

*Postsecondary
Operations Plan
Instructions*

Fiscal Year 2012



*State of Alabama
Department of Finance*



STATE OF ALABAMA
Department of Finance
Office of the Director

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Montgomery, Alabama 36130
Telephone (334) 242-7160 Fax (334) 353-3300
www.finance.alabama.gov



Robert Bentley
Governor

David Perry
Director of Finance

June 20, 2011

MEMORANDUM

TO: All Postsecondary Institutions, Private Schools
and State Related Schools

FROM: David Perry *David Perry*
Director of Finance

SUBJECT: FY 2012 Operations Plan

The Education Trust Fund Appropriations Bill (Act 2011-655) makes appropriations for public postsecondary institutions for the fiscal year beginning October 1, 2011. Other acts appropriate funds for the private and state related schools. As a result, you are requested to submit a plan of operation for fiscal year 2012.

Enclosed is a copy of the section of the appropriations law or specific appropriations act that pertains to your institution. The Postsecondary Operations Plan instructions booklet and the EBO Operations Plan forms are located on the Internet at our web address www.budget.alabama.gov. If you do not have access to the Internet, please contact your budget analyst. Completed operations plans are due in the Executive Budget Office no later than Friday, July 29, 2011. Please submit a copy of your institution's approved operating budget as soon as practical.

Funds for Teacher In-Service Centers were again appropriated through the Department of Education for the eleven universities with existing centers. A copy of this appropriation is included for your information. Please remember to include these funds on the operations plan.

Appropriated funds will be disbursed based upon the availability of funds and proper submission of required forms to the Executive Budget Office.

If you have any questions, please contact your budget analyst at (334) 242-7230. Thank you for your continued cooperation and assistance.

DP:lhl

GENERAL INFORMATION

The "Fletcher Budget Act" (*Code of Alabama* 1975, Sections 41-4-80 through 41-4-96, inclusive, as amended) embodies the original budget authority for the State of Alabama. The "Budget Management Act" (*Code of Alabama* 1975, Sections 41-19-1 through 41-19-12, inclusive, as amended) greatly expanded the scope of the budget authority and financial management. The act established a comprehensive system for budgeting and financial management and provided for program budgeting, accounting and performance reporting.

The purpose of the Operations Plan is to ensure that the objectives of the Legislature's 2012 fiscal year appropriations are satisfied. The fulfillment of these intentions will be monitored by the preparation of annual budgets based on legislative appropriations. According to the Budget Management Act, Section 41-19-1 et. seq., *Code of Alabama* 1975, the state Department of Finance will "review each Operations Plan to determine that it is consistent with policy decisions of the Governor and appropriations by the Legislature, that it reflects proper planning and efficient management methods and that appropriations have been made for the planned purpose and will not be exhausted before the end of the fiscal year."

The Budget Management Act (Section 41-19-10, *Code of Alabama* 1975, as amended) mandates that the Department of Finance report quarterly to the Governor and the Legislature on the operations of each institution relating actual accomplishments to those planned. Therefore, the Department of Finance requires a quarterly list of performance indicators in conjunction with the Operations Plan. This quarterly performance report has been incorporated in the SMART Planning process.

Each institution will be required to electronically submit the Quarterly Performance Report (Form 10ps); however, this form has been incorporated as part of the "SMART" Forms. Additionally, a SMART Operations Plan will be required. You will receive separate information and instructions related to

SMART Planning reports from the Executive Planning Office or you may refer to the website at (www.smart.alabama.gov) for instructions.

