

# AUDIT OF UNM CHILDREN'S CAMPUS

## THE UNIVERSITY OF NEW MEXICO

Report 2021-03  
July 27, 2022



THE UNIVERSITY OF  
NEW MEXICO.

---

### **Audit and Compliance Committee Members**

Douglas M. Brown, Chair  
William H. Payne, Vice Chair  
Robert L. Schwartz

---

### **Audit Staff**

Victor Griego, Internal Audit Director  
Chien-Chih Yeh, Internal Audit Manager  
Gonzalo Olivas, Internal Auditor

---

# CONTENTS

**EXECUTIVE SUMMARY ..... 1**

**INTRODUCTION..... 2**

    BACKGROUND ..... 2

    PURPOSE, SCOPE AND OBJECTIVES ..... 2

    PROCEDURES..... 3

**OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES..... 4**

    Financial Performance ..... 4

    Children’s Campus Enrollment, Admissions, and Billing Procedures ..... 7

        Admissions..... 7

        Enrollment..... 9

        Billing and Collections ..... 9

    Employee Onboarding and Training..... 10

    Required Training ..... 10

    IT Security ..... 11

        Access Control ..... 11

**APPROVALS ..... 15**

**APPENDIX A ..... 16**

## ABBREVIATIONS

CYFD.....	State of NM Children, Youth, and Families Department
ECECD.....	NM Early Childhood Education and Care Department
HR.....	UNM Human Resources
IA.....	University of New Mexico Internal Audit Department
Internal Audit.....	University of New Mexico Internal Audit Department
ISD.....	New Mexico Human Services Income Support Division
NAEYC.....	National Association for the Education of Young Children's Early Childhood Program Accreditation
UAP.....	University Administrative Policy and Procedure
University.....	University of New Mexico
UNM.....	University of New Mexico
UNMCC.....	University of New Mexico Children's Campus for Early Care & Education

---

## **EXECUTIVE SUMMARY**

UNM Children's Campus for Early Care & Education (UNMCC) exists to provide the children of the UNM community with a high-quality early childhood, educational and childcare experience. UNMCC has a particular commitment to serving student families at affordable rates by working with all external agencies that will subsidize care for student-parents. Generally, services at the UNMCC are open to those with an active UNM affiliation (current students, faculty, staff, as well as students enrolled in a Graduate Medical Education program at the School of Medicine). Some services offered by UNMCC are available to members of the community without a UNM affiliation. UNMCC is nationally accredited by the National Association for the Education of Young Children's (NAEYC) Early Childhood Program Accreditation. UNMCC is also licensed by the State of New Mexico's Early Childhood Education & Care Department (ECECD) as a five-star child care facility. UNMCC is funded through a mix of unrestricted funding from UNM, as well as restricted funds from external funding agencies and donations received by the UNM Foundation for the UNM Children's Campus.

The purpose of this audit was to review business and operational processes, and determine whether adequate internal controls are in place; also, to determine compliance with University policies, UNMCC operational policies, as well as policies set forth by external funding agencies and any applicable state and federal laws. Specific areas reviewed include, but are not limited to:

- Enrollment and billing procedures;
- Waitlist enrollment and management;
- Employee onboarding procedures;
- Fund disbursements, including procurement events and P-Card transactions; and
- Information Technology (IT) best practices, including system access controls.

## **CONCLUSION**

UNMCC generally complies with UAP, RPM, and other UNM policies. UNMCC also generally complies with requirements set forth by external funding agencies as a condition for continued funding. However, UNMCC was not operating in the most effective and efficient manner due to a lack of key personnel to maintain effective separation of duties, and a high demand for its childcare services. UNMCC experienced staff turnover and was negatively impacted by the COVID-19 pandemic. The following is a summary of recommendations made in the report.

### **Key Recommendations**

1. UNMCC should continue to work on filling its vacant positions, especially those in key business areas as soon as possible.
2. UNMCC's management should develop procedures to ensure that individuals responsible for handling cash take the online cash management training within the required timeline.
3. UNMCC should develop formal authentication policies to periodically monitor and identify active users, including any administrative user account.

---

## **INTRODUCTION**

### **BACKGROUND**

The mission of the UNM Children's Campus for Early Care & Education (UNMCC) is to provide the children of the UNM community with a high-quality early childhood, educational and childcare experience. UNMCC has a particular commitment to serving student families at affordable rates by working with all external agencies that will subsidize care for student-parents. UNMCC works closely with the College of Education as well as other entities in the University community to provide a model program that exemplifies cutting-edge practices in early childhood education and providing students with a setting for study, observation, research, and training. With some exceptions, services at the UNMCC are open to those with an active UNM affiliation (current students, faculty, staff, as well as students enrolled in a Graduate Medical Education program at the School of Medicine). UNM affiliation is not required for participation in the NM Early PreK or NM PreK programs.

UNMCC is nationally accredited by the National Association for the Education of Young Children's (NAEYC) Early Childhood Program Accreditation. UNMCC is also licensed by the State of New Mexico's Early Childhood Education & Care Department (ECECD) as a five-star child care facility.

