User Manual for Report of Fundable Operating Expenses (RFOE)

September 2019
Agency Mission
The mission of the Texas Higher Education Coordinating Board (THECB) is to provide leadership and coordination for Texas higher education and to promote access, affordability, quality, success, and cost efficiency through 60x30TX, resulting in a globally competitive workforce that positions Texas as an international leader.

Agency Vision
The THECB will be recognized as an international leader in developing and implementing innovative higher education policy to accomplish our mission.

Agency Philosophy
The THECB will promote access to and success in quality higher education across the state with the conviction that access and success without quality is mediocrity and that quality without access and success is unacceptable.

The THECB’s core values are:
Accountability: We hold ourselves responsible for our actions and welcome every opportunity to educate stakeholders about our policies, decisions, and aspirations.
Efficiency: We accomplish our work using resources in the most effective manner.
Collaboration: We develop partnerships that result in student success and a highly qualified, globally competitive workforce.
Excellence: We strive for excellence in all our endeavors.

The Texas Higher Education Coordinating Board does not discriminate on the basis of race, color, national origin, gender, religion, age or disability in employment or the provision of services.

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**FILING REQUIREMENTS**

**Purpose:** The Community and Technical Colleges Formula Advisory Committee of the Texas Higher Education Coordinating Board (THECB) uses the data collected in this report to recommend formula funding rates and levels.

**Filing Due Date:** The annual Report of Fundable Operating Expenses (RFOE) is due January 31 of each year according to Texas Administrative Code, Section 1.162:

(b) Report of Fundable Operating Expenses.

(1) The Board staff shall conduct a study of expenses at community colleges, Texas State Technical College, and Texas State University System two-year institutions each year.

(2) The study shall encompass all expenses made by these institutions for instruction and administration from all unrestricted sources of funds including appropriated general revenue, tuition and fees, contract instruction, other educational and general revenue, and local tax revenue.

(3) Each college shall report total instructional expenses and contact hours for each instructional discipline included on a list provided by the Board and total expenses for administration, including institutional support, student services, library, instructional administration, organized activities, instructional staff benefits but excluding physical plant employees.

(4) From this information, the Board shall calculate costs for each instructional discipline.

**PROGRAM ADMINISTRATION**

Contact Roland Gilmore at Roland.Gilmore@thecb.state.tx.us or 512-427-6243 for assistance.

**CERTIFICATION**

A letter signed by the President or Chancellor of the college certifying the accuracy of the Report of Fundable Operating Expenses (RFOE) is **required**. Submit a scanned copy of the letter to the program administrator. Submission of a paper copy is not required.
INSTRUCTIONS

Submit reports electronically using the RFOE application available at https://www1.thecb.state.tx.us/apps/RFOE/.

Accessing the RFOE application requires both a valid Coordinating Board ID (CBPass ID) and permission to access to the RFOE application. The appendix of this document includes instructions on how to request a CBPass ID and request permission to access the RFOE.

Users need a Coordinating Board ID (CBPass ID) to use the application. First-time users must click the “Sign Up!” link and follow the online instructions to create an account and request access to the RFOE application.

Users who have a current Coordinating Board ID (CBPass ID) but who are accessing the RFOE for the first time will need to request access to the RFOE application.
SUBMISSION PROCESS

The online RFOE submission process consists of the three steps outlined below.

1. Submitting Instructional Discipline data, which includes the following data per program:
   a. Contact Hours (loaded by the THECB)
   b. Faculty Salaries (entered by the institution)
   c. Other Salaries and Wages (entered by the institution)
   d. Staff Benefits (related to instruction salaries; calculated)
   e. Other Operating Expenses (entered by the institution)
   f. Total DOE (calculated)
   g. Total (calculated)

2. Submitting Schedule B Data (entered by institution):
   a. Total Unrestricted Educational Activities
   b. Other Staff Benefits
   c. Other Allocated Administration Expenses
      i. Research
      ii. Academic Support
      iii. Student Services
      iv. Institutional Support
      v. Scholarships & Fellowships
      vi. Equipment Depreciation
   d. Public Service
      i. Museums
      ii. Other Public Service
      iii. Depreciation of Public Service Equipment
   e. Operation & Maintenance of Plant
      i. Physical Plant Services
      ii. Major Repairs & Renovations
      iii. Staff Benefits
      iv. Depreciation of Physical Plant Equipment

3. Reviewing data and submitting to the THECB

NOTE: Complete steps one and two in any order. The RFOE Submission Process may be completed in multiple sessions by completing any portion of the application, selecting the “Save” button at the bottom of a data-entry webpage, logging off, and returning later.

