

**FY 2013-14 Balances (to be completed by UWSA staff)**

**Institution: UW-PLATTEVILLE**

<b>Total PR Appropriation Balances</b>	Tuition (Academic and Extension Student Fees)	Auxiliary Operations	General Operations	Federal Indirect Cost Reimbursement	Other Unrestricted Program Revenue	TOTAL Unrestricted	Gifts	Nonfederal Grants and Contracts	Federal Grants and Contracts	Other Restricted Program Revenue	TOTAL Restricted	GRAND TOTAL Program Revenue
	(131 and 189)*	(128 and 228)	(136)	(150)	(xxx)**		(134,135,233,533)	(133)	(144)	(xxx)		
2012-13	17,289,648	3,015,772	2,000,214	280,026	4,119,536	26,705,196	(664,721)	135,329	(230,136)	594,862	(164,666)	26,540,530
2013-14	12,600,372	2,419,669	1,331,138	227,597	6,126,644	22,705,420	(190,631)	194,553	(242,433)	754,167	515,656	23,221,076
Change: 12-13 to 13-14	(4,689,276)	(596,103)	(669,076)	(52,429)	2,007,108	(3,999,776)	474,090	59,224	(12,297)	159,305	680,322	(3,319,454)

<b>Total Expenses</b>	Tuition (Academic and Extension Student Fees)	Auxiliary Operations	General Operations	Federal Indirect Cost Reimbursement	Other Unrestricted Program Revenue	TOTAL Unrestricted	Gifts	Nonfederal Grants and Contracts	Federal Grants and Contracts	Other Restricted Program Revenue	TOTAL Restricted	GRAND TOTAL Program Revenue
	(131 and 189)	(128 and 228)	(136)	(150)	(xxx)		(134,135,233,533)	(133)	(144)	(xxx)		
2012-13	73,514,990	29,500,488	12,626,033	123,473	5,970,232	121,735,216	1,671,519	713,142	2,333,992	47,438,855	52,157,508	173,892,724
2013-14	81,465,626	32,851,189	11,633,289	196,676	6,171,718	132,318,498	1,997,362	286,944	1,854,414	46,331,948	50,470,668	182,789,166
Change: 12-13 to 13-14	7,950,636	3,350,701	(992,744)	73,203	201,486	10,583,282	325,843	(426,198)	(479,578)	(1,106,907)	(1,686,840)	8,896,442

<b>Balance Calculations</b>	Tuition (Academic and Extension Student Fees)	Auxiliary Operations	General Operations	Federal Indirect Cost Reimbursement	Other Unrestricted Program Revenue	TOTAL Unrestricted	2012-13		2013-14		Percentage Change FY13 to FY14
	(131 and 189)	(128 and 228)	(136)	(150)	(xxx)		Federal Indirect Cost Reimbursement	Federal Indirect Cost Reimbursement	Federal Indirect Cost Reimbursement	Percentage Change FY14	
							(150)	(150)	(150)	(150)	
2012-13	23.5%	10.2%	15.8%	226.8%	69.0%	21.9%					
2013-14	15.5%	7.4%	11.4%	115.7%	99.3%	17.2%	280,026	227,597		-18.7%	

**Summary of FY14 PR Balances by Level of Commitment**

**Institution: UW-PLATTEVILLE**

	Institution					
<b>Total Unrestricted</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Reported Total</b>
2013-14	7,395,457	11,229,714	2,090,610	256,878	1,732,760	22,705,420
<b>FY2014 Percentages</b>	32.6%	49.5%	9.2%	1.1%	7.6%	

	Institution					
<b>Tuition</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Reported Total</b>
2013-14	880,870	9,590,634	365,627	250,000	1,513,242	12,600,372
<b>FY2014 Percentages</b>	7.0%	76.1%	2.9%	2.0%	12.0%	

	Institution					
<b>Auxiliary Operations</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Reported Total</b>
2013-14	355,946	1,537,881	525,842	-	-	2,419,669
<b>FY2014 Percentages</b>	14.7%	63.6%	21.7%	0.0%	0.0%	

	Institution					
<b>General Operating Receipts</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Reported Total</b>
2013-14	53,744	100,000	1,177,394	-	-	1,331,138
<b>FY2014 Percentages</b>	4.0%	7.5%	88.5%	0.0%	0.0%	

