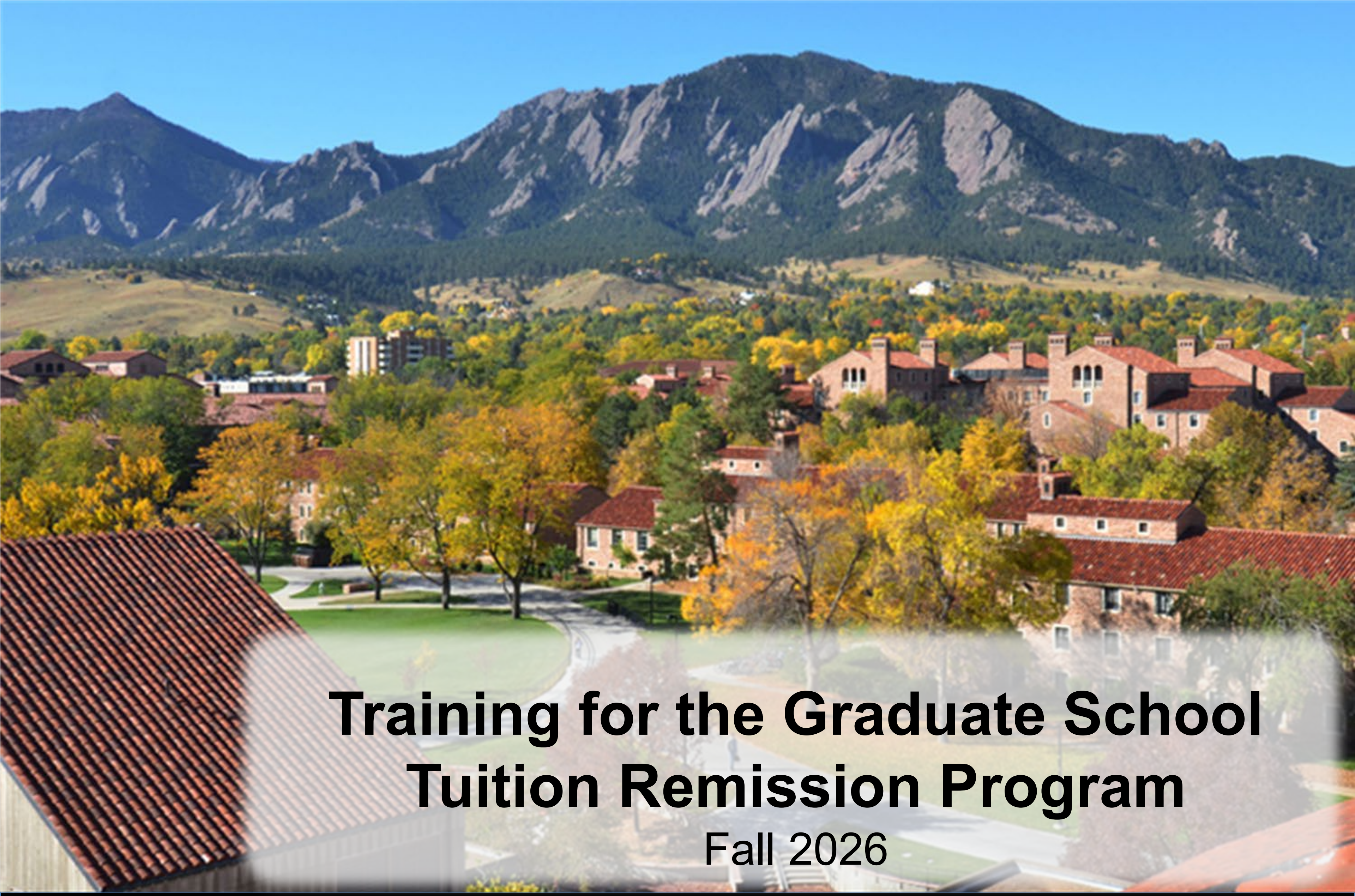

Training for the Graduate School Tuition Remission Program

Fall 2026

University of Colorado
Boulder

Presenters

Name	Office	Email Address	Function
Patty Stanfield	Graduate School	Graduate.fundadmin@Colorado.edu	*Graduate student eligibility and appointments*
Susan Nasher	Office of the Provost	TuitionRemission@colorado.edu	*Pay requirements, ineligibility, and billing waivers*
Hanna Coatney	Office of the Provost	TuitionRemission@colorado.edu	*Departmental allocations of tuition and fee charges*

Patty Stanfield – Graduate School

Graduate Student Eligibility and Appointments

This portion of the training is intended for individuals involved in the process of hiring graduate students into tuition remission eligible appointments.

Only Graduate Student Faculty Appointees are Eligible for Tuition Remission

- **There are only four eligible job codes:**
  - ***1502 Graduate Assistant (GA)***
  - ***1503 Graduate Part-Time Instructor (GPTI)***
  - ***1505 Research Assistant (RA)***
  - ***1506 Teaching Assistant (TA)***

Remember to enter these as semester-long contracts.

Fall: 8/15 – 12/31 ***Spring: 1/1 – 5/15***

Please use separate position numbers and job records for Academic Year appointments and Summer appointments.

Ineligible Job Codes for Tuition Remission

- **Hourly appointments and Fellowship (pre-doc trainee) job codes are not eligible. Further information regarding these appointments may be found on the Graduate School website.**

https://www.colorado.edu/graduateschool/faculty-staff/funding-administration

Tuition Remission Process Map

The four components to the tuition remission process are:

1. **Appointment Letter**
2. **HCM hire**
3. **Tuition waiver entered (CU-SIS)**
4. **Tuition expense and fee allocation**

Minimum Requirements for Appointment

- **Must be full time, regularly enrolled, degree seeking Boulder graduate students.**
- **Must demonstrate adequate academic progress every semester.**
- **Do not need to be enrolled in the summer to hold an appointment.**
- **Must work a minimum of 12 weeks – the count starts on the first day of classes in the fall and January 1 for spring.**

Letters of Appointment