However, the submission process is a one-time submittal. Contact the program administrator to unlock the application to apply updates after submitting data to the THECB.
INSTRUCTIONAL DISCIPLINES

SUBMITTING INSTRUCTIONAL DISCIPLINES DATA

Submit data in one of two ways:

1. Upload data via an Excel spreadsheet (preformatted by the THECB).
2. Enter data directly into the RFOE application.

UPLOADING INSTRUCTIONAL DISCIPLINES VIA EXCEL SPREADSHEET

1. From the RFOE page, select “Upload” from the “Instructional Discipline” menu.

2. Use the preformatted Excel template from the THECB. To download the Excel template file, click the link “Excel template for the Instructional Discipline Data.”

3. Click “Save” to save a copy of the Excel Template file, “Open” to save the file within the Excel application, or “Save as” to save the file with a filename you choose.
4 The Excel file should now be located on your computer. If you performed a “Save,” the file will be located in your computer’s Download folder. If you performed either a “Save as” or an “Open,” the file will be located on your computer where you opted to save it.
**COMPLETING AND UPLOADING THE INSTRUCTIONAL DISCIPLINES EXCEL FILE**

<table>
<thead>
<tr>
<th>Program</th>
<th>Faculty Salaries</th>
<th>Other Salaries and Wages</th>
<th>Other Operating Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Architecture and Precision Production Trades</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Biology, Physical Sciences and Science Technologies</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Business Management, Marketing and Administrative Services</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Career Pilot</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Communications</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Computer and Information Sciences</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Construction Trades</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Consumer and Homemaking Education</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Engineering</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Engineering Related</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>English Language, Literature, Philosophy, Humanities and interdisciplinary</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Foreign Languages</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Health Occupations — Dental Assisting, Medical Lab and Associate Degree Nursing</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Health Occupations — Dental Hygiene</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Health Occupations — Other</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Health Occupations — Respiratory Therapy</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Health Occupations — Vocational Nursing</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Mathematics</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Mechanics and Repairers — Automotive</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Mechanics and Repairers — Diesel, Aviation Mechanics and Transportation Workers</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Mechanics and Repairers — Electronics</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Physical Education and Fitness</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Protective Services and Public Administration</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Psychology, Social Sciences and History</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Visual and Performing Arts</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Developmental Education — Math</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Developmental Education — Reading/Writing</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

1. Enter the values for Faculty Salaries, Other Salaries and Wages, and Other Operating Expenses for each Discipline.
2. Save the Excel file on your computer.

**NOTE:** Do not change the programs in column A or the field titles in row 1.

3. From the RFOE page, select “Upload” from the “Instructional Discipline” menu.
4. Click the “Browse” button.

5. Locate and select the “RFOE_Discipline_Upload_template.” (Renaming the template will not affect the upload process. The name of the template does not matter. However, the names of the programs in Column A or the field titles in Row 1 of the spreadsheet cannot be changed.)
6  Click the “Open” button.

7  Click the “Load” button.

NOTE: The template may be uploaded multiple times. Repeating the upload process replaces the current data in the system.

Once uploaded, review the data before submitting it to the THECB by using the Edit page and following the instructions provided below.
COMPLETING THE INSTRUCTIONAL DISCIPLINE EDIT PAGE

1. From the RFOE page, select “Edit” from the “Instructional Discipline” menu.
2. Enter Local Paid Benefits.
3. For each program, enter the Faculty Salaries, Other Salaries & Wages, and Other Operating Expenses.

4. Click the “Save” button at the bottom of the page.

SCHEDULE B DATA

Submit Schedule B Data (Sections 2 through 5) in one of two ways:

1. Upload data via an Excel Spreadsheet (preformatted by the THECB).
2. Enter data directly into the RFOE application.
1. From the RFOE menu, select “Upload” from the “Schedule B Data” menu.

2. Use the preformatted Excel template. To download the Excel template file, click the link “Excel template for the Schedule B Data.”

