

BOARD OF REGENTS

EASTERN MICHIGAN UNIVERSITY

SECTION: **75**

DATE:

September 19, 2006

RECOMMENDATION

REPORT: 2006 GENERAL FEES

ACTION REQUESTED

It is recommended that the 2006 General Fee Report be accepted and placed on file.

STAFF SUMMARY

The Board of Regents has annually approved the designation of General Fee revenues for specified commitments. For FY 2006, the general fee was assessed at \$21.00 per student credit hour.

Based upon planned enrollments of 551,037 student credit hours, the planned gross revenues amounted to \$11.6 million. Actual gross revenues amounted to \$11.5 million, below the plan by \$0.1 million on recorded enrollments of 544,893 student credit hours.

The planned net revenues (revenue net of uncollectables and financial aid commitments) to be distributed amounted to \$11.0 million, excluding authorized carryover amounts. Actual net revenues available for distribution amounted to \$10.9 million. Net revenues fell \$0.2 million, or 1.8% below the prior fiscal year.

A fiscal year 2005 carry forward of \$0.3 million plus the 2006 net revenues of \$10.9 million resulted in available general fee revenue of \$11.2 million. Actual expenditures of \$10.8 million result in a 2006 undistributed balance of \$0.4 million.

FISCAL IMPLICATIONS

During FY 2006 General Fee revenues plus prior year carry forward exceeded expenditures by \$0.4 million.

ADMINISTRATIVE RECOMMENDATION

The proposed Board action has been reviewed and is recommended for Board approval.

University Executive Officer

Date

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Eastern Michigan University
2006 GENERAL FEE REPORT
 June 30, 2006

2006 General Fee Plan

The approved General Fee revenue schedule was based upon the planned enrollment of 551,037 student credit hours, providing Gross Revenues of \$11,009,741. Revenues were discounted by 1% to account for uncollectible fees, and by 0.7% for the refund of student withdrawals, and a budgeted amount for scholarships and grants-in-aid.

	2005 Actual	2006 Actual	Variance	2006 Budget	2006 Actual	Variance
Gross General Fee Revenue	\$11,641,179	\$11,443,631	(\$197,548)	\$11,571,777	\$11,443,631	(\$128,146)
Refunds For Student Withdrawals (0.7%)	(80,234)	(81,002)		(81,002)	(81,002)	\$0
Less: Correspondence Courses	(24,250)	(16,324)		(10,962)	(16,324)	(\$5,362)
Gross Revenue	11,536,695	11,346,305	(190,390)	11,479,813	11,346,305	(133,508)
Less:						
Provision For Uncollectible Fees (1%)	(114,619)	(114,370)	249	(115,718)	(114,370)	1,348
Net Revenue	11,422,076	11,231,935	(190,141)	11,364,095	11,231,935	(132,160)
Less: Fees Paid For Scholarships/Grants-In-Aid	(354,354)	(365,316)	(10,962)	(354,354)	(365,316)	(10,962)
General Fee Revenue Plan	11,067,722	10,866,619	(201,103)	11,009,741	10,866,619	(143,122)

2006 General Fee Distribution Detail

2006 Available General Fee Funding						
	2006 Plan Authorization	Available Fee Revenue	2004-05 Carryover	Total Available	Actual Fee Distributed	2005-06 Carryover
Health	\$1,221,808	\$1,206,195	\$0	\$1,206,195	\$(1,206,195)	\$0
Facilities	2,584,169	2,550,396	0	2,550,396	(2,550,396)	\$0
Athletics	1,571,662	1,551,753	0	1,551,753	(1,551,753)	\$0
Student Govt.	185,591	183,646	0	183,646	(183,646)	\$0
Performing Arts	185,591	183,646	1,584	185,230	(185,230)	\$0
McKenny Union	0	0	(6,612)	(6,612)	6,612	\$0
Student Activities	457,195	450,965	0	450,965	(450,965)	\$0
Debt Service	3,398,939	3,354,525	0	3,354,525	(3,354,525)	\$0
Student Services	619,672	611,791	(20,036)	591,755	(591,755)	\$0
Academic Retention Support	545,848	538,984	0	538,984	(538,984)	\$0
Athletic Facilities	210,000	207,552	0	207,552	(207,015)	\$537
General Fee Reserve	29,266	27,166	351,530	378,696	5,360	\$384,056
Total General Fee Distribution	\$11,009,741	\$10,866,619	\$326,466	\$11,193,085	\$(10,808,492)	\$384,593

