Tuition and Fees

Audit Report # 15-17
March 1, 2016

The University of Texas at El Paso
Institutional Audit Office

"Committed to Service, Independence and Quality"
March 1, 2016

Dr. Diana Natalicio
President, University of Texas at El Paso
Administration Building, Suite 500
El Paso, Texas 79968

Dear Dr. Natalicio:

The Office of Auditing and Consulting Services has completed a limited-scope audit of Tuition and Fees. During the audit, we identified opportunities for improvement and offered the corresponding recommendations in the audit report. The recommendations are intended to assist the department in strengthening controls and help ensure that the University's mission, goals and objectives are achieved.

We appreciate the cooperation and assistance provided by the Office of the Provost, the Office of the VPSA, the Budget Department, and Student Business Services during our audit.

Sincerely,

Lori Wertz
Chief Audit Executive
Report Distribution:

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Mr. Anthony Turrietta, Associate Vice President for Business Affairs and Comptroller
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EXECUTIVE SUMMARY

The Office of Auditing and Consulting Services (OACS) has completed a limited-scope audit of Tuition and Fees to determine if the assessment, collection, allocation, and expenditure of student fees at the University of El Paso is performed in a control-conscious environment that promotes the frugal, cost recovery nature of the process, is in compliance with all applicable laws and regulations and if designated tuition set aside for expenditures for resident scholarships are appropriately classified. The audit scope for detailed testing was limited to mandatory, major, and incidental fee accounts, and a sample of financial aid awards for the fiscal year ending August 31, 2015.

During the audit we noted the following:

• An online central repository for tuition and fees approval documents was created by the Office of the Vice-President for Student Affairs to facilitate the monitoring of tuition and fees.

• Two of the nine (22%) Incidental Fee Committee members were eligible when appointed, but did not meet the Texas Education Code (TEC) eligibility requirements at the time of the vote.

• The support documentation for one 2009 fee increase was not available.

• From a total sample of $61,767 course fee expenditures tested, $8,959, or 15%, were not related to materials or services provided in the departments’ course offerings. Examples of inappropriate transactions included, but were not limited to, faculty recruiting, computer equipment and design services.

• Prior year estimates instead of prior year actual unexpended balances were reported to UT System.

With the exceptions noted above, we conclude that there have been vast improvements in the monitoring of student fees, and the recommendations in this audit will advance progress in this area.
BACKGROUND

Fees and tuition in Texas public universities are authorized by Chapter 54 of the Texas Education Code (TEC). Tuition is comprised of “statutory” and “designated” tuition whereby the statutory portion (currently $50 per resident semester credit hour) is a minimum rate set by the Texas legislature, and the designated portion is the difference between the statutory portion and the rate set by the governing boards of Texas public universities who have the authority to set higher rates of tuition.

Authority is also given in several sections of the TEC for the institution to approve certain specified fees and charges. In addition to mandatory fees, the University may charge incidental and course fees as defined below.

**Mandatory Fee**-- A fee authorized by statute or the governing board of an institution that is charged to a student upon enrollment, such as the Student Union Fee and the International Education Fee.

**Student Services Fees**-- [TEC §54.503] These fees may be collected to cover the activities that “directly involve or benefit students.” This fee statute requires input to the Board from a 9-member, student majority, student fee advisory committee and the president of the institution concerning the student fee budget.

**Incidental Fee**-- A mandatory fee authorized by the governing board of an institution and collected under TEC §55.16 and levied at the discretion of the governing board of an institution that is charged to all participating students, for example, students in University housing; or a discretionary fee collected under TEC §54.504, for particular services provided to students, such as add/drop fees, course fees, and late registration fees. TEC §54.504 states that, “the rate of an incidental fee must reasonably reflect the actual cost to the university of the materials or services for which the fee is collected.”