3. Click “Save” to save a copy of the Excel template file, “Open” to save the file within Excel application, or “Save as” to save the file with a filename you choose.
4 The Excel file should now be located on your computer. If you performed a “Save,” the file will be located in your computer’s Download folder. If you performed either a “Save as” or an “Open,” the file will be located on your computer where you opted to save it.
**COMPLETING AND UPLOADING THE SCHEDULE B DATA EXCEL FILE**

<table>
<thead>
<tr>
<th>Category</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructional Staff Benefits, Local_Paid_Benefits</td>
<td>0</td>
</tr>
<tr>
<td>Other Fundable Staff Benefits, Local_Paid</td>
<td>0</td>
</tr>
<tr>
<td>Tot Unrestricted Educ_Activities Schedule B</td>
<td>0</td>
</tr>
<tr>
<td>Inst support salaries wages</td>
<td>0</td>
</tr>
<tr>
<td>Inst support other operating expenses</td>
<td>0</td>
</tr>
<tr>
<td>Student services salaries wages</td>
<td>0</td>
</tr>
<tr>
<td>Student Services, other operating expenses</td>
<td>0</td>
</tr>
<tr>
<td>Academic support salaries wages</td>
<td>0</td>
</tr>
<tr>
<td>Academic support, other Operating expenses</td>
<td>0</td>
</tr>
<tr>
<td>Research salaries wages</td>
<td>0</td>
</tr>
<tr>
<td>Research, other operating expenses</td>
<td>0</td>
</tr>
<tr>
<td>Scholarships, Fellowships, salaries wages</td>
<td>0</td>
</tr>
<tr>
<td>Scholarships, Fellowships, other operating expenses</td>
<td>0</td>
</tr>
<tr>
<td>Equip, Depreciation, other operating expenses</td>
<td>0</td>
</tr>
<tr>
<td>Non state funded inca prog salaries wages</td>
<td>0</td>
</tr>
<tr>
<td>Non state funded inca prog, other operating expenses</td>
<td>0</td>
</tr>
<tr>
<td>museums, salaries wages</td>
<td>0</td>
</tr>
<tr>
<td>museums, other operating expenses</td>
<td>0</td>
</tr>
<tr>
<td>Other Public Service Salaries, Wages</td>
<td>0</td>
</tr>
<tr>
<td>Other Public Service, Other Operating Expenses</td>
<td>0</td>
</tr>
<tr>
<td>Depreciation, other operating expenses</td>
<td>0</td>
</tr>
<tr>
<td>Physical Plant Services, salaries wages</td>
<td>0</td>
</tr>
<tr>
<td>Physical Plant Services, other operating expenses</td>
<td>0</td>
</tr>
<tr>
<td>Major repairs renovation salaries wages</td>
<td>0</td>
</tr>
<tr>
<td>Major repairs renovation, other operating expenses</td>
<td>0</td>
</tr>
<tr>
<td>staff benefits, staff benefits</td>
<td>0</td>
</tr>
<tr>
<td>Depreciation, Physical plant equipment, other operating expenses</td>
<td>0</td>
</tr>
</tbody>
</table>

1. Enter the values for Schedule B Expenses in the Excel template.
2. Save the Excel file on your computer.

**NOTE:** Do not change the programs in column A or the field titles in row 1.

3. From the RFOE page, select “Upload” from the “Schedule B Data” menu.
4. Click the “Browse” button.

![Report of Fundable Operating Expenses](image)

5. Locate and select the “RFOE_Schedule_B_Data_template (it will appear as RFOE_Other_Upload_Template).” Renaming the template will not affect the upload process. The name of the template does not matter. However, the names in Column A of the spreadsheet cannot be changed.
6. Click the “Open” button.
Click the "Load" button.

NOTE: The template may be uploaded multiple times. Repeating the upload process replaces the current data in the system.

Once uploaded, review the data prior to submitting it to the THECB by using the Edit page and following the instructions provided below. **COMPLETING THE SCHEDULE B DATA EDIT PAGE**

1. From the RFOE page, select "Edit" from the "Schedule B Data" menu.

2. Enter an amount for each field using the data definitions in the following section.
3. Include notes in the Comments field.
4. Select the “Save” button at the bottom of the page.
SUBMITTING THE DATA TO THE THECB

The following criteria must be met before submitting data to the THECB for review:

- There must be a value in each field.
- The "Difference" field in the Summary Table must be zero.