7/14/2005

Eastern Michigan University
General Fee
2005-06 Budget Summary

SCH Forecast	551,037
Rate	X \$21
Gross Revenue	\$11,571,777
less: Bad Debt (1%)	(\$115,718)
Refunds (.7%)	(\$81,002)
Net Revenue	\$11,375,057
less: Fees Paid (See note A)	(\$365,316)
Distributed General Fees	<u>\$11,009,741</u>

		FY06		
Account	Distribution	Percent	Amount	Per SCH
3-33310	Health Services	11.10%	\$1,221,808	\$2.330
3-33320	Facilities	23.47%	\$2,584,169	\$4.929
3-33330	Athletics	14.28%	\$1,571,662	\$2.998
3-33340	Student Government	1.69%	\$185,591	\$0.354
3-33350	Performing Arts	1.69%	\$185,591	\$0.354
	McKenny Union	0.00%	\$0	\$0.000
3-33370	Student Activities	4.15%	\$457,195	\$0.872
3-33380	Debt Service	30.87%	\$3,398,939	\$6.483
3-33390	Student Services	5.63%	\$619,672	\$1.182
1-02525	Academic Retention Support	4.96%	\$545,848	\$1.041
	Athletic Facilities	1.91%	\$210,000	\$0.401
3-33300	Reserve-Unallocated	0.27%	\$29,265	\$0.056
		100.00%	<u>\$11,009,741</u>	<u>\$21.00</u>

Note A:
Fees Paid by University (@21.00/credit hour)

	Number	Credit Hr Per Award	Amount
Graduate Assistants*	378	18	\$142,884
Athletic Awards	271	32	\$182,112
Presidential Scholarships	48	30	\$30,240
Wade McCree	40	12	\$10,080
Total Financial Aid			<u>\$365,316</u>

Eastern Michigan University
2006 Fiscal Year General Fee Report
Facilities and Debt Service

	FY 2006 Plan	FY 2006 Actual
* <u>Source of Funds-General Fee Allocation</u>		
Asset Preservation Projects	\$ 2,584,169	\$ 2,550,395
Debt Service	3,398,939	3,354,525
Total General Fee Allocation	\$ 5,983,108	\$ 5,904,920
** <u>Use of Funds-Disbursement From GF Account</u>		
Asset Preservation Projects	\$ 2,584,169	\$ 2,550,395
Debt Service	3,398,939	3,354,525
Total Uses of Funding	\$ 5,983,108	\$ 5,904,920
General Fee Surplus (Deficit)	\$ -	\$ -

* General Fee Allocation data taken from Bus. & Fin. General Fee Distribution Report

** Actual disbursement data taken from Banner, FY 2006 "Final Close" - D17000 (Gen Fee Del

8/25/2006

0506_genfee_debt_service2

Prepared by: V Jenkins

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FUNDS TRANSFERRED FROM U00450 ASSET PRES.

