



## Board of Regents

1860 Van Hise Hall  
1220 Linden Drive  
Madison, Wisconsin 53706  
(608)262-2324

DATE: October 1, 2015

TO: Members of the Board of Regents

FROM: Jane S. Radue, Executive Director and Corporate Secretary *JSR*

### PUBLIC MEETING NOTICE

Agenda for meetings of the Board of Regents and committees,  
to be held at Gordon Dining and Event Center – 2<sup>nd</sup> floor,  
770 W. Dayton Street, Madison, Wisconsin  
on October 8 & 9, 2015

#### **Thursday, October 8, 2015**

9:00 a.m.-10:30 a.m. Capital Planning and Budget Committee – Overture Room

9:00 a.m.-10:30 a.m. Research, Economic Development, and Innovation Committee – Symphony Room

10:45 a.m.-12:15 p.m. Business and Finance Committee – Overture Room

10:45 a.m.-12:15 p.m. Education Committee – Symphony Room

12:15 p.m.-1:15 p.m. Lunch

1:15 p.m. All Regents – Symphony Room

1. Calling of the roll
2. Updates and introductions
3. *Presentation and Discussion*: Report on the Level of Commitment of Program Revenue Balances, Fiscal Year 2014-15  
[Resolution 3.]
4. *Presentation and Discussion*: University of Wisconsin System Credit Transfer Report
5. Closed session  
Move into closed session to: (1) consider UW-Madison honorary degree nominations, as permitted by s. 19.85(1)(f), Wis. Stats.; and (2) confer with legal counsel regarding pending or potential litigation, as permitted by s. 19.85(1)(g), Wis. Stats.

**Friday, October 9, 2015**

9:00 a.m. All Regents – Symphony Room

*[See Friday agenda for details.]*

*The closed session agenda may be considered during any recess in the regular meeting on either Thursday or Friday.*

*Information about agenda items can be found during the week of the meeting at <http://www.uwsa.edu/bor/meetings/> or may be obtained during the week of the meeting from Jane Radue, Executive Director, Office of the Board of Regents, 1220 Linden Drive, 1860 Van Hise Hall, Madison, WI 53706, (608)262-2324. The meeting will be webcast at <https://www.wisconsin.edu/regents/board-of-regents-video-streaming/> on Thursday, October 8, 2015, from 1:15 p.m. until approximately 4:00 p.m. and on Friday, October 9, 2015, from 9:00 a.m. until approximately noon.*

**BOARD OF REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM**

Resolution 3.

That, upon the recommendation of the President of the University of Wisconsin System, the Board of Regents approves the UW System report on the 2014-15 year-end program revenue balances as categorized by each institution and the System as a whole. In so doing, the Board approves: (1) the spending plans for institutional balances above 12 percent of total year-end expenditures in Tuition, Auxiliary Operations, General Operations, or Other Unrestricted Program Revenue; (2) the savings plans submitted by institutions with a negative balance in Tuition or Auxiliary Operations; and (3) the justification and multi-year spending plan submitted by UW System Administration for the entire UW systemwide balances maintained for the System as a whole.

**REPORT ON THE LEVEL OF COMMITMENT OF  
PROGRAM REVENUE BALANCES  
FISCAL YEAR 2014-15**

**BACKGROUND**

2013 Wisconsin Act 20 required the Board of Regents to develop a methodology for the calculation of program revenue balances and reserves, expressed in both dollars and as percentages of total annual expenses, for the University of Wisconsin System as a whole, for individual University of Wisconsin institutions, and UW Extension. The Board of Regents was also directed to develop proposed limits and report on program revenue account balances for the University of Wisconsin System as a whole and for each individual institution.

Regent Policy Document 21-6, *Program Revenue Calculation Methodology and Fund Balance Policy* was reviewed and adopted, with modifications, by the Joint Legislative Audit Committee on April 24, 2014, and the Joint Committee on Finance on May 6, 2014. At its June 2014 meeting the Board of Regents approved final modifications to its policy to conform with legislative directives.

The policy requires the following:

“UW System Administration will provide the Board of Regents with estimates of year-end program revenue balances for use in determining UW System’s annual budget and setting tuition rates for the subsequent academic year. Actual year-end balances categorized by each institution and the System as a whole shall be reported annually after the fiscal year-end reconciliation and for formal approval by the Board of Regents at the October meeting.

For those institutions with negative balances, the Board of Regents will determine by vote whether the institution has an adequate plan in place to eliminate the negative balance within a reasonable period of time. For those institutions with balances above 12% of total year-end expenditures, the Board of Regents will determine by vote whether balances are adequately justified. The Board of Regents will determine by vote whether the justification and multi-year spending plan submitted by UW System Administration for the entire UW system-wide balance is adequate. Justifications for the balances should include:

- the specific projects or initiatives for which the funds are being held;
- the amount of funds held for each project or initiative;
- the total amount of program revenue funds the institution plans to accumulate for each initiative or project;

- the total amount of funds expected to be expended on each project or initiative; and
- the timeframe in which those funds will be expended.”

After approval by the Board of Regents, copies of the report are required to be sent to both the Joint Legislative Audit Committee and the Joint Finance Committee by October 15. No further action is required by either committee. The first report was submitted to the legislature on October 15, 2014. This is the second annual report on program revenue balances.

## **REQUESTED ACTION**

Approval of Resolution 3.

## **DISCUSSION**

The attached report on year-end balances for fiscal year 2015 is provided to the Board in compliance with Regent Policy Document 21-6. The report builds on the fiscal year 2014 Program Revenue (PR) Balance Report and the categories developed in Legislative Audit Bureau Report 13-17, *Level of Commitment for University of Wisconsin Program Revenue Balances*, on November 15, 2013. This report includes all year-end balances and utilizes more refined definitions of categories developed in consultation with Legislative Audit Bureau staff.

The FY 2015 report includes the following components:

- I. Introduction
- II. Board of Regents Policy (RPD 21-6)
- III. Methodology used to develop the report
- IV. Definitions used for categorization of funds
- V. Application of definitions
- VI. Summaries and details of each UW System institution
- VII. Appendices

## **RELATED REGENT POLICIES**

Regent Policy Document 21-6 (Program Revenue and Reserves Policy).

# **University of Wisconsin System**

## **Report on Program Revenue Balances by Institution and Level of Commitment**

**FY 2015**

## **UW System Program Revenue Fund Balance Report Summary**

The UW System has worked with the legislature and its service agencies to create a process for clearly reporting program revenue fund balances managed by each institution within UW System.

Using the definitions developed by the Legislative Audit Bureau, the UW System institutions annually provide specific details on program revenue fund balances by level of commitment. This level of transparency exceeds that of any other State of Wisconsin agency.

The highlights from the 2014-15 Program Revenue Fund Balance Report include:

- According to the definitions created by the Legislative Audit Bureau, UW System institutions have a total of \$147 million reserved and undocumented or discretionary funds. That amount is less than 2.5% of the total \$6 billion operating budget for all UW System institutions.
- The total UW System balances comprised of reserves and undocumented or discretionary funds has decreased by \$28 million in the last year.
- These reserves and currently undocumented funds are a necessary component of a smoothly operating system (or any successful business). They include funds that are set aside for emergencies and, just as importantly, for unknown opportunities that emerge at every institution every year.
- The remaining fund balances all meet one of the three Legislative Audit Bureau definitions for committed funds (obligated, planned, or designated).
- They are either already obligated for a specific purpose; in the final stages of planning; or have been designated, by source, for a specific project or program area on campus.

- These committed funds are being invested in the institutions. Approximately \$704.7 million of which is expected to be spent on institution specific initiatives within the next few years.
  - Of that \$704.7 million, \$269.2 million is obligated, indicating that there are firm commitments for these funds such as contracts and encumbrances for purchases already made. Approximately \$435.5 million is set aside to fund near-term and long-term specific institutional plans.
- The aggregate year-end tuition fund balance dropped by \$58.0 million from \$395.4 million in FY 2014 to \$337.4 million in FY 2015.
- The auxiliary operations fund balance increased by \$12.9 million. These balances consist of funds collected on campuses for services provided, such as food, general program operations, residence halls, and parking. Some of these funds are used to satisfy program revenue-funded debt service.
- The total of all fund balances is not held in one account, but rather is spread out among many accounts managed independently within each individual institution within the UW System. The balances vary widely among institutions and individual funds due to the many differences between institutional programs.



## **Table of Contents**

- I. Introduction and Background
- II. Regent Policy 21-6 *Program Revenue Calculation Methodology and Fund Balances Policy*
- III. Report Methodology
- IV. Commitment Level Definitions
- V. Application of Defined Commitment Levels
- VI. Individual institution Summaries and Detailed Reports
- VII. Appendices

## **Introduction**

The University of Wisconsin System is required by 2013 Wisconsin Act 20, the 2013-15 Biennial Budget Act, to annually report its program revenue balances. This report has been prepared to fulfill the requirements of Act 20. It was developed in compliance with the methodology and reporting requirements established by the Board of Regents of the University of Wisconsin, as approved by the Legislative Joint Audit Committee and the Legislative Joint Finance Committee.

The reliance on program revenue has increased in recent years and now represents over 80% of total funding for the UW System. As a result, the need for program revenue balances – the accumulated difference between revenues and expenses at the end of a fiscal year – has also grown. Attention to program revenue balances has heightened in recent years, especially during the development of the state’s 2013-15 biennial budget. The President of the UW System has pledged to increase transparency of balances for the Board and the general public. Beginning with fiscal year 2015, a new budget development process was introduced which actively incorporates the use of balances in current and future budget planning.

### State Accounting Rules

State accounting rules specifically recognize the appropriateness of balances in certain circumstances. As a result, almost all of the university’s program revenue funds are designated by state rules as “continuing” appropriations, which means that revenues the university receives in one year may need to be carried forward and spent in an ensuing year, rather than lapse to the state treasury at the end of the fiscal year in which they were received.

### Not a “Rainy Day Fund”

Program revenue balances within the UW System are not analogous to the state’s rainy day fund. The balances, as detailed in this report, are held in thousands of accounts in departments and offices throughout the UW System’s 13 four-year institutions, 13 two-year colleges, and UW-Extension. While it is possible to mathematically sum all program revenue balances, it would not provide an accurate picture as the balances do not represent a single account or purpose, but rather reflect the various intentions and plans of those managers and fiscal officers of UW programs throughout the state. As shown in this report, the individual balances throughout the UW System are held for literally hundreds of specific, locally necessary reasons including emergency reserves, savings for large future purchases, ensuring positive cash flow of each self-supporting operation, new initiatives or programs, and smoothing the effects of unexpected budget changes.

The accumulation of the balances is typically the result of careful, long-range planning by UW program managers, and balances will need to be spent just like all other university funds. When spent, balances are subject to all standard state and university spending rules and guidelines, just as new revenue is. They are subject not only to state expenditure guidelines, but also to local campus financial approval procedures and any relevant financial auditing processes. Balances cannot be used for items or activities that could not be approved under

existing financial approval procedures. Balances are necessary to ensure the smooth operation of university programs and services for all the university's constituents.

### Levels of Commitment

A focus of the 2013 Legislative Audit Bureau report on UW System balances was the question of the level of commitment individual campuses had for their balances. In other words, the auditors attempted to categorize the degree of flexibility campus officials, or others, may have in directing balances to be used for one purpose or another. For example, balances in certain funds, such as university housing, are generally restricted to be used for their original purpose. In contrast, balances accumulated from tuition payments may be used for the broad academic mission and general university operations that tuition payments typically fund. For balances not limited by the fund origin, the auditors attempted to distinguish between planned uses where, for example, balances had been set aside for a legally binding contract. In another case, funds had been planned for an event or a purchase, but there is sufficient flexibility that the purchase could be cancelled in lieu of a higher priority that develops. The auditors placed high importance, in developing their levels of commitment categories, on the amount and type of documentation the institution could produce to describe the detail of the plan and how it was developed.

The five levels of commitment developed by the legislative auditors are (1) obligated, (2) planned, (3) designated, (4) reserves, and (5) undocumented. Detailed descriptions and definitions of the five categories are included in the report and functional examples of plans that fit each category are also included. After extensive discussions within the UW System, including with institutional leaders, the category titled "undocumented" has been expanded to include chancellor discretionary funds. These are resources that are available for opportunities that emerge throughout the year. Such balances traditionally have not been set aside to fund already developed plans or initiatives, but rather have been kept available to fund unanticipated opportunities and challenges which arise during the course of the year. While campuses cannot know exactly what opportunities will arise each year, they do know from experience that some will develop and that it is prudent to have funds available.

### Report Design

Following the methodology required by the legislature and the UW System Board of Regents, the level of commitment categories developed by the Legislative Audit Bureau form a central core of this report. As described in the section on methodology, all UW System institutions were required to calculate their balances in the same way, and to categorize those balances within each fund type by level of commitment category. The bulk of this report consists of the direct reports submitted by each institution. Each institution's report consists of aggregated information on its balances, by fund type and by level of commitment. Additionally, institutions were required to submit detailed plans under two circumstances: (1) institutions with balances exceeding 12% of expenditures in tuition, auxiliary operations, general operations, or other unrestricted program revenue funds were required to submit detailed spending plans for balances in those funds; and (2) institutions with a negative balance in tuition or auxiliary funds were required to submit plans detailing how they would eliminate the negative balances.

As shown in Table 1, all institutions were required to submit detailed expenditure plans for one or more funds, and three institutions submitted detailed savings plans to address negative balances in either their tuition or auxiliary funds. Of the reports submitted, two institutions had combined reserves and undocumented funds that exceed 12% of expenditures for the fiscal year.

Table 1  
Additional Reporting Requirements

INSTITUTION	FUNDS				SAVINGS PLAN
	Tuition	Auxiliary Operations	General Operations	Other Unrestricted Program Revenue	
Madison		✓		✓	
Milwaukee		✓	✓	✓	
Eau Claire		✓	✓	✓	
Green Bay	✓	✓	✓	✓	
La Crosse	✓	✓	✓		
Oshkosh		✓	✓		
Parkside	✓		✓		✓
Platteville	✓	✓		✓	
River Falls		✓	✓	✓	
Stevens Point		✓	✓	✓	
Stout			✓		✓
Superior			✓		✓
Whitewater	✓	✓	✓	✓	
Colleges	✓	✓	✓	✓	
Extension	✓	✓	✓	✓	
System Administration		✓	✓		
Systemwide	✓	✓	✓		

These reports reflect the detailed planning and allocation processes employed by the institutions within the UW System. As noted, the expenditures contemplated in the detailed program revenue balance spending plans are consistent with the types of expenditures UW (and other) institutions routinely make from their annual base budgets—expenditures for salaries, academic programs, student services, maintenance costs, and costs for security. There is one major difference; spending for salaries and other ongoing costs must include a plan for how to manage the future base amounts needed to cover those costs. One-time funding can be a bridge, but will not constitute the full plan.

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## **Regent Policy Documents**

### **SECTION 21: FISCAL POLICY AND PROCEDURES**

#### **21-6 PROGRAM REVENUE CALCULATION METHODOLOGY AND FUND BALANCES POLICY**

##### **Scope**

This policy addresses program revenue account balances and appropriate reserve levels, and the methodology for calculating these levels, at UW System and UW System institutions.

##### **Purpose**

The purpose of this policy is to ensure the financial health and stability of each UW System institution and the UW System as a whole and to communicate an accurate fiscal condition more broadly and clearly. The policy balances prudent fiscal management with adequate levels of resources to carry out the universities' missions, programs, strategic goals, and objectives in an effective and efficient manner.

The policy ensures that:

- › Individual institutions have the necessary flexibility to manage program revenue accounts to meet cash flow needs throughout the year, financial commitments, plans, and goals.
- › Reporting of program revenue cash balances is at a level that provides the Board of Regents, Legislature, and public with a complete, consistent and transparent understanding of end-of-year balances.
- › Institutions have the flexibility to continue to invest in and cultivate creative academic programs to reach all students seeking higher education.
- › Institutions have the flexibility to invest in facilities that provide a world-class education.
- › The University of Wisconsin is not incentivized to undertake unnecessary end-of-year spending in order to meet restrictive carry-forward caps.

##### **Definitions and Methodology for Calculating**

Program revenue balances shall be calculated subsequent to year-end reconciliation. Balances will be calculated starting with the prior year's ending cash balance, adding revenues received, and deducting expenditures made during the fiscal year. This produces the budgetary fund balance at the end of a given fiscal year. Balances will not reflect accruals for advance deposits received for future academic terms, accounts payable, or accounts receivable.

Year-end program revenue balances shall be calculated for:

##### Unrestricted Funds

1. Tuition (Academic Student Fees and Extension Student Fees)
2. Auxiliary Operations
3. General Operations
4. Other Unrestricted Program Revenue
5. Federal Indirect Cost Reimbursement

##### Restricted Funds

6. Gifts
7. Nonfederal Grants and Contracts
8. Federal Grants and Contracts
9. Other Restricted Program Revenue

A description of UW appropriations included in each category of program revenue balances will be provided to aid in understanding the information presented ([attached](#)).

Year-end balances in (1) Tuition (Academic Student Fees and Extension Student Fees), (2) Auxiliary Operations, (3) General Operations, and (4) Other Unrestricted Program Revenue shall be expressed in dollars for the UW System as a whole and for each UW institution. Year-end balances will be calculated as a percentage of the total expenditures by that fund for the fiscal year. Tuition balances shall be expressed as a percentage of the combined expenditures for GPR (less GPR-funded debt service) and Student Fees (tuition).

UW System Administration year-end balances will be reported as an institution. UW system-wide balances, which are those maintained for the support of all UW institutions, will be reported in dollars and as a percentage change over the prior year-end balance. Allocations from systemwide accounts to institutions will occur before an institution calculates its program revenue balance.

Federal Indirect Cost Reimbursement year-end balances shall be expressed in dollars for the UW System as a whole and for each UW institution and as a percentage change from the prior year-end balance.

Reported year-end balances in (1) Tuition (Academic Student Fees and Extension Student Fees), (2) Auxiliary Operations, (3) General Operations, (4) Other Unrestricted Program Revenue, and (5) Federal Indirect Cost Reimbursement shall be categorized by the methodology used in the Legislative Audit Bureau's Report 13-17. The categories are obligated, planned, designated, reserves, and undocumented.

Year-end balances for restricted funds (Gifts, Nonfederal Grants and Contracts, Federal Grants and Contracts, and Other Restricted Program Revenue) will be reported in total dollars for the UW System as a whole and for each UW institution.

### **Policy Statement**

It is the policy of the Board of Regents that the UW System and UW System institutions maintain appropriate balances to protect the institutions in cases of sudden shortfalls in revenue, to provide for extraordinary events, and to protect against unbudgeted future expenses or losses. Institutions with negative balances for (1) Tuition and (2) Auxiliary Operations shall submit a savings plan on how they will eliminate the negative balance and within what time frame.

The Board of Regents recognizes there are many instances where accumulation of balances is a prudent practice in order to achieve strategic priorities over a multi-year period (establishing new academic programs, purchasing major equipment, funding start-up packages for new faculty, etc.). Institutions with balances above 12% of total fiscal year expenditures shall submit justifications for the entire balance along with a defined multi-year spending plan for each of the following four categories: (1) Tuition (Academic Student Fees and Extension Student Fees), (2) Auxiliary Operations, (3) General Operations, and (4) Other Unrestricted Program Revenue. Total balances above the 12% threshold should be obligated, planned, or designated by the Chancellor for specific purposes.

The 12% threshold is established to determine an amount which will require a report and Board approval. It is not established as cap on end-of-year balances.

### **Oversight, Roles, and Responsibilities**

UW System Administration will provide the Board of Regents with estimates of year-end program revenue balances for use in determining UW System's annual budget and setting tuition rates for the subsequent academic year. Actual year-end balances categorized by each institution and the System as a whole shall be reported annually after the fiscal year-end reconciliation and for formal approval by the Board of Regents at the October meeting.

For those institutions with negative balances, the Board of Regents will determine by vote whether the institution has an adequate plan in place to eliminate the negative balance within a reasonable period of time. For those institutions with balances above 12% of total year-end expenditures, the Board of Regents will determine by vote whether balances are adequately justified. The Board of Regents will determine by vote whether the justification and multi-year spending plan submitted by UW System Administration for the entire UW system-wide balance

is adequate. Justification for the balances should include:

- › the specific projects or initiatives for which the funds are being held;
- › the amount of funds held for each project or initiative;
- › the total amount of program revenue funds the institution plans to accumulate for each initiative or project;
- › the total amount of funds expected to be expended on each project or initiative; and,
- › the timeframe in which those funds will be expended.

A negative fund balance shall not be used by any institution as a justification for the request and approval of additional funds.

### **Related Regent Policies and Applicable Laws**

#### [Section 36.46, Wis. Stats.](#)

History: Res. 10280, adopted 10/11/2013, created Regent Policy Document 21-6; Res. 10347, adopted 04/11/2014, amended 21-6; Res. 10371, adopted 06/06/2014, amended RPD 21-6 to address legislative modifications.

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#### [Return to the policy index](#)

*The Regent Policy Documents were adopted and are maintained pursuant to the policy-making authority vested in the Board of Regents by Wis. Stats. § 36. The Regent Policy Documents manifest significant policies approved by the University of Wisconsin System Board of Regents. This document is a ready reference for those charged with carrying out these policies. Unless noted otherwise, associated documents and reports may be obtained from the Office of the Secretary of the Board of Regents, 1860 Van Hise Hall, 1220 Linden Drive, Madison, WI 53706, ph 608-262-2324. <http://www.uwsa.edu/bor/policies/>*

## Report Methodology

Definitions and the methodology for calculating and displaying program revenue balances are detailed in Regent Policy Document (RPD) 21-6. Balances are to be calculated for nine funds which comprise the funds in the UW System. These include five unrestricted funds:

1. Tuition
2. Auxiliary operations
3. General operations
4. Other unrestricted program revenue, and
5. Federal indirect cost reimbursement.

Four restricted funds are also included:

1. Gifts
2. Non-federal grants and contracts
3. Federal grants and contracts, and
4. Other restricted program revenue.

A budgetary fund balance is calculated for each fund by beginning with the prior year's cash balance, adding revenues received, and deducting expenditures made in the fiscal year. The balances do not reflect advance deposits for future years, accounts payable or accounts receivable. Balances for each of the five unrestricted funds are allocated among the five "commitment" categories established by the legislative audit bureau, which are obligated, planned, designated, reserves and undocumented or discretionary.

Balances for auxiliary operations, general operations and other unrestricted program revenue are expressed in dollars and also are calculated as a percentage of each fund's fiscal year expenditures. Balances for tuition are expressed in dollars and as a percentage of the combined expenditures of GPR (less GPR-funded debt service) and student fees.

### Detailed Spending Plans

Institutions with balances above 12% of expenditures in their funds for tuition, auxiliaries, general operations or other unrestricted program revenue are required to provide additional information concerning those balances, including:

- The specific project(s) for which the funds are held;
- The amount of funds currently held for each project;
- The total amount of program revenue the institution plans to accumulate for that project;
- The total amount of funds which will be spent on that project; and,
- The timeframe in which the funds will be spent.

Detailed plans are also required of institutions which have a negative balance in their tuition or auxiliary operations funds. To address negative fund balances in tuition or auxiliary operations funds, institutions are required to submit a savings plan describing how, and within what timeframe, they will eliminate the negative fund balance.



## System Administration Implementation

To ensure compliance with RPD 21-6, System Administration staff designed a three-part report-development methodology to:

- establish clarity and agreement for expanded functional definitions of key reporting requirements, specifically the levels-of-commitment reporting categories established by the legislative audit bureau;
- provide practical and detailed guidance to institutions to enable them to understand the reporting requirements and how to report their balance information in a consistent and comparable manner; and
- provide prompt and actionable feedback to institutions on their reports to enable them to fully comply with reporting definitions and formatting requirements.

The goal of this three-part methodology was to obtain consistently interpreted data, reported by the institutions in a format which allows for a detailed analysis of each institution individually and in comparison with all other System institutions.

Two underlying principles guiding the reporting methodology were transparency and collaboration with stakeholders. The work included extensive discussions with Legislative Audit Bureau staff to establish agreement on, and mutual understanding of improved functional definitions and examples in each of the five commitment categories that form a central portion of the program revenue balance reporting effort. Further, the methodology included multiple, ongoing channels for frequent communication and collaboration between System and institution leaders and staff to ensure that all reporting requirements were adequately and fully explained, that standardized reporting templates were developed in recognition of both reporting requirements and the reporting capabilities of the institutions, and that adequate feedback loops were established to provide additional guidance to institutions as needed. Feedback included frequent statewide and institution-specific teleconferences during the development of reporting definitions and the reporting templates, and a centralized electronic clearinghouse accessible by all institutions for obtaining information and submitting reports. A feedback process, using a standardized review instrument, was implemented for institutions to receive detailed feedback on their reports before they were finalized.