- **Letters of appointment are required for all monthly GA, RA, GPTI and TA appointments.**
- **Offer Letter Template is available on the Graduate School website: https://www.colorado.edu/graduateschool/faculty-staff/funding-administration**

Tuition Remission

- **All graduate students appointed to eligible job codes on an appointment 15% or higher receive tuition remission as part of their compensation for services rendered.**
- **Must work a minimum of 12 weeks (Fall and Spring semesters).**
- **The amount of credits covered depends on the contract rate.**
- **All mandatory fees may be covered as well.**

Tuition Remission – Other Considerations and Rules

- A student must use the tuition remission **in the semester in which they hold the position**. For example, a student with a fall 50% TA appointment cannot carry over the tuition remission to the spring semester.
- Students are responsible for paying for additional credit hours not covered by tuition remission.
- Student **must** be employed on the CU **Boulder** campus.
- Courses taken through Continuing Education, Extended Studies or Outreach programs **do not** qualify for tuition remission.
- Courses taken for no credit are **not eligible** for tuition remission.
- Anyone on an appointment of 20% or greater will also receive coverage of mandatory student fees, a contribution to health insurance (if enrolled in SHIP), and the separate graduate dental insurance.

Tuition Remission for Non-Residents

All domestic nonresident graduate students (including permanent residents) should obtain Colorado in-state tuition classification prior to the start of their second year of employment as a graduate student.

Failure to do so will result in ineligibility for out of state differential covered by campus, starting with the following semester.

International students are exempt and will always have the out-of-state differential covered.

Susan Nasher - Office of the Provost

Pay requirements, ineligibility, and billing waivers for Graduate Students

This portion of the training covers pay requirements, common ineligibility issues and how to view billing waivers. It is intended for individuals responsible for graduate student eligibility.