Date	Transferred to Fund Number	Amount
4/25/2006	Tsf. Funds to RACK-Rep Roof A/C U22300	265.83
5/2/2006	Tsf. Funds to QUIRK-Window Repl 2002 U21700	48,300.50
5/2/2006	Tsf. Funds to RACK-Asbestos 2005 U38600	17,133.34
5/2/2006	Tsf. Funds to RACK-FA Repairs 2002 U20663	309.60
5/2/2006	Tsf. Funds to RACK-Remove Comp 2005 U38950	10,803.82
5/2/2006	Tsf. Funds to RYNER-Masonry 2002 U18100	8,982.16
5/2/2006	Tsf. Funds to STRONG-Int Fin 2004 U30450	24.95
5/2/2006	Tsf. Funds to STRONG-Lecture Hall 2001 U39000	33,032.30
5/2/2006	Tsf. Funds to TUNN-Structural Rep 2005 U36850	22,309.94
5/2/2006	Tsf. Funds to WARNER-FA Rep 2004 U29850	8,211.66
5/2/2006	Tsf. Funds to WARNER-Leak Rep 2002 U21650	2,500.00
5/2/2006	Tsf. Funds to WARNER-Masonry 2006 U40700	15,291.17
5/2/2006	Tsf. Funds to PRAY-Elevator Rep 2002 U23500	16,946.25
5/2/2006	Tsf. Funds to PRAY-Floors SW side 2003 U24550	2,439.84
5/2/2006	Tsf. Funds to BRIG-Masonry Rep 2004 U30600	4,356.36
5/2/2006	Tsf. Funds to CAMP-Clrm Ptg 2004 U39150	49,031.47
5/2/2006	Tsf. Funds to CAMP-Dper Rep 2005 U37300	8,460.67
5/2/2006	Tsf. Funds to CAMP-El. Full 2004 U29150	5,365.00
5/2/2006	Tsf. Funds to CAMP-HVAC 2004 U30900	2,250.50
5/2/2006	Tsf. Funds to CORA-Varment 2004 U28200	4,078.00
5/2/2006	Tsf. Funds to FORD-Clean 2004 U31750	6,898.85
5/2/2006	Tsf. Funds to FORD-Doors 2003 U31350	11,037.97
5/2/2006	Tsf. Funds to Hall-T-Stat 2003 U23350	749.05
5/2/2006	Tsf. Funds to MARK-Dom Hot Water 2005 U37750	4,380.88
5/2/2006	Tsf. Funds to MARS-Refurbish 2002 U20669	10,158.37
5/2/2006	Tsf. Funds to OLDS-Masonry Rep 2002 U17200	2,850.12
6/30/2006	Tsf. Funds to CAMP-Lead Paint Removal 2004 U27550	367.50
6/30/2006	Tsf. Funds to CAMP-Fire Sys Insp Phase I 2004 U27850	5,020.29
6/30/2006	Tsf. Funds to FORD-Window Repl 2003 U23900	33,368.96
6/30/2006	Tsf. Funds to MARK JEFF Lighting 2003 U27500	40,588.70
6/30/2006	Tsf. Funds to 2006 Asset Pres. U39250	95,102.95
6/30/2006	Tsf. Funds to CAMP-Wtr Main Rprs 2006 U39400	25,727.15
6/30/2006	Tsf. Funds to WARNER-AC Emrg Ven Rprs 2006 U39500	20,492.54
6/30/2006	Tsf. Funds to CAMP-Int Fin 2006 U40150	13,183.36
6/30/2006	Tsf. Funds to CAMP-Ped Mall High Lght Rpr 2004 U31550	13,064.93
6/30/2006	Tsf. Funds to CAMP-Electric Repairs 2004 U31600	12,962.44
6/30/2006	Tsf. Funds to FORD-Rpr HVAC Sys & Ctrl 2005 U32200	69,208.25
6/30/2006	Tsf. Funds to CAMP-Storm Sewer Rpr 2004 U36550	1,701.60
6/30/2006	Tsf. Funds to SNOW-HVAC Ctrl Rpr 2005 U36700	78,621.68
6/30/2006	Tsf. Funds to CAMP-Keltron Rpl 2004 U36750	14,862.30
6/30/2006	Tsf. Funds to CAMP-Meter & Monitor 2004 U36900	119,769.89
6/30/2006	Tsf. Funds to HEAT-Roof Repairs 2004 U36950	53,043.75
6/30/2006	Tsf. Funds to HEAT-Blers 1 & 2 Ctrl Rev. 2004 U37000	439.16
6/30/2006	Tsf. Funds to FORD-Roof Em Rep 2004 U37100	1,881.95
6/30/2006	Tsf. Funds to MARK-Fire Alarm Rpl 2005 U37150	80,297.20
6/30/2006	Tsf. Funds to SNOW-Repl Elev. 2005 U37900	164,241.45
6/30/2006	Tsf. Funds to CAMP-Elec Utility Cable 2005 U38150	256,769.29
6/30/2006	Tsf. Funds from PRAY-Elevator Rep. 2006 U38400	(16,674.00)