The UNMCC is currently led by a Director serving in the role since 2014.

### **PURPOSE, SCOPE AND OBJECTIVES**

An audit of UNMCC was included in Internal Audit's FY 2022 audit plan. The audit was selected both as part of the risk assessment process as well as through issues identified from an EthicsPoint investigation self-reported by UNMCC and investigated separately prior to this audit. This audit focused on UNMCC operations and financial events that occurred during FY 2021, as well as financial performance during the period of FY 2019 through FY 2021.

This audit sought to achieve the following objectives:

- Obtain an understanding of the sources and uses of funding at UNMCC;
- Evaluate waitlist and admission procedures at UNMCC;
- Determine if the processes for vetting and training employees at UNMCC comply with UNM and state requirements;
- Evaluate the various controls and safeguards associated with revenue and expenditure transactions that occur at UNMCC; and
- Evaluate select IT systems UNMCC uses and determine if UNMCC complies with IT best practices.

## PROCEDURES

Internal Audit performed the following procedures:

- Conducted inquiries with management and relevant staff;
- Reviewed UNMCC parent and employee manuals, process flow charts, guidelines, and University Administrative Policy and Procedures (UAP) relevant to UNMCC operations;
- Developed an understanding of the operating environment from a risk perspective;
- Conducted (where possible) virtual walkthroughs of key operating procedures at UNMCC;
- Conducted (when appropriate) physical inspections and reviews of key operating procedures at UNMCC;
- Obtained population files from UNMCC for sampling of events related to child admission and enrollment procedures;
- Obtained population files from UNM accounting systems for sampling of transactions for testing and analysis of transactions, including billing and collections, and financial performance;
- Reviewed documentation related to external funding sources for UNMCC and determined compliance with applicable terms and conditions of these agreements;
- Performed detailed testing of various expenditure transactions at UNMCC for compliance with UAP, State Law, and terms of conditions set forth by external funding agencies; and
- Gained an understanding of the select IT systems in use at UNMCC, including relevant aspects of these systems that are controlled by UNMCC.

The audit of UNM Children's Campus was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

# OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

## FINANCIAL PERFORMANCE

UNMCC receives financial support from a variety of restricted and unrestricted funding sources. Restricted funding sources consist of state and federal grants as well as gifts made to UNMCC. Unrestricted funds consist of I&G funding and funding from student fees assessed to all enrolled students. Student fees are intended to offset the costs of providing care to the children of enrolled students. Revenues that are generated from the care of enrolled children are also considered unrestricted sources of funding.

For the fiscal year ending June 30, 2021, UNM Children’s Campus had \$3,774,996 in revenues. Of these, \$1,423,976 (38%) are considered restricted revenues, with the remainder (62%, or \$2,321,020) being unrestricted. Historically, annual unrestricted revenues have averaged about 60% of UNMCC’s total revenue, with restricted revenues making up the remaining 40%. During the same period, UNM Children’s Campus had \$3,073,687 in expenses. In comparison, FY 2020 expenses for UNMCC were \$3,357,207. FY 2021 expenses were nearly 9%, or \$283,520, lower than those in FY 2020. The periods FY 2020 and FY 2021 coincide with the more severe phases of the COVID-19 pandemic.

A breakdown of revenues and expenses over the three most-recently completed fiscal years is presented below.

**Table 1: Children’s Campus Revenues and Expenses for Fiscal Years 2019 through 2021:**

	Fiscal Years		
	<u>2019</u>	<u>2020</u>	<u>2021</u>
<b>REVENUES</b>			
<b>Unrestricted</b>	\$2,059,887	\$1,943,840	\$2,321,020
<b>Restricted</b>	\$1,380,497	\$1,296,371	\$1,423,976
<b>Unexpended Plant</b>	\$250,000	(\$151,271)	\$0
<b>TOTAL</b>	\$3,690,384	\$3,088,940	\$3,744,996
<b>EXPENSES</b>			
<b>Salaries &amp; Benefits</b>	\$2,510,709	\$2,688,410	\$2,417,372
<b>Other Expenses</b>	\$964,937	\$668,797	\$656,315
<b>TOTAL</b>	\$3,475,646	\$3,357,207	\$3,073,687

*SOURCE: UNM Banner Accounting System*

While expenses overall were down during FY 2020 and FY 2021, some expense categories did see an increase across fiscal years. These increases are attributed to the health and safety precautions that were enacted during the more severe phases of the COVID-19 pandemic. One

of the larger decreases in expenses at UNMCC during this period was due to changes in staffing levels at UNMCC. As positions came vacant, UNMCC management made the strategic decision to hold some staff positions open as a way to control enrollment at UNMCC as well as to ensure greater financial solvency. Due to licensing regulations issued by the ECECD, enrollment and daily attendance at licensed child care centers is tied to staffing levels, so as to not exceed certain pre-prescribed adult-child ratios. By leaving some of these positions vacant, UNMCC was able to limit student enrollment and facilitate appropriate COVID-19 precautions while remaining in compliance with state-mandated adult-child ratios, which is a licensure requirement. The goal was to minimize the potential impact of outbreaks within the center while remaining in compliance with the adult-child ratios. Although UNMCC was able to remain open for the duration of the COVID-19 pandemic, it was not completely immune to the impacts of COVID-19. UNMCC had to temporarily close at times during FY 2020 and FY 2021. A table of expenses during FY 2019 through FY 2021 is attached at the end of this report, as Appendix A.