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# University of Wisconsin System Balance Designation Guidelines

## Definition

## Examples

	Definition	Examples
<b>1. Obligated</b>	<p>Balances held for a purpose as indicated by documentation such as a contract or an encumbrance that would make it difficult for institutions to use the balance for other purposes. Firm commitments; cannot be easily redistributed; encumbrances; a purchase order or contract; likely for projects that already started spending money.</p> <p>Rescinding obligated commitments creates the risk of significant cost, legal action, or reputational damage.</p>	<ul style="list-style-type: none"> <li>● Signed contract for services with an external agency or business.</li> <li>● Purchase order or invoice.</li> <li>● A signed, organizationally-binding commitment from a chancellor or authorized authority that could not be changed without significant cost or reputational damage.</li> <li>● Signed contract for an employee for whom base resources (or a committed, ongoing funding stream) are not currently available.</li> <li>● Scholarships that have already been awarded.</li> <li>● One year of debt service justified by an amortization schedule or one year of funds for a building lease as shown on a lease contract.</li> <li>● Required lapse.</li> <li>● One year of estimated sabbatical or ALRA commitments.</li> <li>● Approved projects for which fixed cost expenditures are already being made.</li> <li>● Required cash deposit for an enumerated capital project or for a project that has been included for enumeration in the capital budget request approved by the Board of Regents.</li> </ul>
<b>2. Planned</b>	<p>Balances less committed than obligated balances and held for a purpose as indicated by documentation such as a budget document or a memorandum signed by an appropriate approving authority. Those authorized to approve balance commitments include chancellors, vice chancellors, deans, directors, and designees in accordance with institutional policies and/or practices. Institutions may use planned balances for other purposes if the use complies with any funding source requirements.</p> <ul style="list-style-type: none"> <li>● Chancellor's or approving authority's directive for spending but no purchase order or contract (nothing obligating the funds)</li> <li>● Plan to hire new staff</li> <li>● Plan to set aside money for a scholarship</li> <li>● Plan to pay for debt service</li> </ul>	<ul style="list-style-type: none"> <li>● Plans for new faculty and staff, who are not replacing existing staff, and for whom there is not a signed contract.</li> <li>● A chancellor's or authorized authority's spending directive that can be modified without significant cost or reputational damage.</li> <li>● Documented institutional priorities or strategic plans if the documentation includes a clear description of the amount of funds to be used, the purpose of the funds, and an indication of when the funds should be used.</li> <li>● Planned financial aid funding that has not yet been awarded.</li> <li>● 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.</li> <li>● Annual, ongoing operations, including the salaries of existing staff, for up to three years for which base resources (or a committed, ongoing funding stream) are not currently available.</li> <li>● Planned renovations.</li> <li>● Planned expenditures to launch or to support academic programs or student programs for which base resources (or a committed funding stream) are not currently available.</li> <li>● Required cash deposit for a non-enumerated capital project that is in the approved six-year plan.</li> </ul>

Definition

Examples

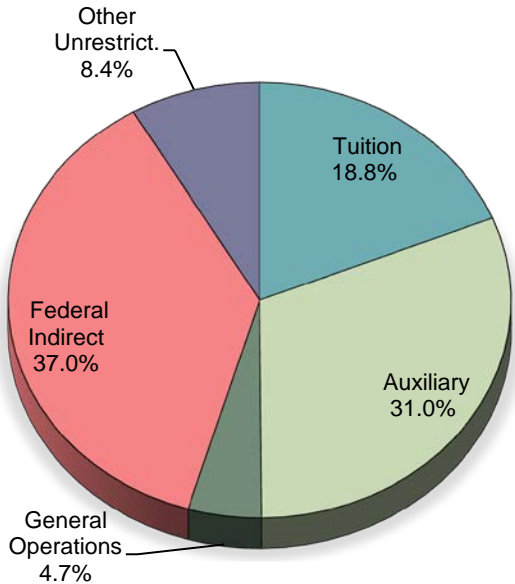
	Definition	Examples
<p><b>3. Designated</b></p>	<p>Balances held for purposes related to the original funding source, but for which there is no documentation of an obligation or specific plan. Institutions may use designated balances for other purposes only if the use complies with funding source requirements.</p>	<ul style="list-style-type: none"> <li>• Balances in Fund 136 (General Operations Receipts) are generally categorized as designated. However, this categorization does not apply to accounts from which funds have been reallocated one or more times to another purpose in the past six years. If this is the case, balances in these accounts would be undocumented unless sufficient documentation exists to categorize them as obligated or planned.</li> <li>• Fund 136 account balances often accumulate in advance of known expenses for the following years. Examples include study abroad, athletic camps, music camps, and remedial education.</li> <li>• Fund 132 (Extension Non-Credit Program Receipts) and Fund 189 (Extension Student Fees) balances must currently be used to support extension-related activities. Balances in these funds are also categorized as designated if they are not obligated or planned.</li> <li>• Fund 131 (Academic Student Fees) balances are classified as designated if the balances are for differential tuition and student technology fees as the funds can only be used for these purposes.</li> <li>• Balances from student-funded auxiliaries are also categorized as designated because current Board policy prohibits using these funds for other purposes unless approved by the Board for a one-time purpose.</li> </ul>
<p><b>4. Reserves</b></p>	<p>Balances for which documentation indicates amounts are purposefully held for contingencies, including institutional reserve policies. Contingencies may result from unexpected funding shortfalls that must be addressed in order to ensure the continuation of operations and from an unanticipated need.</p> <p>Balances can be documented as reserves in a memo from the chancellor or authorized authority identifying a specific dollar amount for a reserve, a percentage of revenue that should be held as a reserve, or target reserve goal. The memo should identify who can approve the use of reserve funds.</p> <p>Institutions should consider reserve designation procedures that prevent duplicate reserve designations for the same purpose.</p> <p>Reserves are not set aside for a specific purposes (e.g., academic initiative, faculty salaries) or for a routine use (e.g., annual debt service payments).</p>	<p>Reserves are maintained to mitigate the following risks:</p> <ul style="list-style-type: none"> <li>• Unexpected declines or fluctuations in enrollment resulting in a reduction in tuition, fee, or auxiliary revenue.</li> <li>• Abrupt termination of federal or other external funding.</li> <li>• Emergencies or other unforeseen circumstances.</li> </ul>
<p><b>5. Undocumented</b></p>	<p>Balances which are not yet obligated or planned and for which there are no funding source requirements.</p>	<ul style="list-style-type: none"> <li>• Chancellor's or institutional discretionary funds, which are available to take advantage of strategic opportunities that emerge during the year, that have not yet been documented as planned or obligated.</li> </ul>

**FUNCTIONAL EXAMPLES OF THE APPLICATION OF  
THE FUND DESIGNATION CATEGORIES**

<b>CATEGORY</b>	<b>EXAMPLE</b>
<b>Obligated</b>	One UW institution has committed a portion of its tuition fund balance to fund student scholarships which have already been awarded.
	One UW institution has committed a portion of its auxiliary operations fund balance for one year of debt service. The amount is set and documented in the debt service amortization schedule.
<b>Planned</b>	One UW institution plans to commit a portion of its tuition fund balance to fund a new engineering program. The Chancellor has signed off on the plan.
	One UW institution has established plans to use a portion of its Auxiliary fund balance to replace the windows and siding at some university apartments.
<b>Designated</b>	One UW institution has designated a portion of its auxiliary fund balance, which was generated from its athletic camps and clinics, to enhance its camps and clinics program offerings.
	A number of UW institutions have designated balances generated by their differential tuition fees to fund programming decisions reached in consultation with the appropriate student governance groups.
<b>Reserves</b>	A number of UW institutions have set aside a portion of their tuition fund balance as reserves for enrollment declines and fluctuations.
	One UW institution has set aside a portion of its general operations fund balance as reserves for departmental operational shortfalls.
<b>Undocumented</b> (Discretionary)	One UW institution has set aside a portion its tuition fund balance for departmental needs in distance education, business intelligence, and student advising. There are no documented plans. The institution is in the process of developing plans and priorities.
	One UW institution has set aside a portion of its auxiliary balance as discretionary funds for internal reinvestments. There are no documented plans, but the institution will be developing priorities.

# UW-Madison FY 2015 PR Balances

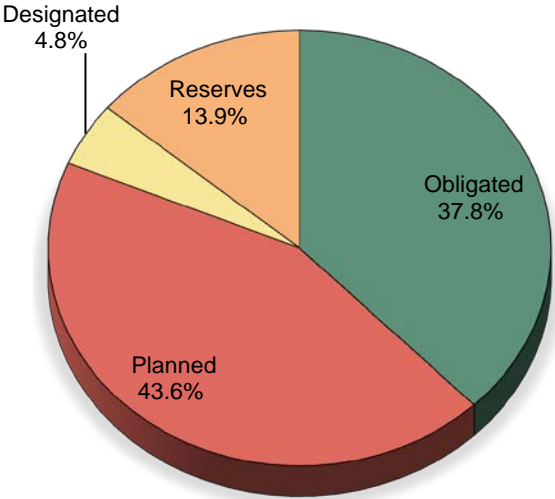
**FY15 PR Balances by Category**



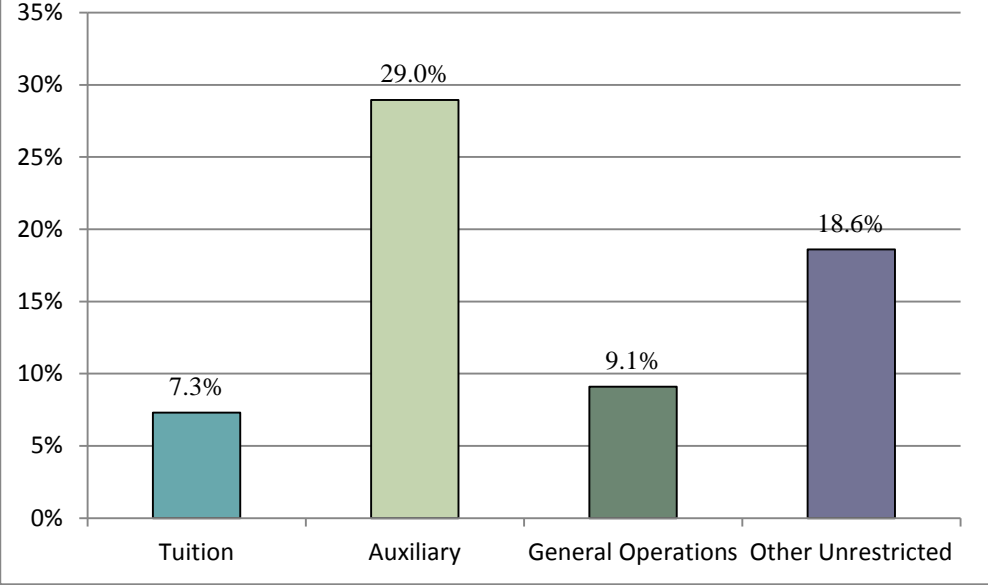
**PR Balances Highlights**

- No spending plan is required for the Tuition and General Operations fund groups because they are below the 12 percent reporting threshold.
- Tuition balances decreased by \$13.5 million (15.9%) between FY14 and FY15. Tuition balances are now 7.3% of expenditures.
- Of the total unrestricted fund balances, 81.4% were either obligated (37.8%) or planned (43.6%).

**FY15 PR Balances by Commitment Level**



**Balance as a Percentage of Expenditures**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-Madison**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b> (Discretionary)	<b>Total</b>
Tuition	4,324,354	62,980,613	0	3,800,000	0	71,104,967
Auxiliary	71,084,604	34,156,879	11,742,847	0	0	116,984,330
General Operations	16,162,938	0	1,711,503	0	0	17,874,441
Federal Indirect	23,964,466	67,279,646	0	48,449,705	0	139,693,817
Other Unrestricted	27,046,559	0	4,547,051	0	0	31,593,610
<b>Total</b>	<b>142,582,921</b> 37.8%	<b>164,417,138</b> 43.6%	<b>18,001,401</b> 4.8%	<b>52,249,705</b> 13.9%	<b>0</b> 0.0%	<b>377,251,165</b> 100.0%

	<b>Tuition</b> (131 and 189)	<b>Auxiliary</b> (128 and 228)	<b>General Operations</b> (136)	<b>Other Unrestricted</b> (xxx)	<b>Subtotal</b>	<b>Federal Indirect</b> (150)	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	84,561,883	116,193,178	19,547,947	26,204,976	246,507,984	140,049,252	386,557,236
FY2014-15	71,104,967	116,984,330	17,874,441	31,593,610	237,557,348	139,693,817	377,251,165
Change	-13,456,916 -15.9%	791,152 0.7%	-1,673,506 -8.6%	5,388,634 20.6%	-8,950,636 -3.6%	-355,435 -0.3%	-9,306,071 -2.4%
<b>Total Expenses</b>							
FY2013-14	1,037,914,727	384,335,575	212,845,448	183,687,731	1,818,783,481	88,022,591	1,906,806,072
FY2014-15	974,621,295	403,936,515	196,347,532	169,719,567	1,744,624,909	126,070,294	1,870,695,203
Change	-63,293,432	19,600,940	-16,497,916	-13,968,164	-74,158,572	38,047,703	-36,110,869
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	8.1%	30.2%	9.2%	14.3%			
FY2014-15	7.3%	29.0%	9.1%	18.6%			

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-Madison  
Fiscal Year: 2015**

Total Balance	116,984,330	28.96%
Obligated		\$71,084,604
Planned		\$34,156,879
<i>subtotal: Obligated and Planned</i>		<i>\$105,241,483</i>
Designated	\$11,742,847	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Encumbrances	Obligated	\$6,834,663	\$6,834,663	\$6,834,663	FY 16
Outstanding invoices and contracts for employee bus pass, shuttles and campus bus	Obligated	\$3,108,500	\$7,320,500	\$7,320,500	FY 16 to 18
Badger Bus shuttle and campus bus contract renewals	Planned	\$1,674,295	\$1,674,295	\$1,674,295	FY 16
Outstanding invoices and contract for Madison Metro, not encumbered for student bus pass program and FY 16 Student Print copy machine leases	Obligated	\$1,028,817	\$1,028,817	\$1,028,817	FY 16
FY 16 contracts for student bus pass, Rape Crisis Center and Tenant Resource Center	Planned	\$3,755,038	\$3,755,038	\$3,755,038	FY 16 and FY 17
FY 16 Debt Service, minus balance in fund 123	Obligated	\$22,861,494	\$22,861,494	\$22,861,494	FY 16
FY 17 and FY 18 Debt Service, UHS/SAC (special seg fee)	Planned	\$2,534,700	\$2,534,700	\$ 2,534,700	FY 17 and FY 18
University Apartments Renovation	Obligated	\$1,507,600	\$1,507,600	\$ 1,507,600	FY 16
Liz Waters Renovation	Obligated	\$12,376,000	\$12,376,000	\$ 12,376,000	FY 16 and FY 17
Witte Hall Renovation	Obligated	\$18,700,000	\$18,700,000	\$ 18,700,000	FY 16 through FY 19

Recreational Sports Near West Fields Upgrade	Obligated	\$1,000,000	\$1,000,000	\$1,000,000	FY 16
MDS/SWAP FY 16 SciQuest License Fees	Obligated	\$617,091	\$617,091	\$617,091	FY 16
Information Technology planned purchases for campus licenses and software, Cisco Edge/Radial Campus, Aruba Wireless access points, and other equipment and software	Planned	\$8,902,000	\$8,902,000	\$8,902,000	FY 16 and FY 17
Unizin Membership for digital course platform development	Obligated	\$350,000	\$350,000	\$350,000	FY 16
Athletic scholarships with cost of attendance included	Obligated	\$615,439	\$7,463,000	\$7,463,000	FY 16
University Health Service remodeling project floors 6, 7 and 8 and upgrade of medical records software	Planned	\$2,000,000	\$2,000,000	\$2,000,000	FY 16 and FY 17
Financial aid: Big Ten Network and Trademark/Licensing and other need-based grants	Planned	\$1,807,259	\$1,807,259	\$1,807,259	FY 16
Transportation Services: Lot 60 remove and replace and gate system upgrade	Planned	\$1,450,000	\$1,450,000	\$1,450,000	FY 16
Fleet vehicle purchases net of sale proceeds	Planned	\$695,300	\$695,300	\$695,300	FY 16
University Housing major repairs, maintenance, capital projects and equipment	Planned	\$10,091,930	\$19,799,300	\$19,799,300	FY 16
Memorial Union Remodeling (East Wing)	Obligated	\$2,085,000	\$2,085,000	\$2,085,000	FY 18
Memorial Union temporary space build outs, remodeling out-of-scope projects, other major repairs and maintenance, equipment purchases	Planned	\$1,246,358	\$1,246,358	\$1,246,358	FY 16

Total	\$105,241,483
Obligated	\$71,084,604
Planned	\$34,156,879

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**

Student segregated fees designated per Board policy	\$ 7,076,837
Student Health Insurance Program balances maintained for estimated claims in process	\$4,666,010

Totals	\$11,742,847
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**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**


Totals 

\$0
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**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

**FY15  
Undocumented  
Balance**


Totals 

\$0
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**Report on Other Unrestricted Program Revenue Balance in Excess of 12% of Fiscal Year Expenditures**

**UW-Madison  
Fiscal Year: 2015**

Total Balance	\$31,593,610	18.62%
Obligated		\$27,046,559
Planned		\$0
<i>subtotal: Obligated and Planned</i>		\$27,046,559
Designated	\$4,547,051	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
FY16 Debt Service, Fund 123	Obligated	\$19,121,315		\$19,121,315	FY16
Wisconsin State Laboratory of Hygiene (WSLH)	Obligated	\$7,216,288	* WSLH is an independent entity under state law	* WSLH is an independent entity under state law	* WSLH is an independent entity under state law
Wisconsin Veterinary Diagnostic Laboratory (WVDL)	Obligated	\$688,955	* WVDL is an independent entity under state law	* WVDL is an independent entity under state law	* WVDL is an independent entity under state law
Other Funds from State Agencies Encumbrance Amount	Obligated	\$20,001	\$20,001	\$20,001	FY16

Total	\$27,046,559
Obligated	\$27,046,559
Planned	\$0

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Other Funds received from State Agencies for programs relating to Cancer Research, Physician Loan Assistance and Urban Land Economic Research held for purposes related to their original funding intent.	\$783,893
Non-Credit Extension unplanned balance categorized as designated per UW System definitions.	\$3,763,158
Totals	\$4,547,051

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Totals	\$0

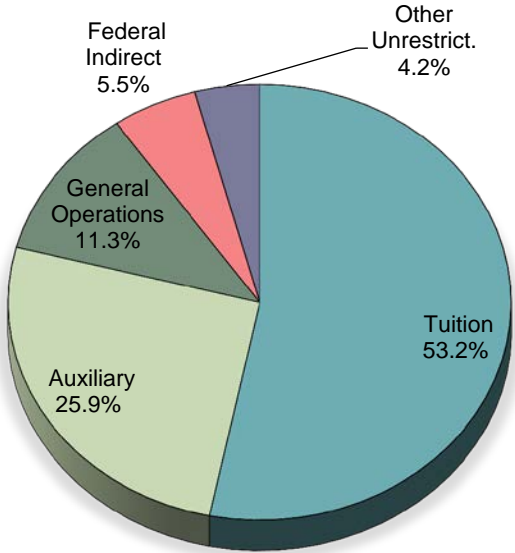
**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0

# UW-Milwaukee FY 2015 PR Balances

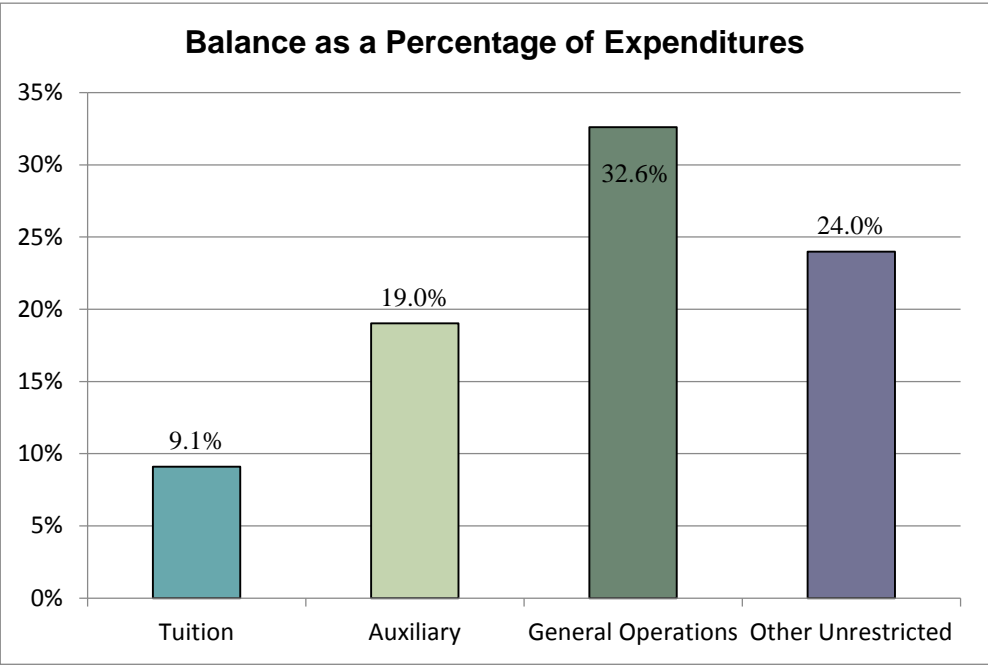
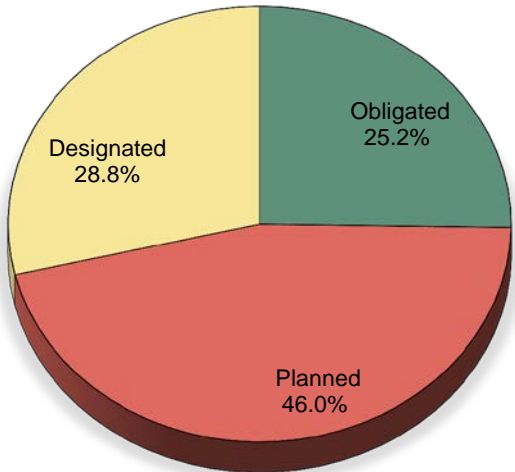
**FY15 PR Balances by Category**



**PR Balances Highlights**

- The total unrestricted PR balance has declined \$19.1 million (22.7%) from FY 2014 to FY 2015.
- The Tuition balance decreased \$21.8 million (38.6%), and for FY 2015, fell below the reporting threshold.
- Auxiliary Operations balances increased \$5.6 million (50.1%). The majority of funding is for debt service and student fees for projects.

**FY15 PR Balances by Commitment Level**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**  
 FY 2015 ending balances as categorized by institution reports

**UW-Milwaukee**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented (Discretionary)</b>	<b>Total</b>
Tuition	9,841,877	18,875,109	5,918,913	0	0	34,635,899
Auxiliary	1,399,114	5,153,672	10,302,305	0	0	16,855,091
General Operations	594,406	4,435,522	2,313,779	0	0	7,343,707
Federal Indirect	2,084,000	1,494,166	0	0	0	3,578,166
Other Unrestricted	2,516,279	0	186,082	0	0	2,702,361
<b>Total</b>	<b>16,435,676</b> 25.2%	<b>29,958,469</b> 46.0%	<b>18,721,079</b> 28.8%	<b>0</b> 0.0%	<b>0</b> 0.0%	<b>65,115,224</b> 100.0%

	<b>Tuition (131 and 189)</b>	<b>Auxiliary (128 and 228)</b>	<b>General Operations (136)</b>	<b>Other Unrestricted (xxx)</b>	<b>Subtotal</b>	<b>Federal Indirect (150)</b>	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	56,452,594	11,231,722	8,365,451	1,823,916	77,873,683	6,325,770	84,199,453
FY2014-15	34,635,899	16,855,091	7,343,707	2,702,361	61,537,058	3,578,166	65,115,224
Change	-21,816,695 -38.6%	5,623,369 50.1%	-1,021,744 -12.2%	878,445 48.2%	-16,336,625 -21.0%	-2,747,604 -43.4%	-19,084,229 -22.7%
<b>Total Expenses</b>							
FY2013-14	374,375,236	85,644,474	22,522,721	12,739,200	495,281,631	10,374,359	505,655,990
FY2014-15	380,994,017	88,542,169	22,515,565	11,260,980	503,312,731	11,233,721	514,546,452
Change	6,618,781	2,897,695	-7,156	-1,478,220	8,031,100	859,362	8,890,462
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	15.1%	13.1%	37.1%	14.3%			
FY2014-15	9.1%	19.0%	32.6%	24.0%			

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-Milwaukee  
Fiscal Year: 2015**

Total Balance	\$16,855,091	19.04%
Obligated		\$1,399,114
Planned		\$5,153,672
<i>subtotal: Obligated and Planned</i>		\$6,552,786
Designated	\$10,302,305	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

1. Project/Initiative	2. Obligated or Planned?	3. FY15 Project Balance	4. Total Amount Planned to Accumulate	6. Total Amount Expected to Expend	7. When Funds will be Expended
Debt Service (Additional Years) - Student Affairs	Planned	\$5,145,590.00	\$5,145,590.00	\$5,145,590.00	FY 2017-19
BSN @ home degree program. Funds will be used to fund the director of the program	Planned	\$8,082.22	\$8,082.22	\$8,082.22	FY16
Encumbrances	Obligated	\$1,176,114.00	\$1,176,114.00	\$1,176,114.00	FY16
Huron consulting contract	Obligated	\$200,000.00	\$200,000.00	\$200,000.00	FY16
Salary Appointment (Classified) No Base Budget	Obligated	\$23,000.00	\$23,000.00	\$23,000.00	FY16

Total	\$6,552,786
Obligated	\$1,399,114
Planned	\$5,153,672

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Fund 128 (Auxiliary Operations) - Student Fees	\$6,124,400.00
Special Course Fees	\$23,896.09
Interest Collected ,Payment Plan Fees and other Miscellaneous	
Administrative Receipts	\$2,578,982.00
Student seg fees for parking	\$1,496,341.00
Special Course Fees	\$78,686.00
Totals	\$10,302,305

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Totals	\$0

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0



**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-Milwaukee  
Fiscal Year: 2015**

Total Balance	\$7,343,707	32.62%
Obligated		\$594,406
Planned		\$4,435,522
<i>subtotal: Obligated and Planned</i>		\$5,029,928
Designated	\$2,313,779	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

1. Project/Initiative	2. Obligated or Planned?	3. FY15 Project Balance	4. Total Amount Planned to Accumulate	5. Amount Expected to Expend in FY16	6. Total Amount Expected to Expend	7. When Funds will be Expended
Research Cyberinfrastructure - No Base	Planned	\$23,951.00	\$23,951.00	\$11,975.50	\$23,951.00	FY16, FY17
Student Accessibility Center - No Base	Planned	\$29,982.00	\$29,982.00	\$14,991.00	\$29,982.00	FY16, FY17
Dean's scholarships	Obligated	\$283,000.00	\$283,000.00	\$70,750.00	\$283,000.00	FY16-FY19
FY 16 Budget Cut to be funded Through Cash Balances	Planned	\$275,000.00	\$275,000.00	\$275,000.00	\$275,000.00	FY16
Leave payouts for faculty/staff retirements/resignations	Obligated	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00	FY16
Graduate Education Open House - No Base	Planned	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	FY16
New Graduate Student Orientation - No Base	Planned	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00	FY16
Library Renovation: Research Commons	Planned	\$300,000.00	\$300,000.00		\$300,000.00	FY17
Individual contracts for service	Obligated	\$296,406.06	\$296,406.06	\$296,406.06	\$296,406.06	FY16
Event Fees	Planned	\$15,483.00	\$15,483.00	\$15,483.00	\$15,483.00	FY16
Kenilworth Housing Financing and Debt Service	Planned	\$2,731,872.00	\$2,731,872.00	\$910,624.00	\$2,731,872.00	FY16-FY18
Funds designated for Campus Expansion Fund to pay for non base funded building operating expense	Planned	\$1,039,234.00	\$1,039,234.00	\$1,039,234.00	\$1,039,234.00	FY16