**Course Fee**-- An incidental fee required of all students enrolled in a given course; or a discretionary fee required of students in a given course who wish to participate in a special activity. This includes fees for state-funded continuing education courses. A course fee should pay for the consumables that a student will use within the time period (e.g. semester) for which the fee is paid.
AUDIT OBJECTIVES

The objectives of this audit were to create continuous auditing reports for mandatory, major, and incidental fees and ensure that:

- student fees are properly assessed, allocated, charged, and expended.
- student fees are distributed and communicated in a timely manner.
- student fees are compliant with federal, state, and institutional laws and regulations.
- UTEP is in compliance with residency requirements for the Tuition Set Aside as defined in Texas Education Code (TEC) Chapter 54.

SCOPE AND METHODOLOGY

The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

Audit procedures included interviewing key personnel, reviewing applicable regulations, verifying the existence of appropriate institutional policies and procedures, and using Computer-Aided Audit Tools (data analytics) for trend analysis and testing procedures. The scope for this audit is September 1, 2014 through August, 31, 2015.
RANKING CRITERIA

All findings in this report are ranked based on an assessment of applicable qualitative, operational control and quantitative risk factors, as well as the probability of a negative outcome occurring if the risk is not adequately mitigated. The criteria for the rankings are as follows:

Priority – An issue identified by an internal audit that, if not addressed timely, could directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole.

High – A finding identified by internal audit that is considered to have a medium to high probability of adverse effects to the UT institution either as a whole or to a significant college/school/unit level.

Medium – A finding identified by internal audit that is considered to have a low to medium probability of adverse effects to the UT institution either as a whole or to a college/school/unit level.

Low – A finding identified by internal audit that is considered to have minimal probability of adverse effects to the UT institution either as a whole or to a college/school/unit level.
AUDIT RESULTS

A. Fee Approvals and Assessments

Requests for new course fees or fee changes are reviewed annually. After preliminary review, the fee requests are forwarded from the Provost’s Office to the Incidental Fee Advisory Committee. According to Texas Education Code (TEC) Section 54.503, “the committee is composed of the following nine members: (1) five student members who are enrolled for not less than six semester credit hours at the institution and who are representative of all students enrolled at the institution, selected under Subsection (c) of this section; and (2) four members who are representative of the entire institution, appointed by the president of the institution.” The purpose of the Incidental Fees Advisory Committee voting process is to ensure consideration of student, faculty, and administrative input for new or increased course fees.

Central Repository for Fee Request Forms and Approval Documents

Student fees management is a high risk area because fee approvals, assessments, and publication are separate functions handled by different departments. The Provost, the Vice-President for Student Affairs (VPSA), the Director of Student Business Services (SBS), and other stakeholders previously lacked the ability to monitor fees effectively due to the absence of online documents and reports that included information from other departments necessary for informed decision making.

The responsible party for the repository of all official tuition and fee approval documents has not been determined at the University of Texas at El Paso (UTEP) and many universities have assigned this function to the Office of the Vice-President for Business Affairs.

In 2014, the VPSA undertook an initiative to resolve this issue by creating a central online repository of all fee related documents that includes storage of annual fee guidance provided by the President, fee referendums, all approved fee request forms, Tuition and Fee Proposals, Incidental Fee Committee memos and any other official papers necessary for the approval and assessment of fees.

The VPSA now has fee approval documents online from 1995 to the present, a huge undertaking that will benefit all stakeholders involved in the tuition and fee process.

A.1 Composition of Incidental Fees Advisory Committee

The composition of the Incidental Fees committee was reviewed to ensure compliance with TEC Section 54.503. Students must be enrolled for at least 6 credit hours to serve on the committee. The nine member committee voted on the new and increased fees on June 3, 2014, just before the start of the Summer 2014 term.
Two of the nine (22%) committee members were eligible when appointed, but did not meet the TEC eligibility requirements at the time of the vote. The two ineligible members were not current students and did not receive any credits for Summer 2014 or Fall 2015 courses.

**Recommendation:**

*Committee member eligibility should be verified prior to voting on new or increased incidental fees in order to ensure compliance with the Texas Education Code.*

**Level:** This finding is considered **Medium** due to the fact that the eligibility requirements are a component of TEC 54.