	Institution					
<b>Other Unrestricted</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Reported Total</b>
2013-14	6,104,897	-	21,747	-	-	6,126,644
<b>FY2014 Percentages</b>	99.6%	0.0%	0.4%	0.0%	0.0%	

	Institution					
<b>Federal Indirect Cost Receipts</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Reported Total</b>
2013-14	-	1,200	-	6,878	219,519	227,597
<b>FY2014 Percentages</b>	0.0%	0.5%	0.0%	3.0%	96.5%	

**2013-14 Other Unrestricted Program Revenue Appropriation Balances**

<b>Fund #</b>	<b>PR Appropriation Balance</b>
123	6,104,897.47
125	-
127	-
130	-
132	17,935.91
137	-
138	-
156	-
157	-
159	-
165	-
166	-
181	-
183	-
184	3,810.68
185	-
187	-
195	-
620	-
<b>FY 14 Total</b>	<b>\$6,126,644.06</b>

**Report on Tuition (Funds 131 & 189) Balance in Excess of 12% of Fiscal Year Expenditures**

**UW-PLATTEVILLE**

**Fiscal Year:**

		Percentage (%)
Total Balance	\$12,600,372	15.47%
Obligated		\$880,870
Planned		\$9,590,633
<i>subtotal: Obligated &amp; Planned</i>		<i>\$10,471,503</i>
Designated	\$365,627	
Reserves	\$250,000	
Undocumented Funds	\$1,513,242	
Remaining Balance	\$0	

**Obligated & Planned Funds**

Institutions with Tuition Balances above 12% of total fiscal year expenditures must provide a spending plan for the fund. The spending plan must include all balances that have been assigned as obligated or planned, and institutions should have appropriate documentation available to support the classification of any balances as obligated or planned. Please use as much space as needed to appropriately describe the project/initiative and add additional rows as necessary.

The total of the "FY14 Project Balances" from below should match the amount listed above for the "subtotal: Obligated & Planned."

	1. Project/Initiative	2. Obligated or Planned?	3. FY14 Project Balance	4. Total Amount Planned to Accumulate	5. Total Amount Expected to Expend	6. When Funds will be Expended	7. Documentation Source
1	Encumbrances for supply and capital purchases across campus	Obligated	\$203,497	\$203,497	\$203,497	07/01/14-06/30/15	Year end encumbrance balance in GPR/Tuition accounts.
2	Balance held to allocate for required budget reduction in FY15	Obligated	\$657,529	\$657,529	\$657,529	07/01/14-06/30/15	Balance in 988000; spreadsheet documentation to back up the balance
3	One year of estimated sabbatical commitments	Obligated	\$19,844	\$19,844	\$19,844	07/01/14-06/30/15	Report from HRS for eligible staff and their estimated compensated leave balance. Estimate is for those who are 65 or older as of July 1, 2014
4	Planned spending from Tri-State Initiative (TSI) balance (planned faculty and staff compensation higher than planned revenues)	Planned	\$3,242,949	\$3,242,949	\$3,242,949	\$1,869,942: 7/1/14-6/30/15 \$1,691,931: 7/1/15-6/30/16	TSI Budget Comparison file dated 7/9/14
5	Annual salary and ongoing operations support for University Advancement office for which no base resources are available	Planned	\$397,838	\$397,838	\$397,838	\$269,438 07/01/14 - 06/30/15 and \$128,400 07/01/2015-06/30/2016	Budget Forecast 2014 file dated 7/12/14