Tuition Credit Hours

Appointment Percentage	Eligible Tuition Remission
15%	1-3 credit hours
20%	4 credit hours
25%	5 credit hours
30%	6 credit hours
35%	7 credit hours
40%	8 credit hours
45%-50%	9+ credit hours

Graduate Part-Time Instructors (GPTI) (contract pay) 2026-2027

Appt Hours Per Week	% of Time	FTE	per semester	Tuition Credit
20	50.00%	0.50	$16,182.26	9 - 18
18	45.00%	0.45	$14,564.02	9 - 18
16	40.00%	0.40	$12,945.80	8
14	35.00%	0.35	$11,327.58	7
12	30.00%	0.30	$9,709.36	6
10	25.00%	0.25	$8,091.12	5
8	20.00%	0.20	$6,472.90	4
6	15.00%	0.15	$4,854.68	3

GPTI Salary Spreadsheet

Note: some units may have additional minimum salary requirements

TA, RA, & GA Positions (contract pay) 2026-2027

Appt Hours Per Week	% of Time	FTE	per semester	Tuition Credit
20	50.00%	0.50	$14,001.13	9 - 18
18	45.00%	0.45	$12,601.01	9 - 18
16	40.00%	0.40	$11,200.90	8
14	35.00%	0.35	$9,800.79	7
12	30.00%	0.30	$8,400.67	6
10	25.00%	0.25	$7,000.56	5
8	20.00%	0.20	$5,600.45	4
6	15.00%	0.15	$4,200.34	3

TA, GA and RA Salary Spreadsheet

Note: some units may have additional minimum salary requirements Special Approved RA Salary Spreadsheet

How can I ensure my student is eligible for tuition remission?

Common graduate student issues for tuition remission:

- Students without an eligible active position in HCM. (Not in 1502, 1503, 1505, or 1506 Job Code)
- Students who terminate their employment prior to meeting the 12-week minimum work requirement.
- Students using FAMLI must work a minimum of 6 weeks outside of their leave.
- Domestic nonresident students who have not obtained in-state classification by the designated deadline. **(Ineligible for differential)**
- Students who are not paid at the rates designated by the Graduate School may still be eligible but only for the number of credits the salary meets.
- Withdrawal from a course after the census date will result in loss of tuition coverage for that course. **(Reduction of waiver to cover only enrolled classes)**
    - ***Hold is now triggered for student to speak with advisor before withdrawal can be completed.***

What happens to ineligible students?

Eligibility is reviewed monthly. If there is a discrepancy or issue, we will email the School/College Dean's Office of a student's ineligibility. If the waiver was in error, please notify the tuition remission team.

Students who fail to meet the minimum tuition remission eligibility requirements will have waivers removed from their tuition bill.

The student will then be personally responsible for the tuition expense.

How do you request a Waiver Entry?

Option 1: Use the HRSC for HCM transactions?

- No additional action is needed! Send the HRSC your hire spreadsheet which includes the tuition remission percentage and it will be entered.

Graduate Student Faculty Spreadsheet

Option 2: Enter your own HCM transactions?

- Your unit will need to email HRSC@colorado.edu the waiver spreadsheet to request the waiver to be entered.

Tuition Remission Waiver ONLY Spreadsheet

HRSC Graduate Student Resources

CU-SIS Access

How to request access to view waivers for new employees or new access.

Your supervisor must authorize you to have CU-SIS access by filling out CU-SIS Access Request Form online https://www.cu.edu/uis/campus solutions-cs-access (scroll down click on **CU-SIS Access PDF form**) and submit it via email as an attachment to Bursar_Access@colorado.edu

• Prior to receiving access, Skillsoft online trainings must be completed.

- CU: Introduction to CU-SIS Campus Solutions
- CU: FERPA
- CU: CU-SIS Student Financials

How to Check Waiver After Entry

Customer Accounts page:

To view the dollar amount of the waiver that was applied to the student's tuition bill.

