

**DUKE UNIVERSITY**

**FY 05-06 BUDGET SPREAD FACTORS - AUTOMATIC SPREADS BASED ON %'S INDICATED.**

**TO MAKE SPREAD CHANGES, PLEASE USE THESE 3-LETTER /DIGIT SPREAD FACTORS WHEREVER POSSIBLE INSTEAD OF SPECIFIC MONTHLY DOLLAR AMOUNTS. (WHOLE DOLLARS ONLY)**

SPREAD CODE	# DAYS PER FISCAL MONTH DEFINITION	38	28	28	35	28	28	35	28	28	35	28	26	365
		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
AAA	EQUAL AMOUNTS EACH MONTH.	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3337%	100.0000%
CCC	DAYS PER FISCAL MONTH PATTERN. FISCAL JULY, OCTOBER, JANUARY, AND APRIL HAVE FIVE WEEKS; ALL OTHER FISCAL MONTHS HAVE FOUR WEEKS. USED FOR BIWEEKLY PAYROLL.	10.4110%	7.6712%	7.6712%	9.5890%	7.6712%	7.6712%	9.5890%	7.6712%	7.6712%	9.5890%	7.6712%	7.1236%	100.0000%
EEE	5/4/4, BUT WITH JULY 1 WEEK SHORT, JUNE 1 WEEK EXTRA (FOR EXPENSES WHICH HAVE BILLING LAGS, SUCH AS SUPPLIES.)	8.4931%	7.6712%	7.6712%	9.5890%	7.6712%	7.6712%	9.5890%	7.6712%	7.6712%	9.5890%	7.6712%	9.0415%	100.0000%
FFF	EQUAL AMOUNTS DURING ACADEMIC YEAR MONTHS ONLY.	0.0000%	0.0000%	12.5000%	12.5000%	12.5000%	12.5000%	12.5000%	12.5000%	12.5000%	12.5000%	12.5000%	0.0000%	100.0000%
GGG	5/4/4 PATTERN FOR ACADEMIC YEAR MONTHS ONLY	0.0000%	0.0000%	11.4286%	14.2857%	11.4286%	11.4286%	14.2857%	11.4286%	11.4286%	14.2856%	11.4286%	0.0000%	100.0000%
HHH	MANUAL - USE WHEN NONE OF THE OTHER CODES ARE APPLICABLE. WRITE IN WHOLE DOLLAR AMOUNTS FOR EACH MONTH.													
JJJ	SAME AS EEE, BUT ACADEMIC MONTHS 1.5 TIMES AS HEAVY.	6.3590%	5.7436%	8.6154%	10.7692%	8.6154%	8.6154%	10.7692%	8.6154%	8.6154%	10.7692%	5.7436%	6.7692%	100.0000%
KKK	SAME AS EEE, BUT ACADEMIC MONTHS 2.0 TIMES AS HEAVY.	5.0820%	4.5902%	9.1803%	11.4754%	9.1803%	9.1803%	11.4754%	9.1803%	9.1803%	11.4754%	4.5902%	5.4099%	100.0000%
MMM	SAME AS EEE, BUT ACADEMIC MONTHS 2.5 TIMES AS HEAVY.	4.2321%	3.8225%	9.5563%	11.9454%	9.5563%	9.5563%	11.9454%	9.5563%	9.5563%	11.9454%	3.8225%	4.5052%	100.0000%
NNN	SAME AS EEE, BUT ACADEMIC MONTHS 3.0 TIMES AS HEAVY.	3.6257%	3.2749%	9.8246%	12.2807%	9.8246%	9.8246%	12.2807%	9.8246%	9.8246%	12.2807%	3.2749%	3.8594%	100.0000%
OOO	QUARTERLY	25.0000%	0.0000%	0.0000%	25.0000%	0.0000%	0.0000%	25.0000%	0.0000%	0.0000%	25.0000%	0.0000%	0.0000%	100.0000%
QQQ	0 IN JULY, 1/12 AUGUST THROUGH MAY, 2/12 IN JUNE.	0.0000%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	16.6670%	100.0000%
RRR	2/12 IN JULY, 1/12 AUGUST THROUGH MAY, 0 IN JUNE.	16.6670%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	8.3333%	0.0000%	100.0000%
ACT	SPREAD TO FOLLOW FY04-05 ACTUAL ENTRIES. ACTUAL HISTORY NOT AVAILABLE UNTIL AFTER FINAL 6/30/05 STATEMENTS ARE ISSUED.													
3YR	SAME AS ACT, BUT SPREAD BASED ON FY02-03 THROUGH FY04-05. ACTUAL HISTORY NOT AVAILABLE UNTIL AFTER FINAL 6/30/05 STATEMENTS ARE ISSUED.													
FRB	FRINGE BENEFIT SPREAD. FOLLOWS PATTERN OF PAYROLL SPREAD. USED ONLY WITH OBJECT CODES 6100, 6101 AND 6199.													