Total	\$5,029,928
Obligated	\$594,406
Planned	\$4,435,522

**Designated Funds**

Major Balance Grouping	FY15 Designated Balance
SAP capital computer replacement	\$293,000.00
Tax Program support including scholarships & research	\$345,000.00
Executive Programs Residual for program fluctuations	\$609,000.00
Other School initiatives, Career Services, IMCP	\$33,000.00
Center for Math and Science Education Research - general operating receipts	\$25,400.86
Office of Charter Schools - operating receipts to be returned to Charter Schools	\$38,986.20
General Operating Receipts	\$22,839.48
Fund 136, revenue from operating receipts. These funds come from our labs and other services. Funding is used to replace equipment as needed.	\$334,582.64
Principal Investigator Royalty Payments	\$8,933.79
Additional Student Wages	\$60,000.00
Campus Research Computing	\$336,512.87
General operating receipts from Center operations	\$47,009.15
Music Department Performances, Camps, Trip (136 Funds)	\$24,449.19
Art & Design Dept First Yr Prog, Ceramics, Print, etc (136 Funds)	\$57,525.58
INOVA (Institute of Visual Arts) Shows (136 Funds)	\$14,144.92
Dance Performances, Production Expenses (136 Funds)	\$14,377.87
Divisionwide Maintence, Production Support Programming	\$49,016.83

Totals	\$2,313,779
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**Reserves**

Major Balance Grouping	FY15 Reserves Balance

Totals	\$0
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**Undocumented Funds**

Major Balance Grouping	FY15 Undocumented Balance

Totals	\$0
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**Report on Other Unrestricted Program Revenue Balance in Excess of 12% of Fiscal Year Expenditures**

**UW-Milwaukee  
Fiscal Year: 2015**

Total Balance	\$2,702,361	24.00%
Obligated		\$2,516,279
Planned		\$0
<i>subtotal: Obligated and Planned</i>		\$2,516,279
Designated	\$186,082	
Reserves	\$0	
Undocumented Funds	\$0	
<b>Remaining Balance</b>	<b>\$0</b>	

**Obligated and Planned Funds**

1. Project/Initiative	2. Obligated or Planned?	3. FY15 Project Balance	4. Total Amount Planned to Accumulate	6. Total Amount Expected to Expend	7. When Funds will be Expended
Short Term Debt Service - Housing, Student Union, University Recreation	Obligated	\$2,516,279.00	\$2,516,279.00	\$2,516,279.00	FY 2016

Total	\$2,516,279
Obligated	\$2,516,279
Planned	\$0

**Designated Funds**

**Major Balance Grouping**

**FY15 Designated  
Balance**

(10) Extension/Continuing Education program receipts to be used for future programming	\$152,281.49
(17) Non-credit extension ongoing operations	\$10,341.48
(17) Center for New & Professional Educators - non credit programs ongoing operations	\$23,459.28

Totals \$186,082

**Reserves**

**Major Balance Grouping**

**FY15 Reserves  
Balance**


Totals \$0

**Undocumented Funds**

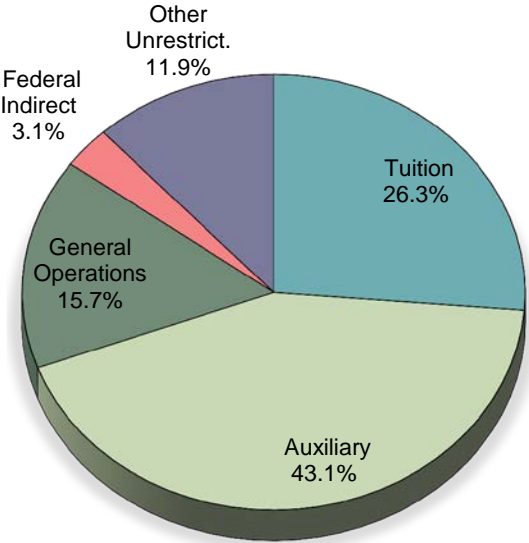
**Major Balance Grouping**

**FY15  
Undocumented  
Balance**


Totals \$0

# UW-Eau Claire FY 2015 PR Balances

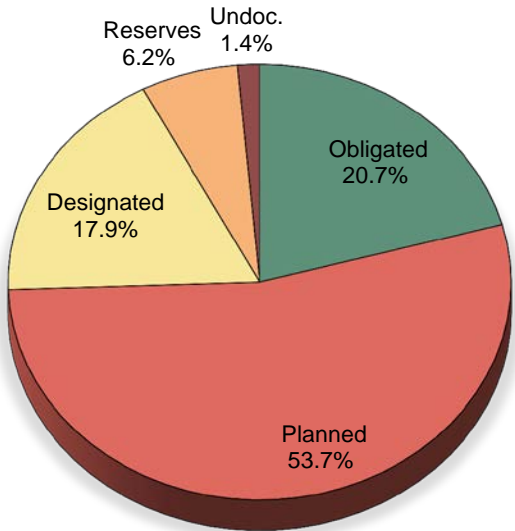
**FY15 PR Balances by Category**



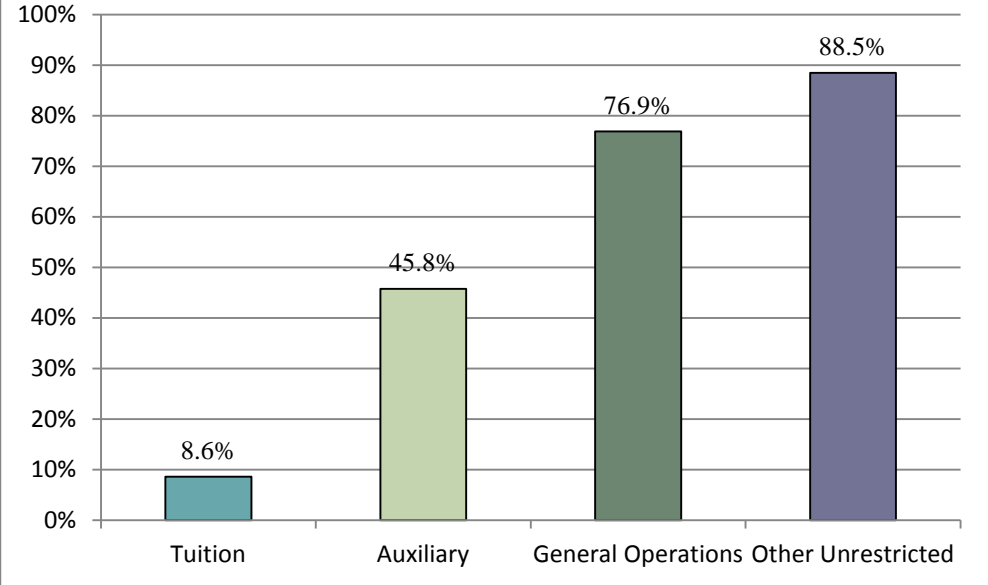
**PR Balances Highlights**

- The total unrestricted PR balance has declined \$11.0 million, or 22.0%, from FY 2014 to FY 2015.
- The Tuition balance decreased \$7.9 million or 43.3%. The balance is below the 12% reporting threshold.
- Of the Tuition balance, 99.4% is obligated or planned.

**FY15 PR Balances by Commitment Level**



**Balance as a Percentage of Expenditures**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-Eau Claire**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented (Discretionary)</b>	<b>Total</b>
Tuition	2,197,005	8,062,560	62,259	0	0	10,321,824
Auxiliary	1,111,363	7,714,806	5,337,396	2,315,865	423,136	16,902,566
General Operations	187,954	4,081,641	1,607,093	135,000	135,755	6,147,443
Federal Indirect	1,380	1,218,203	0	0	0	1,219,583
Other Unrestricted	4,644,358	0	9,531	0	0	4,653,889
<b>Total</b>	<b>8,142,060</b> 20.7%	<b>21,077,210</b> 53.7%	<b>7,016,279</b> 17.9%	<b>2,450,865</b> 6.2%	<b>558,891</b> 1.4%	<b>39,245,305</b> 100.0%

	<b>Tuition (131 and 189)</b>	<b>Auxiliary (128 and 228)</b>	<b>General Operations (136)</b>	<b>Other Unrestricted (xxx)</b>	<b>Subtotal</b>	<b>Federal Indirect (150)</b>	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	18,189,387	18,359,334	7,329,505	4,757,816	48,636,042	1,646,553	50,282,595
FY2014-15	10,321,824	16,902,566	6,147,443	4,653,889	38,025,722	1,219,583	39,245,305
Change	-7,867,563 -43.3%	-1,456,768 -7.9%	-1,182,062 -16.1%	-103,927 -2.2%	-10,610,320 -21.8%	-426,970 -25.9%	-11,037,290 -22.0%
<b>Total Expenses</b>							
FY2013-14	119,307,295	35,135,363	7,933,116	5,459,906	167,835,680	278,133	168,113,813
FY2014-15	120,320,853	36,929,928	7,994,595	5,260,475	170,505,851	625,013	171,130,864
Change	1,013,558	1,794,565	61,479	-199,431	2,670,171	346,880	3,017,051
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	15.2%	52.3%	92.4%	87.1%			
FY2014-15	8.6%	45.8%	76.9%	88.5%			

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-Eau Claire  
Fiscal Year: 2015**

Total Balance	\$16,902,566	45.77%
Obligated		\$1,111,363
Planned		\$7,714,806
<i>subtotal: Obligated and Planned</i>		\$8,826,169
Designated	\$5,337,396	
Reserves	\$2,315,865	
Undocumented Funds	\$423,136	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
College of Business Special Course Fee was reduced to spend down balance	Planned	\$7,019	\$7,019	\$7,019	FY16-18
Parking Auxiliary decrease in balances due to parking projects such as improved technology, priory lot rebuild, nursing lot rebuild, paystation/meter upgrades and signage upgrades.	Planned	\$675,007	\$675,007	\$675,007	FY16-FY17
Residence Halls - New Dorm Enumerated Project	Obligated	\$1,053,640	\$1,053,640	\$1,053,640	FY17
Residence Halls renovations and increased costs due to displaced students.	Planned	\$2,006,114	\$2,006,114	\$2,006,114	FY18
Residence Halls - Encumbrances - Services/Supplies	Obligated	\$53,919	\$53,919	\$53,919	FY16

University Centers - Encumbrances - Services/Supplies & Lease	Obligated	\$3,393	\$3,393	\$3,393	FY16
University Centers - Planned operational decrease in balance in part due to lighting upgrades, equipment repair/replacement, computer/software purchases and audio/video equipment purchases.	Planned	\$596,319	\$596,319	\$596,319	FY16
Food Service - Capital projects planned for FY15 that will be billed in FY16	Planned	\$138,000	\$138,000	\$138,000	FY16
Food Service - Planned operational decrease in balance through reduction of fees on meal plan rates	Planned	\$297,941	\$297,941	\$297,941	FY16-FY17
Recreation Facility Project changed due to new land donation along Menomonie Street (formerly Crest Wellness Project)	Planned	\$925,000	\$925,000	\$925,000	FY18
Recreation - Encumbrances - Supplies & Services	Obligated	\$411	\$411	\$411	FY16
Recreation - Planned operational decrease in balance due to additional allocation of utility costs for Crest Wellness Center move, painting McPhee, equipment repair/replacement and additional custodial salaries.	Planned	\$414,110	\$414,110	\$414,110	FY16-18
Textbook Rental - Planned operational decrease in balance due to reduction of the fee for FY16 along with decreasing enrollment and continued increase in cost of materials.	Planned	\$622,600	\$622,600	\$622,600	FY16-18
Seg Fee Student Office of Sustainability projects including bicycle fix-it stations, water refill and hand driers for Schneider Hall, and LED lighting for Towers parking lot.	Planned	\$75,435	\$75,435	\$75,435	FY16
Organized Activities - Planned operational decrease in balance based on Student Senate approved budgeted expenditures for FY16.	Planned	\$222,472	\$222,472	\$222,472	FY16
Student Health Services - Planned operational decrease in balance based on additional expense in FY16.	Planned	\$7,665	\$7,665	\$7,665	FY16
Intramurals - Planned operational decrease in balance due to reduction of segregated fee.	Planned	\$85,306	\$85,306	\$85,306	FY16
International Education Study Abroad	Planned	\$65,484	\$65,484	\$65,484	FY16-FY18
Business Services - fee revenue used to pay salaries and expenses	Planned	\$1,121,779	\$1,121,779	\$1,121,779	FY16-FY18
Athletics & Recreation facility upgrades such as painting Olson addition, adding lights to 8 Olson tennis courts	Planned	\$174,789	\$174,789	\$174,789	FY16-FY18
Interest earnings on auxiliary operations used to fund portion of strategic planner salary	Planned	\$210,060	\$210,060	\$210,060	FY16-FY18
Experiential Internship	Planned	\$3,544	\$3,544	\$3,544	FY16-FY18



Collegiate Bridge Program	Planned	\$1,391	\$1,391	\$1,391	FY16
Regional Placement Testing	Planned	\$18,352	\$18,352	\$18,352	FY16-FY18
Alumni Placement	Planned	\$1,591	\$1,591	\$1,591	FY16
Wisconsin Education Fairs Chargeback	Planned	\$1,997	\$1,997	\$1,997	FY16
Ambassadors	Planned	\$541	\$541	\$541	FY16
Alcohol Counseling Program	Planned	\$16,223	\$16,223	\$16,223	FY16-FY18
Learning and Technology Services - Admin computer center & hardware maintenance	Planned	\$11,067	\$11,067	\$11,067	FY16-FY18
University Printing	Planned	\$15,000	\$15,000	\$15,000	FY16-FY18

Total	\$8,826,169
Obligated	\$1,111,363
Planned	\$7,714,806

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**

Segregated Fee Balance	\$3,578,882
International Education Study Abroad	\$305,261
Textbook Rental	\$800,000
Food Service Undocumented (Budget plans dated prior to July 15, 2015 do not take into account decrease in students on meal plans during residence halls remodel. Rates were decreased for FY16)	\$336,751
Printing (no formal plan signed and dated prior to July 15)	\$316,502

Totals	\$5,337,396
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**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Parking Reserve	\$20,000
Res Halls Reserve	\$506,000
University Centers Reserve	\$753,300
Food Service Reserve	\$300,000
Recreation Reserve	\$400,000
Textbook Rental Reserve	\$40,810
Organized Activities Reserve (961037)	\$222,334
Children's Nature Academy Reserve	\$10,000
Student Health Services Reserve	\$63,421
<b>Totals</b>	<b>\$2,315,865</b>

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Business Services - fee revenue used to pay salaries and expenses (Budget Plan shows balance used and going into the negative in FY19, so additional funding source will be required to sustain the current staffing)	\$208,319
Interest earnings on auxiliary operations used to fund portion of strategic planner salary (no formal plan signed and dated prior to July 15 - supports permanent salaries of approx \$52K annually & commencement support of \$18K annually)	\$214,817
<b>Totals</b>	<b>\$423,136</b>

**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-Eau Claire  
Fiscal Year: 2015**

Total Balance	\$6,147,443	76.89%
Obligated		\$187,954
Planned		\$4,081,641
<i>subtotal: Obligated and Planned</i>		\$4,269,595
Designated	\$1,607,093	
Reserves	\$135,000	
Undocumented Funds	\$135,755	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
College of Business Student Professional Development Program	Planned	\$134,642	\$134,642	\$134,642	FY16-18
College of Business - Risograph (high-speed digital printing system)	Obligated	\$1,067	\$1,067	\$1,067	FY16
College of Business - Risograph (high-speed digital printing system)	Planned	\$1,797	\$1,797	\$1,797	FY18
College of Business -Management Development & Research	Planned	\$4,127	\$4,127	\$4,127	FY16
College of Business/Schneider Hall Remodeling Projects - Encumbrances	Obligated	\$5,435	\$5,435	\$5,435	FY16
College of Business/Schneider Hall Remodeling Projects	Planned	\$419,637	\$419,637	\$419,637	FY16
MBA Consortium	Planned	\$255,088	\$255,088	\$255,088	FY16-18
Business Alliance	Planned	\$259,074	\$259,074	\$259,074	FY16-17
College of Business Instruction Initiatives	Planned	\$105,440	\$105,440	\$105,440	FY16-18
Business Administration Certification	Planned	\$26,310	\$26,310	\$26,310	FY17
College of Business Northern Wisconsin International Trade Association	Planned	\$575	\$575	\$575	FY16
Seminars for Business Communication and Information Systems	Planned	\$29,909	\$29,909	\$29,909	FY16-18

Wisconsin Improvement Program Teacher Internships	Planned	\$3,525	\$3,525	\$3,525	FY16-18
Communication Sciences and Disorders Seminars	Planned	\$400	\$400	\$400	FY16-18
Out of Area teacher placement supervision	Planned	\$3,561	\$3,561	\$3,561	FY16-18
College of Education and Human Sciences international projects and Japanese University	Planned	\$3,331	\$3,331	\$3,331	FY16
Masters of Social Work Part-Time Program operations, fees and special projects	Planned	\$37,395	\$37,395	\$37,395	FY16-18
Masters of Social Work Part-Time Program Operations	Obligated	\$1,378	\$1,378	\$1,378	FY16
Special education & LEAP (Leaning Enhancement & Progression) clinic	Planned	\$12,024	\$12,024	\$12,024	FY16-18
Nursing new initiatives, center, application/exam fees, student lockers	Planned	\$117,622	\$117,622	\$117,622	FY16-18
Accelerated Nursing Program	Planned	\$67,525	\$67,525	\$67,525	FY16
Bachelor of Science in Nursing @ Home Program	Planned	\$170,338	\$170,338	\$170,338	FY16-17
Collaborative Nursing Degree	Planned	\$80,000	\$80,000	\$80,000	FY16-17
College of Arts & Sciences Dean's office - Salary & Fringe for 0.18 appt through Jan 29, 2016 and computer rotation for Dean's office	Planned	\$11,922	\$11,922	\$11,922	FY16
Philosophy Field Trips and New York Art Trip - fees lowered to spend down balances	Planned	\$10,085	\$10,085	\$10,085	FY16-18
Greenhouse Tours	Planned	\$1,871	\$1,871	\$1,871	FY16
Travel to American Chemical Society Meeting in Boston (Aug 2015) & Chemistry Lab manuals & equipment	Planned	\$8,981	\$18,633	\$18,633	FY16-18
Communication/Journalism workshops and multimedia equipment	Planned	\$1,315	\$1,315	\$1,315	FY16
Pynchon Notes publication	Planned	\$8,389	\$8,389	\$8,389	FY16
Portfolio Fees to pay for portfolio scorers professional development	Planned	\$1,800	\$1,800	\$1,800	FY16-18
Geography conferences, special events, field equipment/vehicles, and lab supplies	Planned	\$96,324	\$120,739	\$120,739	FY16
Music programs including choral activities, opera workshop, wind clinic, state music contest, applied music and marching band activities.	Planned	\$123,116	\$123,116	\$123,116	FY16-18
Planetarium	Planned	\$6,350	\$6,350	\$6,350	FY16-18
Campus Autism Program	Planned	\$1,500	\$1,500	\$1,500	FY16-18
Psych Service Center	Planned	\$9,927	\$9,927	\$9,927	FY16
Western Dairyland impact partnership	Planned	\$3,842	\$3,842	\$3,842	FY16
Center for Excellence in Teaching and Learning (CETL) online course development	Obligated	\$2,574	\$2,574	\$2,574	FY16
Human Development Center Referral Service	Planned	\$10,250	\$10,250	\$10,250	FY16-18
Veterans' Affairs	Planned	\$4,249	\$4,249	\$4,249	FY16-18
Spring Career Conference & Summer Job Fair	Planned	\$18,280	\$18,280	\$18,280	FY16-18
Academic Skills Center Programs & Academic Affairs projects	Planned	\$399	\$399	\$399	FY16
Regional Placement Tests	Planned	\$4,791	\$4,791	\$4,791	FY16-18
Blugold Careerlink	Planned	\$30,694	\$30,694	\$30,694	FY16-18

Business Internship Program	Planned	\$37,004	\$37,003	\$37,003	FY16-18
Honors Program Activities & special course fees	Planned	\$4,165	\$4,165	\$4,165	FY16-18
Blugold Beginnings Summer Camps	Obligated	\$2,617	\$2,617	\$2,617	FY16
Minority Programs	Obligated	\$15,777	\$15,777	\$15,777	FY16
Minority Programs & Multicultural Leadership	Planned	\$142,113	\$142,113	\$142,113	FY16-17
Sports Camps	Planned	\$16,120	\$16,120	\$16,120	FY16
Learning & Technology Services including plotter support, internet access fee, software distribution, and computers.	Planned	\$317,494	\$317,494	\$317,494	FY16-18
Library Services - including replacement materials and printing costs	Planned	\$15,484	\$15,484	\$15,484	FY16-18
Unclaimed student refunds from stale dated checks	Obligated	\$95,466	\$95,466	\$95,466	
New Student Orientation	Obligated	\$15,922	\$15,922	\$15,922	FY16
New Student Orientation	Planned	\$38,519	\$42,083	\$42,083	FY16-18
Balance towards Budget Shortfall FY2016	Planned	\$258,988	\$258,988	\$258,988	FY16
Program Revenue support to College of Business Entrepreneur and College of Business Summer Research Programs	Planned	\$433,009	\$433,009	\$433,009	FY16-18
Special course fees	Obligated	\$27,059	\$27,059	\$27,059	FY16
Special course fees	Planned	\$172,644	\$173,066	\$173,066	FY16-18
Remedial Education (Math/English)	Obligated	\$8,659	\$8,659	\$8,659	FY16
Remedial Education (Math/English)	Planned	\$153,015	\$153,015	\$153,015	FY16-18
History Conferences	Planned	\$1,292	\$1,292	\$1,292	FY16-18
Background Checks	Planned	\$33,476	\$33,476	\$33,476	FY16-18
Computer-based testing	Planned	\$39,582	\$39,582	\$39,582	FY16-18
Credit by exam fees and distance ed fees	Planned	\$73,011	\$73,011	\$73,011	FY16-18
College of Education and Human Sciences programs including community fitness, phy ed home school, CPR & first aid, speech and hearing clinic, Asperger's program, and PRIDE	Obligated	\$12,000	\$12,000	\$12,000	FY16
College of Education and Human Sciences programs including community fitness, phy ed home school, CPR & first aid, speech and hearing clinic, Asperger's program, and PRIDE	Planned	\$34,273	\$34,273	\$34,273	FY16-18
Material Science and Small Engineering Collaboration	Planned	\$52,973	\$52,973	\$52,973	FY16-18
Student fees for immersion and faculty-led international immersion experiences	Planned	\$38,606	\$38,606	\$38,606	FY16
Diploma/Data Request Fees & Withdrawal Fees	Planned	\$133,468	\$133,468	\$133,468	FY16-18

Total	\$4,269,595
Obligated	\$187,954
Planned	\$4,081,641

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Special Course Fees	\$38,745
Remedial Education (Math/English)	\$10,757
Sports Camps	\$165,689
MBA Consortium	\$898,545
Business Alliance	\$435,707
Masters of Social Work Program	\$57,650
Totals	\$1,607,093

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
MBA Consortium Marketing/Management Reserve	\$135,000
Totals	\$135,000

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
MBA Consortium Marketing/Management	\$135,755
Totals	\$135,755

**Report on Other Unrestricted Program Revenue Balance in Excess of 12% of Fiscal Year Expenditures**

**UW-Eau Claire  
Fiscal Year: 2015**

Total Balance	\$4,653,889	88.47%
Obligated		\$4,644,358
Planned		\$0
<i>subtotal: Obligated and Planned</i>		<i>\$4,644,358</i>
Designated	\$9,531	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Auxiliary Debt Service	Obligated	4,644,358	4,873,980	4,873,980	FY16

Total	\$4,644,358
Obligated	\$4,644,358
Planned	\$0



**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
License plate revenue for scholarships	\$9,531
Totals	\$9,531

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Totals	\$0

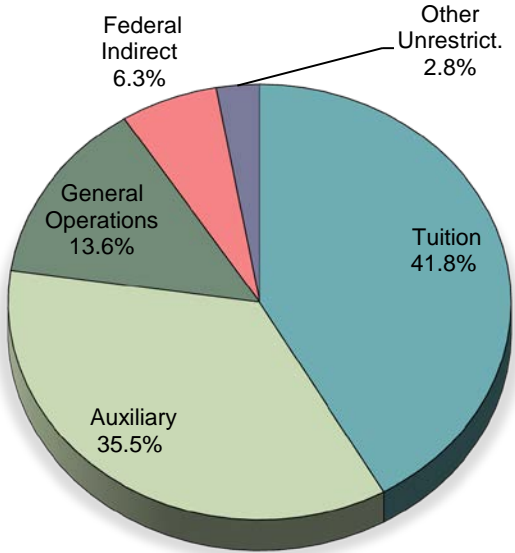
**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0

# UW-Green Bay FY 2015 PR Balances

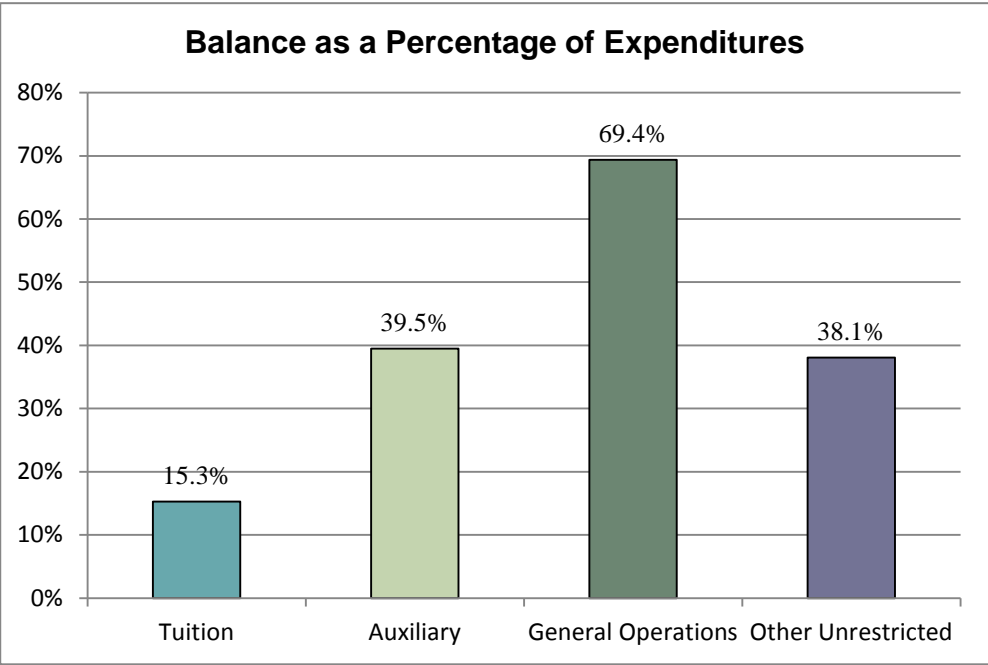
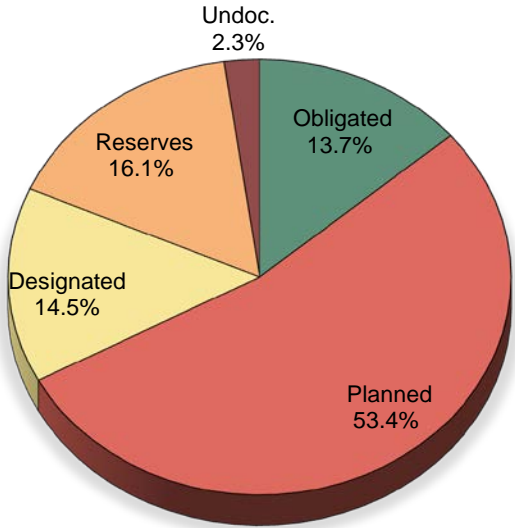
**FY15 PR Balances by Category**



**PR Balances Highlights**

- The total unrestricted fund balance decreased \$1.6 million from FY 2014 to FY 2015.
- The Tuition balance decreased nearly \$523,000 (5.7%), while General Operations decreased \$1.8 million (39.6%).
- The Auxiliary Operations balance increased approximately \$881,000, or 13.7%.

