Statement of Changes in Fund Balances

Information Technology

May 31, 2004
DATA ORGANIZATION

The Statement of Changes in Fund Balances is organized alphabetically by division, campus, and department. The divisions are the primary organizational units represented in the Texas Tech University Health Sciences Center (TTUHSC) organizational chart and can be found in the division table (DIVN) of the TechFIM system.

The campuses and departments can be found in the campus table (RAHC) and the department table (DEPT), respectively, in the TechFIM system. Department structuring for the Statement of Changes in Fund Balances is based on the financial reporting department codes reflected in the Fund Short Name field in the fund table (FUND) of the TechFIM system. In some cases, smaller departments have been reported together with other related departments.

Additional break levels include fund categories (FCAT table) and fund classes (FDCL table). Fund categories are reported in the Detailed Financial Reports prepared at the end of the fiscal year, and include educational and general funds, designated funds, restricted funds, and others. Fund classes further classify the activity, and include such groupings as HEAF, MPIP, federal, and others. For the purposes of this Monthly Financial Report, fund class is denoted by a single letter code shown to the right of the fund number in the Statement of Changes in Fund Balances, with the following definitions:

<table>
<thead>
<tr>
<th>FUND CATEGORY</th>
<th>CODE</th>
<th>FUND CLASS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational and General</td>
<td>G</td>
<td>General</td>
</tr>
<tr>
<td></td>
<td>H</td>
<td>Higher Education Assistance Fund (HEAF)</td>
</tr>
<tr>
<td>Designated</td>
<td>A</td>
<td>Allied Health Income Plan (AHIP)</td>
</tr>
<tr>
<td></td>
<td>G</td>
<td>General Pledged</td>
</tr>
<tr>
<td></td>
<td>I</td>
<td>Malpractice Self-Insurance</td>
</tr>
<tr>
<td></td>
<td>M</td>
<td>Medical Practice Income Plan (MPIP)</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>Nursing Income Plan (NIP)</td>
</tr>
<tr>
<td></td>
<td>P</td>
<td>Pharmacy Income Plan (PIP)</td>
</tr>
<tr>
<td></td>
<td>S</td>
<td>Service Departments</td>
</tr>
<tr>
<td></td>
<td>T</td>
<td>Permanent Health Fund</td>
</tr>
<tr>
<td></td>
<td>U</td>
<td>General Unpledged</td>
</tr>
<tr>
<td>Auxiliary Enterprises</td>
<td>G</td>
<td>General Pledged</td>
</tr>
<tr>
<td>Restricted</td>
<td>F</td>
<td>Federal</td>
</tr>
<tr>
<td></td>
<td>L</td>
<td>Local</td>
</tr>
<tr>
<td></td>
<td>P</td>
<td>Private</td>
</tr>
<tr>
<td></td>
<td>S</td>
<td>Scholarships</td>
</tr>
<tr>
<td></td>
<td>T</td>
<td>State</td>
</tr>
<tr>
<td>Loans</td>
<td>F</td>
<td>Federal</td>
</tr>
</tbody>
</table>
The accounting policies of TTUHSC are in accordance with the Texas Comptroller of Public Accounts’ Annual Financial Reporting Requirements. Accounting records at TTUHSC are maintained on a monthly basis to adhere as closely as possible to the Comptroller policies, but some material differences may occur when compared to the annual reporting. Following are specific areas where material differences may occur:

- Due to a shortened monthly processing time, revenues and expenditures may not be fully accrued for the Monthly Financial Report.

- Draws against the federal letter of credit and billings on cost reimbursement funds are made after the expenditures are recorded. Therefore, revenue may not be fully recognized at month end and the ending fund balance may be temporarily negative.

- Several balance sheet account balances are reclassified for annual reporting.

