

LAR Checklist

Institution: _____

Includes the following for the 20-21 LAR:

- _____ Title Sheet
- _____ Table of Contents
- _____ List of Schedules Not Used/Not Applicable
- _____ Administrator's Statement
- _____ Organizational Chart
- _____ (2.A) Summary of Base Request by Strategy
- _____ (2.B) Summary of Base Request by MOF
- _____ (2.C) Summary of Base Request by Object of Expense
- _____ (2.D) Summary of Base Request Objective Outcomes
- _____ (2.E) Summary of Exceptional Items Request
- _____ (2.F) Summary of Total Request by Strategy
- _____ (2.G) Summary of Total Request Objective Outcomes
- _____ (3.A) Strategy Requests
- _____ (3.B) Rider Revisions and Additions Request
- _____ (3.C) Rider Appropriations and Unexpended Balances Request
- _____ (4.A) Exceptional Items Request Schedules
- _____ (4.B) Exceptional Item Strategy Allocation Schedules
- _____ (4.C) Exceptional Item Strategy Requests
- _____ (6.A) HUB Supporting Schedule
- _____ (6.B) Current Biennium One-Time Expenditure Schedule
- _____ (6.F) Advisory Committee Supporting Schedule
- _____ (6.G) Homeland Security Funding Schedule
- _____ (6.H) Estimated Total of All Funds Outside the GAA
- _____ (6.I) 10% Biennial Base Reduction Options Schedule
- _____ (6.J A) Budgetary Impacts Related to Fed. Health Care Reform
- _____ (6.J B) Summary of Costs Related to Implementing Fed. Health Care Reform
- _____ (6.K) Budgetary Impacts Related to the Federal Budget Control Act -
Sequestration
- _____ (8) Summary of Requests for Capital Project Financing
- _____ Schedule 1A Other Educational and General Income
- _____ Schedule 1B Health-related Institutions Patient Income
- _____ Schedule 2 Selected Educational, General and Other Funds
- _____ Schedule 3A Staff Group Insurance Data Elements (ERS Schools and UTMB
Only)
- _____ Schedule 3B Staff Group Insurance Data Elements (UT/A&M)
- _____ Schedule 3D Staff Group Insurance Data Elements –Supplemental (UTMB,
UTHSCH and TTUHSC)
- _____ Schedule 4 Computation of OASI
- _____ Schedule 5 Calculation of Retirement Proportionality and ORP Differential
- _____ Schedule 6 Constitutional Capital Funding

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- _____ Schedule 7 Personnel
- _____ Schedule 8A Proposed TRB Projects Schedule (for each TRB project)
- _____ Schedule 8B Tuition Revenue Bond Issuance History
- _____ Schedule 8C Revenue Capacity for TRB Projects (Sys Admin Only for UT System)
- _____ Schedule 8D Tuition Revenue Bonds Request by Project (Sys Admin Only for UT System)
- _____ Schedule 9 Special Item Information

ABEST Status

- _____ Determine that all errors have been cleared from ABEST for the Budget Status report (go to ABEST under "Agy Status" then "Budget Status" and view report)
- _____ Determine that all errors have been cleared from ABEST for the Base Recon Status (go to ABEST under "Agy Status" then "Base Recon Status" and view report)

Administrator's Statement

- _____ For System Offices and Independents, include a reference to the Board of Regents being listed on the Organizational Chart
- _____ Verify that it includes a discussion of the purpose of any new funding requested
- _____ Verify that it includes discussion of 10% Base Reduction Exercise
- _____ Review for Consistency with System Priorities

Organizational Chart:

- _____ Includes a box for the Board of Regents at the top of the chart. For Systems and independents this would include the names, terms of office and hometowns of the BOR members.
- _____ Includes VP's and above (Key positions that report directly to the president)
- _____ Has brief description of each function
- _____ Appears to have total FTEs

Sch 2.B

- _____ Review MOF Sch 2B for reasonableness and completeness to ensure that all appropriated fund sources are presented
- _____ Review variances in MOF 704 & 770 for reasonableness. Note significant fluctuations.
- _____ General Revenue for FY2018-2019 should tie to General Revenue Conference Committee version. Rider Appropriations should then be added in a separate line item.
- _____ All Institutions that Assess Board Authorized Tuition (Ed. Code Sec. 54.008)

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_____ should identify that separately as Fund 704. Amount ties to Schedule 1A.

_____ FTEs on 2.B = Strategy Totals

_____ FTEs ties to Schedule 7

_____ FTEs within 110% or 50 FTE (whichever is less) of the FTE cap should be referenced as a Rider Appropriation - Article IX, Section 6.10(a)(2). Those FTEs that exceed 110% or 50 FTE (whichever is less) of the institution FTE cap should be reported as "Unauthorized Number Over (Below) Cap" as LBB never actually approves requests to exceed the cap.