**Management Response:**

*Management agrees with the recommendation. Student eligibility has always been verified prior to appointment on the committee. When committee business, however, continues into a different semester student eligibility could change. Verification will now occur during appointment on the committee and prior to any final vote.*

**Responsible Party:**

*Dr. Gary Edens, Vice-President for Student Affairs*

**Implementation Date:**

*Effective immediately, February 16, 2016.*

### A.2 Mandatory Fee Approvals

A mandatory fee is authorized by statute or the governing board of an institution and is charged to all students upon enrollment. Mandatory fees require approval by the U. T. System Board of Regents. UTEP Fiscal Year 2015 mandatory fees include:

- Green Fee (Discontinued)
- Recreation Fee
- Health Center Fee
- Registration Fee
- International Education Fee
- Student Service Fee
- Library Fee – Undergraduate
- Student Union Fee
- Library Fee – Graduate
- Technology Fee

All mandatory fees were tested for appropriate approval and support documentation. The approval documentation for one of the ten (10%) fees, the Graduate Library Fee, could not be located. The purpose of the Graduate Library Fee is to defray the cost of provision of library services as well as the acquisition costs of library materials, on-line services and computer equipment. The fee was increased from $10.75 to $11.75 per
semester credit hour (sch) in Fall 2009, but the only approval for the library fee increase on the Tuition and Fee Proposal for that semester was the $10.75 undergraduate fee. Additional support documentation could not be located.

**Recommendation:**

*Documentation for the approval of new and increased fees must be retained and available for review at any time.*

**Level:** This finding is considered **Low** due to the fact that all documents were moved to an online folder in FY15 and is being updated continuously. Auditors used the online folder frequently during the course of the audit and found it to be an effective tool.

**Management Response:**

*Management agrees with this recommendation. While best efforts were made to centralize all fee documentation, some older records were not available due to departmental reorganization and leadership changes. A comprehensive record retention system has been implemented and all current and future documentation is now available through an electronic database.*

**Responsible Party:**

*Dr. Gary Edens, Vice-President for Student Affairs*

**Implementation Date:**

*Effective immediately, February 16, 2016.*

**A.3 Incidental Fee Approvals**

An incidental fee is authorized by the governing board of an institution and collected under TEC §54.504, for particular services provided to students, such as add/drop fees, course fees and late registration fees. Section 54.504 allows the board to consult with a student fee advisory committee prior to fixing incidental fees for services. TEC §54.504 also states that, "*the rate of an incidental fee must reasonably reflect the actual cost to the university of the materials or services for which the fee is collected.*"

Auditors judgmentally selected two incidental fees to test for appropriate approval and assessment. No exceptions were noted.
B. Course Fees Expenditures

TEC §54.504 *Incidental Fees* stipulates that a course fee must "reasonably reflect the actual cost to the University of the materials or services to be provided." University Fee Request Forms indicate the specific objective of a course fee for which the funds should be used. Additionally, transfers should be minimal, if at all, and only if they are in alignment with TEC §54.504 and the purpose stated in the University’s approved form.

The practice of commingling revenues from all departmental course fees into one departmental cost center limits the amount of detail testing that can be performed as different course fees might have different objectives and specific guidelines. According to management, there is currently not a process that ensures specific lab/course fees are expended only for the specific lab/course for which it was intended.

For our testing purposes we considered the objectives of all approved course fee request forms commingled in the same cost center. From a total of $61,767 course fee expenditures tested, $8,959, or 15%, were not related to materials or services provided in the departments’ course offerings. Results of the review, including questioned expenditures, are presented in table below:

<table>
<thead>
<tr>
<th>Course Fee</th>
<th>Expenditures Category</th>
<th>Tested Expenditures</th>
<th>Questioned Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Physics</td>
<td>Prospective Employee Travel</td>
<td>$1,568.82</td>
<td>$1,568.82</td>
</tr>
<tr>
<td>COBA Graduate Services</td>
<td>Design Services</td>
<td>$2,440</td>
<td>$2,440</td>
</tr>
<tr>
<td>COBA Graduate Services</td>
<td>Other Professional Services</td>
<td>$4,950</td>
<td>$4,950</td>
</tr>
<tr>
<td>Music</td>
<td>Maintenance/Repair Equip.</td>
<td>$1,7693</td>
<td>NONE</td>
</tr>
<tr>
<td>Geological Sciences</td>
<td>Travel Public Transportation</td>
<td>$237.54</td>
<td>NONE</td>
</tr>
<tr>
<td>Geological Sciences</td>
<td>Computer Equip. Controlled</td>
<td>$9,700</td>
<td>NONE</td>
</tr>
<tr>
<td>COBA Management</td>
<td>Computer Software</td>
<td>$25,177.70</td>
<td>NONE</td>
</tr>
</tbody>
</table>

The Provost’s Office has been utilizing the questionable expenditures query report to monitor, on a regular basis, expenses charged to course fees. The monitoring has considerably reduced the risk of inappropriate expenses.

Previous to the issuance of this report, the Provost’s Office requested a reclassification of the questioned expenditures listed above to the appropriate cost centers.
Recommendation:

Fee account owners should review expenditures on a regular basis to verify they are appropriate and in alignment with TEC 54 and the course fee purpose. The University should develop procedures that ensure account owners can track expenditures for specific classes.

Level: This finding is considered Low due to the continuous monitoring conducted on a regular basis by the Provost’s Office.

Management Response:

We agree with the recommendation. The use of the Questionable Expenditures Query report, developed in partnership with our Internal Audit Department and our Information Technology Department, will provide a vehicle for continuous monitoring of course fee expenditures.

Responsible Party:

Elizabeth Flores-Casillas, Associate Provost for Resource Management

Implementation Date:

Immediately, March 1, 2016

C. Major Fees

Major Fees are assessed by semester to students majoring in certain disciplines. Usually these fees are used for advising and tutoring services, student professional development and support, and the acquisition and maintenance of laboratory and course equipment.

We identified nineteen major fee cost centers which presented financial activity during fiscal year 2015. Of those 19 cost centers, twelve had large and/or unusual balances. These cost centers were selected for a comparative analysis of revenues versus expenditures. See: Appendix A

Expenditures were tested, on a sample basis, for two of the Major Fees: General Engineering and School of Nursing –Undergraduate.

General Engineering: All transactions appear allowable. The back-up documentation for the recommendations made by the Graduate Program Committee to offer awards for tuition support to three outstanding students was not available for review.
D. Continuous Auditing

Management of fees is a high risk area that benefits from continuous auditing because fee approvals, assessments, and expenditures are separate functions handled by three different departments and the information is not available in a single report.

To continue expanding the implementation of continuous auditing as a method to monitor activities such as control and risk assessment, on more frequent basis, auditors developed new reports in partnership with the Information Resources and Planning (IRP) Enterprise Computing Department. The reports can provide auditors and management with the ability to review University-wide detailed transactions as a means to assess information electronically and develop a systematic process to identify exceptions timely.

The two reports created during the course of the audit focus on assisting the review of expenses and unexpended funds for major, mandatory, and incidental fees:

- **Unexpended balances**
  - Report Objective: Monitor unexpended fee balances at the end of every fiscal year to determine if fee balances reflect the cost recovery nature of the course fee.

- **Questionable expenditures**
  - Report Objective: Confirm that fee expenditures are spent in accordance with TEC 54 and Board of Regents' Rule 40401. The report also identifies transfer of funds.

Continuous auditing reports are created and managed by the Office of Auditing and Consulting Services (OACS). Management may view and use the reports as needed for monitoring purposes. The reports will enable management to respond properly to identified risks and control deficiencies.

E. Financial Reporting of Unexpended Fee Balances

U.T. System requires institutions to submit a Report of Incidental Fee Balances every year as supplemental information when submitting their Operating Budget. Per the UT System Budget Instructions, estimated current year and actual prior year balances should be included in the report to assist in analyzing unexpended balances.