6/30/2006 Tsf. Funds to CAMP-Emerg. Gen. Ser. 2006 U38400	10,081.07
6/30/2006 Tsf. Funds to CAMP-Sidewalk & Step Rprs 2005 U38500	58,123.34
6/30/2006 Tsf. Funds to HEAT-Exterior Painting 2005 U38800	49,725.15
6/30/2006 Tsf. Funds to CAMP-Stm/Cnds, Pipe & Ins Rpr 2006 U40200	31,612.09
6/30/2006 Tsf. Funds to CAMP-Tstats, VAV, & Ctrls 2006 U40250	34,743.57
6/30/2006 Tsf. Funds to CAMP-Chiller & Abs Am Rem 2006 U40300	3,609.07
6/30/2006 Tsf. Funds to TUNN-Stm/Cond Rpr 2006 U00450	25,193.89
6/30/2006 Tsf. Funds to TUNN-Structural Rep 2006 U40400	33,426.01
6/30/2006 Tsf. Funds to CAMP-Dper Rprs/Filter Rpl 2006 U40450	36,297.96
6/30/2006 Tsf. Funds to CAMP-Insulation 2006 U40550	48,460.63
6/30/2006 Tsf. Funds to HEAT-Emrg Gen Rpr 2006 U40850	22,586.14
6/30/2006 Tsf. Funds to HEAT-Con Plsher Tank Rpl 2005 U41100	4,200.00
6/30/2006 Tsf. Funds to ALEX-Lght Up/Ene Con 2005 U41150	5,535.00
6/30/2006 Tsf. Funds to HEAT-Boiler Control Sys 2006 U41200	9,990.00
6/30/2006 Tsf. Funds to PIERCE-Chilled Water Pipe Rpl 2002 U41600	22,951.26
6/30/2006 Tsf. Funds to OWEN-Chiller 10 Yr Reblid 2006 U41650	22,805.10
6/30/2006 Tsf. Funds to CENT-Roof Rpr 2006 U41800	19,573.24
6/30/2006 Tsf. Funds to OWEN-Ext Env-Tk 2006 U41850	36,101.37
6/30/2006 Tsf. Funds to COOP-Emerg Roof Rprs 2006 U42000	5,397.77
6/30/2006 Tsf. Funds to MCKE-Ice Storage Rprs 2006 U42050	4,611.16
6/30/2006 Tsf. Funds to KING-Cond Sys Rprs 2006 U42100	19,484.84
6/30/2006 Tsf. Funds to CAMP-Rml & Displ 2006 U42150	19,594.69
6/30/2006 Tsf. Funds to CAMP-MLK PI Rev 2006 U42350	12,941.21
6/30/2006 Tsf. Funds to OLDS-Emg Dive Tower Rprs 2006 U42650	16,604.81
6/30/2006 Tsf. Funds to COOP-HVAC 2006 U43150	4,020.50
6/30/2006 Tsf. Funds to WARN-Emrg Rpr to Club Pool 2006 U43375	9,918.22
6/30/2006 Tsf. Funds to Proj Eng Sal 2006 U43450	48,411.02
6/30/2006 Tsf. Funds to BOONE Refurb Interior 2002 U20671	124.92
6/30/2006 Tsf. Funds to SILL-Roof & Fash Rep 2002 U21600	216,497.20
6/30/2006 Tsf. Funds to ROOS-Rem & Reblid Comp 2005 U38900	27,116.00
6/30/2006 Tsf. Funds to CAMP-Site Wk 2006 U38850	64,493.00
6/30/2006 Tsf. Funds to CAMP-Accessibility 2004 U29300	986.31
6/30/2006 Tsf. Funds to Misc 2005 Asset Pres. 2005 U30200	47,652.32
6/30/2006 Tsf. Funds to ALEX-Refurbish Int Surfaces 2004 U30400	703.38
6/30/2006 Tsf. Funds to OWEN-Class Paint & Renewal 2003 U30500	5,581.42
6/30/2006 Tsf. Funds to SILL-Int Surf & Bath Fix 2003 U30750	3,103.34
6/30/2006 Tsf. Funds to Roosevelt Steps & Hand Rail 2004 U30850	4,491.94
6/30/2006 Tsf. Funds to ALEX-Repl Corr Dr. & Fr. 2005 U31400	16,668.00
6/30/2006 Tsf. Funds to CAMP-Access 2005 U31450	38,455.21
6/30/2006 Tsf. Funds to HEAT-Make-Up Wtr Sys Rpl. 2004 U31500	4,158.00
	<u>2,426,240.09</u>
Added to 06/30/06 Fund Balance (uncommitted)	124,155.00
	<u><u>2,550,395.09</u></u>

EASTERN MICHIGAN UNIVERSITYTM
General Fee Report for Fiscal Year 2005-2006
University Health Services

The University contributes a portion of University Health Services' (UHS) operating budget through a percentage of the general fee allocation, with the balance generated by fees-for-service. The 2005-06 Health Services budget was \$1,221,808. The reduction of credit hours resulted in a reduction of \$15,569 than plan reducing the 2005-2006 planned general fee allocation to \$1,206,239. This was reduced by a \$55,068 budget cut down to \$1,151,171. The credit hour fees accounted for approximately 57 percent of the revenue. Revenues generated by fees-for-service were \$884,726 or 43 percent of the revenue for 2005-2006. UHS ended the 2005-2006 fiscal year with a deficit of (\$54,814) reducing the fund balance after final close.