6	Planned financial aid funding not yet awarded	Planned	\$1,006,000	\$1,006,000	\$1,006,000	\$503,000 07/01/2014-06/30/2015 and \$503,000 07/01/2015-06/30/2016	Budget Forecast 2014 file dated 7/12/14 and 5-year budget model for Admissions scholarships account
7	Planned Pioneer Academic Center for Community Engagement (PACCE) operational funding for which no base resources are available	Planned	\$358,260	\$358,260	\$358,260	\$219,930 07/01/2014-06/30/2015 and \$138,330 07/01/2015-06/30/2016	Budget Forecast 2014 file dated 7/12/14 and 5-year budget model for PACCE Engagement Center account
8	Planned support of operations for Academic and Career Advising for which no base resources are available	Planned	\$65,300	\$65,300	\$65,300	07/01/2014-06/30/2015	Budget Forecast 2014 file dated 7/12/14
9	Planned support for SUCCEED Summer Bridge program, which is residential program starting 3 weeks before classes aimed at helping students prepare and adjust to college life; this is a retention effort	Planned	\$168,000	\$168,000	\$168,000	\$84,000 07/01/2014-06/30/2015 and \$84,000 07/01/2015-06/30/2016	Budget Forecast 2014 file dated 7/12/14 and SUCCEED 5-year budget model.
10	Planned support for the Office of Sponsored Programs (OSP) for staff compensation and general operations	Planned	\$545,250	\$545,250	\$545,250	\$182,150 07/01/2014-06/30/2015, \$181,700 07/01/2015-06/30/2016 and \$181,400 07/01/2016-06/30/2017	Budget Forecast 2014 file dated 7/12/14 and OSP 5-year budget model.
11	Planned grant matching support for the Provost and the Colleges of LAE, EMS and BILSA	Planned	\$298,721	\$298,721	\$298,721	\$230,000 07/01/2014-06/30/2015 and \$68,721 07/01/2015-06/30/2016	Budget Forecast 2014 file dated 7/12/14
12	Planned ongoing operations support for the Office of Diversity and Inclusion for which no base resources are available	Planned	\$80,245	\$80,245	\$80,245	07/01/2014-06/30/2015	Budget Forecast 2014 file dated 7/12/14
13	Planned ongoing position support for 50% of the Facilities Designer position for which no base resources are available	Planned	\$9,100	\$9,100	\$9,100	07/01/2014-06/30/2015	Budget Forecast 2014 file dated 7/12/14
14	Planned funding of Information Technology Services (ITS) projects including: Increases in Common Systems, Customer Relationship Management system, Business Intelligence project, credit card project, capital IT infrastructure, Chief Information Officer salary increase, classroom technology upgrades and annual hardware/software maintenance agreement increases.	Planned	\$2,048,835	\$2,048,835	\$2,048,835	\$1,101,808 07/01/2014-06/30/2015 and \$947,027 07/01/2015-06/30/2016	Budget Forecast 2014 file dated 7/12/14
15	Planned compensation support to fund salary increases for all LTE staff, some police officer salary increases and senior staff increases, all for which no base resources are available	Planned	\$83,316	\$83,316	\$83,316	07/01/2014-06/30/15	Budget Forecast 2014 file dated 7/12/14
16	Planned support for the Marching Pioneers for which no base resources are available	Planned	\$15,000	\$15,000	\$15,000	07/01/2014-06/30/15	Budget Forecast 2014 file dated 7/12/14
17	Planned support for the start up of the English Language Program (ELP) until the program becomes cost recovery	Planned	\$55,500	\$55,500	\$55,500	07/01/2014-06/30/15	Budget Forecast 2014 file dated 7/12/14 and the 5-year budget model for ELP
18	Planned support of search and screen costs and institutional memberships for which no base resources are available	Planned	\$80,485	\$80,485	\$80,485	07/01/2014-06/30/15	Budget Forecast 2014 file dated 7/12/14