While UNMCC made the decision to leave certain staff vacancies unfilled, it also made efforts to fill vacant positions in mission-critical roles, such as financial reporting and accounting responsibilities. Despite its best efforts, UNMCC experienced significant difficulty in attempting to fill these openings. This is not unique to UNM and appears to be a consequence of prolonged restrictions and large-scale mitigation strategies in response to the COVID-19 pandemic. Due to the challenges in filling these roles, along with the length of time that these positions were open, there was no effective separation of duties over financial reporting and posting, as both the UNMCC Director and Associate Director have taken on these responsibilities.

University Administrative Policy (UAP) 7200, “Cash Management, Section 3, states,

“Internal Control is necessary to prevent or detect any possible errors or irregularities involving monies. Internal control requires segregation of accounting, custodial, and authorizations functions from each other...”

Since both the UNMCC Director and Associate Director had taken on these responsibilities, this created a scenario where the same person was able to authorize, post, and approve their own transactions. UNMCC had secured assistance with accounting-related functions from other departments at UNM. As of the end of audit fieldwork, UNMCC has hired a few key persons to perform these functions, which has decreased their reliance on other departments for these services.

### **Recommendation 1:**

UNMCC should work with the Provost’s office to obtain resources to assist with its financial and accounting operations while it continues its efforts in filling vacant key positions.



**Response from the UNMCC Director**

<b>Action Items</b>
<b>Targeted Completion Date:</b> December 31, 2022.
<b>Assigned to:</b> Associate Director
<p><b>Corrective Action Planned:</b> The Children’s Campus agrees that the strategic decision was made to temporarily hold key positions vacant to support the department’s fiscal solvency, and for compliance with New Mexico State Child Care Licensing Regulations and COVID Safety Guidelines. While it was initially challenging to find suitable candidates to fill key positions, the Children’s Campus Senior Leadership Team is currently fully staffed. The Children’s Campus Senior Leadership Team includes the Director, Associate Director, Operations Manager, Education and Development Manager, and the Early Intervention and Mental Health Specialist. The Operations Manager was hired in April 2022 to provide financial oversight for the department, along with a Fiscal Services Technician to support the day-to-day fiscal operations of the program in May 2022. Both these individuals matriculated to the UNMCC from within the University where they had previously held positions with fiscal responsibilities. Additionally, the Children’s Campus has continued to work with other departments who provide additional fiscal support to the Children’s Campus as needed. The hiring of the Operations Manager and the Fiscal Services Technician has re-established an efficient workflow and effective separation of duties for the Children’s Campus. Should key positions become vacant in the future, the Children’s Campus will work with the Provost’s Office to obtain necessary resources to assist the department with its financial and accounting operations.</p> <p><b>Monitor and ensure that key Children’s Campus positions remain filled, ensuring an efficient and effective separation of duties.</b></p>

UNMCC follows UNM policies and procedures when procuring goods and services. In addition to this, UNMCC must also follow relevant policies and procedures set forth by external agencies that provide funding support for UNMCC operations. A random sample of transactions paid for with unrestricted funds showed no evidence of non-compliance with university policies and procedures regarding procurement events. Additionally, a random sample of procurement events with restricted funds also showed no evidence of non-compliance with both UNM and external funding agencies’ policies and procedures. Controls over procurement events with both unrestricted and restricted funds appear to be working effectively.

## **CHILDREN’S CAMPUS ENROLLMENT, ADMISSIONS, AND BILLING PROCEDURES**

Enrollment in UNM Children’s Campus programs is largely limited to those with a UNM affiliation. UNM students, faculty, and staff are given a priority in enrolling their children into a UNMCC program. Some programs, such as the Early Pre-K and Pre-K programs, are available to persons outside of the UNM community as a requirement of continued funding from the State for these programs, and as space availability may allow.

### **Admissions**

Children are admitted to UNMCC via a waitlist that is maintained by UNMCC staff. The waitlist is open to the public and does not require a UNM affiliation to reserve wait list spots. There is also no fee to enroll in any UNMCC wait list. Parents/guardians may enroll their children on a wait list, which automatically sorts children into the following categories based on their age at the time of waitlist enrollment:

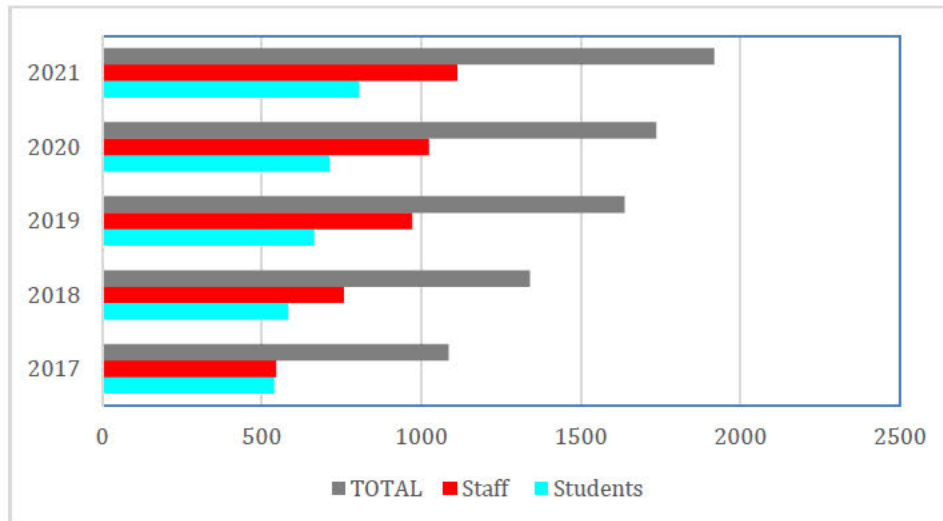
- Unborn
- Infant
- Toddler 1 (young toddler)
- Toddler 2 (older toddler)
- Early Pre-K
- Pre-K
- School-aged child

During fieldwork, Internal Audit identified over 2,000 children currently on UNMCC’s waiting list. This is nearly twice the number (1,085) of children that were on the waiting list as recently as 2017 (see Figure 1, below). Some reasons for this large number of children on the waiting list are:

- Carryover from the paper-based wait list to the internet-based system (which occurred during FY 2020);
- Increased awareness within the UNM community of services offered by UNMCC; and
- The ease of enrollment on a wait list via the internet-based system.

Parents/guardians are free to add or remove their children from the wait list at any time, which is managed electronically via a system called WaitlistPlus, which is accessible by the public without the need for a UNM affiliation. The WaitlistPlus system replaces an older, paper-based waitlist system which was labor-intensive for UNMCC staff and created frequent confusion among parents/guardians as to which spot(s) their child(ren) occupy on the list, as well as which list(s) they may be on currently. The WaitlistPlus system clearly indicates to parents/guardians which children are on which waiting lists, and the spots their children are occupying on their respective lists at any given time. Historically, the waitlist has consisted of an even mix of students and faculty/staff interested in UNMCC services. However, in recent years, registrations to the waitlist have consisted of approximately 40% self-reported students and approximately 60% self-reported staff. Below is a chart showing wait list trends for the five most recent years.

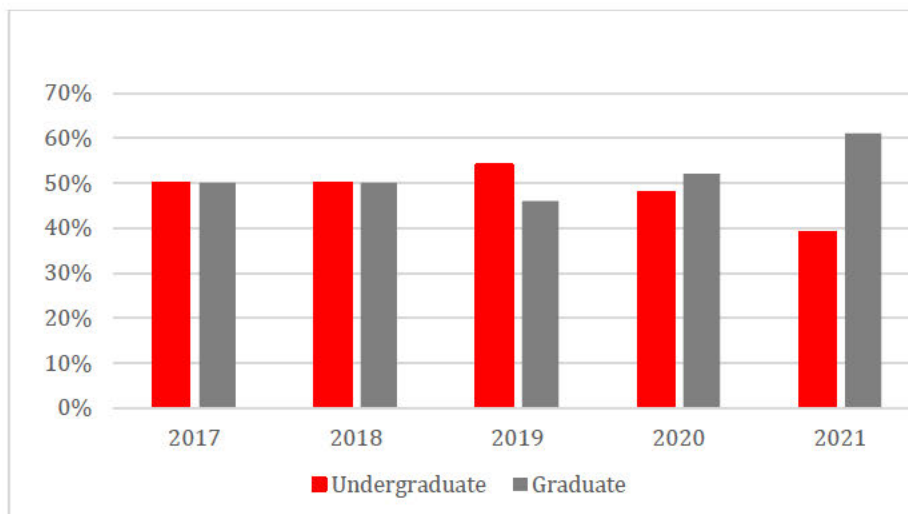
**Figure 1: Wait List Trends for Years 2017 – 2021:**



*SOURCE: UNM Children’s Campus*

While demand for services has grown during the last five years, the largest growth has been from staff members interested in utilizing the services of UNMCC. Within the student population, of those self-identifying as students when enrolling on the wait list, most of the students on the list are those with self-identified graduate student status. Historically, there has been an even ratio of graduate/undergraduate students on the waitlist; however, the number of graduate students on the waitlist has outnumbered undergraduate students in the last two years. Below is a chart showing student wait list trends during the last five years.