GENERAL INSTRUCTIONS

1. Operations Plan Assistance - Questions concerning the operations plan forms and/or instructions should be directed to the Executive Budget Office, telephone number (334) 242-7230 or ATTNET number 220-7230. The budget analyst assigned to your institution will be available to provide technical assistance in the development of your operations plan.
2. Deadline Date - The deadline for submission of the operations plan (Forms 20, 21 and 20ps, if applicable) is **Friday, July 29 2011**. In addition to the operations plan, please submit one copy of the institution's approved operating budget for the fiscal year ending September 30, 2012. If the operating budget is pending approval by the institution's governing board, please submit a draft copy by July 29, 2011 *and* submit the approved Op Plan as soon as it has been approved. After the operations plan package is completed, mail the original and one copy to:

Executive Budget Office
11 South Union Street, Suite 237
P. O. Box 302610
Montgomery, Alabama 36130-2610

3. Line Item Appropriation Description - The Department of Finance is requiring a brief but comprehensive description of each separate line item appropriation, including earmarked appropriations, made to your institution. This information should include the educational purpose and location of the program, service, or entity; to whom and how services are provided; and other similar information

describing functions and/or activities. No specific form is being provided for this purpose. Information may be provided in the form of a letter, brochures, board resolutions, minutes, etc. In conjunction with the above requirement, please submit the name and telephone number of the current chief executive officer as well as the contact person regarding financial matters and updated address information.

4. Employee benefits for expenditure calculations should be estimated on the following basis for FY 2012:

<u>FICA</u>	2011 Calendar Year - Up to \$106,800	7.65%
	2011 Calendar Year - Over \$106,800	1.45%
	2012 Calendar Year - Up to \$109,500 (estimated)	7.65%
	2012 Calendar Year - Over \$109,500 (estimated)	1.45%

TEACHERS' RETIREMENT SYSTEM 10.00% of total salaries

PEEHIP GROUP HEALTH INSURANCE \$714.00 per employee per month

5. State Funds - In-Service Center Appropriation – The appropriation for the In-Service Center located at your university should be included under Unrestricted Funds on Form 20.
6. American Recovery and Reinvestment Act of 2009 (ARRA) – In addition to all other funds received in the Education Trust Fund Appropriation bill, funds received under the American Recovery and Reinvestment Act of 2009 (ARRA) are conditionally appropriated upon receipt of these funds, the recommendation to the Director of Finance and the approval of the Governor. As your agency develops the 2012 Op Plan, list ARRA funds on a separate line for FY 2012 as applicable. Also, State Fiscal Stabilization Funds (SFSF) must be listed separately and specified from other ARRA funds.
7. Rounding - Round all figures to the nearest dollar and omit all decimal points and zeros in the cents column.
8. Zero Balance – Leave spaces blank when figures are not necessary or required; i.e., do not show zeros or x's.

9. Signature - EBO Form 20 should be approved by the president of the institution. A signature is required on the form; the date indicates the date signed by the president.
10. Forms - Institutions that have the capability to create Operations Plans by computer may do so if the forms are substantially the same as EBO forms and have been pre-approved by the Executive Budget Office. All EBO forms may be found on the Internet at <http://www.budget.alabama.gov>.

**DETAILED INSTRUCTIONS FOR
POSTSECONDARY OPERATIONS PLAN - EBO FORM NO. 20**

NOTE: Two universities systems (University of Alabama and Auburn University) that have separate institutions should submit separate Operations Plans for each institution and a consolidated Operations Plan for the system. For example, the University of Alabama System would submit a separate Operations Plan for the University of Alabama, the University of Alabama at Birmingham, the University of Alabama in Huntsville, and a University of Alabama System summary.

1. Fill in your institution's agency code within the statewide accounting system.

Listed below for your convenience are the agency codes for each institution.