19	Three years of planned spending from Differential Tuition funds (planned staff compensation is higher than expected revenues). Areas funded by differential tuition include Retention, Introduction to College Life, Mental Health, Career Center and Pioneer Academic Center for Community Engagement.	Planned	\$427,730	\$427,730	\$427,730	\$120,465 07/01/2014-06/30/2015; \$146,985 07/01/2015-06/30/2016; \$169,506 07/01/2016-06/30/2017	Differential Tuition 5-year plan dated 7/11/14
20	Planned spending from Distance Education balance for faculty and staff compensation and operational expenses	Planned	\$214,300	\$214,300	\$214,300	07/01/2014-06/30/2015	Distance Learning Center 5-year plan dated 7/13/14
21	Planned spending to remodel two classrooms in Doudna Hall (rooms 145 & 212).	Planned	\$186,758	\$186,758	\$186,758	07/01/2014-06/30/2015	Emails from April 2014 and account code request form dated April 30, 2014.
22	Planned spending to remodel office space for staff members of the Diversity & Inclusion division.	Planned	\$100,000	\$100,000	\$100,000	07/01/2014-06/30/2015	Account code request form dated April 30, 2014
23	Planned spending for remodeling projects for the College of EMS, including rooms 309/310 in Engineering Hall, carpet in the Dean's office area, rooms 110 and 204B in Ottensman Hall.	Planned	\$16,217	\$16,217	\$16,217	07/01/2014-06/30/2015	Emails from May 2014 and account code request form dated April 30, 2014
24	Planned spending for carpet replacement and asbestos abatement in the Graduate Studies and Registrar's offices.	Planned	\$51,700	\$51,700	\$51,700	07/01/2014-06/30/2015	Emails from May 16, 2014 - July 10, 2014 and account code request form dated April 30, 2014
25	Planned spending for 3 years of study abroad scholarships.	Planned	\$15,000	\$15,000	\$15,000	\$5,000 each fiscal year 07/01/14-06/30/2017	International Grants 5-year budget plan dated April 15, 2014
26	Planned spending from Distance Education variance distributions for academic support in the areas of Business & Accounting, Project Management and the Distance Masters programs.	Planned	\$12,149	\$12,149	\$12,149	07/01/2014-06/30/2015	5-year budget plans dated 12/16/2013
27	Planned spending for 3 years for operational support in the College of LAE from the School of Education Cost Recovery programs.	Planned	\$25,400	\$25,400	\$25,400	\$8,300 07/01/2014-06/30/2015, \$8,500 07/01/2015-06/30/2016 and \$8,600 07/01/2016-06/30/2017	5-year budget plan dated 12/5/2013
28	Planned spending for 3 years for staff compensation and operational support for the Project Management Center for Operations Effectiveness (PMCOE).	Planned	\$23,072	\$23,072	\$23,072	\$8,211 07/01/2014-06/30/2015, \$7,341 07/01/2015-06/30/2016 and \$7,520 07/01/2016-06/30/2017	5-year budget plan dated 7/15/2014
29	Planned spending for staff compensation and operational support from the Distance Education variance distribution for overhead support. Includes various ITS staff compensation, partial funding for Common Systems chargebacks and partial support for the PMCOE.	Planned	\$63,508	\$63,508	\$63,508	07/01/2014-06/30/2015	5-year DLC Budget plan dated 7/13/14
30							

Total  
Obligated  
Planned

\$10,471,503
\$880,870
\$9,590,633

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to Projects or Initiatives, but may be assigned to major balance groupings. The total should match the amount listed above in the "Designated" box (which is autofilled from the Categorized Balances worksheet). Examples of major balance groupings can include differential tuition programs, student technology fees and other operations/programs that generate revenues. The FAQ document includes a list of other major balance groupings. Please use as much space as needed and add additional rows as necessary.

	<b>Major Balance Grouping</b>	<b>FY14 Designated Balance</b>
1	Fund 189 - Extension Student Fees	\$68,027
2	Fund 131 - Differential Tuition	\$297,600
	Totals	\$365,627

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to Projects or Initiatives, but may be assigned to major balance groupings. The total should match the amount listed above in the "Reserves" box (which is autofilled from the Categorized Balances worksheet). An example of a grouping would be "Reserves for enrollment/ revenue declines." Please use as much space as needed and add additional rows as necessary.

	<b>Major Balance Grouping</b>	<b>FY14 Reserves Balance</b>
1	Tornado Recovery Reserves	\$250,000
	Totals	\$250,000

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to Projects or Initiatives, but should be assigned to their major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is autofilled from the Categorized Balances worksheet). Please use as much space as needed and add additional rows as necessary.

	<b>Major Balance Grouping</b>	<b>FY14 Undocumented Balance</b>
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<p>Other Fund 131 Balances for which no documented plans exist but for which we expect the various departments have their own internal plans to spend. Includes balances in various Distance Education variance distribution accounts for the three colleges (LAE, EMS and BILSA), Business Intelligence Project, advising funds, etc. We are in the process of attempting to obtain 5-year budget plans for all program revenue accounts, including these "other" fund 131 areas.</p>	<p>\$1,012,795</p>
<p>Distance Education balances for which no documented plans exist, however we are in the process of making plans for future office space needs, of which a large amount of this balance will be spent on to pay for increased space needs.</p>	<p>\$500,447</p>

Totals \$1,513,242



**Cell: B21**

**Comment:** Provide a brief but complete title and description of the project/initiative.

**Cell: C21**

**Comment:** Use the drop down box to specify whether the funds associated with this project/initiative are obligated or planned. If a project had both obligated and planned funds, please enter this project twice - once listing the obligated funds and then listing the planned funds.