The actual distribution of general fee revenues for University Health Services:

Health Service-General Clinic	24.50%
Health Service-Primary Care	39.10%
Health Service-Nursing Service	5.90%
Health Service-Health Education	17.60%
Health Service-Laboratory	1.40%
Health Service-Pharmacy	2.40%
Health Service-X-Ray	.40%
Health Service-Specialty Clinics	<u>8.70%</u>
	100.00%

Health Services
General Fee Summary 2005-2006
As of June 30, 2006 - Final Close

ACCT #	ACCT. NAME	Beginning Balance 6-30-05	ACTUAL 2005-06 FEE	SERVICE FEES GENERATED	ACTUAL PROGRAM EXPENDITURES	ENDING BALANCE 6-30-06	BUDGETED 2005- 06 FEE	VARIANCE	% ALLOC. BUDGET	% ALLOC. ACTUAL
A01850	Nursing	\$20,857	\$67,916	\$68,421	\$136,337	\$20,857	\$67,919	-\$3	5.90%	5.90%
A01900	Lab	(12,205)	16,116	78,374	94,065	(11,779)	16,116	\$0	1.40%	1.40%
A01950	General Clinics	447,532	282,026	5,659	361,589	373,628	282,037	-\$11	24.50%	24.50%
A02000	Special Clinics	45,510	100,148	33,810	133,958	45,510	100,152	-\$4	8.70%	8.70%
A02050	Pharmacy	25,445	27,627	514,573	542,220	25,425	27,628	-\$1	2.40%	2.40%
A02100	Primary Care	128,059	450,091	156,998	607,455	127,693	450,108	-\$17	39.10%	39.10%
A02150	X-ray	8,196	4,605	7,270	7,256	12,814	4,605	\$0	0.40%	0.40%
A02200	Health Education	(2,983)	202,598	19,621	207,787	11,450	202,606	-\$8	17.60%	17.60%
D16600	Unallocated	-	44	0	0	-	0	\$44	0.00%	0.00%
D16600	General Fee Allocated to HS		\$1,151,171				\$1,151,171	\$0	100.00%	100.00%
	Credit Hour Reduction		\$0				\$15,569			
	Budget Cuts		\$55,068				\$55,068			
	Total	\$660,412	\$1,206,239	\$884,726	\$2,090,667	\$605,598	\$1,221,808	-\$15,569		

Reconciliation of General Fee Budget to Actual

Budgeted Allocation 2005/06	\$1,221,808
credit hour reduction	-\$15,569
less budget cuts prior year	-\$55,068
Total Allocation to HS 2005/06	<u>\$1,151,171</u>

-\$54,814

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**Eastern Michigan University
General Fee Report for Fiscal Year 2005-2006
Intercollegiate Athletics**

Overview

The general fee revenue for fiscal 2006 amounted to \$1,759,306. Per the operational, financial and capital assessment and plan approved by the Board of Regents in November/December 1999, Men's basketball and football budgets were moved and recorded in the Designated fund. The plan called for the funding base of the two programs to come from the general fee revenue and all intercollegiate athletics general revenue. The revenue from revenue sports and general fee totaled \$2,984,266.

FY 2006 revenue from sports participation, including NCAA Sponsorships and ticket receipts totaled \$1,224,960. General fee revenue of \$678,979 was transferred in support of non-revenue sports to the general fund.

Eastern Michigan University
2005-06 Athletics Revenue Sports
General Fee Utilization

Description	D20900 Football	D20950 Basketball	D21050 Other	Total
Revenue:				
Corporate Tickets - Basketball	-	-	16,738	16,738
Corporate Tickets - Football	-	-	33,488	33,488
Guanrantee-Basketball	-	-	138,753	138,753
Game Receipts	167,684	47,335	-	215,019
Programs	-	-	19,129	19,129
NCAA Sponsor Dist.	-	-	730,822	730,822
Misc.	-	-	71,011	71,011
Revenue Sub Total	167,684	47,335	1,009,941	1,224,960
Athletic Facilities (General Fee)			207,552	207,552
General Fee	1,492,639	597,315	(538,201)	1,551,753
Total Available Funding	1,660,323	644,650	679,292	2,984,265
Expenses:				
Total Expenditures	1,654,976	648,411	(224)	2,303,163
General Fee trf to General Fund			(678,979)	(678,979)
Net FY 2006 Balance	5,347	(3,761)	537	2,123

Reconciliation:

	Facilities	Athletics
Actual Fee Distributed	207,552	1,551,753
Reduction in Student Credit Hour	2,448	19,909
Planned General Fee Allocation '06	210,000	1,571,662

Note:
Football, Basketball, and the General Fee have been moved to the General Fund effective 07/01/2006.
Remaining balances will be transferred to the General Fund.