University of Alabama	501
University of Alabama at Birmingham	502
University of Alabama in Huntsville	503
Alabama A & M University	504
Alabama State University.....	505
Auburn University	506
Jacksonville University.....	508
Montevallo University.....	510
University of North Alabama	511
University of South Alabama.....	512
University of West Alabama.....	509
Troy State University.....	513
Alabama Institute for Deaf and Blind	514
Lyman Ward Military Academy	518-2014
Talladega College	518-2016
Tuskegee University	518-2017
Marine Environmental Sciences Consortium	052-5004
Alabama College System:	
Alabama Industrial Development	
Training Institute	069-123
Two-Year Colleges	069-132
Adult Education.....	069-121
Special Population	069-136
Mine Safety	069-136
Truck Driver Training CACC	069-133
Workforce Development	069-132
Prison Education.....	069-134
Marion Military Institute	069-132
Alabama Technology Network	069-132
English as a Second Language	069-115
Fire College.....	069-135
Athens State University.....	069-151

2. Fill in the appropriate fiscal year (if blank) - FY 2012.
3. Fill in the name of the institution submitting the Operations Plan.
4. **Source of Current Funds** consists of all sources (prior-year cash balance brought forward, state, federal and local appropriations, all other state, federal and local funds, tuition and fees and all other sources) that will be used to pay for total expenditures for the fiscal year by fund group. List the various sources from which expenditures will be made and provide only that portion your institution needs to support the expenditures (i.e. Sources = Expenditures). Please be reminded that cash balances brought forward must not consist of any unexpended state appropriations from the previous fiscal year. Unexpended state appropriations must revert to the fund in the state treasury from which the appropriation was made.
5. **ETF Appropriation-Regular O&M** is the total amount appropriated by law for Operations and Maintenance of your institution in Act 2011-655 excluding appropriations to hospitals, Knight vs. Alabama related line items, Teacher In-Service Centers and other special line items.
6. **ETF Appropriation-Knight vs. Alabama** is the total amount appropriated by law for use as restricted by and in compliance with Knight vs. Alabama, Civil Action CV 83-M-1676, 900 F Supp 272.
7. **ETF Appropriation-Special Line Items** is the amount appropriated by law for items other than those listed. An example of this would be an appropriation for a Technology Network Program.
8. **ETF Appropriation-Other Act(s)** is the amount appropriated by law in an appropriation act other than Act 2011-655.
9. **State Funds - In-Service Center** is the total amount appropriated by law for the Teacher In-Service Center at your campus in Act 2011-655.

10. **Other State Funds** refers to any other funds received from the state. An example would be funds received from a state agency as an appropriation, grant or contract.
11. **State Fiscal Stabilization Funds (SFSF)** is the amount received from the federal government under ARRA to advance education reform.
12. **Other Stimulus Funds** includes other grant funds received through ARRA.
13. **Federal Funds** includes any amounts received from the federal government as an appropriation, grant or contract.
14. **Local Funds** includes any amount received from local governments as an appropriation, grant or contract.
15. **Tuition and Fees** includes all tuition and fees assessed (net of refunds) against students. Tuition and fees remissions or exemptions should be assessed and reported as a source of funds even though there is no intention of collecting from the student.
16. **All Other Sources** includes all revenues other than the ones mentioned above.
17. **Hospital - Net Patient Service** is the difference between the Patient Service revenues and the Allowance for Uncollectible Accounts. **Other Income** includes such items as cafeteria revenue, discounts earned, pharmacy out-patient sales and any other miscellaneous income from the hospital. **ETF Appropriation-Regular** is the portion of the amount appropriated by law in Act 2011-655 budgeted for hospitals. **ETF Appropriation- Other Act(s)** is the amount appropriated by law in an appropriation act other than Act 2011-655.
18. **Industries for the Blind – Sales** is equipment sales for the blind and deaf, ASD store sales, prevocational department sales, etc. **Other Income** includes such items as fees charged for conducting evaluations, training fees, etc. **ETF Appropriation-Regular** is the portion of the amount appropriated by law in Act 2011-655 budgeted for Industries for the Blind. **ETF Appropriation-Other Act(s)**

is the amount appropriated by law in an appropriation act other than Act 2011-655.