**FY15 PR Balances by Commitment Level**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-Green Bay**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b> (Discretionary)	<b>Total</b>
Tuition	1,920,934	4,887,808	0	1,800,000	0	8,608,742
Auxiliary	142,602	4,706,899	1,066,890	1,402,060	0	7,318,451
General Operations	764,125	325,785	1,576,189	0	142,107	2,808,206
Federal Indirect	0	901,761	0	63,500	325,185	1,290,446
Other Unrestricted	0	175,778	345,316	50,000	0	571,094
<b>Total</b>	<b>2,827,661</b> 13.7%	<b>10,998,031</b> 53.4%	<b>2,988,395</b> 14.5%	<b>3,315,560</b> 16.1%	<b>467,292</b> 2.3%	<b>20,596,939</b> 100.0%

	<b>Tuition</b> (131 and 189)	<b>Auxiliary</b> (128 and 228)	<b>General Operations</b> (136)	<b>Other Unrestricted</b> (xxx)	<b>Subtotal</b>	<b>Federal Indirect</b> (150)	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	9,131,468	6,437,376	4,651,429	453,393	20,673,666	1,526,943	22,200,609
FY2014-15	8,608,742	7,318,451	2,808,206	571,094	19,306,493	1,290,446	20,596,939
Change	-522,726 -5.7%	881,075 13.7%	-1,843,223 -39.6%	117,701 26.0%	-1,367,173 -6.6%	-236,497 -15.5%	-1,603,670 -7.2%
<b>Total Expenses</b>							
FY2013-14	56,219,013	19,653,750	3,407,790	1,390,791	80,671,344	326,256	80,997,600
FY2014-15	56,394,572	18,542,488	4,047,747	1,500,200	80,485,007	529,799	81,014,806
Change	175,559	-1,111,262	639,957	109,409	-186,337	203,543	17,206
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	16.2%	32.8%	136.5%	32.6%			
FY2014-15	15.3%	39.5%	69.4%	38.1%			

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

**UW-Green Bay  
Fiscal Year: 2015**

Total Balance	\$8,608,742	15.27%
Obligated		\$1,920,934
Planned		\$4,887,808
<i>subtotal: Obligated and Planned</i>		\$6,808,742
Designated	\$0	
Reserves	\$1,800,000	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Enrollment Shortfall	Planned	\$3,897,000	\$3,897,000	\$3,897,000	FY16-18
Voluntary Separation Incentive Program (VSIP)	Obligated	\$909,584	\$909,584	\$909,584	FY16
Budget Reduction Bridge Funding-Liberal Arts & Sciences	Planned	\$576,444	\$576,444	\$576,444	FY16-17
Engineering Technology Economic Incentive Grant	Obligated	\$530,567	\$530,567	\$530,567	FY16-17
Common Systems Unfunded Portion	Obligated	\$344,428	\$344,428	\$344,428	FY16
Budget Reduction Bridge Funding-Professional Studies	Planned	\$261,270	\$261,270	\$261,270	FY16-17
Budget Reduction Bridge Funding-Academic Advising	Planned	\$153,094	\$153,094	\$153,094	FY16-17
Instructional Support for UGRD Education Program	Obligated	\$99,500	\$199,000	\$199,000	FY16-17

American Intercultural Center Project Appointment	Obligated	\$36,855	\$73,710	\$73,710	FY16-17

Total	\$6,808,742
Obligated	\$1,920,934
Planned	\$4,887,808

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

Major Balance Grouping	FY15 Designated Balance
Totals	\$0

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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	FY15 Reserves Balance
Reserves for Enrollment Declines	\$1,800,000
Totals	\$1,800,000

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

**FY15  
Undocumented  
Balance**


Totals 

\$0
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**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-Green Bay  
Fiscal Year: 2015**

Total Balance	\$7,318,451	39.47%
Obligated		\$142,602
Planned		\$4,706,899
<i>subtotal: Obligated and Planned</i>		<i>\$4,849,501</i>
Designated	\$1,066,890	
Reserves	\$1,402,060	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Residence Life Apartments - Windows, Siding, Trim	Planned	\$1,928,000	\$1,928,000	\$1,928,000	FY16
Residence Life Parking Lot Reconstruction	Planned	\$620,200	\$620,200	\$620,200	FY16, FY17
Weidner Center Parking Lot Replacement	Planned	\$234,612	\$1,000,000	\$1,000,000	FY20
Union Fire Alarm Replacement (Dept 400200)	Planned	\$436,350	\$450,000	\$450,000	FY16
Public Safety-Security Operations	Planned	\$409,454	\$409,454	\$409,454	FY16-19
University Union Dishwasher	Planned	\$346,660	\$396,000	\$396,000	FY16
Res Life Furniture, Lighting, WiFi, Phone Projects	Planned	\$322,394	\$332,500	\$332,500	FY16
Fleet Vehicle Replacement	Planned	\$248,994	\$350,000	\$350,000	FY16-21
Meal Plan Prepaid Balances (Dept 501800)	Obligated	\$131,069	\$131,069	\$131,069	FY16
Public Safety Squad/Video/Telephone Logger	Planned	\$105,000	\$105,000	\$105,000	FY17-19
Golf Course Greens/Fairway Mowers (Dept 404030)	Planned	\$30,235	\$70,000	\$70,000	FY16, FY18
CIT SAN/Network Upgrades (Dept 332000)	Planned	\$25,000	\$25,000	\$25,000	FY16
Sales Tax Clearing (Dept 400320)	Obligated	\$11,533	\$11,533	\$11,533	FY16

Total	\$4,849,501
Obligated	\$142,602
Planned	\$4,706,899

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Segregated Fee Funded Operations	\$851,397
International Education/Study Abroad	\$188,152
Course Fees	\$27,341
Totals	\$1,066,890

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Business fluctuations/Revenue declines	\$1,352,060
Study Abroad Reserve	\$50,000
Totals	\$1,402,060

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0



**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-Green Bay  
Fiscal Year: 2015**

Total Balance	\$2,808,206	69.38%
Obligated		\$764,125
Planned		\$325,785
<i>subtotal: Obligated and Planned</i>		<i>\$1,089,910</i>
Designated	\$1,576,189	
Reserves	\$0	
Undocumented Funds	\$142,107	
<b>Remaining Balance</b>	<b>\$0</b>	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Soccer/Softball Complex	Obligated	\$750,000	\$750,000	\$750,000	FY16-17
Campus Exterior Safety Railings	Planned	\$176,117	\$176,117	\$176,117	FY16, FY18
Instructional Services Bldg Plaza Drain Replacement	Planned	\$97,470	\$97,470	\$97,470	FY16
Mediasite Equipment Replacement (Dept 333025)	Planned	\$30,000	\$30,000	\$30,000	FY16
Course Leaf Software Maintenance (Dept 143500)	Obligated	\$14,125	\$14,125	\$14,125	FY16
Storm Water Outfall Repairs	Planned	\$12,198	\$12,198	\$12,198	FY16
Distance Education Equipment-MAC Hall (Dept 333025)	Planned	\$10,000	\$10,000	\$10,000	FY16

Total	\$1,089,910
Obligated	\$764,125
Planned	\$325,785

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Distance Education Fees	\$682,827
User Fees	\$275,782
Conferences/Workshops/Camps	\$56,114
Service Centers	\$104,262
Remedial Education	\$46,499
Scholarships	\$29,417
National Nursing Marketing	\$210,671
Education-Professional Development Certificate	\$119,203
Dietetic Internship Program	\$51,414
Totals	\$1,576,189

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Totals	\$0

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Miscellaneous-Various Departments, small balances	\$142,107
Totals	\$142,107

**Report on Other Unrestricted Program Revenue Balance in Excess of 12% of Fiscal Year Expenditures**

**UW-Green Bay  
Fiscal Year: 2015**

Total Balance	\$571,094	38.07%
Obligated		\$0
Planned		\$175,778
<i>subtotal: Obligated and Planned</i>		\$175,778
Designated	\$345,316	
Reserves	\$50,000	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Non-Credit Outreach Program Operations	Planned	\$175,778	\$175,778	\$175,778	FY16-21

Total	\$175,778
Obligated	\$0
Planned	\$175,778

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated  
Balance**

Non-Credit Outreach Programs	\$339,809
License Plate Scholarship Program	\$5,507

Totals \$345,316

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**

Reserves for enrollment/revenue declines	\$50,000

Totals \$50,000

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

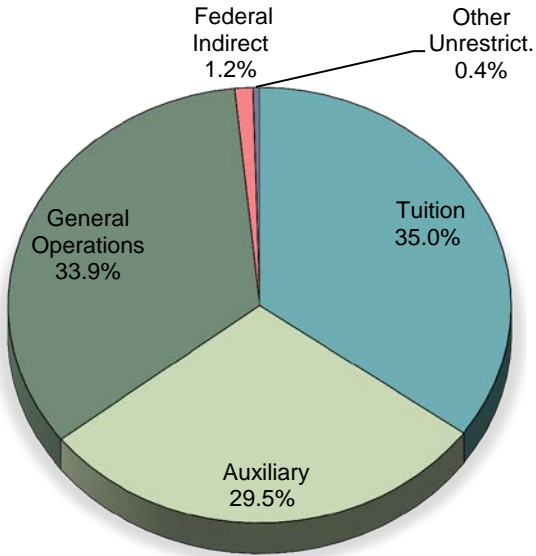
**FY15  
Undocumented  
Balance**


Totals 

\$0
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# UW-La Crosse FY 2015 PR Balances

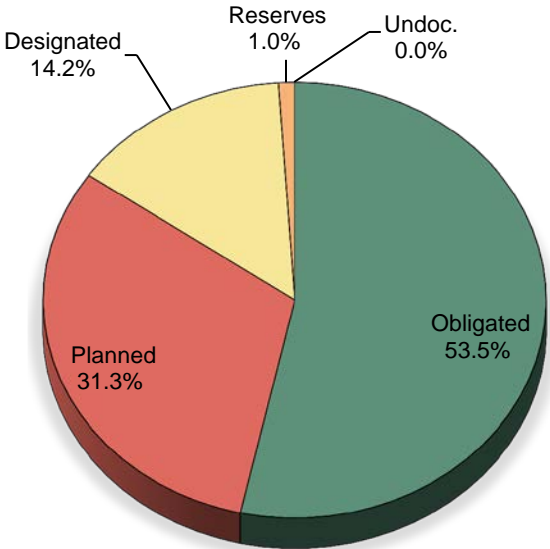
**FY15 PR Balances by Category**



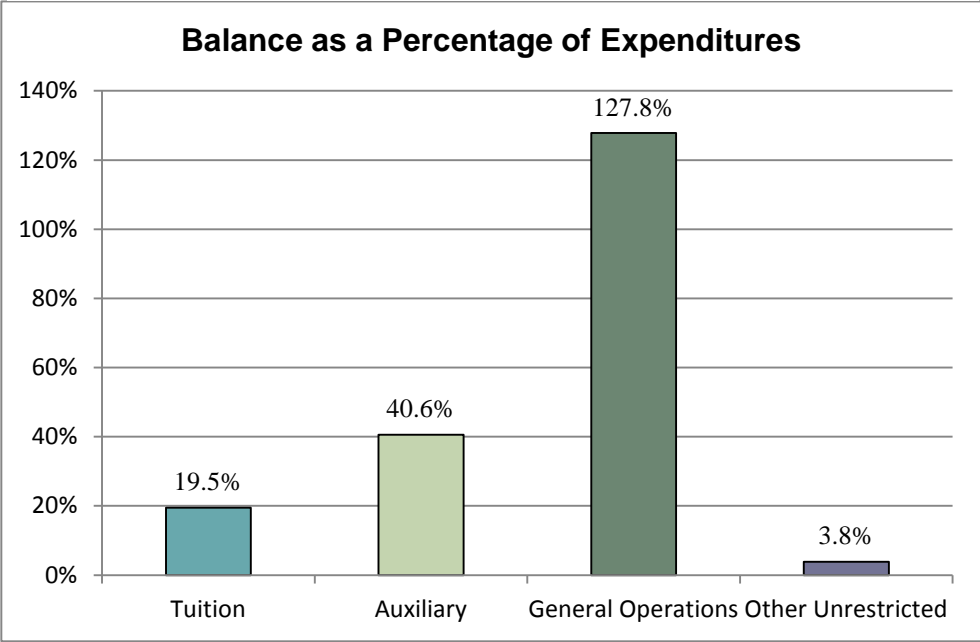
**PR Balances Highlights**

- Unrestricted fund balances decreased \$13.7 million, or 18.0%, from \$76.2 million as of June 30, 2014 to \$62.5 million as of June 30, 2015.
- Tuition balances decreased \$1.5 million (6.3%), with Auxiliary Operations declining \$9.4 million (33.8%) and General Operations declining nearly \$2.8 million (11.5%).
- Of the total unrestricted balance, 84.8% is categorized as either obligated or planned.

**FY15 PR Balances by Commitment Level**



**Balance as a Percentage of Expenditures**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-La Crosse**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented (Discretionary)</b>	<b>Total</b>
Tuition	12,508,491	1,087,092	7,746,347	495,213	0	21,837,143
Auxiliary	12,008,294	5,982,956	455,326	0	0	18,446,576
General Operations	8,881,459	11,677,339	481,017	157,320	0	21,197,135
Federal Indirect	0	571,878	149,340	0	0	721,218
Other Unrestricted	0	215,871	60,738	0	0	276,609
<b>Total</b>	<b>33,398,244</b> 53.5%	<b>19,535,136</b> 31.3%	<b>8,892,768</b> 14.2%	<b>652,533</b> 1.0%	<b>0</b> 0.0%	<b>62,478,681</b> 100.0%

	<b>Tuition (131 and 189)</b>	<b>Auxiliary (128 and 228)</b>	<b>General Operations (136)</b>	<b>Other Unrestricted (xxx)</b>	<b>Subtotal</b>	<b>Federal Indirect (150)</b>	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	23,305,222	27,871,050	23,960,574	296,038	75,432,884	773,382	76,206,266
FY2014-15	21,837,143	18,446,576	21,197,135	276,609	61,757,463	721,218	62,478,681
Change	-1,468,079 -6.3%	-9,424,474 -33.8%	-2,763,439 -11.5%	-19,429 -6.6%	-13,675,421 -18.1%	-52,164 -6.7%	-13,727,585 -18.0%
<b>Total Expenses</b>							
FY2013-14	111,604,971	34,542,036	8,881,178	7,423,417	162,451,602	401,871	162,853,473
FY2014-15	111,818,139	45,422,972	16,586,330	7,195,640	181,023,081	412,370	181,435,451
Change	213,168	10,880,936	7,705,152	-227,777	18,571,479	10,499	18,581,978
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	20.9%	80.7%	269.8%	4.0%			
FY2014-15	19.5%	40.6%	127.8%	3.8%			



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

**UW-La Crosse  
Fiscal Year: 2015**

Total Balance	\$21,837,143	19.53%
Obligated		\$12,508,491
Planned		\$1,087,092
<i>subtotal: Obligated and Planned</i>		\$13,595,583
Designated	\$7,746,347	
Reserves	\$495,213	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Self Supporting Unit Encumbrances	Obligated	\$184,474	\$184,474	\$184,474	FY16
Growth, Quality & Access Faculty Start Up Accounts - in year 1 or 2 of their start up for existing faculty for research, equipment, technology and professional development	Obligated	\$564,788	\$564,788	\$564,788	FY16 & FY17
Soaring Eagle Scholarships - funds awarded to 2015-16 students	Obligated	\$600,832	\$600,832	\$600,832	FY16
Encumbrances	Obligated	\$416,490	\$416,490	\$416,490	FY16
Funding of external faculty grants and start ups	Obligated	\$807,527	\$807,527	\$807,527	FY16 & FY17
Bridge funding for FY16 for salaries/staff positions	Obligated	\$408,231	\$408,231	\$408,231	FY16
Chinese MSE (Master of Software Engineering ) Self Supporting Program - new staff positions and fringes	Obligated	\$195,430	\$195,430	\$195,430	FY16

Institute for Professional Studies in Education - new staff positions and fringes	Obligated	\$469,758	\$650,163	\$650,163	FY16-FY18
Regent Scholar Grant	Obligated	\$32,306	\$32,306	\$32,306	FY16
Enrollment Marketing Services Contract	Obligated	\$39,462	\$39,462	\$39,462	FY16
Wittich Hall Project	Obligated	\$8,788,561	\$8,788,561	\$8,788,561	FY16-FY18
Course Option Waivers for Summer Students	Obligated	\$632	\$632	\$632	FY16
Fieldhouse Project	Planned	\$100,631	\$100,631	\$100,631	FY17-FY19
Institute for Professional Studies in Education (IPSE) conference fee and expenses	Planned	\$84,000	\$84,000	\$84,000	FY16-FY18
Center for Advanced Teaching and Learning (CATL) - online training and online course development support	Planned	\$82,402	\$82,402	\$82,402	FY16
College of Business Administration Initiatives - start up funding, search and screen costs, professional development and accreditation expenses	Planned	\$105,436	\$105,436	\$105,436	FY16-FY18
Growth, Quality and Access Differential Tuition (GQA) Faculty Search and Screen funds for vacant FY16 GQA positions, searches in progress or to start in 2015-16	Planned	\$13,905	\$13,905	\$13,905	FY16
Student Affairs Administration additional partnerships, recruitment, course development	Planned	\$127,497	\$127,497	\$127,497	FY16-FY18
Student Affairs Online Grant - continued work on the development of the Ed.D. program	Planned	\$71,035	\$71,035	\$71,035	FY16
Chinese MSE initiatives - student help, supplies, travel, additional staffing	Planned	\$159,040	\$159,040	\$159,040	FY16 & FY17
Health Professions Initiatives - accreditation, technology, marketing, site visit travel, applications in other states	Planned	\$179,548	\$179,548	\$179,548	FY16-FY19
Continuing Education Credit Administration - loss of revenue from cancelled program, increased chargebacks due to budget reduction, technology, professional development, software maintenance, meeting travel	Planned	\$163,598	\$163,598	\$163,598	FY16-FY19

Total	\$13,595,583
Obligated	\$12,508,491
Planned	\$1,087,092

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated  
Balance**

Chinese MSE - Self Supporting Program initiatives	\$11,114
Differential Tuition (Health Professions, Academic Initiatives, GQA)	\$6,559,554
Self Supporting Tuition - Instructional and Institutional Initiatives	\$1,123,853
Continuing Education Credit Outreach	\$51,826

Totals \$7,746,347

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**

Tuition Reserve for Enrollment Fluctuations	\$495,213

Totals \$495,213

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-La Crosse  
Fiscal Year: 2015**

Total Balance	\$18,446,576	40.61%
Obligated		\$12,008,294
Planned		\$5,982,956
<i>subtotal: Obligated and Planned</i>		<i>\$17,991,250</i>
Designated	\$455,326	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
International Education Student Exchange Fees for 2015-16 Students	Obligated	\$45,296	\$45,296	\$45,296	FY16
SUFAC (Segregated University Fee Allocation Committee) Funded entities encumbrances	Obligated	\$13,637	\$13,637	\$13,637	FY16
Distinguished Lecture Series - speaker contracted for 2015-16	Obligated	\$14,944	\$14,944	\$14,944	FY16
LED lighting for New Student Union - FY16 & FY17 obligation (Year 3 of 4) - funding from Environmental Sustainability	Obligated	\$93,500	\$93,500	\$93,500	FY16 and FY17
New Student Center LED Lights	Obligated	\$93,500	\$187,000	\$187,000	FY17
Student Union Project - BTF Expenses and FY16-17 Debt Service	Obligated	\$73,295	\$873,032	\$873,032	FY16 and FY17
Electrical Switchgear (Child Care, Dining, REC, Seg Fee, Union)	Obligated	\$181,115	\$181,115	\$181,115	FY16
Chiller Plant (Child Care, Dining)	Obligated	\$187,157	\$187,157	\$187,157	FY16
Fiber Optic (Child Care, Dining, REC, Res Life, Union)	Obligated	\$1,013,525	\$1,013,525	\$1,013,525	FY16 and FY17
Whitney Loading Dock - Dining Services	Obligated	\$535,000	\$535,000	\$535,000	FY16
Cartwright HVAC Project - encumbrance	Obligated	\$124,660	\$124,660	\$124,660	FY16
Dining Services - New Student Union debt payment for FY16	Obligated	\$350,000	\$350,000	\$350,000	FY16

Municipal Service Fee - FY16 seg fee rate management	Obligated	\$9,710	\$9,710	\$9,710	FY16
REC Center - Pre Design costs for new Addition	Obligated	\$250,000	\$577,000	\$577,000	FY16 and FY17
REC Center FY16 increase in Debt Service	Obligated	\$190,386	\$190,386	\$190,386	FY16
Residence Life - Advance fees paid in 2015 applied to students bills in Spring 2016.	Obligated	\$223,887	\$223,887	\$223,887	FY16
Stadium/Sports Complex - battery inverter replacement contract	Obligated	\$17,000	\$17,000	\$17,000	FY16
Central Seg Fee Account - New Student Union debt payment for FY16	Obligated	\$353,280	\$353,280	\$353,280	FY16
Parking - Campus Signage Encumbrance	Obligated	\$55,577	\$55,577	\$55,577	FY16
Faculty Start Up	Obligated	\$1,187	\$1,187	\$1,187	FY16
Wittich Hall Project	Obligated	\$7,823,682	\$7,823,682	\$7,823,682	FY16-FY18
FY16 La Crosse Medical Health Science Consortium (LMHSC) Debt Service	Obligated	\$357,956	\$357,956	\$357,956	FY16
Fieldhouse Project/Central Financial Services	Planned	\$577,035	\$2,000,000	\$2,000,000	FY17-FY19
Organized Activities - use of balance for FY15 rate management	Planned	\$12,263	\$12,263	\$12,263	FY16
International Education - exchange student funding	Planned	\$16,075	\$16,075	\$16,075	FY16
Student Seg Fees - SUFAC one time equipment needs and future rate management	Planned	\$30,000	\$30,000	\$30,000	FY16 & FY17
Environmental Sustainability - Green Energy Surcharge	Planned	\$4,309	\$14,739	\$14,739	FY16
Campus Activities Board - programming	Planned	\$20,050	\$20,050	\$20,050	FY16
REC Center - campus signage and equipment replacement	Planned	\$49,971	\$49,971	\$49,971	FY16 & FY17
Child Care Center - cabinetry, storage and equipment	Planned	\$58,000	\$58,000	\$58,000	FY16 & FY18
Outdoor Connections equipment, REC Center furniture, Fitness equipment	Planned	\$104,319	\$104,319	\$104,319	FY16 & FY17
Counseling Center - training, promotional materials, UWS impact, contract staff	Planned	\$48,500	\$48,500	\$48,500	FY16-FY18
Stadium/Sports Complex maintenance projects - tennis courts, asphalt, turf maintenance, irrigation sensors	Planned	\$86,804	\$86,804	\$86,804	FY16 & FY17
Athletic Uniforms	Planned	\$27,152	\$27,152	\$27,152	FY16
Residence Life - Water Heater replacement (Drake & Coate)	Planned	\$324,000	\$324,000	\$324,000	FY16
Residence Life - Fire alarm systems (Hutch & Coate)	Planned	\$489,511	\$500,000	\$500,000	FY16
Dining Services - New Student Union small wares/equipment	Planned	\$425,109	\$565,000	\$565,000	FY16 & FY17
Textbook Operations - new Union debt service and additional book purchases	Planned	\$227,235	\$227,235	\$227,235	FY16
Information Technology Equipment upgrades, CBORD server (campus card accounts), Common Systems funding	Planned	\$162,056	\$356,182	\$356,182	FY16-FY19
Parking Ramp project - additional project expenses & facility needs	Planned	\$104,030	\$104,030	\$104,030	FY16
Surplus Property - new equipment/fixtures for Maintenance and Stores	Planned	\$58,559	\$58,559	\$58,559	FY16
Exercise Sport Science Adventure Program - replacement of climbing wall	Planned	\$16,594	\$16,594	\$16,594	FY19

Special Course Fees - purchase of classroom/lab materials, software/systems, clinical experience expenses, copying, field trips	Planned	\$201,554	\$201,554	\$201,554	FY16-FY19
Faculty Grant	Planned	\$10,708	\$10,708	\$10,708	FY16
Cowley Hall Science Building - repurpose old Union for office space, additional lab/classroom equipment	Planned	\$1,812,392	\$1,812,392	\$1,812,392	FY16 & FY17
UWL Debt Service LMHSC - FY16-19 increased operating costs and debt service obligations	Planned	\$1,116,730	\$1,116,730	\$1,116,730	FY16-FY19