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EASTERN MICHIGAN UNIVERSITY™
General Fee Report for Fiscal Year 2005-2006
Student Government and Women's Center

Overview

The general fee budget for Student Government for 2005-2006 was \$185,591. There was a budget cut allocation of \$15,835. The general fee earned and distributed to Student Government a total of \$183,646. Student Government received an additional \$29,882 funding from student services general fee. Student Government decreased their fund balance \$33,648. Out of the total distributed \$183,646, Student Government allocated \$24,000 to the Women's Center. Student Government has a fund balance of \$104,449 at 6/30/06.

Attached are the actual expenses including open commitments for Student Government.

Women's Center- Overview and Explanatory Notes

Overview

The general fee allocations to the Women's Center were \$24,000. This allocation provided the Women's Center with student staff positions, as well as a budget to offer various programs for the campus community.

Student Government Explanatory Notes

Payroll

Payroll expenses/ benefits are for the President, Vice President, Treasurer, Office Manager, Office Assistants, R.E.A.C.T. Director, R.E.A.C.T. Client Advisers, Senate Clerk, and Senate Parliamentarian.

Business and Finance (Student Organization Support)

Business and Finance provided \$56,738 to student organizations on campus.

R.E.A.C.T.

Resources for Equity and Action for Consumers and Tenants (R.E.A.C.T.) office provided an apartment fair for students interested in off-campus living options. R.E.A.C.T. also provides an attorney who is available for legal consultation with students regarding housing issues.

EASTERN MICHIGAN UNIVERSITY TM
General Fee Report for Fiscal Year 2005-2006
Student Government and Women's Center

Office Expenses

Office expenses included phone charges, office supplies, and general office needs.

Special Projects

Special projects for 2005-06 included: STD testing, year-end banquet, House of Representatives, Leadership Retreats, American Democracy Project, Homecoming and advertising.

EASTERN MICHIGAN UNIVERSITYTM
General Fee Report for Fiscal Year 2005-2006
Student Government and Women's Center

Expense Description	2005-06 Expense
Women's Center	\$24,000
Payroll	55,043
Business and Finance (Student Organization Support)	56,738
Office Expense	39,546
R.E.A.C.T.	15,000
Special Projects	39,650
Expense Total	\$230,707
Adjustments	634
Decrease in Fund Balance	(33,648)
Less Allocation from Student Services	(29,882)
Total Dispersed 2005-06 General Fee (D16750)	\$167,811
Budget Cut prior year	15,835
Total Allocated 2005-06 General Fee (D16750)	\$183,646

* Fund Balance for 2005-06 Student Government (D23450) = \$104,449

**Student Government D16750
General Fee Summary 2005-2006
As of June 30, 2006**

ACCOUNT NUMBER	Description	ACTUAL EXPENDITURES 2005-06	UNDERFUNDED FROM BUDGET	ACTUAL 2005-06 FEE DISPENSED	Variance Actual to Dispersed
D23450	Women's Center	\$24,000		\$24,000	\$0
D23450	Payroll	55,043		\$45,000	-\$10,043
D23450	Business & Finance (Student Organization Support)	56,738		\$50,000	-\$6,738
D23450	R.E.A.C.T.	15,000		\$17,920	\$2,920
D23450	Office Expense	39,546		\$11,000	-\$28,546
D23450	Election Commission	730		\$2,000	\$1,270
D23450	Special Projects	39,650		\$80,066	\$40,416
	Subtotal per Student Government Budget to Actual Report	230,707		\$229,986	-\$721
	Open Commitments	0		\$0	\$0
	Carry forward				\$0
	N/I	(33,648)			\$33,648
	Funding from Innovation	0		\$0	\$0
D23450	Total Transfer In General Fee per Banner	197,059	0	229,986	32,927

Beginning Fund Balance 7-1-2005

138,097

Ending Fund Balance 6-30-06

104,449

Total Increase in Fund Balance 6-30-06

-33,648

adjustment

1,355

Budget cut allocation 04/05

15,835

Less Amount transferred to Student Government from Student Services D33390

(29,882)

Planned Reduction of fund balance

(33,648)