19. **Auxiliary Enterprises** are entities that exist to furnish a service to students, faculty or staff and charges a fee for the service and is essentially self-supporting. Sales and Services revenue is limited to revenues derived directly from the operation of the auxiliary enterprises themselves. Revenues from gifts, grants or endowment income restricted for Auxiliary Enterprises should be reported under their respective source categories.
20. **Educational and General Balances Brought Forward, Hospital Balances Brought Forward, and Auxiliary Balance Brought Forward** categories consist of outstanding purchase orders and other commitments for materials or services not received as of September 30, the fund balance which has been internally designated by action of the governing board for some specific use, the fund balance which has not been allocated or otherwise designated for any particular use. Only the amount that will be used to meet the expenditures itemized in the lower portion of Form 20 should be shown as a source of funds.
21. **Total Source of Current Funds** is an aggregate total of all sources of funds for each fund type. Total Sources of Funds must equal Total Expenditures for each fund group.
22. **Current Funds Expenditures and Transfers** consists of the educational and general functional categorization of institutional expenditures according to the purpose for which the costs are incurred (as recommended for current fund expenditures by NACUBO and NCHEMS), hospitals, transfers and auxiliary enterprises. These categories and their descriptions follow.
23. **Instruction** - This category includes expenditures for all activities that are part of an institution's instructional program. Expenditures for credit and non-credit courses, for academic, vocational, and technical instruction, for remedial and

tutorial instruction, and for regular, special and extension sessions should be included. However, the fact that proposed expenditures for continuing/adult education courses are to be included in this category of expenditures does not change stated policy concerning the source of funding for these course offerings. That is, it continues to be state policy that continuing/adult education courses be self-supporting. This policy should be taken into account when computing and reporting the proposed sources of funds on EBO Form No. 20. Expenditures for departmental research and public service that are not separately budgeted should be included in this classification. This category will exclude expenditures for academic administration where the primary assignment is administration (for example, academic deans). However, expenditures for department chairpersons, in which instruction is still an important role of the administrator, should be included in this category.

24. **Research** - This category includes all funds expended for activities specifically organized to produce research outcomes as commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. This category does not contain all sponsored programs (such as training grants) or sponsored research only, since internally supported research programs should be included in this category. This category includes expenditures for departmental research activities that are separately budgeted and are normally managed within academic departments. Also included are research activities that are part of a formal research organization (institutes or centers) created to manage a number of research efforts (excluding federally funded research and development centers which are classified as independent operations).
25. **Public Service** - This category includes all funds budgeted specifically for public service and expended for activities established primarily to provide non-

instructional services beneficial to groups external to the institution. Such activities can include seminars, projects, community service programs (excluding institutional activities), institutes, general advisory services, cooperative extension services, reference bureaus and various organizational entities established to provide non-instructional services to particular sectors of the community.

26. **Academic Support** - This category includes all funds expended for activities carried out primarily to provide support services that are an integral part of the operations of one of the institution's three primary programs: instruction, research, and public service. This includes the provision of services that directly assists the academic functions of the institution. Include expenditures for libraries, museums, galleries, audio/visual services, ancillary support, academic personnel development, course and curriculum development, and the expenditures for academic deans; do not include those of the department chairpersons, which are included under "Instruction." Also included in this category is computer processing that supports the three programs of instruction, research, and public service; however, administrative data processing (included in "Institutional Support") is excluded.
27. **Student Services** - This category includes all funds expended for admissions, registrar activities and activities whose primary purpose is to contribute to all students' emotional and physical well-being and to their intellectual, cultural and social development outside the context of the formal instruction program. Examples are career guidance, counseling, financial aid administration, student health services (except when operated as a self-supporting auxiliary enterprise), student activities, cultural events, student newspaper, intramural athletics, and student organizations. Intercollegiate athletics should appear in "Student Services" if not essentially self-supported.