1. Navigate to Campus Solutions from MyCUInfo.
2. Enter "Customer" in the search bar in the top middle of the screen and click on "View Customer Accounts" option.
3. Enter the CUBLD in Business Unit and student ID or last and first name in the name fields, then click **Search**.
4. Choose the student if more the one option displays.
5. Select the "**Account Details"** link for the term (Spring 2026) Tuition and Fee line.
6. Click the "**View All"** link to expand view

Important Dates – Fall 2026

By August 11th

Waivers applied by this date will appear on the August 13th bill, the first bill of fall term.

August 31st

Units will need to submit hires/waivers to the HRSC ***by this date*** to avoid late/finance charges* and other complications for the student for the September 5th payment deadline.

October 5th

Due date for grad students with appointments to pay their portion of tuition and fees not being covered by remission or other sources. Students are responsible for paying their portion of the bill even if the funding or waiver is not posted by this due date. Late and finance charges will be assessed for late tuition and fee payment.

* Departments will need to fill out the Late & Finance Charge Adjustment Petition https://www.colorado.edu/bursar/payments/paying-late if late application of the waiver caused the student to receive penalty charges on the tuition/fee portion of the bill that was the unit's responsibility. Please wait for the waiver to be added before submitting this form.

Tuition Remission Process Exceptions

- **Graduate Tuition Remission Exception Form:** **https://www.colorado.edu/scholarships/forms/administrator-forms**
  - For Sponsored Projects only
  - For posting tuition amount on a project for a student who would ordinarily be ineligible (e.g., worked on project for less than 12 weeks, % appointment was below the 15% minimum)

- **Sponsored Project Early Tuition Posting (ETP) Form:** **https://www.colorado.edu/graduateschool/faculty-staff/funding-administration**
  - To post a portion of eligible tuition and fee remission to a sponsored project that has a **final financial deliverable** due before the standard end of semester tuition allocation
  - Remaining tuition and fees stay in tuition remission process and post at the end of the semester

Hanna Coatney – Office of the Provost

Tuition and Fee Remission Allocation Process

This portion of the training covers the tuition and fee remission verification and allocation process. It is intended for individuals responsible for graduate student eligibility and/or reconciling financial statements.

Encumbrance Process Summary

- Tuition is encumbered based on the CU-SIS Waiver Entry percentage and **Actual** payroll expenses posted to departmental speedtypes/accounts, not percent time in HCM. This happens at the end of each month (Fall: Sept – Nov, Spring: Feb – April, Summer: July).

- Any payroll expense attributed to one of the four qualifying jobs is included (except hourly, stipend, award, OTP, and honorarium payments) and used to prorate the tuition remission encumbrances across all FOPPS (SpeedTypes).

- **Students who have eligibility issues will *not* have tuition encumbered. Notifications to departments are sent monthly to the school/college dean's office of ineligible students throughout the term.**

<u>Allocation Process Summary</u>

- Pay amounts from <u>all</u> qualifying positions are used to confirm eligibility
- Tuition remission amount is <u>prorated</u> across all payroll funding speedtypes
- All journals posted at month end after payroll runs

Semester	Month	Posted
Spring	February	Initial encumbrances
	March	Changes to encumbrances
	April	Changes to encumbrances
	May	Encumbrance reversal - backdated to 05/15 Final actual allocation - backdated to 05/15
Summer	July	Initial encumbrances
	August	Encumbrance reversal - backdated to 08/15 Final actual allocation - backdated to 08/15
Fall	September	Initial encumbrances
	October	Changes to encumbrances
	November	Changes to encumbrances
	December	Encumbrance reversal Final actual allocation

Unit vs. Campus Funded

Tuition and fees are charged based on the percentage of total pay to each speedtype from all qualifying jobs in the semester

Unit

- All funds: resident tuition (includes resident portion of out-of-state tuition)
- Non general fund: fees