- The Monthly Financial Report follows the NACUBO subfund model that was the standard reporting model prior to the recent implementation of Governmental Accounting Standards Board (GASB) statements 34 and 35. The Annual Financial Report is prepared in compliance with the reporting requirements issued by the Comptroller, which follow the new reporting model prescribed by the GASB. The Detailed Financial Reports, also prepared at the end of the fiscal year, continue to follow the NACUBO subfund reporting model.
QUESTIONS AND COMMENTS

Questions and comments regarding this Monthly Financial Report should be forwarded to Tom Downen, Director of Accounting Services, at Tom.Downen@ttuhsc.edu or (806) 743-1888, ext. 232.
STATEMENT OF CHANGES IN FUND BALANCES
<table>
<thead>
<tr>
<th>FUND</th>
<th>BEGINNING BALANCE</th>
<th>REVENUES</th>
<th>EXPENSES</th>
<th>TRANSFERS IN</th>
<th>TRANSFERS OUT</th>
<th>ENDING BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>6060 G</td>
<td>366,461</td>
<td>284,374</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>82,087</td>
</tr>
<tr>
<td>Chief Information Officer</td>
<td>366,461</td>
<td>284,374</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>82,087</td>
</tr>
</tbody>
</table>
## Monthly Financial Report - Statement of Changes in Fund Balances
### For the Nine Months Ended May 31, 2004

**DIVISION:** Information Technology  
**CAMPUS:** Lubbock  
**DEPARTMENT:** Healthnet

<table>
<thead>
<tr>
<th>FUND</th>
<th>BEGINNING BALANCE</th>
<th>REVENUES</th>
<th>EXPENSES</th>
<th>TRANSFERS IN</th>
<th>TRANSFERS OUT</th>
<th>ENDING BALANCE</th>
</tr>
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<tr>
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<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

### EDUCATIONAL & GENERAL

| Healthnet | 6091 G | - | 1,148,651 | 832,722 | - | - | 315,929 |

### DESIGNATED

| Information Technology | 6310 G | - | - | 4,715 | 8,200 | - | 3,485 |
| Information Technology Fee | 6350 G | 336,775 | 586,634 | 333,276 | 41,126 | 16,970 | 614,289 |
| Operations | 6397 G | 1,557,500 | 936,479 | 652,970 | 221,889 | 12,908 | 2,049,990 |
| Equipment Sales | 6651 S | 745,661 | 54,694 | 28,894 | - | - | 771,461 |
| Telenetworking Services | 6664 S | 15,408 | 109,121 | 32,848 | - | - | 91,681 |

### RESTRICTED

| Gifts & Agreements | 8020 P | 4,500 | - | - | - | - | 4,500 |
| Healthnet | 2,659,844 | 2,835,579 | 1,885,425 | 271,215 | 29,878 | 3,851,335 |

Statement of Changes  
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## Monthly Financial Report - Statement of Changes in Fund Balances

**For the Nine Months Ended May 31, 2004**

### DIVISION: Information Technology  
**CAMPUS:** Lubbock  
**DEPARTMENT:** Technology Services

<table>
<thead>
<tr>
<th>FUND</th>
<th>BEGINNING BALANCE</th>
<th>REVENUES</th>
<th>EXPENSES</th>
<th>TRANSFERS IN</th>
<th>TRANSFERS OUT</th>
<th>ENDING BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>EDUCATIONAL &amp; GENERAL</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Information Services</td>
<td>6019 G</td>
<td>160,845</td>
<td>2,008,252</td>
<td>1,287,932</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>DESIGNATED</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Information Technology</td>
<td>6336 G</td>
<td>-</td>
<td>-</td>
<td>349,552</td>
<td>653,561</td>
<td>-</td>
</tr>
<tr>
<td>Point To Point Protocol</td>
<td>6645 S</td>
<td>49,826</td>
<td>35,984</td>
<td>60,151</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Computer Services</td>
<td>6685 S</td>
<td>164,313</td>
<td>800,567</td>
<td>679,525</td>
<td>58,702</td>
<td>-</td>
</tr>
<tr>
<td><strong>Technology Services</strong></td>
<td></td>
<td>374,984</td>
<td>2,844,803</td>
<td>2,377,160</td>
<td>712,263</td>
<td>-</td>
</tr>
<tr>
<td>Lubbock</td>
<td></td>
<td>3,034,828</td>
<td>6,046,843</td>
<td>4,546,959</td>
<td>983,478</td>
<td>29,878</td>
</tr>
<tr>
<td>Information Technology</td>
<td>3,034,828</td>
<td>6,046,843</td>
<td>4,546,959</td>
<td>983,478</td>
<td>29,878</td>
<td>5,488,312</td>
</tr>
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</table>