28. **Institutional Support** - This category includes all funds expended for activities whose primary purpose is to provide operational support for the day-to-day functioning of the institution, excluding expenditures for physical plant operations. Appropriate allocations of institutional support should be made to auxiliary enterprises, to hospitals and to any other activities not reported as "Educational and General" expenditures. Include expenditures for general administrative services, executive direction and planning, legal and fiscal operations, and community and legislative relations.
29. **Operation and Maintenance of Physical Plant** - This category includes all expenditures of current funds for the operation and maintenance of physical plant net of amounts charged to auxiliary enterprises and hospitals. It does not include expenditures made from the institutional plant fund accounts. It includes all expenditures for operations established to provide services and maintenance related to campus grounds and facilities. It also includes utilities, property insurance, fire protection and similar items.
30. **Scholarships and Fellowships** - This category applies to monies given in the form of outright grants and trainee stipends to individuals enrolled in the formal coursework, either for credit or not. Do not report federal PELL Grants, ROTC scholarships or other programs where the institution is not allowed to select the recipients of the grants.
31. **Total Educational and General Expenditures** is the aggregate total of all educational and general expenditures by functional category.
32. **E & G Mandatory Transfers** includes transfers from the educational and general current funds group to other fund groups arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts of debt retirement, interest and required provisions for renewals and replacements of plant, not financed from other sources; and (2) grant agreements with

agencies of the federal government, donors and other organizations to match gifts and grants to loan and other funds.

33. **E & G Nonmandatory Transfers** includes those transfers from the educational and general current funds group to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant and repayments on debt principal. It may also include the transfer of resources to current funds.
34. **Total E & G Expenditures and Transfers** is the aggregate total of all educational and general expenditures plus mandatory educational and general transfers plus non-mandatory educational and general transfers.
35. **Hospital** expenditures would include expenditure costs for administration, admission, credit and collections, health data systems, recruitment, materials management, communications, planning, systems development, hospital chaplaincy and volunteer service, all professional services related to the delivery of health care to the patient, and all housekeeping maintenance and security for the physical plant. Include also both mandatory and non-mandatory transfers (net) in the total expenditure amount for hospital.
36. **Industry** expenditures would include expenditure costs for salaries, employee benefits, supplies, equipment, utilities, etc. Include also both mandatory and non-mandatory transfers (net) in the total expenditure amount for Industries for the Blind.
37. **Auxiliary Enterprises** includes all costs of operating the auxiliary enterprises. **Expenditures** include charges for operation and maintenance of physical plant, general administration and general institutional expenses. Intercollegiate athletics, if essentially self-supporting, are to be reported as Auxiliary Enterprises. Otherwise report them under Student Services. Also included in

this category are other direct and indirect costs whether charged directly as expenditures or allocated as the proportionate share of the costs of other departments or units. Mandatory Transfers and Non-mandatory Transfers follow the same criteria of identification as educational and general transfers.

38. **Total Auxiliary Enterprises** is the aggregate total of all Auxiliary Enterprises expenditures and transfers.
39. **Total Current Funds Expenditures and Transfers** is the total of Total E & G Expenditures and Transfers (#31) plus hospital (including transfers) (#35) plus industries (including transfers) (#36) plus the total Auxiliary Enterprises expenditures (#38).
40. **EBO Use Only** - Do not write in this space; for Executive Budget Office use only.
41. EBO Form No. 20 should be approved by the president of the institution. A signature is required on the form; the date indicates the date signed by the president.

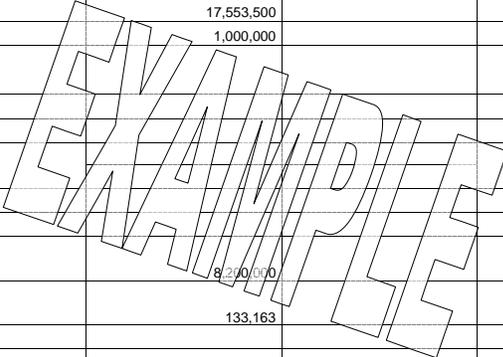
POSTSECONDARY
OPERATIONS PLAN

Agency No. 515 (1)

Fiscal Year 2012 (2)

Institution Name: Alabama Sample University (3)