The Budget Office included estimated instead of actual prior year balances in the report.
Recommendation:

When actual unexpended balances are requested and are available, estimates of fee balances should not be reported to U.T. System. A system should be implemented to identify and to ensure accurate reporting of all mandatory and incidental fees with unexpended balances in excess of a predetermined threshold. All fees should be evaluated and adjusted yearly to reflect the actual costs of materials and services for which they are collected.

Level: This finding is considered High due to the fact that the report is used as guidance for budget review. This finding was noted in a previous audit and has not been corrected.

Management Response:

The Budget Office will modify the processes and report submitted to include the prior year actual balances as well as estimates for the current year to comply with the budget instructions provided by U.T. System. The Budget Office will also develop and recommend to the VPBA Office predetermined thresholds for fee balances that would require reporting.

Responsible Party:

Charlie Martinez, Director, Budget Office

Implementation Date:

December 31, 2016

F. Banner Access

Banner Student Information system is a comprehensive and critical system for UTEP as it contains information on courses, students, and faculty. It is a vast information resource containing courses, grades, scholarships and financial aid information for all colleges and students campus-wide. Because of this, modify access should be restricted and controlled.

We requested from Enterprise Computing a list of all users with modify access to three critical screens in Banner that would allow users to modify fees assessed to students. We reviewed the list with the appropriate access approvers from Students Business Services and Enrollment Services to verify employees on the list were appropriate.
Results were summarized in the Table below:

<table>
<thead>
<tr>
<th>Screen</th>
<th>Total modify users</th>
<th>Users reviewed</th>
<th>Inappropriate access</th>
</tr>
</thead>
<tbody>
<tr>
<td>Screen 1</td>
<td>7</td>
<td>7</td>
<td>0</td>
</tr>
<tr>
<td>Screen 2</td>
<td>2</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Screen 3</td>
<td>89</td>
<td>5</td>
<td>2</td>
</tr>
</tbody>
</table>

For two of the screens tested, all users with modify access were determined to be appropriate. For the third screen tested, we selected a sample of 5 employees from various departments, of which 2 were identified to have inappropriate fees modify access.

The University has implemented granting access procedures to reduce the risk of employees having inappropriate access. Also, the University has additional internal controls in place that would help detect unauthorized changes. However, it was agreed that modify access should be reviewed on a regular basis and updated as needed. During the course of the audit, Student Business Services and Enterprise Computing reviewed all users with some form of modify access and removed users with inappropriate access.

G. Student Service Fee Allocation

The Student Service Fee is charged to all students to fund student-related services such as intramural activities, student government, disabled student organizations, career services, cheerleaders, student publications, health services, intercollegiate athletics and others as recommended by the Student Service Fee Committee. Based on the Approved Memo from the Student Service Fee Committee Fiscal Year 2014-2015, auditors verified actual amounts allocated to the different University’s organizations and departments agreed to the approved amounts. Few discrepancies were noted as adjustments had to be made due to longevity and fringe benefits increases. All supporting documentation was provided by the Office of Student Affairs.

No exceptions were noted.

H. Publication of Fees

TEC §54.504 Incidental Fees stipulates “the board shall publish in the general catalog of the university a description of the amount of each fee to be charged.”

Auditors obtained the approved memo listing all new and revised incidental fees for Fall 2015. The scope of this audit procedure was limited to course fees changes.
The Student Business Service (SBS) website was reviewed to verify all new/revised fees were published. Despite the SBS website not including the catalog, UTEP uses the website as an easy accessible place where students can find different information in regards to tuition and fees, amounts, due dates, payment methods, and etc.

No exceptions were noted.

I. Designated Tuition Set Aside

Auditors reviewed the 2016 Designated Tuition Report and tested 10% of the expenditures for resident scholarships for proper classification. Auditors confirmed that all scholarships tested were appropriately awarded to resident students.