_____ Review FTEs versus request to exceed FTE cap during budget process. Note variances.

_____ GR Requested for 2020-21 = LBB Allowed Base + TRB + Revenue Neutral Items (Academics Only)

_____ Totals for Other E&G should tie to Schedule 1A except for 2020 and 2021 (due to formula strategies). For 2020 & 2021, Sch 1A should equal or exceed Sch 2.B

_____ Totals for Patient Income should only be included in the strategies for FY 2015. Amount should tie to Schedule 1B only in FY 2015.

_____ Board Authorized Tuition (704) = Sch 1A (2017-19 Academics Only)

_____ Permanent Health Fund amounts to match new allocation.

_____ HB 4 should be listed as Unexpended Balance Authority.

Sch 2.D

_____ Performance Measures have been completed

Sch 2.G

_____ Do Performance Measures have impact from Exceptional Items?

Part 3.A - Strategies

_____ Amounts are not requested in FY2020-21 formula strategies (I&O, Teaching Experience, Infrastructure, GME, Research, Mission Specific, Research Development Fund, Texas Competitive Knowledge Fund)

_____ No amounts are reported in FY 17,18 and 19 for Teaching Experience Supplement, Growth Supplement and Formula Hold Harmless

_____ Language for formula strategies and for Staff Group Insurance, Worker's Comp, and TPEG are consistent with TASSCUBO-provided guidance.

_____ For Special Item Strategy Requests, the Mission Statement from Schedule 9 should be used as the "Strategy Description and Justification" per the TASSCUBO guidance.

_____ For Special Item Strategy Requests, the "Internal and External Factors" section should reference Schedule 9 consistent with the TASSCUBO guidance.

_____ TRB expense is equal to the appropriation total

_____ TRB requested for 2020 and 2021 agrees to System provided info

_____ No GR reported as a method of finance on Staff Group Insurance, TPEG,

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Organized Activities, Medical Loans

2020-21 Tobacco Endowment Strategy requests are at least as much as budgeted distributions from endowments (HRIs, UT System and UTEP) Staff Group Insurance within the strategies for Health Related Institutions should equal the amounts reported in Schedule 1A and Schedule 1B for FY2017. For FY 2018 to FY 2021, the staff group insurance strategy should only be funded with General Revenue Dedicated and should match what is reported in Schedule 1A only.

Sch. 3.B – Rider Revisions

Review appropriateness of rider revisions

Suggest additional revisions and/or date changes

Sch. 3.C – Rider Appropriations and Unexpended Balances Requests

It is unlikely that this schedule would be used. Review any schedules provided for appropriateness.

Sch. 4.A

Exceptional Items requested are on the list approved by the UT System Board of Regents with the exception of TRB Debt Service which would be in addition to the BOR approved items.

Institutions must identify exceptional item request as existing or new initiatives. Existing implies that an institution is requesting additional funding for an item which it currently receives.

Exceptional Items must be prioritized.

Does the narrative appear adequate based on professional judgment? For exceptional items other than TRB debt service, narrative includes the following items if applicable: major accomplishments, prior funding, formula eligibility, non-general revenue sources of funding, and consequences of funding (See list in LAR instructions for more detailed information).

Strategy allocations appear appropriate for each exceptional item. TRB is tied to TRB strategy, additions to existing items are tied to those strategies, new programs are tied to the generic “Exceptional Item” strategy.

TRB amounts requested are for the annual debt service amounts and not the total project cost.

Tuition revenue bond interest exceptional item appear reasonable compared to calculator provided by Office of Finance. The assumptions are based on 20-year level term debt at 6% consistent with the assumptions of the Texas Public Finance Authority for 2020 and 2021.

Assumptions for TRB debt service calculations, a timeline for issuance and breakdown of debt service requested by proposed project are included in the TRB Exceptional Item description/justification.

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Part 6. A. Historically Underutilized Business (HUB) Supporting Schedule

The schedule has been completed. Institutions should ensure that the data agrees to the previously reported HUB information.

Part 6. B. Current Biennium One-time Expenditure Schedule

It is unlikely this form would be used. Review the appropriateness of any forms prepared.

Part 6. F. Advisory Committee Schedule

Committees reported are only those for which reimbursements are being funded with appropriated funds.

Part 6. G. Homeland Security Funding Schedule

The schedule only includes expenditures from federal funds.

Activities reported in Part A relate to preventing terrorism as defined in the LAR instructions.

Activities reported in Part B relate to capture those activities relating to natural or man-made disasters such as wildfires, hurricanes, floods and tornadoes.

Amounts in the expenditure and MOF sections equal.

Part 6.H - Funds Outside GAA

Correct format used as provided by the LBB.

Amounts appear properly classified?

Part 6.I – 10% Biennial Base Reduction Options Schedule

Total equals the 10% reduction amount provided by LBB

Reductions are not applied against formula strategies

Reductions are made in 5% increments. 1st 5% followed by 2nd 5%.

Part 6.J – Budgetary Impacts Related to Federal Health Care Reform

Institutions do not report impact to insurance costs (UT System will report)

Institutions will report any other budgetary impact. . Not Applicable to Academic Institutions.