**Cell: D21**

**Comment:** This cell should reflect the current program revenue balances (amount) held for this project/initiative.

**Cell: E21**

**Comment:** This cell should reflect the total amount that will be accumulated (the total balance to be generated) for this project/initiative (both current balance & and estimated balances that will be accumulated for the project).

**Cell: F21**

**Comment:** This cell should reflect the total amount that will be expended (the total cost) for this project/initiative. This amount will include both any funds accumulated for the project/initiative as well as any expenditures from current-year funds or other (non-PR balances) revenue sources.

**Cell: G21**

**Comment:** This reflects the time period (mm/dd/yyyy) during which funds will be expended for this project/initiative. Please note that this can be a range of dates

**Cell: H21**

**Comment:** Please describe the documentation associated with the project/initiative, including any dates as appropriate. The description should be sufficient to allow readers/reviewers to easily access or request the source documentation.

**Cell: B60**

**Comment:** Provide a brief but complete title and description of the fund sources and why this balance is committed to the fund grouping.

**Cell: C60**

**Comment:** This cell should reflect the current funds (amount) held for this project/initiative.

**Cell: B72**

**Comment:** Provide a brief but complete title and description of the fund sources and why this balance is committed to the fund grouping.

**Cell: C72**

**Comment:** This cell should reflect the current funds (amount) held for this project/initiative.

**Cell: B84**

**Comment:** Provide a brief but complete title and description of the fund sources and why this balance is committed to the fund grouping.

**Cell: C84**

**Comment:** This cell should reflect the current funds (amount) held for this project/initiative.



Total	\$0
Obligated	\$0
Planned	\$0

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to Projects or Initiatives, but may be assigned to major balance groupings. The total should match the amount listed above in the "Designated" box (which is autofilled from the Categorized Balances worksheet). Examples of major balance groupings can include differential tuition programs, student technology fees and other operations/programs that generate revenues. The FAQ document includes a list of other major balance groupings. Please use as much space as needed and add additional rows as necessary.

Major Balance Grouping	FY14 Designated Balance
Totals	\$0

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to Projects or Initiatives, but may be assigned to major balance groupings. The total should match the amount listed above in the "Reserves" box (which is autofilled from the Categorized Balances worksheet). An example of a grouping would be "Reserves for enrollment/ revenue declines." Please use as much space as needed and add additional rows as necessary.

Major Balance Grouping	FY14 Reserves Balance
Totals	\$0

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to Projects or Initiatives, but should be assigned to their major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is autofilled from the Categorized Balances worksheet). Please use as much space as needed and add additional rows as necessary.

Major Balance Grouping	FY14 Undocumented Balance


Totals

\$0



Total	\$0
Obligated	\$0
Planned	\$0

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to Projects or Initiatives, but may be assigned to major balance groupings. The total should match the amount listed above in the "Designated" box (which is autofilled from the Categorized Balances worksheet). Examples of major balance groupings can include differential tuition programs, student technology fees and other operations/programs that generate revenues. The FAQ document includes a list of other major balance groupings. Please use as much space as needed and add additional rows as necessary.

Major Balance Grouping	FY14 Designated Balance
Totals	\$0

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to Projects or Initiatives, but may be assigned to major balance groupings. The total should match the amount listed above in the "Reserves" box (which is autofilled from the Categorized Balances worksheet). An example of a grouping would be "Reserves for enrollment/ revenue declines." Please use as much space as needed and add additional rows as necessary.

Major Balance Grouping	FY14 Reserves Balance
Totals	\$0

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to Projects or Initiatives, but should be assigned to their major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is autofilled from the Categorized Balances worksheet). Please use as much space as needed and add additional rows as necessary.