	Current Unrestricted Funds	Current Restricted Funds	Current Combined Funds
SOURCE OF CURRENT FUNDS: (4)			
ETF Appropriation - Regular O&M (5)	27,095,570		27,095,570
ETF Appropriation - Knight vs. Alabama (6)	3,751,411		3,751,411
ETF Appropriation - Special Line Items (7)	911,963		911,963
ETF Appropriation - Other Act(s) (8)			
State Funds - In-Service Center (9)	302,963		302,963
Other State Funds (10)	200,000		200,000
State Fiscal Stabilization Funds (SFSF) (11)		1,000,000	1,000,000
Other Stimulus Funds (12)		50,000	50,000
Other Stimulus Funds (12)			
Federal Funds (13)	1,218,066	20,783,093	22,001,159
Local Funds (14)			
Tuition and Fees (15)	17,553,500		17,553,500
All Other Sources (16)	1,000,000		1,000,000
Hospital: (17)			
Net Patient Service and Other			
ETF Appropriation-Regular			
ETF Appropriation - Other Act(s)			
Industries for the Blind: (18)			
Sales and Other Income			
ETF Appropriation-Regular			
ETF Appropriation - Other Act(s)			
Auxiliary Enterprises: (19)			
Sales and Services	8,200,000		8,200,000
Balances Brought Forward: (20)			
E & G Balance Brought Forward	133,163		133,163
Hospital Balance Brought Forward			
Industries Balance Brought Forward			
Auxiliary Balance Brought Forward	1,469,490		1,469,490
TOTAL SOURCE OF CURRENT FUNDS (21)	61,836,126	21,833,093	83,669,219
CURRENT FUNDS EXPENDITURES AND TRANSFERS: (22)			
Educational and General:			
Instruction (23)	16,311,808	216,043	16,527,851
Research (24)	1,225,184	12,201,017	13,426,201
Public Service (25)	4,437,336	3,912,854	8,350,190
Academic Support (26)	4,884,345	499,627	5,383,972
Student Services (27)	6,940,232		6,940,232
Institutional Support (28)	9,425,551	4,683,639	14,109,190
O & M of Physical Plant (29)	4,625,900		4,625,900
Scholarships and Fellowships (30)	2,266,398	319,913	2,586,311
Total Educational and General Expenditures (31)	50,116,754	21,833,093	71,949,847
E & G Mandatory Transfers (32)	2,249,882		2,249,882
E & G Non-mandatory Transfers (33)			
Total E & G Expenditures and Transfers (34)	52,366,636	21,833,093	74,199,729
Hospital Expenditures (including Transfers) (35)			
Industries Expenditures (including Transfers) (36)			
Auxiliary Enterprises: (37)			
Expenditures	5,349,572		5,349,572
Mandatory Transfers	4,119,918		4,119,918
Non-mandatory Transfers			
Total Auxiliary Enterprises (38)	9,469,490	0	9,469,490
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS (39)	61,836,126	21,833,093	83,669,219



EBO USE ONLY (40)

DATE: _____

A: _____

Approved: Dr. John Hancock (41)
President

July 25, 2011
Date

**DETAILED INSTRUCTIONS FOR
POSTSECONDARY OPERATIONS PLAN - EBO FORM NO. 21**

NOTE: Form 21 is designed to detail, by major object, the budgeted expenditures shown on Form 20. The requested information on Form 21 is in the same format as information submitted on the EBO Budget Request forms.