**Figure 2: Student Enrollment on Wait List, by Student Status:**



*SOURCE: UNM Children’s Campus*

## **Enrollment**

Generally, children are admitted to UNMCC both at the beginning of a new academic year and throughout the year, as capacity and UNMCC staffing may allow. Parents/guardians of prospective children are contacted via the waitlist with an offer of admission and are requested to respond, usually within 24 hours. Terms of admission, including information on fees and other requirements of admission, are communicated at this time. Potential monthly charges, which may include student discounts, are also communicated at the time of admissions offers. Failure of the parent/guardian to respond within the requested time frame will void offers of admission, and UNMCC will contact the next person on the list. This process is repeated until all available spots have been filled. At the time of admission, the parent/guardian **must** have a UNM affiliation and will be asked to submit this proof of affiliation. The affiliation is verified by UNMCC staff. Ongoing affiliation verification is also performed periodically by UNMCC staff. Exceptions on UNM affiliation may be made to parents/guardians wishing to enroll their child in state-funded Early Pre-K or Pre-K programs.

IA reviewed procedures surrounding the verification of UNM affiliation at the time of a child's enrollment. In a random sample of parent files for enrolled children, IA did not find any exceptions in this process.

## **Billing and Collections**

Parents/guardians of enrolled children are billed monthly for services received at UNMCC. Billing is conducted through the Bursar's Office. Monthly charges consider the program the child is enrolled in, discounts for UNM students, child care assistance provided by government agencies, as well as any additional charges that may be levied (such as late pick-up fees). Charges are calculated by UNMCC and sent to the Bursar's Office for billing. Parents/guardians may provide payment to the Bursar either via TouchNet/LoboWeb, or in person at a cashier window. With very limited exceptions, payments are not accepted at UNM Children's Campus. Failure of a parent/guardian to make timely payments will result in the assessment of late fees by the Bursar in accordance with UNM policies. There may also be potential financial holds by the Bursar and disenrollment of enrolled children by UNMCC. Continued unpaid charges are also subject to collection procedures, consistent with UNM policies regarding unpaid and delinquent accounts.

As part of the procedures, IA requested a detailed schedule of billings sent and payments received for all children enrolled at UNMCC as of April 2022 from the accountant responsible for UNMCC. UNMCC procedures surrounding past-due accounts, attempted communication to parents/guardians of unpaid charges, and disenrollment for non-payment appear to be working, and these procedures appear to be appropriate.

Outstanding balances for disenrolled students are turned over to Bursar's for collections.

## **EMPLOYEE ONBOARDING AND TRAINING**

UNMCC works with Human Resources (HR) in advertising, recruiting, and onboarding of staff for its center. In addition to the employee new-hire procedures that UNM HR performs on all new UNM employees, UNMCC also works with New Mexico Early Childhood Education and Care Department (ECECD) to perform additional, more-robust background check procedures for all new employees at UNMCC. This is necessary due to the sensitive nature of the work at UNMCC. Yearly, employees must provide attestation that they have not committed any legal infraction that would normally disqualify them from employment at UNMCC, followed by a repeat background and criminal check every five years. Additionally, on an annual basis, UNMCC employees are required to complete training requirements above and beyond those required as a condition of employment by UNM. This is a condition of both employment at UNMCC, as well as a requirement for licensure by the State of New Mexico.

Internal Audit reviewed UNMCC procedures for ensuring compliance with these employee onboarding and training requirements. Internal Audit did not note any deficiencies with these procedures.

## **REQUIRED TRAINING**

University employees that have responsibilities over monies as part of their job assignment are required to take cash management training. Cash management training is required of any employee that has responsibility over collection, safekeeping, or depositing of monies. This includes cash, checks, money orders, credit card payments, or any other negotiable instrument that may be received by the University in person, via mail, or over the phone.

UAP 7200, Cash Management, Section 1.1; Mandatory Cash Handling Training, states,

“Individuals responsible for handling cash and their direct supervisor must take the online “Cash Management” training course offered by the University Employee and Organizational Development Department. Supervisors are responsible for ensuring that new employees, students, and volunteers responsible for monies take the required training as soon as possible after being assigned cash handling duties, but no later than sixty (60) days after the assignment date.”

IA selected three (3) employees that handle or have access to cash. One (1) of the three employees did not complete the cash management training as required by UAP 7200. UNMCC did not have established procedures to ensure its employees comply with the requirements of UAP. Potential misuse and/or theft of cash could occur as employees that handle cash may not understand accountability and the risks related to cash handling.

**Recommendation 2**

UNMCC's management should develop procedures to ensure that individuals responsible for handling cash take the online Cash Management training.