Major Balance Grouping	FY14 Undocumented Balance


Totals

\$0





Total	\$6,104,897
Obligated	\$6,104,897
Planned	\$0

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to Projects or Initiatives, but may be assigned to major balance groupings. The total should match the amount listed above in the "Designated" box (which is autofilled from the Categorized Balances worksheet). Examples of major balance groupings can include differential tuition programs, student technology fees and other operations/programs that generate revenues. The FAQ document includes a list of other major balance groupings. Please use as much space as needed and add additional rows as necessary.

	<b>FY14 Designated Balance</b>
1 Fund 132 - Extension Non-Cred Prog Rcpts	\$17,936
2 Fund 184 - License Plate Schol Programs	\$3,811
Totals	\$21,747

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to Projects or Initiatives, but may be assigned to major balance groupings. The total should match the amount listed above in the "Reserves" box (which is autofilled from the Categorized Balances worksheet). An example of a grouping would be "Reserves for enrollment/ revenue declines." Please use as much space as needed and add additional rows as necessary.

	<b>FY14 Reserves Balance</b>
Totals	\$0

**Undocumented Funds**

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	<b>FY14 Undocumented Balance</b>


Totals

\$0



UNIVERSITY OF WISCONSIN  
**PLATTEVILLE**  
 ADMINISTRATIVE SERVICES

Date: October 6, 2014

To: Interested Parties

From: Robert Cramer, Vice Chancellor

Re: FY2014 Program Revenue Balance Reporting

The University ended 2013-14 with total unrestricted program revenue balances of about \$22.7 million. These balances, across multiple funds, are reported to the Board of Regents in five categories: (1) Tuition (Academic Student Fees Fund 131 and Extension Student Fees Fund 189), (2) Auxiliary Operations (Funds 128 and 228), (3) General Operations (Fund 136), (4) Other Unrestricted Program Revenue (Funds 123, 132 and 184), and Federal Indirect Cost Reimbursement (Fund 150). The balances and percentage of total expenses by category for the past two fiscal years is shown in Table 1 below. Those categories with a balance greater than 12% of total expenses (highlighted in pink below) require spending plans to be approved by the Board of Regents. The attached plans are the UW-Platteville submission to meet this requirement. Also attached is a summary sheet prepared by UW System regarding UW-Platteville's balances. A similar summary was prepared for each institution. The full report for all institutions will be available at <http://www.uwsa.edu/bor/meetings/archive/2014.htm>.

Table 1 – PR Balances by Funding Category

<b>Total PR Appropriation Balances</b>	Tuition (Academic and Extension Student Fees)	Auxiliary Operations	General Operations	Federal Indirect Cost Reimbursement	Other Unrestricted Program Revenue	<b>TOTAL Unrestricted</b>
	(131 and 189)*	(128 and 228)	(136)	(150)	(xxx)**	
2012-13	17,289,648	3,015,772	2,000,214	280,026	4,119,536	26,705,196
2013-14	12,600,372	2,419,669	1,331,138	227,597	6,126,644	22,705,420
Change: 12-13 to 13-14	(4,689,276)	(596,103)	(669,076)	(52,429)	2,007,108	(3,999,776)
<b>Total Expenses</b>	Tuition (Academic and Extension Student Fees)	Auxiliary Operations	General Operations	Federal Indirect Cost Reimbursement	Other Unrestricted Program Revenue	<b>TOTAL Unrestricted</b>
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2012-13	73,514,990	29,500,488	12,626,033	123,473	5,970,232	121,735,216
2013-14	81,465,626	32,851,189	11,633,289	196,676	6,171,718	132,318,498
Change: 12-13 to 13-14	7,950,636	3,350,701	(992,744)	73,203	201,486	10,583,282
<b>Balance Calculations</b>	Tuition (Academic and Extension Student Fees)	Auxiliary Operations	General Operations	Federal Indirect Cost Reimbursement	Other Unrestricted Program Revenue	<b>TOTAL Unrestricted</b>
	(131 and 189)	(128 and 228)	(136)	(150)	(xxx)	
2012-13	23.5%	10.2%	15.8%	226.8%	69.0%	21.9%
2013-14	15.5%	7.4%	11.4%	115.7%	99.3%	17.2%

Levels of Commitment of PR Balances

The total balance in each of the five categories is classified based on the level of spending commitment in place July 15, 2014. These levels were established by the Legislative Audit Bureau. Table 2 below shows the percentage in each level of commitment in total and by category. Definitions for each level of commitment are included in Appendix A. “Obligated” is the highest level of funding commitment.