COMPLETING THE FINAL SUBMISSION

1. Click the "Submit Final Version" button to formally submit the data. The final submission can only be performed one time. If the data needs to be updated after final submission, you must contact the program administrator.

2. A message indicating the data has been submitted to the THECB will appear. In addition to submitting the data, a signed letter from the president is required to certify the data. Please submit a scanned image of the letter to the program administrator via email. Paper copies are not required.
DEFINITION OF FUNDABLE OPERATING EXPENSES

Report all operating expenses related to the following functions:

- Instruction
- Institutional Support
- Student Services
- Academic Support
- Research
- Scholarships

Report operating expenses paid from unrestricted funding sources. Include staff benefits and equipment depreciation expenses related to those functions.

FUNCTIONAL DEFINITIONS

Chapter 342 in the Financial Accounting and Reporting Manual of the National Association of College and University Business Officers (NACUBO) includes a detailed discussion of the functional classifications required in this report. Follow the NACUBO definitions for functional classification of expenditures for all categories.

ALLOCATIONS

1. Allocate expenses between instructional and administrative classifications as appropriate, e.g., a dean or vice president may teach a course in addition to performing administrative duties.

2. Allocate expenses between instructional programs as appropriate, e.g., a faculty member may teach both Health Occupations-Associate Degree Nursing and Health Occupations-Vocational Nursing.

3. Allocate all central services, such as information technology, to the appropriate functional categories that use the service.

Include expenses for all activities that are part of an institution’s credit and non-credit (fundable-only) instructional programs including:

- Academic
- Vocational
- Technical
- Remedial Instruction

Report expenses within the fundable program categories as reported on the CBM004.
DATA DEFINITIONS

INSTRUCTIONAL EXPENSES (SECTION 1)

**Natural Classifications:** Within the instructional section, report expenses by the following natural expense classifications:

**Contact Hours**

Contact hours are pre-populated, as reported on the CBM004 and CBM00C reports that specify formula-funding eligible hours for the fiscal year. Explain unassociated contact hours and expenses in the Comments field.

**Staff Benefits**

Enter the total Local Paid Benefits for instructional staff in the field at the top of the form. The webpage automatically allocates these amounts to the instructional programs based on the salary expenses reported for each program. Local Paid Benefits include:

- Social Security and Medicare taxes
- Workers compensation insurance
- Unemployment compensation insurance
- Excess Teachers Retirement System and Optional Retirement Plan matches not paid by a separate appropriation from the state
- Health insurance premiums in excess of the college’s share of the state’s GRF appropriation for employee group insurance
- Any other locally funded employee benefits programs

**Faculty Salaries**

Enter faculty salaries as defined in Financial Accounting and Reporting Manual (FARM).

**Other Salaries and Wages**

Enter other salaries and wages as defined in FARM.

**Other Operating Expenses**

Enter other operating expenses as defined in FARM.

OTHER STAFF BENEFITS (SECTION 2)

Report staff benefits for all employees other than instructional, public service, physical plant, and auxiliary staff. List local and state benefits paid as described above.
OTHER ALLOCATED ADMINISTRATION EXPENSES (SECTION 3)

Report the total expenses for administration including the categories listed below.

**Research** – Include all expenses for activities specifically organized to produce research outcomes, whether internally or externally sponsored.

**Academic Support** – Include funds expended to provide support services for the institution's primary missions:

- Retention, preservation, and display of educational materials (libraries, museums, and galleries)
- Academic administration (deans’ salaries and office expenses)
- Technical support (computer services and audiovisual information)
- Separately budgeted support for course and curriculum development and organized activities related to instruction

**Student Services** – Include the following:

- Offices of Admissions
- Registrar
- Activities that primarily contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program

**Institutional Support** – Include the following:

- Central executive level management and long-range planning of the entire institution
- Fiscal operations
- Administrative data processing
- Space management
- Employee personnel and records
- Logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution
- Support services for faculty and staff that do not operate as auxiliary enterprises
- Activities concerned with community and alumni relations, including development and fundraising
- Bad debt related to tuition and fee revenue

**Scholarships and Fellowships** – Include expenses for scholarships and fellowships, excluding tuition remissions and exemptions, in grants to students, either from selection by the institution or from an entitlement program.
When services are required in exchange for financial assistance, e.g., the federal College Work Study Program, report the charges as expenses of the department or organizational unit to which the service is rendered.