No exceptions were noted.

CONCLUSION

Based on the results of audit procedures performed, we conclude that although there have been vast improvements made in the monitoring of student fees, attention to the recommendations in this audit will advance progress in this area.

We wish to thank the management and staff of the VPBA, the VPSA, Student Business Services, and Enterprise Computing for their assistance and cooperation provided throughout the audit.
APPENDIX A

COMPARATIVE ANALYSIS OF MAJOR FEES’ REVENUES AND EXPENDITURES

Fiscal Year 2015

NOTES:

- Not all the major fees are included in this graph. Only those with most activity during FY 2015.
- Expenditures in some cost centers are greater than revenues because of prior year carry forward balances.
Office of Auditing and Consulting Services
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CLINICAL LAB SCIENCE MAJOR FEE
COST CENTER 19276000
FY 2015 REVENUES AND EXPENSES

- REVENUE RECOGNIZED: $25,980
- ACTUAL EXPENSES: $27,900

AMOUNT

CLINICAL LAB SCIENCE MAJOR FEE
COST CENTER 19276000
FY 2015 EXPENSES

- MEDICAL SUPPLIES: $22,835
- CONSUMABLE NON-OFFICE SUPPLIES: $3,297
- MISC EXPENSES: $1,768

EXPENSE

AMOUNT
PUBLIC HEALTH SCIENCE MAJOR FEE
COST CENTER 19276005
FY 2015 REVENUES AND EXPENSES

- REVENUE RECOGNIZED
- ACTUAL EXPENSES

AMOUNT

PUBLIC HEALTH SCIENCE MAJOR FEE
COST CENTER 19276005
FY 2015 EXPENSES

- BOOKS & REF MATERIALS
- MISC EXPENSES
- FEE OTHERS
- CONSUMABLE NON-OFFICE SUPPLIES
- SAL-WAGES & BENEFITS

AMOUNT
### Social Work Unit Major Fee
**Cost Center 19276009**
**FY 2015 Revenues and Expenses**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Recognized</td>
<td>$17,348</td>
</tr>
<tr>
<td>Actual Expenses</td>
<td>$9,515</td>
</tr>
</tbody>
</table>

### Social Work Unit Major Fee
**Cost Center 19276009**
**FY 2015 Expenses**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Official Occasions</td>
<td>$2,631</td>
</tr>
<tr>
<td>Supplies and Misc</td>
<td>$2,408</td>
</tr>
<tr>
<td>Sal-Wages &amp; Benefits</td>
<td>$2,379</td>
</tr>
<tr>
<td>Professional Services &amp; Consultants</td>
<td>$1,370</td>
</tr>
<tr>
<td>Travel &amp; Registration Employees</td>
<td>$727</td>
</tr>
</tbody>
</table>
Environmental Science Eng. MAJOR Fee
COST CENTER 19375010
FY 2015 REVENUES AND EXPENSES

- REVENUE RECOGNIZED
  - $11,343

- ACTUAL EXPENSES
  - $49,613

AMOUNT

Environmental Science Eng. MAJOR Fee
COST CENTER 19375010
FY 2015 EXPENSES

- SAL-WAGES & BENEFIT EXPENSES
  - $49,613

AMOUNT
MATERIALS SCIENCE ENG. MAJOR FEE
COST CENTER 19375020
FY 2015 REVENUES AND EXPENDITURES

REVENUE RECOGNIZED
$6,893

ACTUAL EXPENSES
$12,465

AMOUNT

$- $4,000 $8,000 $12,000

MATERIALS SCIENCE ENG. MAJOR FEE
COST CENTER 19375020
FY 2015 EXPENSES

EXPENSE

MAINT. REPAIR FURNITURE
$3,986

FURNISHINGS & EQUIP (EXPENDED)
$3,665

OFFICE/COMPUTER SUPPLIES
$3,034

HARDWARE & MATERIALS
$1,204

MISC. EXPENSES
$576

AMOUNT

$- $1,000 $2,000 $3,000 $4,000