Fiscal Year 2021 Year-End Summary
Budgetary Compliance Report

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Budgetary Compliance Report (BCR)

• Budget Basis Financial Statements

• Statutory requirement

• Compares current year revenues and expenditures to budget

• Documents ending fund balances

• Reflects ending fund balance as either reserves or surplus

• Annually reviewed by State Auditors
Budgetary Compliance Report (BCR)

Included Activities
• Education and General
  (State Appropriations, Tuition, Other General)
• Sponsored Programs
• Indirect Cost Recovery
• Departmental Sales and Services
• Technology Fees
• Capital Outlay

Excluded Activities
• Student Activity Funds
• Auxiliary Funds
• Public Trust Funds
• Fiduciary Funds
Budgetary Compliance Report

Funds Available for Reserve
- Tuition Carry-Forward (maximum 3% of current revenue)
- Sponsored Programs
- Indirect Cost Recoveries
- Departmental Sales and Services
- Technology Fees
- Property Reserves
- Other Non-spendable Reserves

Funds Subject to Surplus
Unspent or Unobligated:
- State Appropriations
- Tuition – Amount over 3% of current revenue
- Other General Funds
- Capital Outlay
# 2021 Budgetary Compliance Report

<table>
<thead>
<tr>
<th>Budgeted Programs</th>
<th>Actual Revenue</th>
<th>Actual Expenditures</th>
<th>Adjustments</th>
<th>Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching</td>
<td>$ 7,559,855,473</td>
<td>$(7,518,102,021)</td>
<td>$ 3,285,821</td>
<td>$ 45,039,273</td>
</tr>
<tr>
<td>Public Service/Special Funding Initiatives</td>
<td>21,804,876</td>
<td>(21,673,192)</td>
<td>88,422</td>
<td>220,107</td>
</tr>
<tr>
<td>&quot;B-Units&quot;</td>
<td>1,008,180,609</td>
<td>(989,468,472)</td>
<td>566,844</td>
<td>19,278,980</td>
</tr>
<tr>
<td>Total</td>
<td>$ 8,589,840,957</td>
<td>$(8,529,243,685)</td>
<td>$ 3,941,087</td>
<td>$ 64,538,360</td>
</tr>
</tbody>
</table>

| Increase                          | $ 63,037,444 |
| Decrease                          | (2,802,909)  |
| Surplus to be Returned to the State | 4,303,825   |
| Total Increase                    | $ 64,538,360 |
Fiscal Year 2021 Fund Balance

Total Reserves Available for Expenditure $798.2 Million

- Research Activities, $479.2M, 60%
- Sponsored Programs, $215.9M, 27%
- Indirect Cost, $263.3M, 33%
- Department Sales and Services, $189.5M, 24%
- Technology, $51.9M, 7%
- Tuition, $58.0M, 7%
- Other, $19.5M, 2%

Reserves Available for Expenditure $798,191,804
Reserves Not Available for Expenditure $44,173,812
Surplus $4,303,825
Total Fund Balance $846,669,441
Questions?