Table 2 – Levels of Funding Commitment by Category for 2013-14 PR Balances

<b>Total Unrestricted</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Institution Reported Total</b>
2013-14	7,395,457	11,229,714	2,090,610	256,878	1,732,760	22,705,420
<b>FY2014 Percentages</b>	32.6%	49.5%	9.2%	1.1%	7.6%	
<b>Tuition</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Institution Reported Total</b>
2013-14	880,870	9,590,634	365,627	250,000	1,513,242	12,600,372
<b>FY2014 Percentages</b>	7.0%	76.1%	2.9%	2.0%	12.0%	
<b>Auxiliary Operations</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Institution Reported Total</b>
2013-14	355,946	1,537,881	525,842	-	-	2,419,669
<b>FY2014 Percentages</b>	14.7%	63.6%	21.7%	0.0%	0.0%	
<b>General Operating Receipts</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Institution Reported Total</b>
2013-14	53,744	100,000	1,177,394	-	-	1,331,138
<b>FY2014 Percentages</b>	4.0%	7.5%	88.5%	0.0%	0.0%	
<b>Other Unrestricted</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Institution Reported Total</b>
2013-14	6,104,897	-	21,747	-	-	6,126,644
<b>FY2014 Percentages</b>	99.6%	0.0%	0.4%	0.0%	0.0%	
<b>Federal Indirect Cost Receipts</b>	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b>	<b>Institution Reported Total</b>
2013-14	-	1,200	-	6,878	219,519	227,597
<b>FY2014 Percentages</b>	0.0%	0.5%	0.0%	3.0%	96.5%	

Points to Note Regarding PR Balances

1. Total balances at UW-Platteville decreased by about \$4.0 million, or 15%, from \$26.7 million in 2012-13 to \$22.7 million in 2013-14 and decreased in every category except “Other Unrestricted” funds (due to the accumulation of funds here for debt service).
2. Over 80% of the balances (\$18.5 million) are Obligated and Planned:
  - a. \$7.4 million (33%) are “Obligated”:
    - i. The majority of this (\$6,104,897 or 27% of total balances) is for one year of debt service (under the “Other Unrestricted” category);
    - ii. The bulk of remainder (\$861,000) in “Obligated” is for budget reductions and equipment and supplies.

- b. \$11.2 million (49%) are “Planned” under various categories for purposes including compensation of faculty and staff, IT investments, and financial aid.
- 3. Other commitments for balances include:
  - a. \$256,000 (1.1%) are “Reserves” including \$250,000 for recovery from the June 2014 tornado.
  - b. \$1.8 million (7.6%) are “Undocumented” with \$1.5 million of this in tuition funds from distance education related to unexpected revenues, unplanned savings, and unspent distributions to the three colleges.

#### Points to Note Regarding the attached Report

- 1. The report is in a format developed by UW System for use by all institutions.
- 2. The spending plan information is from approved five year budget plans.
- 3. Documentation or justification for a spending plan had to be dated July 15, 2014 or earlier.
- 4. The time to prepare the report was about 12 hours by Sara Voigts, 2 for Cathy Riedl-Farrey, and 3 for Robert Cramer.

UW System will be submitting reports for each institution for action by the Board of Regents at the October meeting in Stevens Point. Following Board action the reports are submitted to the Legislative Audit and Joint Finance Committees.

Please let me or Cathy Riedl-Farrey know if you have any questions regarding this memo or the attached information.

Attachments

## APPENDIX A - Definitions of Funding Commitment Levels

Balances identified as “Obligated” are those held for a purpose as indicated by documentation that would make it difficult for institutions to use the balance for other purposes and include:

- All purchase orders or invoices encumbered at year end
- One year of debt services justified by an amortization schedule
- One year of funds for a building lease as shown on a lease contract
- Funds held for a required budget lapse or reduction
- One year of estimated sabbatical or ALRA commitments

Balances identified as “Planned” are those that are less committed than obligated and held for a purpose as indicated by documentation such as a budget document and include:

- Debt service for up to three additional years beyond the first obligated year as shown on the amortization schedule or building lease funds for up to three additional years beyond the first obligated year as shown on a lease contract
- Annual, ongoing operations, including salaries of existing staff, for up to three years for which base resources are not currently available.
- Planned renovations
- Planned capital and lab modifications
- Planned financial aid funding not yet awarded