Campus

- All funds: Tuition differential for out-of-state students
- General fund: fees

Allocation Process Calculation

Payroll:

Empl ID	Student Name	Acct Period	Posn Nbr	Earnings	Fund	SpeedType	Job Code	Check Dt	Pay Period End
999999	John Doe	11	00100000	$ 1,612	30	13012345	1505	5/30/2025	5/31/2025
999999	John Doe	10	00100000	$ 3,224	30	13012345	1505	4/30/2025	4/30/2025
999999	John Doe	9	00100000	$ 3,224	30	13012345	1505	3/31/2025	3/31/2025
999999	John Doe	8	00100000	$ 3,224	30	13012345	1505	2/28/2025	2/28/2025
999999	John Doe	7	00100000	$ 3,224	10	11012345	1505	1/31/2025	1/31/2025

Waiver Total on Student Account:

Resident: $5,814

Non-Res Differential: $7,098

Fees: $832.24

Allocation Calculation:

Speedtype	Total Payroll	Percentage of Payroll	Resident Waiver Allocation	Fees Allocation*
11012345	$ 3,224	22.2%	$ 1,292.00	$ 184.94
13012345	$ 11,284	77.8%	$ 4,522.00	$ 647.30
Total	**$ 14,508**	**100.0%**	**$ 5,814.00**	**$ 832.24**

Note: **General fund fees will be allocated to a campus ST, not the payroll ST*

Allocation Process Calculation - Journal

Employee ID + Last Name

Semester Reference

Journal Date	Account	Speedtype	Amount	Line Desc	Line Ref
5/15/2025	422414	11031077	(5,814.00)	999999 DOE	SPG 2025
5/15/2025	422414	11012345	1,292.00	999999 DOE	SPG 2025
5/15/2025	422414	13012345	4,522.00	999999 DOE	SPG 2025
5/15/2025	422415	11047707	(7,098.00)	999999 DOE	SPG 2025
5/15/2025	422415	11074473	7,098.00	999999 DOE	SPG 2025
5/15/2025	422426	11008113	(832.24)	999999 DOE	SPG 2025
5/15/2025	422426	11008144	184.84	999999 DOE	SPG 2025
5/15/2025	422426	13012345	647.30	999999 DOE	SPG 2025

Central ST always covers NR differential

Central ST covers GF fees

Unit ST covers NGF fees

Which Account Codes Are Used?

Tuition and fee remission posts under four account codes

- **422413**: In-State tuition
- **422414**: In-State portion of the Out-of-State tuition
- **422426**: Fee remission
- ***422431:*** *SPA Early Tuition Posting (See Tuition Remission Process Exceptions)*

What happens if remission needs to be moved or a PET is processed?

If the PET is completed before the semester ends, encumbrances will be moved during the month end process.

The tuition remission team does not process any speedtype changes after the semester actuals have posted.

Each unit is responsible for moving the expenses via a journal entry after the semester actuals have been posted.

Your unit may process an actuals journal entry to move expenses on account codes 422413, 422414, and 422426.

Any payroll charged to suspense speedtypes will have tuition remission encumbered during the semester. By the last payroll run of the semester, if pay is still on a suspense speedtype, the actuals will post there. The unit will be responsible for moving the expense.

Sponsored Project Early Tuition Posting

Unit submits form

- Project is ending before the semester ends
- Submit form:
- https://dm-unityform.prod.cu.edu/UnityForms/UnityForm.aspx?key=UFKey

VCAA Review

- Academic plan
- Total amount of fees waived
- Contract amount
- Total semester salary posted to contract

RFS Review

- Routed to the grant accountant
- Project end dates
- Amount is allowed by the sponsor

VCAA Posts JE

- Posts JE for the amount indicated on the form
- Encumbrances are moved at month end process

Retroactive Tuition Remission

Occasionally the Bursar will update the student's waiver after the semester has ended.