Total dispersed from D16750

183,646

Eastern Michigan University
Division Academic Affairs
Expenditure/Use of Performing Arts Fee Monies
Fiscal Year 2005/06

Description	#Org.	Carry Forward	Encumbr.	Distribution	Estimated Allocation	Expended	38898 Balance
Music	108050	22,341	-	62,739	62,109	60,974	24,106
Dance	110300	13,533	-	13,942	13,802	17,022	10,453
CTA	106800	3,216	-	68,714	68,024	76,900	(4,970)
Art	106350	(5,330)	-	39,835	39,434	38,296	(3,791)
		33,760	-	185,230	183,369	193,192	25,798
Revenue				183,646			
Prior Year's Balance				1,584			
Total Revenue				185,230			
Balance 6/30/2006 - D16800				-			

EASTERN MICHIGAN UNIVERSITY TM
General Fee Report for Fiscal Year 2005-2006
Student Activities

Overview

The general fee budget for Student Activities in 2004-05 was \$457,195. There was a budget cut allocation of \$12,759. Therefore, the general fee earned and distributed to student activities a total of \$450,965.

Carryover of accumulated fund balances and general fund activity from 2004-05 was \$251,949. Program revenue generated in 2005-06 was \$99,904, primarily through entertainment, Performing Arts, and MLK Day activities. Total available for programming was \$790,110 of which \$790,110 was expended leaving (\$51) carryover into 2006-07 to supplement programming.

The general fee allocation for student activities was spread to 16 accounts and one staff/operational account. See attached report for specific account activity.

General Fee Program Summary

Programs and activities that are supported by the general fee for student activities include: EMU cable TV entertainment, national campus entertainment tours, N.E.T., student leadership conferences, students-of-color conferences, lectures, MLK Day programming, community service programming, freshman academic success programs, multicultural programs, student organization support, Vision programming, LGBT programs, Greek Life support, school spirit programs for homecoming, faculty co-curricular program support, commuter programs and performing arts. In addition, one PT and three GAs are funded to assist with these programs.

Campus Life Programs
General Fee Summary 2005-2006
As of June 30, 2006 Final close

ACCT #	ACCT. NAME	Beg BAL 6/30/05	ACTUAL 2005-06 FEE	PROGRAM REVENUE	TOTAL AVAIL.	PROGRAM EXPENSE	FUND BAL 6/30/06	% allocation
D17050	Concerts	\$9	\$0	\$0	\$9	\$0	\$9	0.00%
D17100	Entertainment	6,014	16,686	14,406	37,106	48,145	-11,039	3.70%
D17150	Student Leadership	25,506	19,842	2,180	47,528	48,009	-481	4.40%
D17200	Lectures	14,275	31,117	6,350	51,742	53,677	-1,936	6.90%
D17250	Freshman Success	7,782	6,764	0	14,546	16,949	-2,403	1.50%
D17300	Film Series	2,880	0	0	2,880	6,215	-3,335	0.00%
D17350	Multi-Cultural Program	19,670	10,823	147	30,640	15,756	14,884	2.40%
D17400	Stu. Org. Program for Campus	2,149	29,764	0	31,913	32,481	-568	6.60%
D17450	Vision	9,085	27,058	876	37,020	37,384	-364	6.00%
D17500	Spirit Program	7,213	4,961	0	12,174	12,066	108	1.10%
D17550	Support Program Student Dev	35,732	5,863	13,172	54,766	56,122	-1,355	1.30%
D17600	Union Programs	18,946	18,039	33,694	70,679	68,849	1,831	4.00%
D17700	Pease	29,634	41,489	29,079	100,201	99,516	685	9.20%
D17800	LGBTG	0	13,509	0	13,509	13,509	0	5.60%
D17900	Greek Affairs	0	24,682	0	24,682	24,682	0	5.60%
D17950	Community Service	0	27,519	0	27,519	27,519	0	6.20%
153550	Campus Life	73,053	160,092	0	233,145	229,232	3,913	35.50%
D16950	Unallocated	0	0	0	0	0	0	0.00%
General Fee Student Act. Funding		\$251,949	\$438,206	\$99,904	\$790,059	\$790,110	-\$51	100.00%
Adjustment from Budget Cuts			\$12,759					
Total		\$251,949	\$450,965	\$99,904 #	\$790,059	\$790,110	-\$51	100.00%

* Includes PT salary and fringes and CWS reimb

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EASTERN MICHIGAN UNIVERSITY TM
General Fee Report for Fiscal Year 2005-2006
Student Services

Overview

The general fee budget for Student Services for 2005-06 was \$619,672. The general fee earned and distributed to Student Services a total of \$611,791.