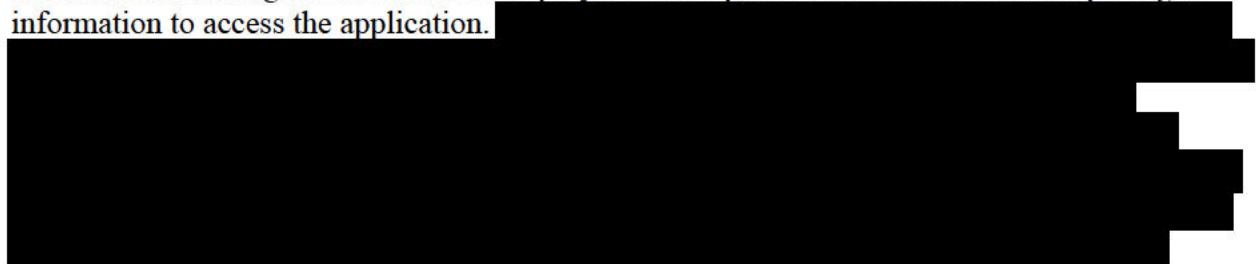
**Response from UNMCC Director**


<b>Action Items</b>
<i>Targeted Completion Date:</i> December 31, 2022
<i>Assigned to:</i> Operations Manager
<p><i>Management's Response:</i> The Children's Campus agrees that upon UNM Internal Audit's review of the status of cash handling training for the department, the Administrative Assistant II was found to have not completed the proper training. The cash handling training is one the Children's Campus requires staff responsible for handling cash to complete during their initial onboarding to the department if they will be responsible for handling cash. Unfortunately, this individual's hire was processed at the start of the pandemic, requiring them to complete the training while working remotely and with limited support during their initial onboarding. A mechanism was not in place at the time to ensure that the training had in fact been completed remotely as required. Upon notification by IA, the individual immediately completed the necessary training.</p> <p><b>The Operations Manager will develop Standard Operating Procedures to ensure that individuals responsible for cash handling have completed the proper training prior to handling any cash for the department.</b></p>

**IT SECURITY**

**Access Control**

UNMCC uses a third-party cloud-based system, Smartcare, to process its students' billings and for classroom management. UNMCC employees are required to have their own unique login information to access the application.





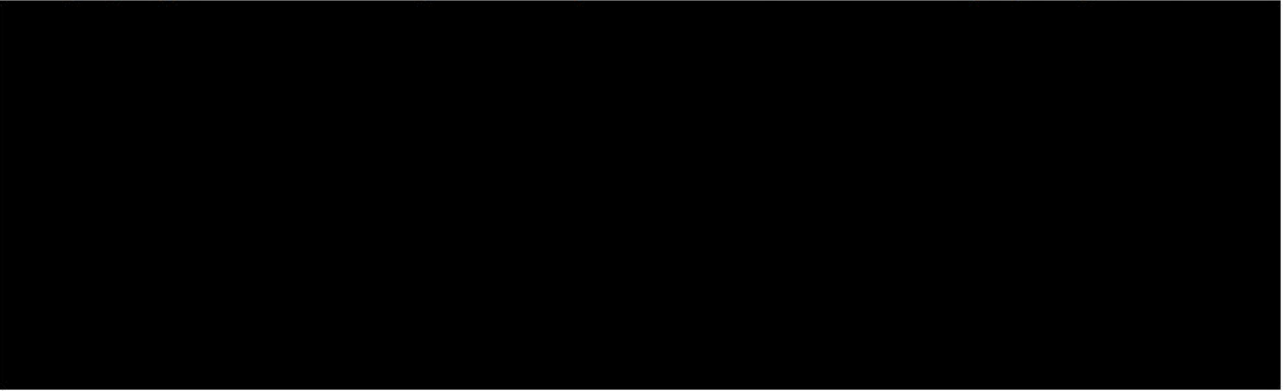
UAP 2520: Computer Security Controls and Access to Sensitive and Protected Information, Section 1 General states,

"all departments operating University owned computers, including those operated by faculty, staff, and students, must develop departmental security practices which comply with the security practices listed herein. In addition, departments must have environment-specific management practices for business functions such as maintenance, change control procedures capacity planning, software licensing and copyright protection, training, documentation, power, and records management for computing systems under their control."

UAP 2520: Computer Security Controls and Access to Sensitive and Protected Information, Section 2 Access to Departmental Systems states,


"Access to departmental computing systems must be authorized by the department head or designee...The department head or designee ensures proper management of computer accounts and user identification by: handling system user authentication securely (e.g. passwords, PIN numbers, access codes); terminating an account in a timely manner when an individual's affiliation with the University is terminated or completed."

The Smartcare Application User Guide requires a User Role be selected as part of adding an employee process. The task is performed by the Director based on the employee's job





### Recommendation 3

UNMCC management should:

1. Develop formal authentication policies to periodically reconcile active users to active employees and identify any unusual user;
2. Ensure all users are assigned a user role in accordance with the application's user guide; and
3. 

### Response from UNMCC Director

Action Items
<i>Targeted Completion Date:</i> December 31, 2022
<i>Assigned to:</i> Operations Manager
<i>Management's Response:</i> 1. The Children's Campus agrees that a formal policy to periodically reconcile Smartcare active users to active employees was not in place at the time of IA review. The Children's Campus internal process is to assign a new employee the appropriate user role when their account is established in the Smartcare system and to electronically archive the individual within the system when they leave the department or no longer require that level of access. However, a formal process was not in place to ensure reconciliation between active user roles and active employees. 2. The Children's Campus agrees that the IA review determined that one of the department's Cooks was not assigned the "Cook" role in the Smartcare System. This individual was hired prior to the transition from Childcare Manager to Smartcare and the migration of data from one system to the other inadvertently excluded an assigned user role for this individual.  