Total	\$17,991,250
Obligated	\$12,008,294
Planned	\$5,982,956

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

Major Balance Grouping	FY15 Designated Balance
Student Life Programming	\$6,865
Segregated Fee and International Education study abroad/exchange Units	\$168,341
Dining Services	\$97,204
Bookstore Operations	\$1,696
Vending and CBORD Support	\$8,889
Facility/Campus Stores/Financial Operations	\$23,884
Parking Utility	\$1,731
Special Course Fees	\$102,779
Faculty Grants	\$3,785
LMHSC (Medical Health Science Consortium) Facility and Operations	\$40,152
Totals	\$455,326

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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	FY15 Reserves Balance
Totals	\$0



**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0

**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-La Crosse  
Fiscal Year: 2015**

Total Balance	\$21,197,135	127.80%
Obligated		\$8,881,459
Planned		\$11,677,339
<i>subtotal: Obligated and Planned</i>		\$20,558,798
Designated	\$481,017	
Reserves	\$157,320	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Graduate Studies - Graduate Assistant	Obligated	\$23,500	\$23,500	\$23,500	FY16 & FY17
Transcript Fees - Graduate Assistant and USA2 Project position	Obligated	\$76,562	\$88,886	\$88,886	FY16 & FY17
Testing Center - Project USA2 position	Obligated	\$108,000	\$108,000	\$108,000	FY16-FY19
Academic Affairs Encumbrances	Obligated	\$19,692	\$19,692	\$19,692	FY16
Athletic Camp payments to staff for summer camps	Obligated	\$8,000	\$8,000	\$8,000	FY16
WIAA State Track Meet - expenses from 2015 meet	Obligated	\$45,000	\$45,000	\$45,000	FY16
Math Remedial - additional instructional positions and stats consulting director stipend	Obligated	\$246,885	\$246,885	\$246,885	FY16-FY18
IT Equipment - Encumbrances	Obligated	\$106,602	\$106,602	\$106,602	FY16
Facility Equipment - Encumbrances	Obligated	\$122,695	\$122,695	\$122,695	FY16
Police Vehicle - Encumbrance	Obligated	\$29,070	\$29,070	\$29,070	FY16
All Agency and Campus Small Project Encumbrances and in progress projects	Obligated	\$749,044	\$749,044	\$749,044	FY16
Wittich Hall Project	Obligated	\$7,261,606	\$7,261,606	\$7,261,606	FY16-FY18

Faculty Start Up accounts - in year 1 or 2 of their start up for existing faculty for research, equipment, technology and professional development	Obligated	\$84,803	\$84,803	\$84,803	FY16 & FY17
Graduation Activities	Planned	\$13,539	\$13,539	\$13,539	FY16
Graduate Studies - graduate workshops, campus collaboration, travel, equipment, programming	Planned	\$139,750	\$139,750	\$139,750	FY16-FY19
Continuing Education program support - consultants, marketing, grant awards for faculty to develop workshops	Planned	\$89,232	\$89,232	\$89,232	FY16-FY19
New Student Orientation - Customer Relations Management tool, marketing/advertising materials	Planned	\$234,000	\$234,000	\$234,000	FY16 & FY17
Transcript Fees - computer replacement	Planned	\$2,000	\$2,000	\$2,000	FY16
Career Services - handbook, marketing, etiquette dinner enhancements, furnishings	Planned	\$76,000	\$76,000	\$76,000	FY16-FY19
Student Affairs Overhead - Council for Opportunity in Education (COE) Membership	Planned	\$11,531	\$13,200	\$13,200	FY16-FY19
Testing Center - computer replacement, marketing materials, summer overloads for proctors	Planned	\$44,611	\$47,100	\$47,100	FY16-FY19
Athletics facilities and events - additional student labor, part time coaching stipends.	Planned	\$22,500	\$22,500	\$22,500	FY16-FY18
Athletics equipment needs and upgrades	Planned	\$35,198	\$35,198	\$35,198	FY16
Athletic Camps - additional student/part time help, sport equipment, camp advertising	Planned	\$38,784	\$38,784	\$38,784	FY16 & FY17
Alumni Association - Donor Recognition display	Planned	\$11,000	\$11,000	\$11,000	FY16
Land Acquisition Real Estate Development - purchase of property	Planned	\$221,487	\$225,000	\$225,000	FY16 & FY17
ITS - upgrade of printing software and equipment	Planned	\$75,000	\$75,000	\$75,000	FY18 & FY19
ITS Support for Voice Over IP (VOIP) implementation and Uninterrupted Power Supply (UPS)	Planned	\$52,000	\$52,000	\$52,000	FY16
Campus Small Projects for office and classroom remodels and Athletics and Major Project Clearing	Planned	\$857,787	\$857,787	\$857,787	FY16
Passenger Fleet Maintenance & Stores Project equipment and furnishings	Planned	\$10,000	\$10,000	\$10,000	FY16
College of Business Administration (CBA) Initiatives - accreditation, new faculty start up, study abroad support, Small Business Development Center (SBDC) contracted services/interns, professional development	Planned	\$321,295	\$323,293	\$323,293	FY16-FY19
College of Science and Health - equipment replacement and lab supplies	Planned	\$56,774	\$56,774	\$56,774	FY16 & FY17
College of Science and Health grants and indirect - travel, conferences, stipends, equipment, service contract and supplies	Planned	\$13,388	\$54,887	\$54,887	FY16-FY19

Math Remedial - program support, printer/copier, new textbooks	Planned	\$81,846	\$81,846	\$81,846	FY16-FY18
Science and Health Initiatives - faculty development, conferences, newsletter/brochures	Planned	\$16,901	\$16,901	\$16,901	FY16-FY19
Fieldhouse Project	Planned	\$9,241,253	\$12,000,000	\$12,000,000	FY17-FY19
Campus Alert System	Planned	\$11,463	\$12,000	\$12,000	FY16

Total	\$20,558,798
Obligated	\$8,881,459
Planned	\$11,677,339

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**

Academic Affairs/University Programs and Events	\$23,858
Graduate Studies Thesis Related Fees	\$10,275
Career Services Fees	\$5,832
Library Services	\$19,049
Student Affairs Programs/Events	\$18,944
Counseling and Testing Center	\$10,479
Athletic Team Travel	\$6,242
Athletic Camps	\$39,159
Athletic Events/Equipment	\$14,529
University Communications	\$2,833
Information Technology Services	\$26,652
Police Services	\$2,107
Surplus/Waste/Postage/Small Projects/Financial Operations	\$3,170
Remedial Instruction and Operations	\$28,357
College of Business Administration/MBA Program Support	\$102,162
Divisional Overhead Accounts	\$9,015
Divisional Grants/Contracts Clearing Accounts	\$7,475
College of Liberal Studies Programs/Events	\$14,926
Mississippi Valley Archaeological Center (MVAC) Services	\$8,720
Individual/Departmental Indirects	\$72,423

College of Science and Health Programs/Events	\$24,908
Exercise & Sports Sciences Programs	\$13,532
Health Professions Fees	\$16,370

Totals \$481,017

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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	FY15 Reserves Balance
Continuing Education Program Development - reserve to protect against revenue declines and program enrollment fluctuations	\$157,320

Totals \$157,320

**Undocumented Funds**

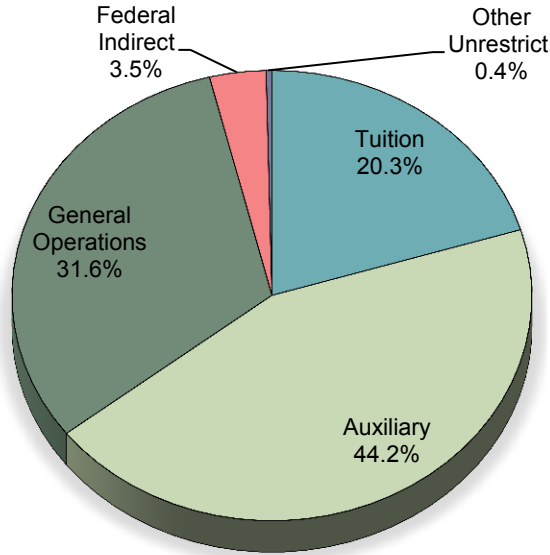
Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

Major Balance Grouping	FY15 Undocumented Balance

Totals \$0

# UW-Oshkosh FY 2015 PR Balances

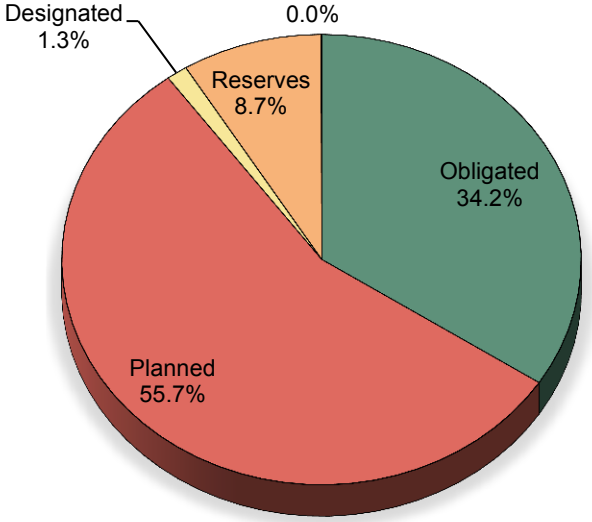
**FY15 PR Balances by Category**



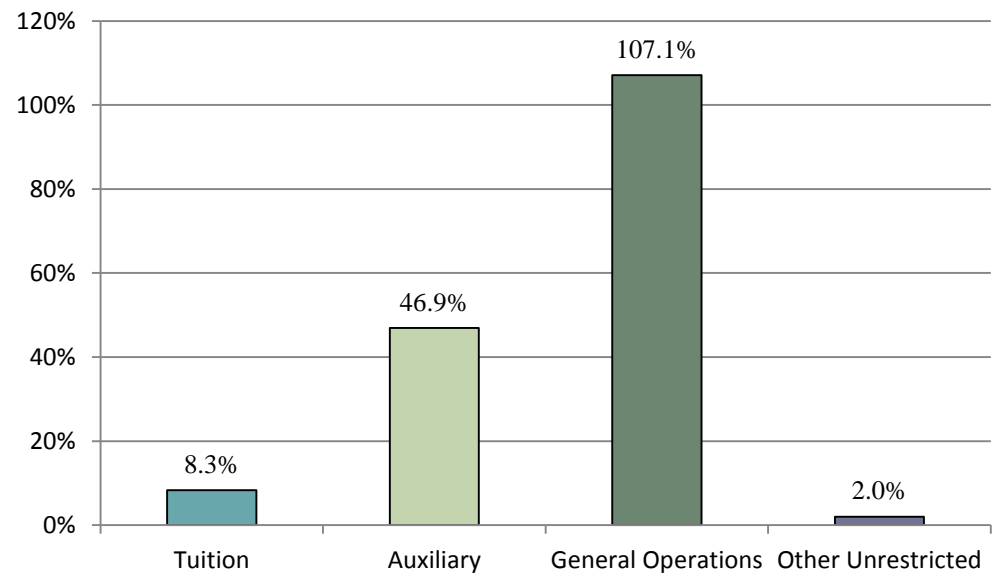
**PR Balances Highlights**

- No spending plan is required for the Tuition and Other Unrestricted fund groups because they are below the 12 percent reporting threshold.
- Tuition balances decreased by \$6.9 million (43.9%) between FY2014 and FY2015. Tuition balances are now 8.3% of expenditures.
- Of the total unrestricted fund balances, 89.9% were either obligated (34.2%) or planned (55.7%).

**FY15 PR Balances by Commitment Level**



**Balance as a Percentage of Expenditures**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**  
 FY 2015 ending balances as categorized by institution reports

**UW-Oshkosh**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b> (Discretionary)	<b>Total</b>
Tuition	522,235	7,506,941	0	826,663	0	8,855,840
Auxiliary	13,387,048	5,308,994	428,106	174,959	0	19,299,107
General Operati	1,021,044	11,506,559	0	1,276,413	0	13,804,016
Federal Indirect	0	1,444	0	1,531,674	0	1,533,118
Other Unrestricted	0	0	140,889	0	15,996	156,885
<b>Total</b>	<b>14,930,328</b> 34.2%	<b>24,323,938</b> 55.7%	<b>568,995</b> 1.3%	<b>3,809,709</b> 8.7%	<b>15,996</b> 0.0%	<b>43,648,966</b> 100.0%

UW System  
 (excludes System Admin and Systemwide)

	<b>Tuition</b> (131 and 189)	<b>Auxiliary</b> (128 and 228)	<b>General Operations</b> (136)	<b>Other Unrestricted</b> (xxx)	<b>Subtotal</b>	<b>Federal Indirect</b> (150)	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	15,777,042	17,969,207	14,568,005	227,527	48,541,781	1,190,101	49,731,882
FY2014-15	8,855,840	19,299,107	13,804,016	156,885	42,115,848	1,533,118	43,648,966
Change	-6,921,202 -43.9%	1,329,900 7.4%	-763,989 -5.2%	-70,642 -31.0%	-6,425,933 -13.2%	343,017 28.8%	-6,082,916 -12.2%
<b>Total Expenses</b>							
FY2013-14	103,071,841	38,062,970	14,016,836	7,516,503	162,668,150	234,044	162,902,194
FY2014-15	106,907,461	41,159,826	12,883,725	7,932,095	168,883,107	292,599	169,175,706
Change	3,835,620	3,096,856	-1,133,111	415,592	6,214,957	58,555	6,273,512
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	15.3%	47.2%	103.9%	3.0%			
FY2014-15	8.3%	46.9%	107.1%	2.0%			

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-Oshkosh  
Fiscal Year: 2015**

Total Balance	\$19,299,107	46.89%
Obligated		\$13,387,048
Planned		\$5,308,994
<i>subtotal: Obligated and Planned</i>		\$18,696,042
Designated	\$428,106	
Reserves	\$174,959	
Undocumented Funds	\$0	
<b>Remaining Balance</b>	<b>\$0</b>	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as obligated or planned, and institutions should have appropriate documentation to support the classification of any balances as obligated or planned. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Annual Leave Reserve Account Commitments	Obligated	\$4,060	\$4,060	\$4,060	FY16
Reeve Union - \$7.6 million entrance renovation & expansion, 10% cash for project. This project has been delayed - it should start in January, 2016. Segregated Fees allocated these funds for FY 2013-2014. They will be expended starting in FY 2015-2016. Approved by the Segregated Fee Committee	Obligated	\$762,900	\$762,900	\$762,900	FY16-FY17
Reeve Union - Debt Service for one year for Project 2000 in Fund 128	Obligated	\$950,000	\$950,000	\$950,000	FY16



Reeve Union - 1 year Project 2000 debt service	Obligated	\$180,019	\$180,019	\$180,019	FY16
Student Recreation - Debt Service for one year for Student Rec and Wellness Center	Obligated	\$1,384,813	\$1,384,813	\$1,384,813	FY16
Student Recreation - RecPlex dome. This project has been delayed. Segregated Fees allocated these funds for the FY 2013-2014. They will be expended in September 2016.	Obligated	\$1,630,000	\$1,630,000	\$1,630,000	FY17
University Dining - Debt service for one year for Project 2000 in Fund 128	Obligated	\$149,500	\$149,500	\$149,500	FY16
University Dining - 1 year of Project 2000 debt service (228 escrow account)	Obligated	\$81,586	\$81,586	\$81,586	FY16
University Dining - Replace Air Handling Unit in Blackhawk Commons, \$2,569,000 project; 10% cash upfront; paid \$117,913 in 14-15	Obligated	\$138,987	\$138,987	\$138,987	FY16
University Dining - Partial Debt service on Air Handling Unit	Obligated	\$15,600	\$200,382	\$200,382	FY16-17
Substation Switchgear Replacement - debt service paid by multiple units	Obligated	\$55,866	\$55,866	\$55,866	FY16
Bookstore - Debt service for one year for Project 2000 in Fund 128	Obligated	\$161,000	\$161,000	\$161,000	FY16
Bookstore - 1 year of Project 2000 debt service (228 escrow account)	Obligated	\$34,656	\$34,656	\$34,656	FY16
Residence Life - Fletcher Hall cash payments. This project was delayed. Scheduled to start May, 2016. Major Project, enumerated 13B2B.	Obligated	\$2,856,480	\$2,856,480	\$2,856,480	FY16-FY17
Residence Life - 1 year of debt service on multiple projects	Obligated	\$4,140,481	\$4,140,481	\$4,140,481	FY16
Oshkosh Sports Complex - replacement of current turf. Approved by the Segregated Fee Committee. Project has been delayed. Should occur in Spring 2016.	Obligated	\$650,000	\$650,000	\$800,000	FY16

Children's Learning & Care Center - Lincoln Hall Debt Service. Approved by Segregated Fee Committee	Obligated	\$191,100	\$191,100	\$191,100	FY16
Property/Liability/Workers Compensation Premiums	Planned	\$186,444	\$186,444	\$186,444	FY16
Student Health Center - upgrade of ceiling, lighting, flooring, and remodel 5 offices for 2-3 person workstations. Approved by the Segregated Fee Committee.	Planned	\$58,000	\$58,000	\$58,000	FY16
Student Health Center - Transition electronic medical record from PyraMed to Point 'n Click and installation of firewall product. Approved by the Segregated Fee Committee.	Planned	\$83,000	\$83,000	\$83,000	FY16
Student Health Center - Health Promotion mobile cart. Approved by the Segregated Fee Committee.	Planned	\$15,000	\$15,000	\$15,000	FY16
Student Health Center - telephone equipment & system upgrade to be ADA compliant. Self check-in area with two computers for patient privacy. Approved by the Segregated Fee Committee.	Planned	\$10,000	\$10,000	\$10,000	FY16
Reeve Union - Equipment replacement	Planned	\$44,889	\$44,889	\$44,889	FY16
Reeve Union - 3 years of Project 2000 debt service (228 escrow account)	Planned	\$461,009	\$461,009	\$461,009	FY17-FY19
University Dining - Equipment replacement	Planned	\$138,000	\$138,000	\$138,000	FY16
University Dining - carpet, wallpaper, concept changes	Planned	\$111,000	\$111,000	\$111,000	FY17
University Dining - facility and lighting projects	Planned	\$113,000	\$113,000	\$113,000	FY18
University Dining - 3 years of Project 2000 debt service (228 escrow account)	Planned	\$196,085	\$196,085	\$196,085	FY17-FY19
University Dining - Elevator Replacements in Blackhawk Commons	Planned	\$450,000	\$450,000	\$450,000	FY17
University Dining - Blackhawk Commons dishroom repairs	Planned	\$80,000	\$80,000	\$80,000	FY17

University Dining - Blackhawk Commons Light Panel/Control Replacement	Planned	\$100,000	\$100,000	\$100,000	FY17
University Dining - Blackhawk Commons Lower Kitchen Pipe Replacement	Planned	\$300,000	\$300,000	\$300,000	FY17
Substation Switchgear Replacement - 3 years of debt service. Project #06B2G.	Planned	\$158,347	\$158,347	\$158,347	FY17-FY19
Bookstore - 3 years of Project 2000 debt service (228 escrow account)	Planned	\$124,767	\$124,767	\$124,767	FY17-FY19
Residence Life - Fletcher Hall Renovation, 3 years of Debt Service. This project has been delayed and funds for the debt service have accumulated. The amount listed is total available cash balance for payments	Planned	\$916,500	\$5,499,000	\$5,499,000	FY17-FY19
Residence Life - Gruenhagen Conf. Center Renovation cash payment	Planned	\$300,000	\$300,000	\$300,000	FY17
Residence Life - Carpet replacement in residence hall rooms	Planned	\$190,000	\$190,000	\$190,000	FY16
Residence Life - network infrastructure	Planned	\$25,000	\$25,000	\$25,000	FY16
Residence Life - lighting, window, paint and asbestos removal	Planned	\$65,000	\$65,000	\$65,000	FY16
Residence Life - Donner & Webster Halls Window Replacements	Planned	\$71,604	\$71,604	\$71,604	FY17-FY18
Residence Life - Management Information Office relocation/renovation	Planned	\$200,654	\$200,654	\$200,654	FY17-FY18
Residence Life - Scott Hall 5th & 6th floor renovations	Planned	\$100,000	\$100,000	\$100,000	FY16-FY17
Residence Life - Scott Hall 2nd, 3rd & 4th floor renovations	Planned	\$100,000	\$150,000	\$150,000	FY16-FY17
Common Systems chargeback - PR portion	Planned	\$673,712	\$673,712	\$673,712	FY16
OSER chargeback - PR portion	Planned	\$27,484	\$27,484	\$27,484	FY16
WIAC Commissioners assessment - paid by Seg. Fees	Planned	\$9,500	\$9,500	\$9,500	FY16

Total	\$18,696,042
Obligated	\$13,387,048
Planned	\$5,308,994

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15  
Designated  
Balance**

Segregated University Fee Allocable & Nonallocable Holding accounts	\$428,106

Totals

\$428,106

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**                      **FY15  
Reserves  
Balance**

Reserves	\$174,959

Totals    **\$174,959**

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**                      **FY15  
Undocument  
ed Balance**


Totals    **\$0**

**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-Oshkosh  
Fiscal Year: 2015**

Total Balance	\$13,804,016	107.14%
Obligated		\$1,021,044
Planned		\$11,506,559
<i>subtotal: Obligated and Planned</i>		<i>\$12,527,603</i>
Designated	\$0	
Reserves	\$1,276,413	
Undocumented Funds	\$0	
<b>Remaining Balance</b>	<b>\$0</b>	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as obligated or planned, and institutions should have appropriate documentation to support the classification of any balances as obligated or planned. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Education Advisory Board (EAB) Student Success Collaborative Membership	Obligated	\$173,000	\$173,000	\$173,000	FY16
Education Advisory Board (EAB) Academic Affairs Forum, Business Affairs Forum, Student Affairs Forum, Advancement Forum, IT Forum & COE Forum Membership	Obligated	\$104,950	\$104,950	\$104,950	FY16
Environmental Research and Innovation Center (ERIC) Lab - Salaries and Fringes	Obligated	\$223,187	\$223,187	\$223,187	FY16
HR Assistant - Organizational Development Program Manager - Salary and Fringes	Obligated	\$86,966	\$86,966	\$86,966	FY16

COB Lease for the Green Bay MBA Center	Obligated	\$93,687	\$93,687	\$93,687	FY16
LLCE Bond Payment for new Lincoln Hall building	Obligated	\$160,319	\$160,319	\$160,319	FY16
COB Lease for Appleton MBA Building	Obligated	\$178,936	\$178,936	\$178,936	FY16
Education Advisory Board (EAB) Student Success Collaborative Membership for 2 additional years	Planned	\$346,000	\$346,000	\$346,000	FY16-FY17
Education Advisory Board (EAB) Academic Affairs Forum, Business Affairs Forum, Student Affairs Forum, Advancement Forum, IT Forum & COE Forum Membership for 2 additional years	Planned	\$245,843	\$245,843	\$245,843	FY16
Common Systems Chargeback	Planned	\$334,971	\$334,971	\$334,971	FY16
Laboratory Agreement Charge for use of the Biodigester 1 (BD1) Lab (Owned by UW-Oshkosh Foundation)	Planned	\$166,500	\$166,500	\$166,500	FY16
Study Abroad/Away -- FY15 trips	Planned	\$51,815	\$51,815	\$51,815	FY16
Clow Hall Nursing Ed Renovation	Planned	\$1,560,265	\$1,560,265	\$1,560,265	FY16
Dempsey Hall Renovation	Planned	\$46,446	\$46,446	\$46,446	FY16
COB Lease for the Appleton MBA Building - 2 Additional Years of Lease Funds	Planned	\$368,680	\$368,680	\$368,680	FY17-FY18
COB Lease for the Green Bay MBA Center - 3 Additional Years of Lease Funds	Planned	\$289,577	\$289,577	\$289,577	FY17-FY19
Laboratory Agreement Charge for use of the Biodigester 2 (BD2) Lab (Owned by UW-Oshkosh Foundation)	Planned	\$950,000	\$950,000	\$950,000	FY16
Student Titan Employment Program (STEP)	Planned	\$500,000	\$500,000	\$500,000	FY16
Academic Excellence - Scholarship (Work Option) An enhancement that UW Oshkosh offers to qualifying students	Planned	\$233,454	\$233,454	\$233,454	FY16
Microsoft Campus Agreement	Planned	\$38,081	\$38,081	\$38,081	FY16
3 years Debt Service for LLCE Debt Service Payment for Lincoln Hall	Planned	\$452,727	\$452,727	\$452,727	FY17-FY19

Media Plan through IMC and Graduate Studies	Planned	\$347,200	\$347,200	\$347,200	FY16
One-time Coverage of GPR Budget Reduction. Phased in over 3 years.	Planned	\$5,575,000	\$5,575,000	\$5,575,000	FY16

Total	\$12,527,603
Obligated	\$1,021,044
Planned	\$11,506,559

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**


Totals \$0



**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**

Reserves for diverse nature of these programs	\$1,276,413

Totals 

\$1,276,413
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**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

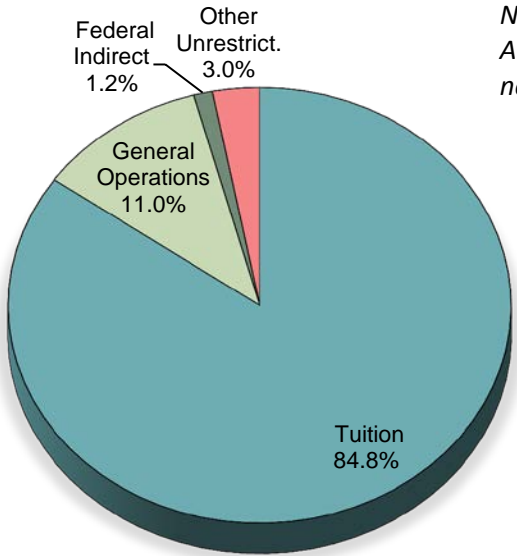
**FY15  
Undocumented  
Balance**


Totals 

\$0
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# UW-Parkside FY 2015 PR Balances

**FY15 PR Balances by Category**

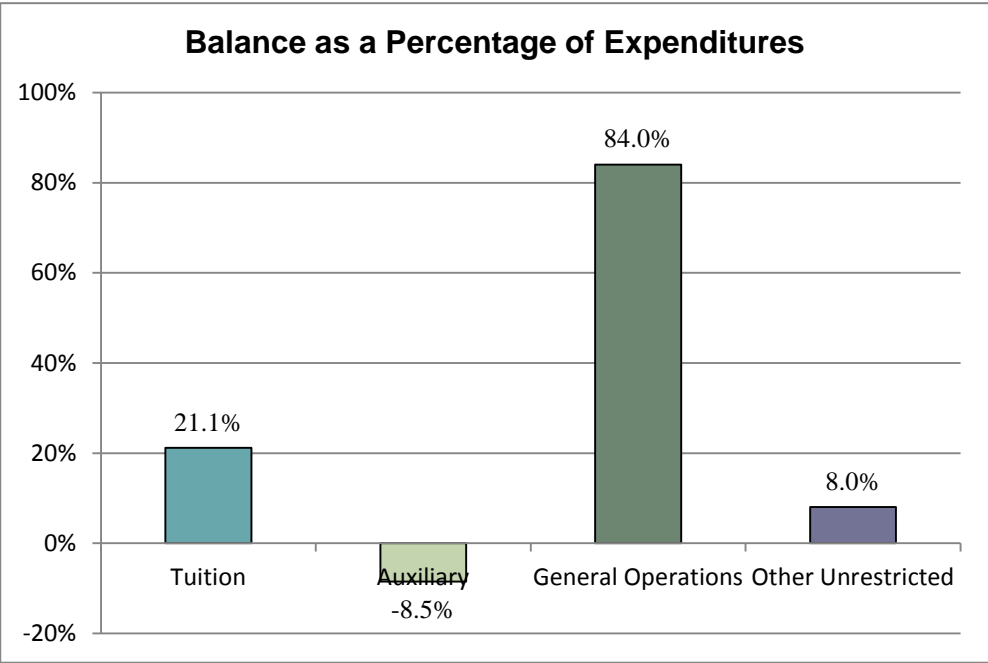
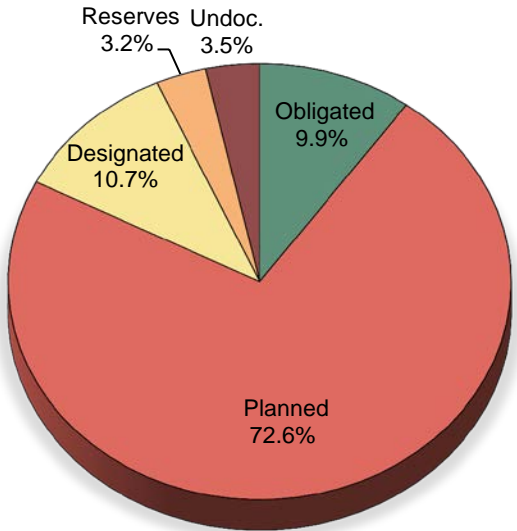


*Note: Negative Auxillary balance not shown*

**PR Balances Highlights**

- The total unrestricted PR balance has increased \$1.7 million (18.5%) from FY 2014 to FY 2015 with 82.6% of the funds either obligated or planned.
- The Tuition balance increased \$1.3 million (15.5%). 87.4% of the balance is obligated or planned.
- Auxiliary Operations increased \$66,500 but were still negative requiring a savings plan.