1. Fill in your institution's agency code within the statewide accounting system.
2. Fill in the appropriate fiscal year (if blank) - FY 2012.
3. Fill in the name of the institution submitting the Operations Plan.
4. **Budgeted E&G Expenditures** should be reported by the preprinted objects of expenditure defined below.
 - (a) Salaries and Wages A major object which includes all costs relating to personnel such as regular salaries and wages, overtime earnings, special allowances and employee termination costs.
 - (b) Employee Benefits A major object which captures employer costs for employee benefits. Include all employees' fringe benefits such as FICA, retirement contributions, group health insurance, worker's compensation insurance, unemployment compensation, TIAA and CREF.
 - (c) Supplies and Expenses A major object which includes all expenditures excluding salaries and wages, employee benefits and capital assets (defined below). Include expenses such as payments for all services, repairs and maintenance, rentals and leases, advertising, communications, travel and subsistence, products, office supplies and materials, and expenses for payment of grants and awards. (NOTE: Utilities will be reported as a separate object of expenditure classified as "Fuel and Metered (Purchased) Utilities.")
 - (d) Equipment and Other Capital Assets A major object which includes all expenditures for equipment and other capital assets which have a useful life of more than one year and an acquisition cost of \$100 or more per unit.
 - (e) Recoveries from Sales or Services A major object which includes the billed price of services and materials which must be reported as reductions of expenditures in accordance with the NACUBO treatment of intra-institutional transactions. This category should be reflected as a credit entry.
 - (f) Fuel and Metered Utilities. A major object which includes fuel purchased for utilities generation and purchased utilities.

- (g) Scholarships and Fellowships. This category applies to monies given in the form of outright grants and trainee stipends to individuals enrolled in the formal coursework, either for credit or not. Do not report federal PELL Grants, ROTC scholarships or other programs where the institution is not allowed to select the recipients of the grants.
5. **Total E&G Expenditures** is the aggregate total of the E&G expenditures. This total should match the total shown on Form 20.
 6. **Budgeted E&G Transfers** should be listed in the categories provided for unrestricted and restricted funds. If the net amount of the transfer is an in-flow to the fund group, it should be parenthesized and treated as a negative figure. If the net amount transferred is an outflow from the fund group, it should be shown as an unsigned integer and treated as a positive figure in subsequent summations of expenditures and transfers. Any transfer between the current fund and any other fund of the institution must be separately and clearly identified.
 7. **Total Budgeted E&G Transfers** is the aggregate total of the transfers.
 8. **Total E&G Expenditures and Transfers** is the sum of "Total E&G Expenditures" and "Total Budgeted E&G Transfers". This total should match the total shown on Form 20.
 9. **Auxiliary Enterprises** should be budgeted in the categories provided. All transfers should be consolidated and the net amount should be on the transfer line.
 10. **Total Auxiliary Expenditures and Transfers** is the aggregate total of the budgeted expenditures and transfers for auxiliary enterprises. This total should match the amount shown on Form 20.
 11. **Hospital/Industries Expenditures** should be budgeted in the categories provided. All transfers should be consolidated and the net amount should be on the transfer line.

12. **Total Hospital/Industries Expenditures and Transfers** is the aggregate total of the budgeted expenditures and transfers for hospitals/industries. This total should match the amount shown on Form 20.
13. **Grand Total Current Fund Expenditures and Transfers** is the aggregate total of E&G Expenditures and Transfers, Auxiliary Expenditures and Transfers and Hospital/Industries Expenditures and Transfers. This total should match the total amount shown on Form 20.

**POSTSECONDARY OPERATIONS PLAN
BUDGETED EXPENDITURES & TRANSFERS DETAIL**

Fiscal Year 2012 (2)

Institution Name: Alabama Sample University (3)