OBERVATIONS, RECOMMENDATIONS AND RESPONSES

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

---

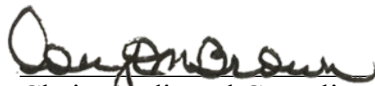
## APPROVALS



---

Victor Griego, CPA  
Director, Internal Audit Department

Approved for Publication



---

Chair, Audit and Compliance Committee

## Appendix A: Detailed Revenues and Expenses for UNM Children’s Campus, Organized by Fiscal Year, General Category, and Specific Accounts.

	Fiscal Years		
	2021	2020	2019
<b>REVENUES AND RESERVES</b>			
<b>Student Fees</b>			
0220 - Other Student Fees Gen	1,416,390	1,503,954	1,823,003
0221 - Mandatory Student Fees	261,173	329,796	333,378
<b>Grants &amp; Contracts</b>			
0410 - Federal Grants Contracts Gen	444,591	439,478	602,215
0415 - COVID-19 CARES Inst Grant	52,914	0	0
0417 - COVID-19 HEERF2 Inst Grant	93,615	0	0
0418 - COVID-19 HEERF3 Inst Grant	321,432	0	0
0420 - State Grants Contracts Gen	978,228	838,754	750,032
0460 - Nongovernmental Grants Contra Gen	0	1,000	0
04A0 - Program Income Gen	1,157	17,140	28,250
<b>Sales Services</b>			
0510 - Merchandise Sales Revenue Gen	0	136	115
0720 - Other Sales and Service Revenue	61,741	102,027	100,966
<b>Other Operating Revenue</b>			
0820 - Miscellaneous Gen	31,764	7,236	14,680
<b>Gifts and Other</b>			
1000 - Gifts Gen	10,626	434	15,234
<b>Transfers</b>			
1100 - Trsfr To I G Gen	(35,000)	(198,264)	(215,000)
1120 - Trsfr From I G Gen	35,000	0	23,621
1180 - Trsfr From Student Social Cultu Gen	35,000	198,264	465,000
1240 - Trsfr To Plant Fund Minor Gen	0	(151,271)	(250,000)
<b>Allocations</b>			
1640 - Allocations Pooled Allocation Gen	44,755	(1,435)	(1,110)
1666 - Intradepartmental Allocations	0	0	0
1667 - Instruction and General - Recoup	(8,389)	1,692	0
<b>Reserves</b>			
1900 - Reserves	274,047	559,034	345,010
1901 - Budgeted Use of Reserves	0	0	0
<b>TOTAL REVENUES AND RESERVES</b>	<b>4,019,043</b>	<b>3,647,974</b>	<b>4,035,393</b>

### LABOR AND OTHER EXPENSES

**Salaries**

2020 - Administrative Professional Gen	698,507	776,444	754,206
2040 - Technician Salary Detail Gen	733,014	977,324	845,601
2060 - Support Staff Salary Detail Gen	42,512	39,810	51,460
20A0 - Ga Ta Ra Pa Salaries Gen	0	0	0
20J0 - Student Salaries Gen	150,448	206,452	218,345
20L0 - Federal Workstudy Gen	4,937	1,180	1,596
20N0 - State Workstudy Gen	0	0	(1,119)
20P0 - Temporary Salary Gen	109,547	44,128	31,604
20SA - Salary Adjustments	0	0	0

**Payroll Benefits**

2110 - Fica Gen	59,252	63,814	57,677
2140 - Retirement Gen	111,218	116,791	101,201
2160 - Group Insurance Gen	112,817	105,395	108,653
2180 - Unemployment Compensation Gen	712	597	523
21A0 - Workers Compensation Gen	7,257	7,055	6,045
21J0 - Other Staff Benefits Gen	388,929	364,531	327,034
21L0 - Accrued Annual Leave Gen	(2,366)	(15,871)	7,361
21L1 - Catastrophic Leave Expense	588	761	523

**Supplies**

3100 - Office Supplies General	9,897	7,037	24,957
3110 - Books Periodicals Gen	0	2,090	934
3140 - Computer Software Gen	3,753	2,520	190
3150 - Computer Supplies <\$5,001	2,116	1,125	1,304
3170 - Custodial Supplies Gen	3,804	589	0
3180 - Non Capital Equipment <\$5,001	4,634	12,145	0
3181 - Athletic Rec Equip <\$5,001	0	140	0
3182 - Tools <\$5,001	0	633	1,776
3189 - Tagged Non-Capital Equipmnt <\$5,001	32,249	4,790	9,110
31A0 - Business Food - Local	0	7,944	8,424
31B0 - Food F&A Unallowable Gen	89,292	115,186	169,661
31C0 - Dues Memberships Gen	3,910	1,417	1,220
31C1 - Accreditation Fees	1,770	885	0
31F0 - Kitchen Supplies Gen	0	749	28,029
31J0 - Parking Permits Gen	0	100	2,162
31K0 - Postage Gen	955	1,994	1,428
31M0 - Recruitment Expense Gen	93	0	0
31M1 - Staff Recruitment Expense Gen	1,301	0	140
31N2 - Individual Safety Equipment	733	0	0
31P0 - Training Materials Supplies Gen	0	323	587
31P1 - Instructional Materials & Supplies	92,172	21,154	79,185
31S0 - Lab Supplies Gen	9,707	0	0