Ensure that the schedule is complete or identified on the list of schedules not included.

Part 6.K – Budgetary Impacts Related to the Budget Control Act

Impact only when reductions in federal funds had any impact to the institution general revenue.

Schedule 8 – Summary of Request for Capital Project Financing

Schedule should be completed if Institution has a Tuition Revenue Bond Request in a manner consistent with the example provided and using the LBB provided template.

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Sch 1A – Other E&G Income

Tuition appears appropriately reported

Institution has verified the following items:

- Designated Tuition is not included in Gross tuition
- Waivers and Exemptions broken down for resident (excluding Hazlewood) and non-resident students
- Hazlewood exemptions reported in a separate line.
- Board Authorized Tuition (Sec 54.008) reported (do not reduce by waivers or exemptions)
- Other items follow TASSCUBO Sch. 1A guidelines

Other E&G Income amounts for fiscal years 2017 through 2019 tie to the appropriated + revised receipts amounts on the Summary of Base Request by Method of Financing.

OASI ties to Sch 4

TRS/ORP ties to Sch 5

TPEG and Medical Loans ties to Strategy Requests

No Skiles should be reported.

Staff Group Insurance ties to MOF amount for Other E&G Income on the Strategy Request (For HRIs, the total expenditure on the strategy is in combination with the amount from Schedule 1B for 2017 only)

Organized Activities ties to Strategy request

Sch. 1B – Health related Institutions Patient Income

OASI ties to Sch 4

TRS/ORP ties to Sch 5

Staff Group Insurance ties to MOF amount for Patient Income on the Strategy Request for 2017 only (For HRIs, the total expenditure on the strategy is in combination with the amount from Schedule 1A.)

Staff Group Insurance within the strategies for Health Related Institutions should equal the amounts reported in Schedule 1A and Schedule 1B for FY2017. In FY 2018 to FY 2021, the staff group insurance strategy should only be funded with General Revenue Dedicated and should match what is reported in Schedule 1A only

Schedule 2 – Grand Total, Educational, General and Other Funds

Report AUF Transfers (UT Austin, TAMU, Prairie View, UT System, TAMU System)

TAMU/UT System institutions report Higher Ed Group Insurance amounts per the appropriations bill for 2017-19 unless the System Office has reallocated in which case the institution should report the revised amount.

TEXAS Grants and other THECB transfers reported as appropriate.

Verify that Designated Tuition and Indirect Cost are reported.

Verify that Correctional Managed Care Contracts are reported (UTMB and

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_____ TTUHSC only)

Schedule 3A/3B/3D – Staff Group Insurance Data Elements

_____ Schedule 3A is used to report ERS-insured employees. Schedule 3B is used for UT/A&M institutions. Schedule 3D is used for UTMB-TDCJ, UTHSCH-HCPC, TTUHSC-TDCJ and Texas Forest Service

_____ No retirees are reported in the part time categories

_____ Review reasonableness of Proportionality %'s to determine they equal 100%

_____ Institution has performed the following items:

- Proportionality reported is the institutions best estimate of FY 2018 proportionality
- Employee census is institution's best estimate of actual enrollment as of 12/1/2018
- Retirees should be allocated between appropriated and non appropriated sources in a proportion similar to current salary expenses and in a manner consistent with APS 11 instructions

Schedule 4 – Computation of OASI

Schedule 5 – Calculation of Retirement Proportionality and ORP Differential

_____ Verify that proportions tie between Sch 4 and 5 and FY 2018 to Schedule 3A or 3B as appropriate

_____ OASI & Retirement Proportionality amounts ties to the amounts on Schedules 1A and 1B by funding source.

Schedule 6 – Constitutional Capital Funding

_____ Verify that TRB debt service is not included in the schedule.

_____ Schedule should include only activities related to PUF Bonds, HEF Bonds and/or HEF allocations.

_____ Verify that the HEF appropriations agree to the amounts in *Education Code* Section 62.021. 2020 & 2021 amounts should be assumed at the same level as 2019 (for Non UT Schools).

Schedule 8A – Proposed TRBs

_____ Verify that information has been provided completely for each project and that all projects were approved by Board of Regents. (UT Institutions Only).

_____ Requested projects do not appear to be for auxiliary functions (e.g. athletics, dorms or parking)

Schedule 8B – TRB Issuance History

_____ Verify that information reported agrees to that provided by the institution's system office or to source documents if not provided by the system. Debt issued in 2013 and prior biennia will agree to the Sch. 10B in the 2014-15 LAR.

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Schedule 8C – Revenue Capacity for TRB Projects

For institutions in a system, verify that institution has not completed this schedule.

Schedule 8D – Tuition Revenue Bond Request by Project

System Office will submit on behalf of all institutions.

Schedule 9 – Special Item Information

Verify that one form is completed for each existing special item.

Information for new special items should be in schedule 4A.

Verify that information is complete.