	Current Unrestricted Funds	Current Restricted Funds	Current Combined Funds
BUDGETED E&G EXPENDITURES: (4)			
Salaries and Wages	31,612,616	14,258,753	45,871,369
Employee Benefits	6,392,891	2,648,294	9,041,185
Supplies and Expenses	7,600,963	3,088,746	10,689,709
Equipment and Other Capital Assets	1,700,111	352,875	2,052,986
Recoveries from Sales or Services	(436,354)		(436,354)
Fuel and Metered Utilities	980,129	124,512	1,104,641
Scholarships and Fellowships	2,266,398	319,913	2,586,311
TOTAL E&G EXPENDITURES (5)	50,116,754	20,793,093	70,909,847
BUDGETED E&G TRANSFERS: (6)			
Debt Service	2,249,882		2,249,882
Renewals and Replacements			
Loan Fund Matching Grant			
Unexpended Plant Fund			
Endowment Fund			
Loan Fund			
Auxiliary Enterprises			
Other (Specify):			
TOTAL BUDGETED E&G TRANSFERS (7)	2,249,882		2,249,882
TOTAL E&G EXPENDITURES AND TRANSFERS (8)	52,366,636	20,793,093	73,159,729
AUXILIARY ENTERPRISES: (9)			
Salaries and Wages	3,608,293		3,608,293
Employee Benefits	634,186		634,186
Supplies and Expenses			
Equipment and Other Capital Assets	1,107,093		1,107,093
Transfers (Net)	4,119,918		4,119,918
TOTAL AUXILIARY EXPENDITURES AND TRANSFERS (10)	9,469,490		9,469,490
HOSPITAL/INDUSTRIES EXPENDITURES: (11)			
Salaries and Wages			
Employee Benefits			
Supplies and Expenses			
Equipment and Other Capital Assets			
Utilities			
Transfers (Net)			
TOTAL HOSPITAL/INDUSTRIES EXPENDITURES AND TRANSFERS (12)			
GRAND TOTAL CURRENT FUND EXPENDITURES AND TRANSFERS (13)	61,836,126	20,793,093	82,629,219

NOTE: FOR PRIVATE AND STATE RELATED SCHOOLS ONLY

**DETAILED INSTRUCTIONS FOR
QUARTERLY EXPENDITURE REPORT - EBO FORM NO. 20ps**

1. Fill in your institution's agency name.
2. Fill in the fiscal year – 2012.
3. Complete the budgeted column for each quarter using the same information contained in the Form 20.
4. Obtain signature of the President or an authorized agent and fill in the date. The date indicates the date signed.
5. **BE SURE TO RETAIN A LEGIBLE COPY IN YOUR FILES. THIS WILL BE USED TO REPORT ACTUAL EXPENDITURES AT THE END OF EACH QUARTER.**

Unless otherwise instructed, the standard due date is the 15th of the month following the quarter for which you are reporting (or the next business day if that day is a holiday).

QUARTERLY EXPENDITURE REPORT FOR FY 2012 (2)

COMBINED CURRENT FUNDS EXPENDITURES (3)	FIRST QUARTER		SECOND QUARTER		THIRD QUARTER		FOURTH QUARTER	
	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Actual
Current Unrestricted Funds:								
Instruction	456,850		507,980		557,750		332,660	
Research	280,030		285,500		315,800		206,900	
Public Service	165,300		103,750		143,740		87,360	
Academic Support	309,830		376,490		408,900		208,730	
Client/Student Services	321,050		344,810		364,730		294,545	
Institutional Support	437,380		453,240		484,460		389,680	
O&M of Physical Plant	543,760		561,445		583,055		497,450	
Scholarships and Fellowships	477,910		482,030		502,825		403,300	
Sheltered Workshops and BSC								
Other ----								
Total Unrestricted E&G Expenditures	2,992,110		3,235,245		3,361,260		2,420,625	
Current Restricted Funds:								
Instruction	111,560		124,330		131,780		98,460	
Research	280,630		297,230		303,260		207,800	
Public Service	116,430		127,450		132,805		104,270	
Academic Support	123,265		139,040		141,230		108,960	
Student Services	105,210		116,715		124,085		95,535	
Institutional Support	170,025		183,690		195,475		123,830	
O&M of Physical Plant	150,450		162,820		174,740		116,265	
Scholarships and Fellowships	221,010		235,560		247,090		198,060	
Total Restricted E&G Expenditures	1,278,580		1,382,680		1,450,465		1,053,180	
Auxiliary Enterprise Expenditures	275,980		206,500		234,890		198,100	
TOTAL CURRENT FUND EXPENDITURES	4,546,670		4,714,425		5,046,615		3,671,905	

Dr. John Hancock
Signature (4)

July 25, 2011
Date