31T4 - Sound	27	0	0
37Y0 - Supply Costs F&A Unallowable	0	801	14,221
37Z0 - Other Supply Costs Gen	0	0	0
<b>Travel</b>			
3800 - In State Travel Gen	0	1,884	1,097
3820 - Out Of State Travel Gen	0	16,159	25,321
3830 - Out State Trvl-Per Diem Non-State \$	0	0	0
3880 - Vehicle Expense Gen	4,887	6,602	1,743
38A0 - Motor Pool Rental Gen	0	0	308
38E0 - Vehicle Fuel Gen	587	3,674	6,461
<b>Student Costs</b>			
45Z0 - Student Costs Other Gen	0	0	420
<b>Patient Care Costs</b>			
50J0 - Hospital Supplies Gen	20,886	12,183	15,875
<b>Communication Charges</b>			
6000 - Telecom Charges Gen	5,141	5,698	11,754
6020 - Long Distance Gen	283	124	114
6060 - Voice Mail Box Gen	420	401	360
6080 - Cellular Charges Gen	10,836	12,430	11,168
<b>Services</b>			
6300 - Alarm System Gen	454	412	317
6301 - Equipment Moving Services	0	50	0
6350 - Promotional Exp F&A Unallowable Gen	19,431	35,927	35,249
6370 - Printing/Copying/Binding Gen	0	1,731	0
6380 - Cable Television Gen	2,097	1,971	1,883
63A0 - Conference Fees Gen	698	12,009	5,749
63A1 - Event Fees	0	27,101	46,607
63A2 - Seminars/Training Fees	5,774	16,173	13,365
63B0 - Rental Fees Gen	0	2,077	210
63M0 - UNM Temp Services Gen	26,408	12,041	9,743
63S0 - Interpreter Services Gen	0	0	550
63V0 - Consultant Fees Gen	7,500	2,774	0
63V1 - Consultant Fees & Svcs-Foreign Nat	1,000	0	1,000
63X0 - Technical Services Gen	0	0	0
69Y0 - Professional Svcs F&A Unallowable	0	0	0
69Z0 - Other Professional Services Gen	11,182	36,566	33,772
<b>Plant Maintenance</b>			
7000 - Plant Repairs Maintenance Gen	14,135	32,122	15,974
7030 - Electrical Repairs Maintenance Gen	0	0	0
7040 - Non Structural Improvements Gen	9,968	11,009	0
7050 - Plumbing Repairs Maintenance Gen	0	0	0
7060 - Facility Rent Expense Gen	0	8,677	15,153
7080 - Grounds Repairs Maintenance Gen	2,509	873	1,363

70A0 - Auto Repairs Maintenance Gen	0	7,608	11,831
70C1 - Equip Warranties/Service Contracts	0	0	0
70D0 - Equipment Repairs Maintenance Gen	5,322	2,725	6,207
70F0 - Equipment Rent Expense Gen	5,614	4,617	10,684
70J0 - Auto Insurance Gen	1,599	1,364	1,016
70K0 - Lock Shop Gen	1,349	718	91
75Z0 - Other Repairs Maintenance Gen	589	509	384
<b>Utilities</b>			
7600 - Natural Gas Fuel Oil Gen	955	849	1,049
7620 - Electricity Gen	8,276	8,097	8,524
76B0 - City Services Gen	5,019	3,820	4,548
<b>Other Expense</b>			
8060 - Other Operating Costs Gen	119,345	96,754	154,748
8061 - License and Permits	200	380	200
80E0 - Contingency Budget Gen	0	0	0
80E1 - I&G Recoup - Contingency	0	0	0
80K0 - Banner Tax	218	342	711
80K1 - Admin Fee	0	0	0
80K2 - Foundation Surcharge	8,021	10,155	10,020
8102 - NM Govt Gross Receipts Tax Expense	0	6	5
<b>Special Grant Contract Expense</b>			
8600 - Loss On Sponsored Project Gen	0	0	(0)
8601 - Over Expenditure Contract or Grant	0	0	0
89Z0 - F and A Expense Gen	97,301	88,043	94,021
<b>Capital Expenditures</b>			
9000 - Equipment/Furniture >\$5,000	0	0	53,995
9220 - Building Improvement Gen	0	0	0
9300 - Fixed Equipment Gen	0	0	0
<b>Non Cash Expenses</b>			
98A0 - Bad Debt Expense Gen	1,899	520	8,020
<b>TOTAL LABOR AND OTHER EXPENSES</b>	<b>3,073,688</b>	<b>3,357,208</b>	<b>3,475,646</b>