- This can be a credit or debit depending on the situation, many times it is either residency changes or fee category updates.
- The Tuition Remission team will allocate the resident portion of tuition and fee expense (if applicable) to the speedtype that paid student's salary during the semester, unless that speedtype is inactivated.
  - If a Speedtype has been inactivated, we will contact the unit for an alternative Speedtype.
  - Reference the journal line reference to see which semester the retroactive tuition was charged for.

Retroactive Tuition Remission

Example:

In June 2026 there was a change of record request to increase the credits for a student's Spring 2024 enrollment.

The Bursar now increases the student tuition and fees charged for the Spring 24 semester. The student added 2 credits and is now enrolled in 5 credits. $1,882 resident tuition and $275.52 fees were added to the student bill.

Student salary in Fall 2024 was charged to a general fund speedtype 11018080. Tuition remission team will post a JE to the unit speedtype for $1,882 tuition. Campus will cover fees. Note: PETs done after the journal was processed will not be captured. We only charge based on the payroll at the time the journal was processed. These entries can be moved by the unit.

If the original ST was inactive, we will reach out to the unit budget leader for an alternative ST. If one is not provided by the end of the FY, we will charge to the unit's allocation ST.

Retroactive Tuition Remission Financial Impact

Journal:

Ledger	Acct	Speedtype	Amount	Jrnl Line Ref	Jrnl Desc
Actuals	422414	11018080	1,882.00	SPG 2024	999999 DOE
Actuals	422414	11031077	-1,882.00	SPG 2024	999999 DOE
Actuals	422426	11008113	-275.52	SPG 2024	999999 DOE
Actuals	422426	11008144	275.52	SPG 2024	999999 DOE

Financials:

- When running a financial detail, add "Journal Ln Reference Code (Ref)" to see the semester for the retro

ACCT CODE	DESC	ACTUALS	SPDTYPE CODE	REF	JRNL ID	JRNL DATE	FY	PD
422414	999999 DOE	1,882.00	11018080	SPG 2024	BAAJ22410	Jun 30, 2026	2026	12

Questions?

TuitionRemission@colorado.edu

Appendix

Useful Links

- **Graduate Student Manual: https://www.colorado.edu/graduateschool/media/352**
- **Graduate School Funding Administration: https://www.colorado.edu/graduateschool/faculty-staff/funding-administration**
- **Tuition & Fee Rate Sheets: https://www.colorado.edu/bursar/costs/tuition-fee-rate-sheets**
- **Late Fee Charge adjustment requests: https://www.colorado.edu/bursar/payments/paying-late**
- **CU-SIS Access: https://www.cu.edu/uis/access-it-security/request-access/student-information-systems/campus-solutions**
- **View Tuition Waiver Entry: https://www.colorado.edu/bursar-campus-resources/tuition-remission**
- **Students- Bursar's RA/TA page for financial obligation and benefits: https://www.colorado.edu/bursar/payments/researchteaching-assistants-rata**
- **HRSC hiring or waiver request: https://www.colorado.edu/hr/hrsc/hrsc-graduate-students**

Please use the Graduate School's templates & guidelines!

Graduate School Funding Administration website:
https://www.colorado.edu/graduateschool/funding/funding-administration

Contains salary spreadsheets, the Graduate Student Appointment Manual and Offer Letter templates and a copy of this presentation.

Bursar Information

Bursar-Network Email Distribution List

If you are a department staff member working with student financials, subscribe to the Bursar-Network email distribution list.

Examples of news items: Campus Solutions term date changes for student financials, changes in procedures, changes in processing RA/TA appointments, notification of published tuition and fees.

Subscribe

Questions from units:
student.billing@colorado.edu

Questions including a student:
bursar@colorado.edu

Student billing questions

Late & Finance Charge Adjustment Petition

https://www.colorado.edu/bursar/payments/paying-late

LF Charge adjustment requests

https://www.colorado.edu/bursar/payments/researchteaching-assistants-rata

Students- Bursar's RA/TA page for financial obligation and benefits

Health Insurance Information Fall/Spring

RA/TA appointments of less than 20% are ***not*** entitled to an insurance benefit.