**FY15 PR Balances by Commitment Level**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-Parkside**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b> (Discretionary)	<b>Total</b>
Tuition	963,161	7,587,580	0	1,015,931	215,842	9,782,514
Auxiliary	0	0	0	(760,907)	0	(760,907)
General Operations	107,000	13,500	898,402	94,491	156,322	1,269,715
Federal Indirect	0	29,143	109,779	0	0	138,922
Other Unrestricted	0	198,166	149,565	0	0	347,731
<b>Total</b>	<b>1,070,161</b> 9.9%	<b>7,828,389</b> 72.6%	<b>1,157,746</b> 10.7%	<b>349,515</b> 3.2%	<b>372,164</b> 3.5%	<b>10,777,975</b> 100.0%

	<b>Tuition</b> (131 and 189)	<b>Auxiliary</b> (128 and 228)	<b>General Operations</b> (136)	<b>Other Unrestricted</b> (xxx)	<b>Subtotal</b>	<b>Federal Indirect</b> (150)	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	8,473,025	-827,438	1,052,927	274,464	8,972,978	124,005	9,096,983
FY2014-15	9,782,514	-760,907	1,269,715	347,731	10,639,053	138,922	10,777,975
Change	1,309,489 15.5%	66,531 -8.0%	216,788 20.6%	73,267 26.7%	1,666,075 18.6%	14,917 12.0%	1,680,992 18.5%
<b>Total Expenses</b>							
FY2013-14	46,646,365	8,927,171	1,693,292	4,731,141	61,997,969	57,106	62,055,075
FY2014-15	46,279,235	8,932,652	1,511,739	4,330,770	61,054,396	55,255	61,109,651
Change	-367,130	5,481	-181,553	-400,371	-943,573	-1,851	-945,424
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	18.2%	-9.3%	62.2%	5.8%			
FY2014-15	21.1%	-8.5%	84.0%	8.0%			

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

**UW-Parkside  
Fiscal Year: 2015**

Total Balance	9,782,514	21.1%
Obligated		963,161
Planned		7,587,580
<i>subtotal: Obligated and Planned</i>		8,550,741
Designated	-	
Reserves	1,015,931	
Undocumented Funds	215,842	
Remaining Balance	-	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

The “Total Amount Planned to Accumulate” and the “Total Amount Expected to Expend” columns are similar and the amounts

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Image Now imaging system	Planned	25,000	25,000	25,000	06/30/16
Teaching Learning Center Operations	Planned	760	760	760	10/31/15
FASPOF (Faculty/Academic Staff Professional Opportunities Fund) Faculty & Staff Development Commitments	Planned	10,482	10,482	10,482	12/31/15
Start up & Professional Development	Obligated	34,314	34,314	34,314	06/30/16
Moving Expenses, Recruitment	Planned	59,231	59,231	59,231	06/30/16
Sabbaticals	Planned	25,935	25,935	25,935	06/30/16
Academic Staff Development	Planned	2,291	2,291	2,291	08/30/15
General Education Operations	Planned	7,200	7,200	7,200	06/30/16

OPID (Office of Professional and Instructional Development) Teaching & Learning Grant	Planned	7,024	7,024	7,024	06/30/16
Conference Room Upgrades	Obligated	9,260	9,260	9,260	08/31/15
Buyout of Dell server leases	Obligated	1,622	1,622	1,622	08/31/15
Vcenter/Vsphere software subscription via UW-Madison DoIT	Obligated	9,800	9,800	9,800	06/30/16
Network switch replacement	Obligated	334,436	334,436	334,436	12/31/15
Digital Communications	Obligated	74,525	74,525	74,525	02/28/17
Maximizing Organizational Resources Leadership Training	Planned	12,000	12,000	12,000	05/31/16
PC Lab Computer Replacement	Obligated	30,817	30,817	30,817	08/31/15
VMWare Horizon software subscription via UW-Madison DoIT	Obligated	17,838	17,838	17,838	06/30/16
Used truck purchase for Facilities Maintenance	Planned	10,000	10,000	10,000	06/30/16
Classroom technology upgrades and IT infrastructure	Obligated	283,350	283,350	283,350	06/30/16
Operating Expenses in excess of budget - 3 years	Planned	39,000	39,000	39,000	06/30/18
AACSB (Association to Advance Collegiate Schools of Business) Accreditation Fund	Planned	30,000	30,000	30,000	06/30/16
Replacement Furniture-Chancellor's Office	Obligated	1,275	1,275	1,275	12/15/15
International Initiatives to fund LTE support for website updates, centralize data files of international students exchanges, etc.	Planned	15,000	15,000	15,000	06/30/16
Ramp Up Adult Learning Initiatives	Planned	10,000	10,000	10,000	06/30/16
The Council for Adult and Experiential Learning (CAEL) - Learning Counts Featured Network Membership	Planned	10,295	10,295	10,295	06/30/16
Strategic Planning Initiatives	Planned	13,430	13,430	13,430	06/30/16
Enrollment Management Software (EMAS) Annual Fee	Obligated	44,049	50,000	50,000	03/31/17
Big Read Event - Books (ca. 900 for distribution from UW- Parkside)	Planned	3,600	3,600	3,600	08/31/15
Supplies (Art in the Library Event)	Planned	300	300	300	09/30/15
Supplies (Final Community-wide event in UW-P Ballroom)	Planned	500	500	500	09/30/15
Printing, all UW-P events	Planned	250	250	250	09/15/15
Rental UW-P Ballroom	Planned	225	225	225	10/25/15
Film showing fees and skype session with Director (Film: Our Mockingbird)	Planned	400	400	400	09/30/15
Copyright Day, expected expenses beyond income	Planned	4,000	4,000	4,000	09/25/15
Speaker fees	Obligated	1,200	1,200	1,200	09/25/15
Delegation to Attend the Wisconsin Queer People of Color (WQPOC) Conference in Madison, WI, 10/9/15-10/11/15	Planned	5,000	5,000	5,000	10/11/15
Support for Monthly Programming: Multicultural Student Affairs	Planned	10,000	10,000	10,000	04/30/16

Mini-grants to enhance diversity and inclusion	Planned	10,000	10,000	10,000	05/01/16
FA15 and SP16 Diversity Discussions	Planned	5,000	5,000	5,000	02/29/16
Inclusive Excellence Mentoring Program	Planned	5,000	5,000	5,000	04/30/16
Center - Environmental Studies Course materials	Planned	421	500	500	05/31/16
Center - Applied Health Sciences MCAT materials	Planned	732	1,000	1,000	05/31/16
picoSpin Nuclear Magnetic Resonance Spectrometer	Planned	31,000	35,000	35,000	06/30/16
New Faculty Start Up Funds - Commitments	Obligated	46,675	46,675	46,675	05/31/17
Engineering program equipment	Planned	30,000	100,000	100,000	05/31/16
Faculty teaching/Learning Technologies	Planned	5,000	20,000	20,000	05/31/16
Faculty Development	Planned	5,000	30,000	30,000	05/31/16
Master's degree programs in Psych and Sport Mgmt.	Planned	5,000	15,000	15,000	05/31/16
Renovated GRNQ (Greenquist Hall)	Planned	15,000	30,000	30,000	05/31/16
Computer replacement, conference travel	Planned	4,139	10,000	10,000	05/31/16
Computer/Laptop upgrades	Planned	3,000	3,000	3,000	05/31/16
Video and still cameras	Planned	500	500	500	05/31/16
Faculty/staff conference travel	Planned	1,500	1,500	1,500	05/31/17
Development and launch of new Sport Management Master's degree program	Planned	1,500	1,500	1,500	05/31/17
Centrifuge repair and maintenance	Planned	570	570	570	08/31/15
Carryover orders from FY 14-15	Planned	1,573	1,573	1,573	08/31/15
Laboratory equipment- new and repairs	Planned	2,222	10,000	10,000	08/31/16
Faculty development activities related to student success	Planned	4,090	9,000	9,000	06/30/16
3 years - New hire pay adjustments	Planned	90,000	90,000	90,000	06/30/18
3 years - Merit and Reclassification Adjustments	Planned	150,000	150,000	150,000	06/30/18
3 years - NCAA Coaching Enhancement	Obligated	22,000	22,000	22,000	06/30/18
3 years - Prof Educator Development (IPED)	Planned	180,000	180,000	180,000	06/30/18
3 years - Unbudgeted Insurance Costs	Planned	270,000	270,000	270,000	06/30/18
Environmental Studies degree	Planned	50,000	50,000	50,000	06/30/16
J.U.M.P Initiative	Obligated	52,000	52,000	52,000	06/30/16
Water System Piping Project	Planned	50,000	50,000	50,000	06/30/16
International Relations	Planned	17,000	17,000	17,000	06/30/16
Student Success Corridor - moves during renovation	Planned	300,000	300,000	300,000	06/30/17
Chemistry Lab - moves during remodeling	Planned	10,000	10,000	10,000	06/30/16
Pool Upgrade	Planned	66,000	66,000	66,000	06/30/16
3 years - Scholarship Management Software for Admissions Office	Planned	44,000	44,000	44,000	06/30/18
Admissions Software Implementation	Planned	6,000	6,000	6,000	06/30/16
Blackbaud NetCommunity	Planned	13,000	13,000	13,000	06/30/16
Facilities Equipment & Supplies	Planned	8,000	8,000	8,000	06/30/16

Classroom Remodel (D134/D143)	Planned	46,000	46,000	46,000	06/30/16
CNHS Instruction Material	Planned	40,000	40,000	40,000	06/30/16
CAH Instruction Material	Planned	38,000	38,000	38,000	06/30/16
CSSPS Instruction Material	Planned	11,000	11,000	11,000	06/30/16
3 Years - Funding to bridge the budget reduction from the state	Planned	5,642,325	5,642,325	5,642,325	06/30/16
3 years - Faculty Promotions	Planned	102,000	102,000	102,000	06/30/18
Financial Specialist Pay Adjustment	Planned	21,085	21,085	21,085	06/30/16

Total  
Obligated  
Planned

8,550,741
963,161
7,587,580

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**


Totals -

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves Balance**

Central Funds held in reserve to cover deficits beyond 3 years	1,015,931

Totals 1,015,931



**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

**FY15  
Undocumented  
Balance**

Academic Staff Development	4,042
Undergraduate Research Apprenticeship Program (URAP)	5,800
Committee on Research and Creative Activity	4,462
Strategic Planning	13,834
Classified staff development programs	6,930
Adv. Professional Development Credit Courses	49,989
Capital Planning Computer Replacement	1,770
Online Workshop	21,000
Workshop: Transforming Teaching & Learning	3,600
Department expenses not budgeted	104,415

Totals

215,842
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**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-Parkside  
Fiscal Year: 2015**

Total Balance	1,269,715	84.0%
Obligated		107,000
Planned		13,500
<i>subtotal: Obligated and Planned</i>		<i>120,500</i>
Designated	898,402	
Reserves	94,491	
Undocumented Funds	156,322	
Remaining Balance	-	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
MBA Consortium	Obligated	107,000	107,000	107,000	6/30/16
Women's Leadership Program Development	Planned	13,500		13,500	6/30/16

Total	120,500
Obligated	107,000
Planned	13,500

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated  
Balance**

Chiwaukee Academy - School District Funding	30,000
Adv. PD Non-Credit Workshops Fees	5,000
CBL Training & Supplies - Fee Funded	750
Continuing Ed Marketing and Rebrand - Fee Funded	500
Licensure for CEU Accreditations - Fee Funded	1,500
Professional Development Marketing - Fee Funded	1,000
Continuing Ed Conference Fees	1,420
Workforce Development Conference - Fees	1,250
Continuing Education - Fees	2,500
Distance Learning Fees	438,654
Department Operating Balances - Fees	130,812
Global Activities China Fees (PRJ49DA)	2,941
MBA Consortium Fees	277,581
Model Organization of American States (MOAS) Fees	4,494

Totals

898,402

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**

Central Funds	94,491

Totals 

94,491
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**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

**FY15  
Undocumented  
Balance**

Official Functions	4,693
Institutional Costs	151,629

Totals 

156,322
---------

# Savings Plan Template: Annual Program Revenue Balances Threshold Report

Date: 9/8/2015      Institution: UW-Parkside      Submitted by: Scott Menke

Fund: 128      Fiscal Year: FY 2015

Fiscal Year Balance: (\$ 760,907)      Prior Year Expenditures: \$ 8,932,652

## Policy

Institutions with negative balances for (1) Tuition and (2) Auxiliary Operations shall submit a savings plan on how they will eliminate the negative balance and within what time frame.

1. Please identify the reason for the negative balance, including the specific projects or functional areas that produced the negative balance.

The primary reason this fund is in deficit was the construction of a new residence hall – Pike River Suites for \$17.7 million. The normal issue of having too much capacity caused by a new resident hall coming on line and the unanticipated enrollment decline on campus has caused a shortfall in revenue needed to cover operating expenses and related debt service. Annual room rental income for Pike River Suites at the current occupancy rate of 85% is \$954,000. Debt service alone is \$1.146 million annually.

2. Discuss any corrective actions already taken and associated fiscal savings/gain.

Various plans and activities are in place to increase enrollment on campus. The financial projections associated with building Pike River Suites was shared with staff at UWS and it was understood that increased enrollments were needed.

It was also understood that UW-Parkside's room rates were on the higher end of the range when compared to other campus. Future increases would be modest. Increasing room rates over time will help cover the debt service on the building. Room rental rates for the campus are projected to increase 2% annually.

3. Describe any additional steps that will be taken to address the negative balance and achieve fiscal stability on an ongoing basis. Please provide the estimated financial savings and timeline for each of these action items.

The focus on campus is to increase enrollments. If enrollments and resident hall occupancy rates remain flat, the deficit in the Resident Life operation is expected to peak in FY 2018 at \$4.3 million. Working off the deficit in the Residence Life operation is projected to take approximately 9 years after FY 2018.

It should be noted that the original debt on University Apartments was paid off in FY 2015 and Ranger Hall will be paid off in FY 2019, significantly reducing the debt service burden on the Residence Life operation. University Apartments and Ranger Hall are the other two residence halls on campus. The campus is already experiencing efficiencies related to the operation of three residence halls with the addition Pike River Suites. Realizing the benefits of operational efficiencies and paying off debt are key factors in getting the Residence Life operation and Fund 128, as a whole, out of a deficit position.

The actual deficit in Fund 128, as a whole, is expected to peak in FY 2017 at approximately \$1.5 million. This is due to the fact that other departmental balances in Fund 128 will offset the deficit in the Residence Life operation. It is currently projected that Fund 128 will be positive by FY 2023.

Assumptions used in the projection of Residence Life activity:

Current occupancy	78%
Annual increases in occupancy	0%
Annual increase in room rental rates	2%
Annual increase in other operating income	2%
Annual increase in operating expenses	2%

See the attached table summarizing the projected UW Parkside residence life operations.

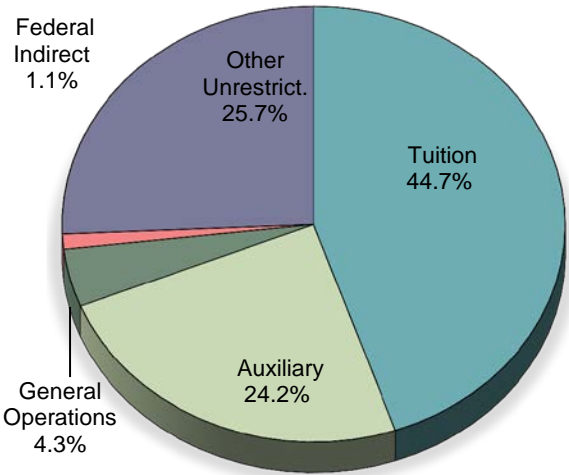
# UW Parkside Residence Life

164500

	Projected												
	Actual FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Rental Income	3,269,937	3,338,056	3,404,815	3,472,913	3,542,371	3,613,219	3,685,483	3,759,192	3,834,376	3,911,064	3,989,285	4,069,071	4,150,452
Other Income	267,088	236,111	239,207	243,761	249,688	258,259	266,634	272,782	282,866	296,934	311,468	326,461	342,096
Operating Expenses	(1,828,191)	(1,941,065)	(1,978,872)	(2,017,496)	(2,056,771)	(2,096,892)	(2,137,816)	(2,179,558)	(2,222,135)	(2,265,564)	(2,309,862)	(2,355,045)	(2,401,132)
Debt Service	(1,991,707)	(1,914,711)	(1,866,905)	(1,709,709)	(1,683,881)	(1,276,341)	(1,825,909)	(1,825,801)	(1,139,862)	(1,139,902)	(1,157,468)	(1,171,452)	(1,167,618)
Net Activity	(282,872)	(281,609)	(201,755)	(10,471)	51,407	498,245	(11,608)	26,615	753,245	802,532	823,423	869,035	923,788
Cumulative Net Cash	(3,769,501)	(4,051,110)	(4,252,865)	(4,263,336)	(4,211,929)	(3,713,684)	(3,725,282)	(3,698,677)	(2,943,432)	(2,140,900)	(1,317,477)	(448,442)	475,346

# UW-Platteville FY 2015 PR Balances

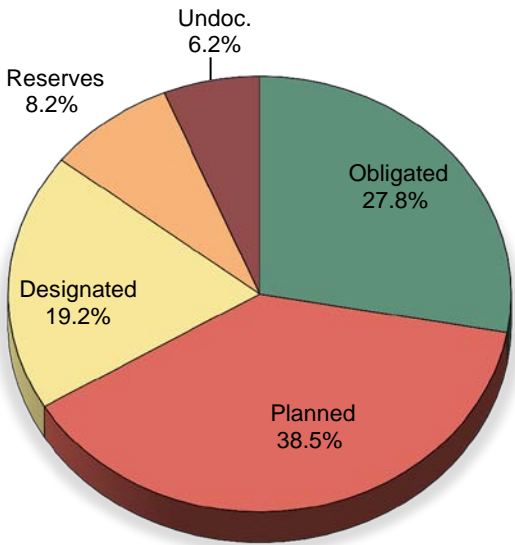
**FY15 PR Balances by Category**



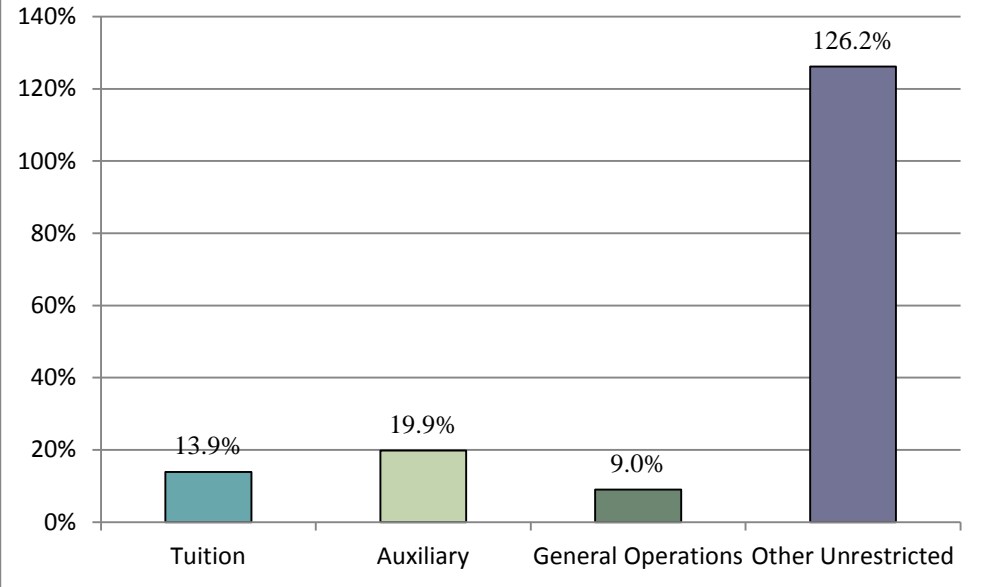
**PR Balances Highlights**

- No spending plan is provided for the General Operations fund groups because they are below the 12 percent reporting threshold.
- Tuition balances decreased by \$1.1 million (9.0%) between FY2014 and FY2015. Total unrestricted balances increased by \$2.9 million.
- Of the total unrestricted fund balances, 66.4% were either obligated (27.8%) or planned (38.5%).