Student Services Explanatory Notes

International Students

The general fee allocations to International Students were \$66,991. This allocation provided the office of International Students with an International Student Advisor and the necessary SS&M to provide additional services.

Access Services

The general fee allocations to Access Services were \$129,271. This allocation provided a Director of Access Services, a secretary and SS&M.

Greek Affairs

The general fee allocations to Greek Affairs were \$46,420. This allocation covered the salary and fringe benefits for the Coordinator of Greek Affairs. The coordinator provides leadership for EMU Greek Organizations.

LGBT

The general fee allocations to LGBT were \$50,316. This allocation covered the staff position and fringe benefits to operate this office.

Student Government

The general fee allocations to Student Government were \$29,882. This allocation allowed student government to provide financial assistance to more student organizations.

Community Service

The general fee allocations to Community Service were \$70,358. This allocation helps to provide partial funding for the Coordinator for Community Service position, America Reads Coordinator position and the Clerical position.

Eastern Echo

The general fee allocations to Eastern Echo were \$ 69,561. The allocation provides funding for most of the salary of the Director for Student Media.

Financial Aid

The general fee allocations to Financial Aid were \$149,131.

Student Services D33390
General Fee Summary 2005-2006
As of June 30, 2006 Final Close

ACCT #	ACCT. NAME	BEGINNING BALANCE 6-30-05	ACTUAL FEE FUNDED 2005-06	ACTUAL 2005-06 FEE DISPERSED	ENDING BALANCE 6-30-06	BUDGETED 2005-06	Budget Cut	Underfunded*
151100	International Students	-		66,991		67,873		(882)
151300	Access Services	-		129,271		130,974		(1,703)
D17900	Greek Affairs	-		46,844		47,418	-	(575)
D17800	LGBT	-		49,754		50,518	-	(764)
D23450	Student Government	-		29,882		30,249		(367)
D17950	Community Service	-		70,358		71,221	-	(863)
A01150	Eastern Echo	-		69,561		70,477		(916)
125300	Financial Aid	-		149,131		151,119		(1,988)
D16950	Adjustment to Student Activities			-		-		-
	Student Services General Fee	-	(611,791)	611,791	0	619,848	-	(8,057)
	Adjustments	-	-	-	-	-		-
D33390	Student Services Fund	-	(611,791)	\$ 611,791	\$ 0	\$619,848		-\$8,057

*EXPLANATION Lower than anticipated credit hour production

2006 Student Retention-General Fee

Academic retention initiatives carried out by Holman Learning Center in 2005 – 06 include:

1. First Year Programs - FTIAC (First-Time-In-Any-College) students receive weekly e-mails with strategies for academic success, may meet one-on-one with Academic Support GA's for personalized strategies, and participate in the Early Alert program in which HLC requests faculty to identify students having difficulty in first year classes. Holman Learning Center then contacts identified FTIACs with intervention strategies and encourages them to meet with GAs.
2. Transfer student support program – The same Early Alert program as above is available to transfer students during their first two semesters at EMU. In addition, Holman Learning Center provides workshops focusing on transfer student needs and regular communications.
3. PASS and FIG program support - Each PASS (Promote Academic Survival and Success) and FIG (Freshman Interest Group) block has an Academic Support graduate student assigned to provide workshops as requested by faculty.
4. Individual one-on-one tutoring is provided free for most 100-and 200 level courses.
5. Academic Skill Building workshops, such as time management, note taking, test preparation, finals preparation, etc. are provided free each semester to all students.
6. Academic Probation and SAP (Financial Aid Academic Progress) planning - each student on academic probation or financial aid probation (SAP) is required to meet with Holman Learning Center staff to develop a plan to get off probation.
7. Supplemental Instruction program - facilitated group study that is custom tailored to particular courses, managed by a SI Leader who has previously successfully completed the course and meets with students several times per week.
8. Select Students Support Services program - outreach to academically and economically disadvantaged students in seven science and technology departments to improve retention and graduation for these students includes workshops, mentoring tutoring and other support.

Cost: Support for PASS, FIGs, probation and first year students:
\$228,609 in orgs #136050 and #136250

Supplemental Instruction program:
\$249,740 in org #136300

Individual Tutoring:
\$60,635 in org #136050

Total: \$538,984