2026–27 Tentative Student Health Plan Costs for RA/TA

Health Plan	Cost Per Semester	Benefit	Your Cost
Anthem Gold Student Health Insurance Plan (SHIP)	$2,648	$2,410	$238
BuffCare Supplemental Coverage	$270	$0	$270

https://www.colorado.edu/health/cu-gold-ship

Allocation Process Summary

- Mandatory student fees will be included with tuition remission for appointments of 20% or greater.
- What are Mandatory Student Fees?
  - https://www.colorado.edu/bursar/costs/mandatory-student-fees
- A portion of fees were rolled into tuition Fall 2025. For general funded appointments, BFP allocated this amount via your budget model allocation to the school/college Dean's office.
- Central campus is covering the cost of mandatory fees for general funded appointments. Gift, Auxiliary, and Sponsored Project funded positions will cover the cost of fees.
- For more information, see the Graduate School's Funding Administration page.

Where will I see tuition remission encumbrances on my financial statements?

Revenue and Expenditure Summary

EXPENDITURES

	ACCOUNT	CONTINUING BUDGET	TEMPORARY BUDGET	TOTAL BUDGET (A)	PERIOD 5 ACTUALS (B)	TO DATE ACTUALS (C)	BUDGET BAL BEFORE ENCUMBS (D=A-C)	ENCUMBS (E)	BUDGET BAL AFTER ENCUMBS (F=D-E)
EXPENDITURES									
SALARIES AND WAGES	402200 -- STDFAC FTP SAL GEN BDG	558,480.00	0.00	558,480.00	0.00	0.00	558,480.00	0.00	558,480.00
	402253 -- GPTI FTT PAY	0.00	0.00	0.00	10,966.24	39,096.92	(39,096.92)	243,019.13	(282,116.05)
	402255 -- RSCH ASST FTT PAY	0.00	0.00	0.00	1,186.02	4,228.40	(4,228.40)	25,989.30	(30,217.70)
	402256 -- TCH ASST FTT PAY	0.00	0.00	0.00	27,644.62	97,619.36	(97,619.36)	151,444.38	(249,063.74)
	402352 -- GRAD ASST PTT PAY	0.00	0.00	0.00	0.00	4,500.00	(4,500.00)	0.00	(4,500.00)
	402353 -- GPTI PTT PAY	0.00	0.00	0.00	45,209.63	161,181.76	(161,181.76)	52,566.43	(213,748.19)
	402355 -- RSCH ASST PTT PAY	0.00	0.00	0.00	5,930.10	23,392.00	(23,392.00)	12,994.66	(36,386.66)
	SALARIES AND WAGES	**558,480.00**	**0.00**	**558,480.00**	**90,936.61**	**330,018.44**	**228,461.56**	**486,013.90**	**(257,552.34)**
BEN	422410 -- STD FAC TTN GEN BDG	334,327.00	0.00	334,327.00	0.00	0.00	334,327.00	0.00	334,327.00
	422413 -- ALLSTD FAC RSTTNRMS NHRMS	0.00	0.00	0.00	(6,561.00)	5,025.44	(5,025.44)	172,960.00	(177,985.44)
	422414 -- ALLSTD FAC NRSTTNRSP NHRMS	0.00	0.00	0.00	0.00	0.00	0.00	39,366.00	(39,366.00)
	BEN	**334,327.00**	**0.00**	**334,327.00**	**(6,561.00)**	**5,025.44**	**329,301.56**	**212,326.00**	**116,975.56**
	SAL, WAGES, AND BEN	**892,807.00**	**0.00**	**892,807.00**	**84,375.61**	**335,043.88**	**557,763.12**	**698,339.90**	**(140,576.78)**
OPERATING EXPENSES	460000 -- OPERATING EXPENSE GEN BUDGET	0.00	3,100.00	3,100.00	0.00	0.00	3,100.00	0.00	3,100.00
	OPERATING EXPENSES	**0.00**	**3,100.00**	**3,100.00**	**0.00**	**0.00**	**3,100.00**	**0.00**	**3,100.00**
	TOTAL	**892,807.00**	**3,100.00**	**895,907.00**	**84,375.61**	**335,043.88**	**560,863.12**	**698,339.90**	**(137,476.78)**