**FY15 PR Balances by Commitment Level**



**Balance as a Percentage of Expenditures**





**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-Platteville**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b> (Discretionary)	<b>Total</b>
Tuition	460,578	7,279,084	311,206	2,081,350	1,334,605	11,466,823
Auxiliary	600,494	1,757,068	3,836,116	0	0	6,193,679
General Operations	29,997	298,802	772,205	0	0	1,101,004
Federal Indirect	0	0	0	33,211	254,615	287,826
Other Unrestricted	6,045,328	541,181	1,793	0	0	6,588,302
<b>Total</b>	<b>7,136,398</b> 27.8%	<b>9,876,135</b> 38.5%	<b>4,921,320</b> 19.2%	<b>2,114,560</b> 8.2%	<b>1,589,221</b> 6.2%	<b>25,637,634</b> 100.0%

	<b>Tuition</b> (131 and 189)	<b>Auxiliary</b> (128 and 228)	<b>General Operations</b> (136)	<b>Other Unrestricted</b> (xxx)	<b>Subtotal</b>	<b>Federal Indirect</b> (150)	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	12,600,372	2,419,669	1,331,138	6,126,644	22,477,823	227,597	22,705,420
FY2014-15	11,466,823	6,193,679	1,101,004	6,588,302	25,349,808	287,826	25,637,634
Change	-1,133,549 -9.0%	3,774,010 156.0%	-230,134 -17.3%	461,658 7.5%	2,871,985 12.8%	60,229 26.5%	2,932,214 12.9%
<b>Total Expenses</b>							
FY2013-14	81,465,626	32,851,189	11,633,289	6,171,718	132,121,822	196,676	132,318,498
FY2014-15	82,548,433	31,176,779	12,231,682	5,221,035	131,177,929	132,617	131,310,546
Change	1,082,807	-1,674,410	598,393	-950,683	-943,893	-64,059	-1,007,952
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	15.5%	7.4%	11.4%	99.3%			
FY2014-15	13.9%	19.9%	9.0%	126.2%			

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

**UW-Platteville  
Fiscal Year: 2015**

Total Balance	\$11,466,823	13.89%
Obligated		\$460,578
Planned		\$7,279,084
<i>subtotal: Obligated and Planned</i>		\$7,739,662
Designated	\$311,206	
Reserves	\$2,081,350	
Undocumented Funds	\$1,334,605	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

The “Total Amount Planned to Accumulate” and the “Total Amount Expected to Expend” columns are similar, and the amounts

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Encumbrances for supply and capital purchases across campus	Obligated	\$460,578	\$460,578	\$460,578	FY16
Cover GPR budget reductions until permanent reductions are identified.	Planned	\$2,450,200	\$2,450,200	\$2,450,200	FY16
One-time spending for VSIP (Voluntary Separation Incentive Plan)	Planned	\$553,000	\$553,000	\$553,000	FY16

One-time spending for emergency repairs and projects for which state funds are not available.	Planned	\$1,038,500	\$1,038,500	\$1,038,500	FY16
Spending for PACCE (Pioneer Academic Center for Community Engagement) for 2 years. Campus use of GPR funds to support this program have been permanently reduced so this will provide bridge funding until a permanent solution can be found.	Planned	\$345,000	\$345,000	\$345,000	FY16-17
Fund lab mods for which base funding has been reduced for FY2015-16.	Planned	\$360,000	\$360,000	\$360,000	FY16
One-time spending for classroom technology in Ottensman Hall (classrooms and BYO Device room)	Planned	\$126,000	\$126,000	\$126,000	FY16
One-time spending to update the library bathrooms.	Planned	\$10,000	\$10,000	\$10,000	FY16
One-time spending to fund the increased scope of the repair project at the Swine Center.	Planned	\$52,000	\$52,000	\$52,000	FY16
Funding a position for an International Recruiter for 2 years.	Planned	\$80,000	\$80,000	\$80,000	FY16-17
Estimated supplies and expenses to transition the UW-Platteville Foundation operations into UW-Platteville campus operations.	Planned	\$260,000	\$260,000	\$260,000	FY16
Fund WASI (Wisconsin Agricultural Stewardship Initiative) operations for 2 years. Campus use of GPR funds to support this program have been permanently reduced so this will provide bridge funding until a permanent solution can be found.	Planned	\$183,000	\$183,000	\$183,000	FY16-17
ACE (American Council of Education) membership for at least the next 5 years. GPR funding for institutional memberships has been permanently reduced so the use of carryover balances will provide the funding for this crucial membership in the immediate future.	Planned	\$40,000	\$40,000	\$40,000	FY16-20
One-time spending to hire a new Executive Director for External Relations.	Planned	\$5,609	\$5,609	\$5,609	FY16
Three years of planned spending from Differential Tuition funds (planned spending exceeds revenue projections). Areas funded by differential tuition include Retention, Introduction to College Life, Mental Health, Career Center and Pioneer Academic Center for Community Engagement.	Planned	\$364,904	\$364,904	\$364,904	FY16-18
Planned spending from the Distance Learning Center (planned spending exceeds revenue projections). Covers faculty and staff compensation and operational expenses.	Planned	\$784,032	\$784,032	\$784,032	FY16-17

Planned remaining spending for carpet replacement and asbestos abatement in the Graduate Studies and Registrar's offices.	Planned	\$3,365	\$3,365	\$3,365	FY16
Planned spending for access and surveillance infrastructure.	Planned	\$2,000	\$2,000	\$2,000	FY16
Planned spending on classroom projects in Russell and Doudna Halls.	Planned	\$3,674	\$3,674	\$3,674	FY16
Planned remaining spending on the library refresh project.	Planned	\$2,539	\$2,539	\$2,539	FY16
Planned remaining spending to upgrade the technology in the Nohr Gallery	Planned	\$901	\$901	\$901	FY16
Planned remaining spending to increase security on exterior doors.	Planned	\$50,000	\$50,000	\$50,000	FY16
Planned remaining spending for the enrollment and financial aid modeling project, including consultant costs.	Planned	\$190,511	\$190,511	\$190,511	FY16
Planned remaining spending on the ITS (Information Technology Services) log management project.	Planned	\$30,000	\$30,000	\$30,000	FY16
Planned remaining spending on the marketing email software project.	Planned	\$7,555	\$7,555	\$7,555	FY16
Planned spending to provide support for the strategic plan implementation during FY16.	Planned	\$60,000	\$60,000	\$60,000	FY16
Planned spending for study abroad scholarships.	Planned	\$51,127	\$51,127	\$51,127	FY16-17
Planned support for the start up of the English Language Program (ELP) until the program becomes cost recovery	Planned	\$99,343	\$99,343	\$99,343	FY16
Planned spending from Distance Learning variance distribution accounts. Includes support for the college Deans, Business & Accounting, Project Management, Supply Chain Management, Organizational Change Management and School of Education.	Planned	\$18,728	\$18,728	\$18,728	FY16
Planned spending from Provost and College grant matching funds.	Planned	\$107,096	\$107,096	\$107,096	FY16-18

Total	\$7,739,662
Obligated	\$460,578
Planned	\$7,279,084

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**

Extension Student Fees	\$61,638
Differential Tuition	\$249,568

Totals \$311,206

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves Balance**

Institutional Core Model Reserves	\$1,845,757
Tornado Recovery Reserve	\$235,592

Totals \$2,081,350

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

**FY15  
Undocumented  
Balance**

Other 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 developing 5-year budget plans for all program revenue accounts, including these "other" fund 131 areas.	\$1,334,605

Totals \$1,334,605

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-Platteville  
Fiscal Year: 2015**

Total Balance	\$6,193,679	19.87%
Obligated		\$600,494
Planned		\$1,757,068
<i>subtotal: Obligated and Planned</i>		\$2,357,563
Designated	\$3,836,116	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Residence Life encumbrances for supply and capital purchases	Obligated	\$298,500	\$298,500	\$298,500	FY16
Dining Services encumbrances for supply and capital purchases	Obligated	\$12,908	\$12,908	\$12,908	FY16
Other fund 128/228 encumbrances for supply and capital purchases	Obligated	\$217,032	\$217,032	\$217,032	FY16
One year of lease payments for rental of premises for Kristine's Café inside Rountree Commons.	Obligated	\$72,055	\$72,055	\$72,055	FY16

Planned auxiliary transfer from Dining Services to support general campus needs for student related activities for which GPR funds have been reduced.	Planned	\$166,637	\$166,637	\$166,637	FY16-18
Planned spending in excess of revenues for the Children's Center.	Planned	\$48,800	\$48,800	\$48,800	FY16-18
Planned spending in excess of revenues for the Student Center and Event Services.	Planned	\$12,453	\$12,453	\$12,453	FY17-18
Planned spending in excess of revenues for allocable segregated fees for student organized activities.	Planned	\$221,336	\$221,336	\$221,336	FY16-18
Planned spending in excess of revenues for the Health Center.	Planned	\$68,400	\$68,400	\$68,400	FY16-18
Planned spending in excess of revenues for the Williams Fieldhouse building segregated fee.	Planned	\$158,460	\$158,460	\$158,460	FY16-18
Planned spending in excess of revenues in the Parking budget.	Planned	\$524,300	\$524,300	\$524,300	FY16-18
Planned spending in excess of revenues in the Car Fleet budget.	Planned	\$132,200	\$132,200	\$132,200	FY16-18
Planned spending in excess of revenues in Other Auxiliaries, including: Pioneer Activity Center Facility Use, Advancement Huron consultant, Professional Development Fund, project to secure the cashier's office and special course fees.	Planned	\$378,843	\$378,843	\$378,843	FY16-18
Fund 228 balance planned for future debt service payments for HVAC remodeling in Chancellor's residence.	Planned	\$45,640	\$45,640	\$45,640	FY16-19

Total	\$2,357,563
Obligated	\$600,494
Planned	\$1,757,068



**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**

Auxiliary Operations are designated due to current Board policy that prohibits using these funds for other purposes unless approved by the Board.	\$3,836,116

Totals \$3,836,116

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves Balance**


Totals \$0

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

**FY15  
Undocumented  
Balance**


Totals 

\$0
-----

**Report on Other Unrestricted Program Revenue Balance in Excess of 12% of Fiscal Year Expenditures**

**UW-Platteville  
Fiscal Year: 2015**

Total Balance	\$6,588,302	126.19%
Obligated		\$6,045,328
Planned		\$541,181
<i>subtotal: Obligated and Planned</i>		<i>\$6,586,509</i>
Designated	\$1,793	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
One year of debt service as shown on amortization schedule	Obligated	\$6,045,328	\$6,045,328	\$6,976,600	FY16
Estimated additional debt service for planned projects	Planned	\$541,181	\$541,181	\$541,181	FY16

Total	\$6,586,509
Obligated	\$6,045,328
Planned	\$541,181

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Fund 184 - License Plate Schol Programs	\$1,793
Totals	\$1,793

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Totals	\$0

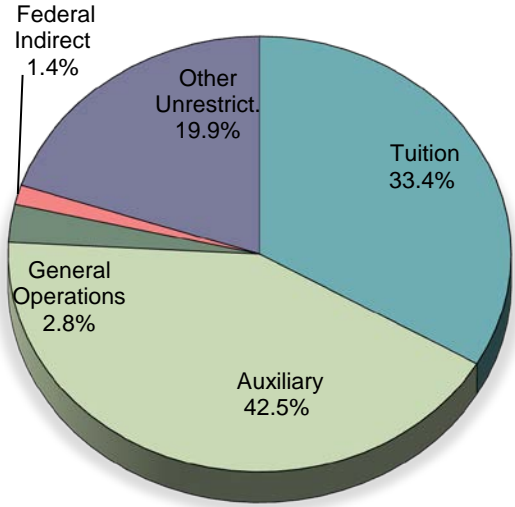
**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0

# UW-River Falls FY 2015 PR Balances

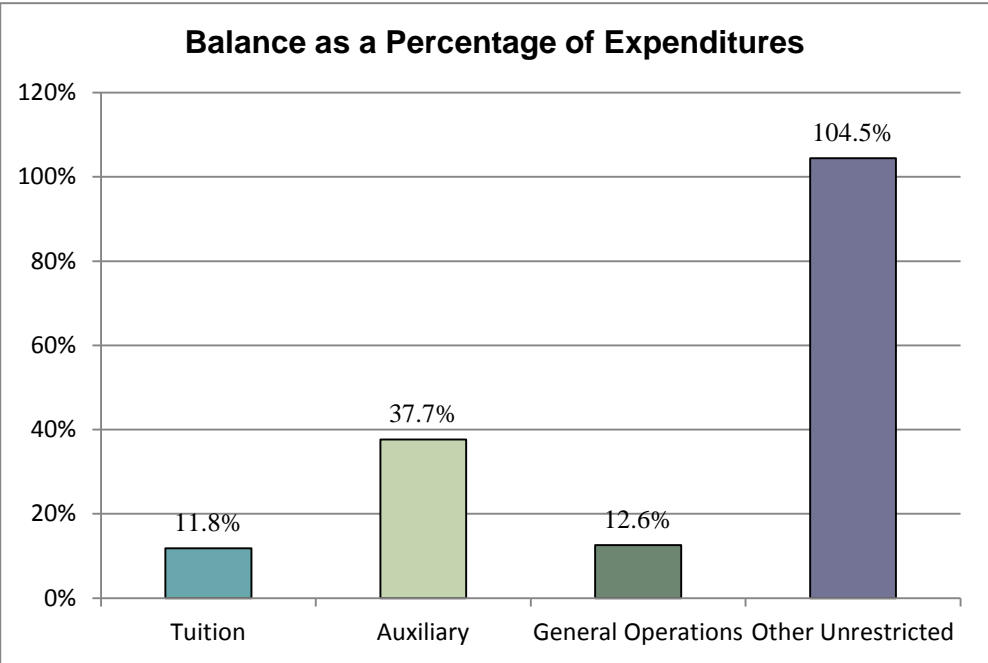
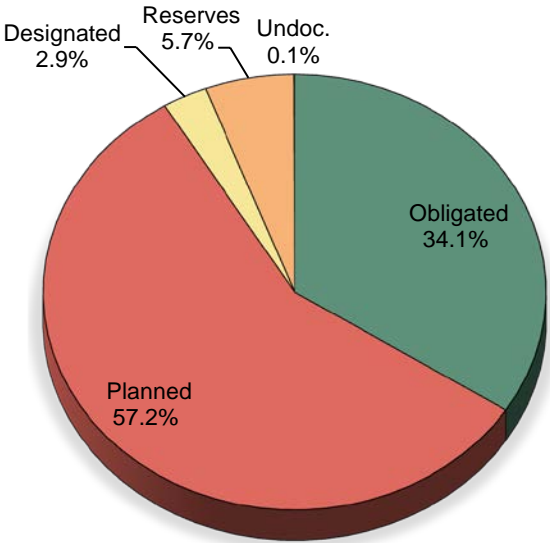
**FY15 PR Balances by Category**



**PR Balances Highlights**

- The total unrestricted PR balance has increased \$2.5 million (13.0%) from FY 2014 to FY 2015.
- The Tuition balance decreased \$1.6 million (17.5%). 91.6% of the balance is obligated or planned. No report required, balance less than 12% of expenditures.
- Auxiliary Operations increased \$4.4 million (88.6%). 90.1% is obligated or planned, primarily for capital projects and

**FY15 PR Balances by Commitment Level**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-River Falls**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented (Discretionary)</b>	<b>Total</b>
Tuition	1,108,607	5,681,776	0	623,759	0	7,414,142
Auxiliary	2,152,643	6,349,910	288,029	643,750	0	9,434,332
General Operations	0	284,734	327,594	0	14,126	626,454
Federal Indirect	0	319,054	0	0	0	319,054
Other Unrestricted	4,316,187	78,103	20,968	0	0	4,415,258
<b>Total</b>	<b>7,577,437</b> 34.1%	<b>12,713,577</b> 57.2%	<b>636,591</b> 2.9%	<b>1,267,509</b> 5.7%	<b>14,126</b> 0.1%	<b>22,209,240</b> 100.0%

	<b>Tuition (131 and 189)</b>	<b>Auxiliary (128 and 228)</b>	<b>General Operations (136)</b>	<b>Other Unrestricted (xxx)</b>	<b>Subtotal</b>	<b>Federal Indirect (150)</b>	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	8,990,387	5,001,344	911,648	4,522,994	19,426,373	236,232	19,662,605
FY2014-15	7,414,142	9,434,332	626,454	4,415,258	21,890,186	319,054	22,209,240
Change	-1,576,245 -17.5%	4,432,988 88.6%	-285,194 -31.3%	-107,736 -2.4%	2,463,813 12.7%	82,822 35.1%	2,546,635 13.0%
<b>Total Expenses</b>							
FY2013-14	62,001,924	28,130,828	3,932,042	4,327,468	98,392,262	227,585	98,619,847
FY2014-15	62,593,911	25,039,594	4,982,732	4,227,000	96,843,237	296,276	97,139,513
Change	591,987	-3,091,234	1,050,690	-100,468	-1,549,025	68,691	-1,480,334
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	14.5%	17.8%	23.2%	104.5%			
FY2014-15	11.8%	37.7%	12.6%	104.5%			

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-River Falls  
Fiscal Year: 2015**

Total Balance	\$9,434,332	37.68%
Obligated		\$2,152,643
Planned		\$6,349,910
<i>subtotal: Obligated and Planned</i>		\$8,502,553
Designated	\$288,029	
Reserves	\$643,750	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Residence Life projects include reopening a hall, wireless technology, purchases of furniture, appliances, hot water heater and mattresses.	Planned	\$467,700	\$467,700	\$467,700	FY16
Residence Life projects include technology upgrades, elevator installation, pavement repair, and tuck-pointing 2 residence halls.	Planned	\$2,299,143	\$2,299,143	\$2,299,143	FY16, 17 & 18
Architects & Engineering services to remodel Rodli Hall as Enrollment and Student Services building	Obligated	\$758,000	\$758,000	\$758,000	FY16
Upgrades to flooring, equipment, and technology upgrades to Student Center	Planned	\$1,285,503	\$1,285,503	\$1,285,503	FY16, 17 & 18

Food service remodel of dining commons and food vendor area as part of contract, equipment, utility and technology upgrades.	Obligated	\$300,000	\$300,000	\$300,000	FY16
Cash commitment to Falcon Center construction from Parking Department	Obligated	\$300,000	\$300,000	\$300,000	FY16
Resurfacing of frontage road, dock road repair, replacement of handheld devices for parking citations, utility vehicle, and lot repairs from Parking Department	Planned	\$330,482	\$330,482	\$330,482	FY17 & 18
Construction of Falcon Center	Obligated	\$415,671	\$415,671	\$415,671	FY16 & 17
Sport Facilities projects including hockey arena dasher board replacement and mold abatement, equipment, and restroom remodel	Planned	\$330,922	\$330,922	\$330,922	FY16, 17 & 18
Replacement of five vehicles, including two 15-person vans for the Fleet Vehicle Department	Obligated	\$120,245	\$120,245	\$120,245	FY16
New/used vehicle purchase for the Fleet Vehicle Department	Planned	\$54,729	\$54,729	\$54,729	FY17 & 18
Salary and fringe for group leader and faculty teaching in International Traveling Classroom Fall semester 2015, travel costs and student activities	Obligated	\$148,937	\$148,937	\$148,937	FY16
Salaries, fringes, equipment and travel for Center for Innovation and Business Development	Planned	\$112,668	\$112,668	\$112,668	FY16, 17 & 18
Floor coverings, equipment and technology upgrades for the Childcare Program	Planned	\$77,000	\$77,000	\$77,000	FY16, 17 & 18
Enrollment and Student Services Remodel of Rodli Hall Construction	Planned	\$867,992	\$1,054,494	\$1,054,494	FY17 & 18
Flooring, equipment, technology upgrades and utility projects for dining services	Planned	\$464,350	\$860,000	\$860,000	FY17 & 18
Study Abroad salary and fringe for group leader and faculty participating in Semester Abroad program	Obligated	\$59,096	\$59,096	\$59,096	FY16
Monthly rent and utility increases, IT upgrades to wireless, and staff development	Obligated	\$36,300	\$36,300	\$36,300	FY16
Kitchen remodel of residence director's apartment in Scotland	Planned	\$30,000	\$30,000	\$30,000	FY16
Restripe indoor track surface	Obligated	\$14,394	\$14,394	\$14,394	FY16
Salary and fringes for international student recruiter	Planned	\$29,421	\$29,421	\$29,421	FY16
Total		\$8,502,553			
Obligated		\$2,152,643			
Planned		\$6,349,910			



**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping****FY15 Designated Balance**

ChildCare	\$23,226
Textbook Services	\$56,635
New Student Programs	\$69,159
International Programs	\$75,745
Student Organizations	\$63,264
<b>Totals</b>	<b>\$288,029</b>

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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****FY15 Reserves Balance**

Funds reserved for emergencies involving students or faculty involved in Study Abroad programs	\$153,750
Study Abroad reserve to cover fluctuating enrollment, exchange rates and unforeseen events with program projected revenue targets	\$415,000
Property maintenance and remodeling, infrastructure/IT expenses, capital purchase costs associated with property in Wisconsin in Scotland program	\$75,000
<b>Totals</b>	<b>\$643,750</b>

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

**FY15  
Undocumented  
Balance**


Totals

	\$0
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**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-River Falls  
Fiscal Year: 2015**

Total Balance	\$626,454	12.57%
Obligated		\$0
Planned		\$284,734
<i>subtotal: Obligated and Planned</i>		\$284,734
Designated	\$327,594	
Reserves	\$0	
Undocumented Funds	\$14,126	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Salaries for administrative services	Planned	\$45,000	\$45,000	\$45,000	FY16, 17, 18
Farm equipment including stock trailer, feed truck, skid steer, manure separator, and maintenance of forage pad and compost pad	Planned	\$84,231	\$107,500	\$107,500	FY16, 17, 18
Classroom remodel and tutoring for remedial education	Planned	\$82,662	\$120,000	\$120,000	FY16, 17, 18
Student internship stipends for direct work experience in dairy product manufacturing equipment	Planned	\$44,684	\$44,684	\$44,684	FY16, 17, 18
Recruiting software for Admissions	Planned	\$28,157	\$28,157	\$28,157	FY16

Total	\$284,734
Obligated	\$0
Planned	\$284,734

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Hudson Center (Satellite campus located in Hudson WI)	\$90,248
Athletic camp revenue and fundraising	\$152,859
Registrar transcript and graduation activities	\$84,487
Totals	\$327,594

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Totals	\$0

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Discretion of Chancellor	\$14,126
Totals	\$14,126

**Report on Other Unrestricted Program Revenue Balance in Excess of 12% of Fiscal Year Expenditures**

**UW-River Falls  
Fiscal Year: 2015**

Total Balance	\$4,415,258	104.45%
Obligated		\$4,316,187
Planned		\$78,103
<i>subtotal: Obligated and Planned</i>		<i>\$4,394,290</i>
Designated	\$20,968	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Auxiliary Debt Service for FY16: Child Care, Parking, Residence Halls, Student Center, and Dining	Obligated	\$4,313,687	\$4,313,687	\$4,313,687	FY16
Student Financial Aid funded by the license plate scholarship fund	Obligated	\$2,500	\$2,500	\$2,500	FY16
Student financial aid that has not yet been awarded, funded by the license plate scholarship fund	Planned	\$3,094	\$3,094	\$3,094	FY17 & 18
Faculty summer salary, equipment, and faculty travel for Co-Op Extension for Agriculture and Ag Business	Planned	\$50,494	\$50,494	\$50,494	FY16 & 17
Construction of new Small Business Development Center offices when the new UWRF / City of River Falls business incubator is built.	Planned	\$20,000	\$20,000	\$20,000	FY16 & 17

Create and conduct seminars for entrepreneurs at the Small Business Development Center.	Planned	\$4,515	\$4,515	\$4,515	FY16 & 17

Total	\$4,394,290
Obligated	\$4,316,187
Planned	\$78,103

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**

Extension programs for youth and adults	\$20,968

Totals	\$20,968
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**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves Balance**


Totals	\$0
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**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

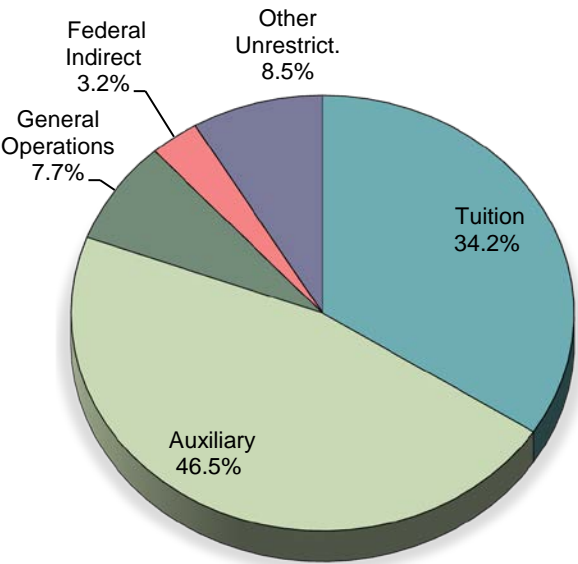
**FY15  
Undocumented  
Balance**


Totals

	\$0
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# UW-Stevens Point FY 2015 PR Balances

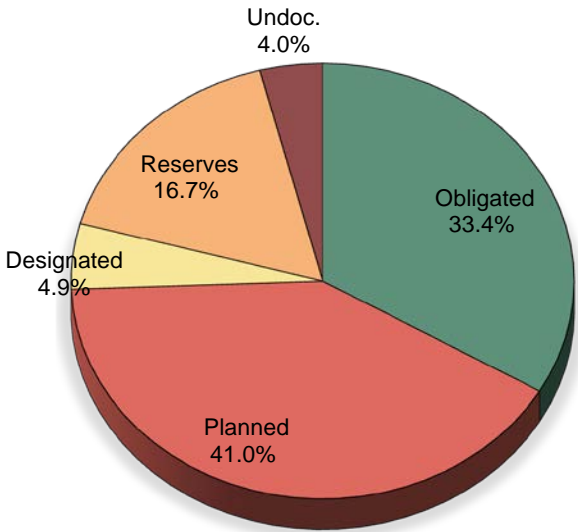
**FY15 PR Balances by Category**



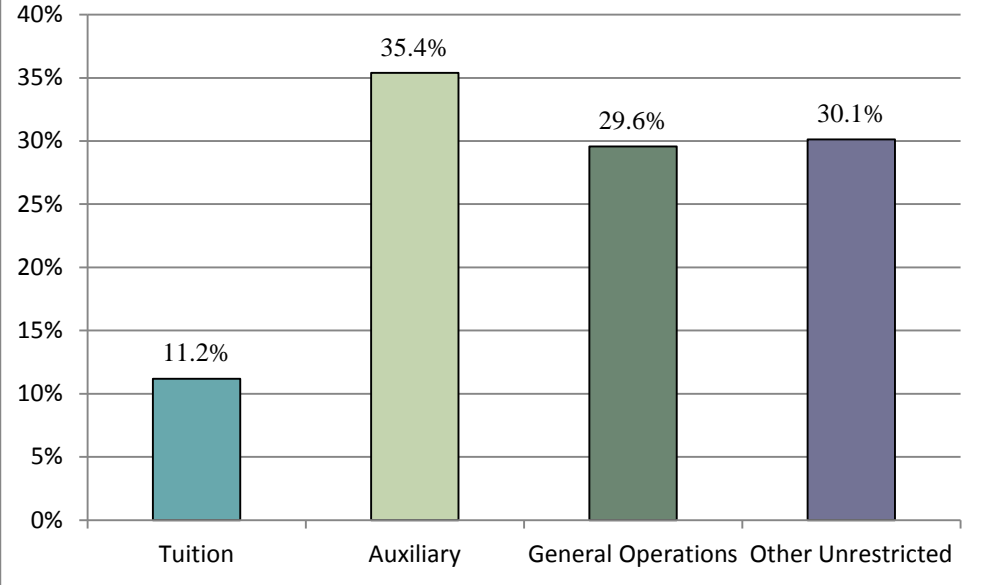
**PR Balances Highlights**

- The total unrestricted PR balance has declined \$6.4 million (16.1%) from FY 2014 to FY 2015.
- The Tuition balance decreased \$7.1 million (38.4%) and 71.8% of the balances were obligated or planned.
- Auxiliary balances increased \$1.9 million (13.5%). 76.1% is obligated or planned primarily for capital projects and information technology upgrades.