**Depreciation Expense – Equipment** – Include depreciation of equipment related to instruction or administrative support. Exclude depreciation expense on buildings, building improvements, and equipment used solely for public service, physical plant operations, and auxiliary operations.

Report expenses by natural expense classifications of (a) salaries and wages and (b) other operating expenses. Ensure the total expenses of each functional category agree with the operating expenses reported on the “Statement of Revenues, Expenses, and Changes in Net Assets” of the college’s Annual Financial Report.

### NON-FUNDABLE OPERATING EXPENSES

Sections 4 and 5 detail non-fundable expenses used as reconciling items in verifying this report and include all the operating expenses reported on the college’s Annual Financial Report.

### PUBLIC SERVICE (SECTION 4)

Include expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. Include:

- Public lectures
- Radio and television stations
- Institutes
- Workshops
- Demonstrations
- Package libraries
- Museums and similar activities

Include depreciation expense on equipment used solely for public service activities (if material and separately identifiable) as Public Service.
OPERATION OF PHYSICAL PLANT (SECTION 5)

Include all expenses for the operation and maintenance of physical plant, net of amounts charged out to auxiliary enterprises, and other independent operations. Include:

- Physical plant administration
- Building maintenance
- Custodial services
- Utilities
- Landscape and ground maintenance
- Major repairs and rehabilitation of buildings

Include the total staff benefits expense related to physical plant employees. List depreciation expense on equipment used solely for maintenance of physical plant (if material and separately identifiable).

**Total Fundable Expenses** – The total of Sections 1, 2, and 3, as reported by all institutions, becomes the base of fundable costs used by the Community and Technical Colleges Formula Advisory Committee in recommending formula funding rates and levels.

**Total – Non-Fundable Expenses** – Sections 4 and 5 equal the total expenses ineligible for state formula funding. The sum of Parts A and B must equal the sum of the Unrestricted Educational Activities and Depreciation – Equipment and Furniture reported on Schedule B of the Annual Financial Report (AFR).

REPORT

Select “Report” on the list of menus to produce a printable version of the RFOE data.
RECONCILIATION

The following items tie to the institution’s published Schedule B – Schedule of Operating Expenses by Object.