Balances identified as “Designated” are those held for purposes related to the original funding source, but for which there is no documentation of an obligation or specific plan and include:

- Balances in Fund 136, if they are not already obligated or planned
- Fund 132 (Extension Non-Credit Program Receipts) and Fund 189 (Extension Student Fees) balances must currently be used to support extension-related activities and are therefore considered designated if they are not already obligated or planned
- Fund 131 (Academic Student Fees) balance are classified as designated if the balances are for differential tuition, if they are not already obligated or planned

Balances identified as “Reserves” are balances for which documentation indicates amounts are purposefully held for contingencies, including institutional reserve policies, and include:

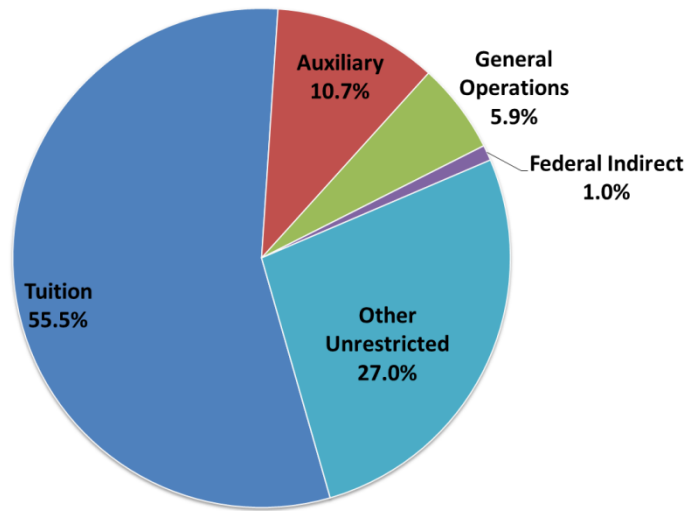
- Tornado recovery reserves
- Reserves for unexpected declines in federal indirect costs to fund projects

Balances identified as “Undocumented” are balances not yet obligated or planned for which there are no funding source requirements and include:

- Federal indirect cost receipts that are not obligated, planned or reserves
- Distance Education balances for which no documented plans exist, partially due to unexpected vacancies that created unplanned savings; we are currently in the process of making plans for future office space needs and this balance will fund the increase space
- Other Fund 131 balances for which no documented plans exist but for which we expect the various departments have their own internal plans to spend, which will need to be documented in the future
  - Distance Education variance distribution balances for the three colleges
  - Business Intelligence Project
  - Advising funds

# UW-Platteville FY 2014 PR Balances

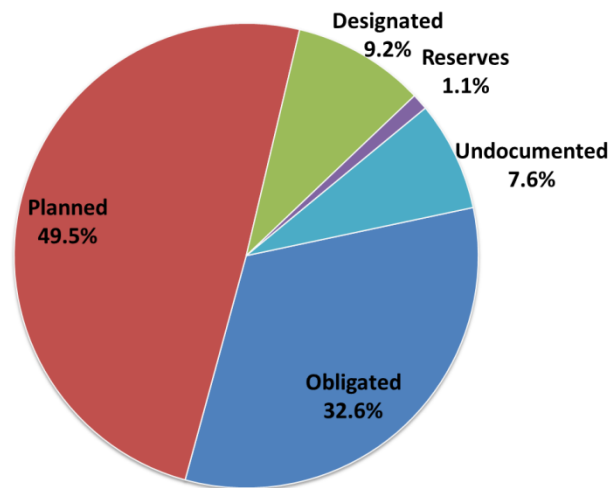
UW-Platteville FY 2014 PR Balances by Category



## PR Balances Highlights

- **Tuition Balances decreased 27.1% from FY 2013 to FY 2014**
- **Total Unrestricted Balances decreased 15.0% from FY 2013 to FY 2014**
- **Auxiliary Balances decreased 19.8% from FY 2013 to FY 2014**
- **General Operations Balances decreased 33.5% from FY 2013 to FY 2014**

UW-Platteville FY 2014 PR Balances by Level of Commitment



UW-Platteville FY 2014 Balance Calculations