Where will I see tuition remission expense on my financial statements?

Revenue and Expenditure Summary

EXPENDITURES

	ACCOUNT	CONTINUING BUDGET	TEMPORARY BUDGET	TOTAL BUDGET (A)	PERIOD 6 ACTUALS (B)	TO DATE ACTUALS (C)	BUDGET BAL BEFORE ENCUMBS (D=A-C)	ENCUMBS (E)	BUDGET BAL AFTER ENCUMBS (F=D-E)
EXPENDITURES									
SALARIES AND WAGES	402200 -- STDFAC FTP SAL GEN BDG	558,480.00	0.00	558,480.00	0.00	0.00	558,480.00	0.00	558,480.00
	402253 -- GPTI FTT PAY	0.00	0.00	0.00	10,966.24	50,063.16	(50,063.16)	196,438.72	(246,501.88)
	402255 -- RSCH ASST FTT PAY	0.00	0.00	0.00	1,186.02	5,414.42	(5,414.42)	21,245.22	(26,659.64)
	402256 -- TCH ASST FTT PAY	0.00	0.00	0.00	29,181.22	126,800.58	(126,800.58)	111,537.44	(238,338.02)
	402352 -- GRAD ASST PTT PAY	0.00	0.00	0.00	0.00	4,500.00	(4,500.00)	0.00	(4,500.00)
	402353 -- GPTI PTT PAY	0.00	0.00	0.00	45,209.63	206,391.39	(206,391.39)	42,970.97	(249,362.36)
	402355 -- RSCH ASST PTT PAY	0.00	0.00	0.00	5,930.10	29,322.10	(29,322.10)	10,622.62	(39,944.72)
	SALARIES AND WAGES	**558,480.00**	**0.00**	**558,480.00**	**92,473.21**	**422,491.65**	**135,988.35**	**382,814.97**	**(246,826.62)**
BEN	422410 -- STD FAC TTN GEN BDG	334,327.00	0.00	334,327.00	0.00	0.00	334,327.00	0.00	334,327.00
	422413 -- ALLSTD FAC RSTTNRMS NHRMS	0.00	0.00	0.00	172,960.00	177,985.44	(177,985.44)	0.00	(177,985.44)
	422414 -- ALLSTD FAC NRSTTNRSP NHRMS	0.00	0.00	0.00	39,366.00	39,366.00	(39,366.00)	0.00	(39,366.00)
	BEN	**334,327.00**	**0.00**	**334,327.00**	**212,326.00**	**217,351.44**	**116,975.56**	**0.00**	**116,975.56**
	SAL, WAGES, AND BEN	**892,807.00**	**0.00**	**892,807.00**	**304,799.21**	**639,843.09**	**252,963.91**	**382,814.97**	**(129,851.06)**
OPERATING EXPENSES	460000 -- OPERATING EXPENSE GEN BUDGET	0.00	3,100.00	3,100.00	0.00	0.00	3,100.00	0.00	3,100.00
	OPERATING EXPENSES	**0.00**	**3,100.00**	**3,100.00**	**0.00**	**0.00**	**3,100.00**	**0.00**	**3,100.00**
	TOTAL	**892,807.00**	**3,100.00**	**895,907.00**	**304,799.21**	**639,843.09**	**256,063.91**	**382,814.97**	**(126,751.06)**