<table>
<thead>
<tr>
<th>Item</th>
<th>Report of Fundable Operating Expenses (RFOE)</th>
<th>Schedule B – Schedule of Operating Expenses by Object</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Section 1, Total Faculty Salaries plus Section Total Other Salaries and Wages</td>
<td>Unrestricted – Educational Activities, Instruction Salaries and Wages</td>
</tr>
<tr>
<td>2</td>
<td>Section 1, Total Staff Benefits</td>
<td>Unrestricted – Educational Activities, Instruction Benefits</td>
</tr>
<tr>
<td>3</td>
<td>Section 1, Total Other Operating Expenses</td>
<td>Unrestricted – Educational Activities, Instruction Other Expenses</td>
</tr>
<tr>
<td>4</td>
<td>Section 2, Total Local Paid</td>
<td>Unrestricted – Educational Activities, Total Local Benefits less Instruction Local Benefits and Operation and Maintenance of Plant Local Benefits</td>
</tr>
<tr>
<td>5</td>
<td>Section 3, Institutional Support Salaries and Wages</td>
<td>Unrestricted – Educational Activities, Institutional Support Salaries and Wages</td>
</tr>
<tr>
<td>6</td>
<td>Section 3, Student Services Salaries and Wages</td>
<td>Unrestricted – Educational Activities, Student Services Salaries and Wages</td>
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<tr>
<td>7</td>
<td>Section 3, Academic Support Salaries and Wages</td>
<td>Unrestricted – Educational Activities, Academic Support Salaries and Wages</td>
</tr>
<tr>
<td>8</td>
<td>Section 3, Research Salaries and Wages</td>
<td>Unrestricted – Educational Activities, Research Salaries and Wages</td>
</tr>
<tr>
<td>9</td>
<td>Section 3, Scholarships and Fellowships Salaries and Wages</td>
<td>Unrestricted – Educational Activities, Scholarships and Fellowships Salaries and Wages</td>
</tr>
<tr>
<td>10</td>
<td>Section 3, Institutional Support Other Operating Expenses</td>
<td>Unrestricted – Educational Activities, Institutional Support Other Operating Expenses</td>
</tr>
<tr>
<td>Item</td>
<td>Report of Fundable Operating Expenses (RFOE)</td>
<td>Schedule B – Schedule of Operating Expenses by Object</td>
</tr>
<tr>
<td>------</td>
<td>-------------------------------------------</td>
<td>-----------------------------------------------------</td>
</tr>
<tr>
<td>11</td>
<td>Section 3, Student Services Other Operating Expenses</td>
<td>Unrestricted – Educational Activities, Student Services Other Expenses</td>
</tr>
<tr>
<td>12</td>
<td>Section 3, Academic Support Other Operating Expenses</td>
<td>Unrestricted – Educational Activities, Academic Support Other Expenses</td>
</tr>
<tr>
<td>13</td>
<td>Section 3, Research Other Operating Expenses</td>
<td>Unrestricted – Educational Activities, Research Other Expenses</td>
</tr>
<tr>
<td>14</td>
<td>Section 3, Scholarships and Fellowships Other Operating Expenses</td>
<td>Unrestricted – Educational Activities, Scholarships and Fellowships Other Expenses</td>
</tr>
<tr>
<td>15</td>
<td>Section 3, Depreciation Other Operating Expenses plus Section IV, Depreciation of Public Service Equipment Other Operating Expenses plus Section V, Depreciation of Physical Plant Equipment Other Operating Expenses</td>
<td>Depreciation Expense – Equipment and Furniture</td>
</tr>
<tr>
<td>16</td>
<td>Section 5, Physical Plant Services Salaries and Wages</td>
<td>Unrestricted – Educational Activities, Operation and Maintenance of Plant Salaries and Wages</td>
</tr>
<tr>
<td>17</td>
<td>Section 5, Staff Benefits</td>
<td>Unrestricted – Educational Activities, Operation and Maintenance of Plant Benefits</td>
</tr>
<tr>
<td>18</td>
<td>Section 5, Physical Plant Services Other Operating Expenses plus Major Repairs and Renovations Other Operating Expenses</td>
<td>Unrestricted – Educational Activities, Operation and Maintenance of Plant Other Expenses</td>
</tr>
</tbody>
</table>
Appendix

Registering for a Coordinating Board ID (CBPass ID)

1. Click the “create one now!” link in the CBPass ID login window or select the link: CBPass.

2. Enter your first name.
3. Enter your last name.
4. Begin typing to enter your institutional affiliation.
   Note: As you begin entering text, a list of THECB affiliations matching the entered text will appear. You must select a valid THECB affiliation to register.
5. Complete your physical address.
6. Enter your telephone number.
7. Enter your e-mail address.
8. Enter a user name.
9. Enter a valid password.
10. Confirm your password.
11. Enter the text in the CAPTCHA box.
12. Click the “I agree to the CBPass ID Account Agreement” checkbox.
14 Click the “Register” button.

Your information will be forwarded to THECB personnel for approval. After your request is approved, you will receive an email confirmation stating you have access to the Core Curriculum application.

REQUESTING ACCESS TO THE REPORT OF FUNDABLE OPERATING EXPENSES APPLICATION

1 From the CBPass ID – Main Menu page, click the link “Request Additional Web Application Access.”

2 Select the “Report of Fundable Operating Expenses” from the drop-down box on the CBPass window.
3 Click the “Request Access” button.
4 Upon staff approval of the request, a message will be sent to the associated CBPass ID email account confirming access has been granted to the RFOE.

RESETTING (FORGOT PASSWORD) YOUR PASSWORD

1 Go to the RFOE login page using the following URL: https://www1.thecb.state.tx.us/apps/rfoe/.
2 Click the “Forgot your Username or Password?” link.
3 Enter your Email address.
4 Select the “Reset Password” button.
A message will be sent to the CBPass ID email account with a temporary password. Follow the instructions to change your temporary password.
This document is available on the Texas Higher Education Coordinating Board website:
http://www.thecb.state.tx.us

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