**FY15 PR Balances by Commitment Level**



**Balance as a Percentage of Expenditures**





**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-Stevens Point**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b> (Discretionary)	<b>Total</b>
Tuition	2,398,457	5,812,797	0	2,856,212	369,132	11,436,598
Auxiliary	5,647,714	6,213,864	446,061	2,449,598	813,257	15,570,494
General Operations	523,832	1,060,381	993,727	0	0	2,577,940
Federal Indirect	148,000	526,256	0	230,772	160,820	1,065,848
Other Unrestricted	2,477,187	104,774	185,672	64,596	0	2,832,229
<b>Total</b>	<b>11,195,190</b> 33.4%	<b>13,718,072</b> 41.0%	<b>1,625,460</b> 4.9%	<b>5,601,178</b> 16.7%	<b>1,343,209</b> 4.0%	<b>33,483,109</b> 100.0%

	<b>Tuition</b> (131 and 189)	<b>Auxiliary</b> (128 and 228)	<b>General Operations</b> (136)	<b>Other Unrestricted</b> (xxx)	<b>Subtotal</b>	<b>Federal Indirect</b> (150)	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	18,571,383	13,724,390	3,010,888	3,307,134	38,613,795	1,313,899	39,927,694
FY2014-15	11,436,598	15,570,494	2,577,940	2,832,229	32,417,261	1,065,848	33,483,109
Change	-7,134,785 -38.4%	1,846,104 13.5%	-432,948 -14.4%	-474,905 -14.4%	-6,196,534 -16.0%	-248,051 -18.9%	-6,444,585 -16.1%
<b>Total Expenses</b>							
FY2013-14	95,743,042	42,359,869	7,747,693	9,509,834	155,360,438	717,899	156,078,337
FY2014-15	102,149,149	44,008,148	8,722,130	9,401,329	164,280,756	569,591	164,850,347
Change	6,406,107	1,648,279	974,437	-108,505	8,920,318	-148,308	8,772,010
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	19.4%	32.4%	38.9%	34.8%			
FY2014-15	11.2%	35.4%	29.6%	30.1%			

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-Stevens Point  
Fiscal Year: 2015**

Total Balance	\$15,570,494	35.38%
Obligated		\$5,647,714
Planned		\$6,213,864
<i>subtotal: Obligated and Planned</i>		<i>\$11,861,578</i>
Designated	\$446,061	
Reserves	\$2,449,598	
Undocumented Funds	\$813,257	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
University-Wide - FY16 Human Resource System and Common Systems costs	Planned	\$720,000	\$720,000	\$720,000	FY16
Executive - Vehicle lease	Planned	\$3,711	\$3,711	\$3,711	FY16
Executive - University Relations/Communications - Google ads	Planned	\$10,000	\$10,000	\$10,000	FY16
Executive - University Relations/Communications - Computer purchase	Obligated	\$2,978	\$2,978	\$2,978	FY16
Executive - University Relations/Communications - Planned purchase of equipment and document template builder software	Planned	\$16,500	\$16,500	\$16,500	FY16
Executive - University Relations/Communications - Outstanding charges from Spring 2015 commencement	Obligated	\$22,277	\$22,277	\$22,277	FY16
Executive - University Relations/Communications - Estimated future charges for Winter 2015 commencement	Planned	\$22,273	\$22,273	\$22,273	FY16
Executive - University Relations/Communications -Production printer leases	Planned	\$24,000	\$24,000	\$24,000	FY16
Executive - University Relations/Communications - Program revenue assessment	Planned	\$7,198	\$7,198	\$7,198	FY16
Student Affairs - Multiple Units - Health and Wellness Building	Planned	\$2,169,264	\$39,000,000	\$39,000,000	FY18-20
Student Affairs - Childcare - Quality programming improvements - IT purchases	Planned	\$3,660	\$3,660	\$3,660	FY16
Student Affairs - Childcare - Quality programming improvements	Planned	\$14,759	\$14,759	\$14,759	FY16

Student Affairs - Childcare - Teachers' salaries (formerly paid from GPR)	Planned	\$77,990	\$77,990	\$77,990	FY16
Student Affairs - Childcare - Reimbursement of Student Government subsidy overspending	Planned	\$12,182	\$12,182	\$12,182	FY16
Student Affairs - Counseling Center - Reimbursement of Student Government Subsidy overspending	Planned	\$6,000	\$6,000	\$6,000	FY16
Student Affairs - Counseling Center - Various supplies and programming items	Planned	\$7,250	\$7,250	\$7,250	FY16
Student Affairs - Counseling Center - Eye Movement Desensitization & Reprocessing Trauma Training	Planned	\$1,100	\$1,100	\$1,100	FY16
Student Affairs - Dining & Summer Conferences - DeBot Center renovation	Obligated	\$1,699,767	\$5,000,000	\$5,000,000	FY16-FY19
Student Affairs - Dining & Summer Conferences - FY16 debt service	Obligated	\$112,381	\$112,381	\$112,381	FY16
Student Affairs - Dining & Summer Conferences - FY17-19 debt service	Planned	\$348,254	\$348,254	\$348,254	FY17-19
Student Affairs - Residential Living - FY16 debt service	Obligated	\$1,096,892	\$1,096,892	\$5,542,290	FY16
Student Affairs - University Center - FY16 debt service	Obligated	\$568,479	\$568,479	\$1,718,134	FY16
Student Affairs - Student Health Services - Medical equipment purchases	Planned	\$143,467	\$143,467	\$143,467	FY16
Student Affairs - Student Health Services - Budgeted loss in FY16, will utilize balances	Planned	\$322,469	\$322,469	\$322,469	FY16
Student Affairs - Text Rental - Textbook purchases	Obligated	\$742,913	\$742,913	\$742,913	FY16
Student Affairs - University Store - Product purchases	Obligated	\$46,867	\$46,867	\$46,867	FY16
Student Affairs - Student Gov't - Scanner	Obligated	\$832	\$832	\$832	FY16
Student Affairs - Student Gov't - 'Green Roof' for Science Building	Planned	\$100,000	\$100,000	\$100,000	FY16-FY19
Student Affairs - Student Gov't - Treehaven vehicle	Obligated	\$6,793	\$6,793	\$6,793	FY16
Student Affairs - Student Gov't - FY16 debt service	Obligated	\$7,829	\$7,829	\$7,829	FY16
Student Affairs - Student Gov't - FY17-19 debt service	Planned	\$17,775	\$17,775	\$17,775	FY17-19
Student Affairs - Student Gov't - Student Gov't accountant position moved to 100%	Planned	\$20,000	\$20,000	\$20,000	FY16
Student Affairs - Student Gov't - Readership program	Obligated	\$18,750	\$18,750	\$18,750	FY17
Student Affairs - Student Gov't - University Recreation Sports carryover for travel and training	Planned	\$45,000	\$45,000	\$45,000	FY16
Student Affairs - Student Affairs Offices - Absorb positions with athletics transition	Planned	\$155,176	\$155,176	\$155,176	FY16
Business Affairs - Business Affairs Office - Purchase of laptop and scanner/copier	Obligated	\$4,886	\$4,886	\$4,886	FY16
Business Affairs - Business Affairs Office - Auxiliary Operations Manager position/expenses	Planned	\$5,559	\$5,559	\$5,559	FY16
Business Affairs - Business Affairs Office - Educational Advisory Board membership	Obligated	\$42,535	\$51,450	\$51,450	FY16-FY17
Business Affairs - Facility Services - TMA (Maintenance Mgmt System) fleet management module	Obligated	\$3,369	\$3,369	\$3,369	FY16
Business Affairs - Facility Services - Asbestos abatement and testing services	Obligated	\$45,000	\$45,000	\$45,000	FY16
Business Affairs - Facility Services - Simplex alarm system annual maintenance and service	Obligated	\$44,370	\$44,370	\$44,370	FY16

Business Affairs - Facility Services - Johnson Controls service agreements	Obligated	\$15,980	\$15,980	\$15,980	FY16
Business Affairs - Facility Services - Roof and sidewalk repair annual maintenance	Obligated	\$100,000	\$100,000	\$100,000	FY16
Business Affairs - Facility Services - WebTMA (Maintenance Mgmt System) upgrade - (40) iPhone 6	Planned	\$10,540	\$10,540	\$10,540	FY16
Business Affairs - Facility Services - Supplies for operation, central stores, maintenance vehicles	Planned	\$49,623	\$49,623	\$49,623	FY16
Business Affairs - Financial Operations - Banking charges in coming years	Planned	\$86,016	\$86,016	\$86,016	FY20
Business Affairs - Financial Operations - Voluntary separation agreement payouts	Obligated	\$131,451	\$131,451	\$131,451	FY16
Business Affairs - Financial Operations - Student scholarships	Planned	\$236,005	\$236,005	\$236,005	FY18
Business Affairs - Financial Operations - Clearing accounts yet to be paid	Planned	\$128,596	\$128,596	\$128,596	FY16
Academic Success - Career Services/Advising - New office suite costs (data/phone lines and furniture)	Planned	\$14,563	\$14,563	\$14,563	FY16
Academic Affairs - International Programs - Clearing accounts for student study abroad deposits	Obligated	\$348,837	\$348,837	\$348,837	FY16
Academic Affairs - International Programs - Student Exchanges	Planned	\$18,580	\$18,580	\$18,580	FY20
Academic Affairs - International Programs - Application processing fees	Planned	\$1,000	\$1,000	\$1,000	FY16
Academic Affairs - International Programs - Scholarships	Planned	\$59,275	\$59,275	\$59,275	FY18
Academic Affairs - International Programs - General office expenses	Planned	\$102,110	\$102,110	\$102,110	FY16
Academic Affairs - Office of the Registrar - Entrinsik support	Obligated	\$4,320	\$4,320	\$4,320	FY16
Academic Affairs - Office of the Registrar - Acalog support	Obligated	\$10,314	\$10,314	\$10,314	FY16
Academic Affairs - Office of the Registrar - Transfer of dollars to Admissions to resolve deficit	Planned	\$40,000	\$40,000	\$40,000	FY16
Information Technology - Network switches for resident hall renovations	Obligated	\$53,427	\$53,427	\$53,427	FY16
Information Technology - Additional technology upgrades across campus units	Planned	\$31,112	\$31,112	\$31,112	FY16
Information Technology - Upgrade to E3 License for Office 365	Planned	\$28,872	\$28,872	\$28,872	FY16
Information Technology - Storage upgrade project	Planned	\$45,316	\$45,316	\$45,316	FY16
Information Technology - Visio added to Microsoft E3 license for faculty and staff	Planned	\$3,400	\$3,400	\$3,400	FY16
Information Technology - Leave payout for Voluntary Separation Incentive individuals	Obligated	\$104,454	\$104,454	\$104,454	FY16
Information Technology - Shelving units	Obligated	\$3,180	\$3,180	\$3,180	FY16
Information Technology - Replacement of campus telephone switch	Planned	\$312,640	\$1,000,000	\$1,000,000	FY20-FY21
Information Technology - Vertical blinds in conference room	Planned	\$474	\$474	\$474	FY16
Information Technology - Chairs for conference room	Obligated	\$1,119	\$1,119	\$1,119	FY16
Information Technology - Ellucian CRM maintenance	Obligated	\$48,159	\$48,159	\$48,159	FY16
Information Technology - Extron Classroom test system	Obligated	\$3,728	\$3,728	\$3,728	FY16
Information Technology - Dreyfus University Center wireless upgrade	Obligated	\$22,285	\$22,285	\$22,285	FY16
Information Technology - Mac server project	Obligated	\$5,666	\$5,666	\$5,666	FY16

Information Technology - NetBackup 2 additional shelves/storage units	Planned	\$40,000	\$40,000	\$40,000	FY16
Information Technology - Load balancing software	Planned	\$7,000	\$7,000	\$7,000	FY16
Information Technology - Papercut upgrade multifunction	Planned	\$4,119	\$4,119	\$4,119	FY16
Information Technology - UPS Systems for Thompson and Watson upgrades	Planned	\$8,000	\$8,000	\$8,000	FY16
Information Technology - Upgrade of FootPrints service desk software	Planned	\$15,000	\$15,000	\$15,000	FY16
Information Technology - T1 Upgrade to Session Initiation Protocol trunks to reduce monthly telephone network charges	Planned	\$20,000	\$20,000	\$20,000	FY16
College of Letters & Science - Dean's Office - Class/Lab modifications	Planned	\$407	\$407	\$407	FY16
College of Letters & Science - Biology - Student Research awards	Obligated	\$2,065	\$2,065	\$2,065	FY16
College of Letters & Science - Geography - Student Research awards	Obligated	\$137	\$137	\$137	FY16
College of Letters & Science - Psychology - Student Research awards	Obligated	\$2,971	\$2,971	\$2,971	FY16
College of Professional Studies - School of Health Care Professions - Develop Doctor of Physical Therapy program	Planned	\$292,157	\$567,500	\$567,500	FY16-18
College of Professional Studies - School of Business & Economics - Develop MBA	Planned	\$150,000	\$689,500	\$689,500	FY16-20
College of Professional Studies - School of Business & Economics - Develop MBA	Obligated	\$20,300	\$20,300	\$20,300	FY16
College of Professional Studies - School of Business & Economics - Faculty development	Obligated	\$4,920	\$4,920	\$4,920	FY16
College of Professional Studies - School of Education - Develop Ed.D program	Planned	\$178,925	\$178,925	\$178,925	FY16-18
College of Professional Studies - School of Communicative Sciences and Disorders - HIPPA compliant remodel	Obligated	\$8,600	\$8,600	\$8,600	FY16
College of Professional Studies - Communicative Sciences and Disorders - Equipment upgrade	Obligated	\$33,192	\$33,192	\$33,192	FY16
College of Professional Studies - Health Promotion and Human Development - Equipment upgrade in lab 033	Obligated	\$48,596	\$48,596	\$48,596	FY16
College of Natural Resources - Watershed Center/Outreach - Capital equipment replacement	Planned	\$19,141	\$22,500	\$22,500	FY16-FY17
College of Natural Resources - Treehaven - FY16 debt service	Obligated	\$93,524	\$93,524	\$93,524	FY16-FY17
College of Natural Resources - Treehaven - FY17 debt service	Planned	\$57,407	\$91,750	\$91,750	FY17
College of Natural Resources - Wisconsin Institute for Sustainable Technology - Staff salary and fringe benefit costs charged against program revenue balances in FY16 due to segregated funding being cut	Obligated	\$113,573	\$114,222	\$114,222	FY16

Total	\$11,861,578
Obligated	\$5,647,714
Planned	\$6,213,864

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Student Affairs - Student Government - Various projects and priorities	\$57,011
Student Affairs - Student Health Services - Potential shortages or purchasing needs	\$279,928
College of Natural Resources - Dean - Segregated fees received for Treehaven	\$74,515
Academic Affairs - International Programs - Jagiellonian Scholar Exchange fund	\$34,607
Totals	\$446,061

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
University-Wide - Reserve for any unplanned emergencies across campus	\$928,300
Executive - Held for emergency equipment or supply purchases	\$105,223
Student Affairs - Reserve for unanticipated expenses or reduction in revenue within the division	\$718,240
Business Affairs - Reserve for unanticipated expenses within the division, including mail services and unfunded facility improvements	\$341,412
Information Technology - Reserve to fund emergency replacement of equipment	\$140,000
College of Professional Studies - Various initiatives throughout the college - Student workers, Summer clinic staff and Faculty & University staff wages	\$170,492
College of Natural Resources - Reserves for staffing, supplies, capital equipment	\$45,931
Totals	\$2,449,598

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Executive - University Relations/Communications - Future commencements	\$20,500
University Advancement - Foundation - Miscellaneous expenses	\$3,309
Student Affairs - Counseling Center - Possible Limited Term Employee	\$21,221
Student Affairs - Dining and Summer Conferences - Unanticipated opportunities	\$2,638
Student Affairs - Diversity & College Access - Support non-traditional position	\$2,880
Student Affairs - University Store - Potential shortages	\$87
Student Affairs - Student Involvement & Employment Office - Unanticipated opportunities	\$3,706
Business Affairs - Financial Operations - Held for various needs	\$390,662
Academic Success - Library - Equipment updates/replacements	\$2,721
Academic Affairs - Admissions & enrollment initiatives; supply & equipment purchases; veterans services	\$45,513
Information Technology - Develop campus technology infrastructure; office moves; consulting for service desk process improvements; staff development	\$103,638
College of Letters & Science - Biology - Equipment & supply purchases	\$14,737
College of Letters & Science - Philosophy - Professional development	\$328
College of Letters & Science - Sociology - Equipment & supply purchases	\$1,016
College of Letters & Science - Geography/Geology - Equipment & supply purchases	\$1,326
College of Letters & Science - Math - Equipment & supply purchases	\$4,837
College of Fine Arts & Communication - various departments - Equipment & Supply Purchases	\$3,321
College of Natural Resources - Dean - For reinvestment back into College departments	\$165,726
College of Natural Resources - CNR Projects - Support of Waste Mgmt program	\$1,482

College of Natural Resources - Research Grants - Support of student research	\$477
College of Natural Resources - Global Environmental Management (GEM) - Held for various college-wide needs	\$9,673
College of Natural Resources - Schmeeckle - Ongoing operations of the sign making enterprise	\$13,459

Totals \$813,257



**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-Stevens Point**

**Fiscal Year: 2015**

Total Balance	\$2,577,940	29.56%
Obligated		\$523,832
Planned		\$1,060,381
<i>subtotal: Obligated and Planned</i>		<i>\$1,584,213</i>
Designated	\$993,727	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
University-Wide - Implementation of new Student Information System	Planned	\$87,637	\$1,000,000	\$1,000,000	FY16-FY17
Academic Success - Tutoring-Learning Center - Purchase smart board projector	Planned	\$1,890	\$1,890	\$1,890	FY16
Academic Affairs - Academic Affairs Office - Tech Select Program	Planned	\$12,625	\$12,675	\$12,675	FY16
Academic Affairs - Academic Affairs Office - First Year Seminar program	Planned	\$13,851	\$13,851	\$13,851	FY16
Academic Affairs - Enrollment Management & Office of the Registrar - Cintas shredding	Obligated	\$449	\$449	\$449	FY16
Academic Affairs - International Students & Scholars Office - Program revenue assessment second half FY15 and FY16	Planned	\$35,500	\$35,500	\$35,500	FY16

Academic Affairs - International Students & Scholars Office - Outstanding English as a Second Language program commissions	Obligated	\$11,875	\$11,875	\$11,875	FY16
College of Letters & Science - Dean's Office - Class/lab modification projects in progress	Planned	\$2,620	\$2,620	\$2,620	FY16
College of Letters & Science - Math - Math 90 instructor salaries	Obligated	\$56,000	\$56,000	\$56,000	FY16
College of Letters & Science - Math - Tutoring & Learning Center funding, Math And Parent Partners program support	Planned	\$30,000	\$30,000	\$30,000	FY16
College of Letters & Science - Math - New faculty start-up funds	Planned	\$3,349	\$3,349	\$3,349	FY16
College of Letters & Science - Chemistry - New science building equipment	Planned	\$40,000	\$40,000	\$40,000	FY19
College of Letters & Science - English - Funding for Editing and Publishing class, and Issues in Writing for three years	Planned	\$15,000	\$15,000	\$15,000	FY16-18
College of Professional Studies - Dean - School of Business & Economics Society of Human Resources Management Golf Outing 2015	Planned	\$500	\$500	\$500	FY16
College of Professional Studies - Dean - School of Business & Economics Business Advisory Club	Planned	\$3,238	\$3,238	\$3,238	FY16
College of Professional Studies - Health Promotion & Human Development - Voluntary separation incentive leave payout	Obligated	\$21,314	\$21,314	\$21,314	FY16
College of Professional Studies - Various Departments - Summer Wages	Obligated	\$72,864	\$72,864	\$72,864	FY16
College of Fine Arts & Communication - Dean's Office - Purchase of copier for Aber Suzuki Center	Obligated	\$5,264	\$5,264	\$5,264	FY16
College of Natural Resources - Dean - Fund for any property taxes, maintenance, and various upkeep on the College of Natural Resources properties going forward	Planned	\$25,283	\$25,283	\$30,000	FY16-FY17
College of Natural Resources - CNR Projects - Soils Lab equipment/supplies for testing and research; supplies and student expenses in Groundwater Center; supplies for Aquatic Biomonitoring Lab	Planned	\$74,815	\$74,815	\$74,815	FY16-FY17
College of Natural Resources - WI Center for Environmental Education (WCEE) - New graduate staff salary and fringe benefits	Obligated	\$32,153	\$32,153	\$32,153	FY16
College of Natural Resources - Schmeeckle - Staffing overloads and continued work on contracted project	Obligated	\$92,979	\$92,979	\$92,979	FY16-FY18
College of Natural Resources - Water & Environmental Analysis Lab (WEAL) - Planned replacement of extensive capital equipment in laboratories	Planned	\$238,882	\$857,250	\$857,250	FY17-FY20

College of Natural Resources - Coop Fish - Salary and fringe benefits costs for position currently funded through WI Dept of Natural Resources, but likely to be cut; remaining work in progress for the state of South Dakota	Planned	\$94,659	\$94,659	\$94,559	FY16-FY17
College of Natural Resources - Coop Fish - Electrofishing Work Boat	Planned	\$24,038	\$24,038	\$24,038	FY16
College of Natural Resources - CNR Extension - Student summer employment, Environmental Resource Center contract, postage, fleet vehicle replacement	Planned	\$51,918	\$71,348	\$71,348	FY16-FY17
College of Natural Resources - Wisconsin Institute for Sustainable Technology (WIST) - Staff salary and fringe benefit costs charged against program revenue balances in FY16 due to segregated funding being cut	Obligated	\$230,934	\$230,934	\$230,934	FY16
College of Natural Resources - Wisconsin Institute for Sustainable Technology (WIST) - Staff salary and fringe benefit costs charged against program revenue balances in FY17 due to segregated funding being cut	Planned	\$298,210	\$360,065	\$360,065	FY17
College of Natural Resources - Natural Resources - Course development grants in Continuing Education	Planned	\$6,366	\$8,000	\$8,000	FY16-FY17

Total	\$1,584,213
Obligated	\$523,832
Planned	\$1,060,381

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**

Student Affairs - Student Affairs Office - Matriculation fee revenue for: future convocation and orientation expenses; matriculation fund distribution	\$75,247
Student Affairs - Diversity & College Access - Testing fees, vending income & sale of materials revenue for: future opportunities for expanding the program	\$5,227

Student Affairs - Student Involvement & Employment Office - Vending income for: future opportunities	\$127
Academic Success - Tutoring-Learning Center - Remedial revenue and charges for services for: additional tutor staff training, wages for student tutors	\$20,090
Academic Affairs - Academic Affairs Office - International Programs revenue for: Center for Inclusive Learning	\$68,124
Academic Affairs - International Students & Scholars Office - English as a Second Language program revenue for: Agency commissions	\$34,638
College of Letters & Science - Dean's Office - Continuing Education revenue for: class/Lab modifications; start-up funding	\$26,572
College of Letters & Science - Geography - Sale of materials, workshop/event, and Continuing Education revenue for: student centered research; continue GIS program; class/lab modifications	\$50,621
College of Letters & Science - Chemistry - Lab manual sales and external demonstration revenue for: start-up funding, class/lab modifications	\$28,968
College of Letters & Science - English - Sales of material revenue for: faculty start-up funding	\$12,503
College of Letters & Science - World Languages - Continuing education revenue for: faculty start-up funding	\$3,905
College of Letters & Science - History - Sales of material revenue for: continuing History Day	\$4,810
College of Letters & Science - Sociology - Continuing Education revenue for: faculty development projects	\$2,084
College of Letters & Science - Mathematics - Remedial education and other math revenue for: tutoring, continuing athletic scheduling project, math league, etc	\$115,015
College of Letters & Science - Computing & New Media Technology - Sales of material and Continuing Education revenue for: class/lab modifications	\$8,666
College of Letters & Science - Philosophy - Sales of material and conference revenue for: faculty development projects	\$6,974
College of Letters & Science - Physics - Planetarium and Continuing Education revenue for: faculty development projects	\$1,587
College of Professional Studies - School of Education - External program and testing revenue for: youth and other programs, tests, clinics, events	\$32,224
College of Professional Studies - Physical Education & Athletic Training - Copy machine and external user fee revenue for: equipment and maintenance needs	\$27,704

College of Professional Studies - Health Promotion & Human Development - Café, external program, and study abroad revenue for: use in those programs	\$76,590
College of Professional Studies - Interior Architecture - Event revenue for: special events and program development	\$185
College of Professional Studies - School of Health Care Professions - Continuing Education revenue for: faculty development and program support	\$2,477
College of Professional Studies - Dean - Copy machine revenue for: use as needed for copy machine upgrades	\$3,880
College of Professional Studies - Athletics - Athletic camps and clubs revenue for: camp directors' salaries, assistant coach wages	\$144,422
College of Fine Arts & Communication - Art & Design - Sale of materials revenue for: reinvestment in department initiatives	\$1,973
College of Fine Arts & Communication - Communication - Ticket sales revenue for: equipment repair and purchase for student check-out	\$977
College of Fine Arts & Communication - Theatre & Dance - Sale of materials revenue for: reinvestment in department initiatives	\$7,368
College of Fine Arts & Communication - Music - Concert revenue for: reinvestment in department initiatives	\$31,720
College of Natural Resources - Becoming an Outdoor Woman (BOW) - Workshop/event revenue for: workshops/events; reserve account used to pay portion of salary as well as conference travel costs & postage for mass mailings	\$41,610
College of Natural Resources - Global Environmental Management (GEM) - Certification and seminar revenue for: CNR related projects/initiatives	\$2,622
College of Natural Resources - Schmeekle - Contracted services, event/program, and sales of material revenue for: Events/programs, small interpretive consulting projects; gift shop merchandise; sign construction materials	\$127,119
College of Natural Resources -Coop Fish - External services revenue for: Molecular Conservation Genetics lab operations and upgrades	\$25,843
College of Natural Resources - Watershed Center - External services revenue for: water quality workshops	\$1,853

Totals	\$993,727
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**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Totals	\$0

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0

**Report on Other Unrestricted Program Revenue Balance in Excess of 12% of Fiscal Year Expenditures**

**UW-Stevens Point  
Fiscal Year: 2015**

Total Balance	\$2,832,229	30.13%
Obligated		\$2,477,187
Planned		\$104,774
<i>subtotal: Obligated and Planned</i>		\$2,581,961
Designated	\$185,672	
Reserves	\$64,596	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Student Affairs - Residential Living - FY16 debt service	Obligated	\$2,000,000	\$2,000,000	\$2,000,000	FY16
Student Affairs - University Centers - FY16 debt service	Obligated	\$250,000	\$250,000	\$250,000	FY16
Business Affairs - Parking - FY16 debt service	Obligated	\$176,324	\$176,324	\$174,324	FY16
Academic Affairs - Continuing Education - Substance Abuse Conference	Planned	\$6,800	\$6,800	\$6,800	FY16
Academic Affairs - Continuing Education - Camp COFAC	Obligated	\$636	\$636	\$636	FY16
Academic Affairs - Continuing Education - Camp COFAC	Planned	\$48,714	\$48,714	\$48,714	FY16
Academic Affairs - Continuing Education - Intoxicated Driver Program	Obligated	\$991	\$991	\$991	FY16
Academic Affairs - Continuing Education - Point Tap Festival	Obligated	\$6,563	\$6,563	\$6,563	FY16

Academic Affairs - Continuing Education - Math And Parent Partners (MAPPS) program	Obligated	\$13,000	\$13,000	\$13,000	FY16
Academic Affairs - Continuing Education - Best Practices Symposium carryover will be used for next conference	Obligated	\$12,844	\$12,844	\$12,844	FY16
Academic Affairs - Continuing Education - Crisis Conference	Obligated	\$13,334	\$13,334	\$13,334	FY16
Academic Affairs - Continuing Education - Microbiology for Brewers	Obligated	\$3,495	\$3,495	\$3,495	FY16
College of Natural Resources - Cooperative Extension - Cover site contract for Spring 2016 Lakes Partnership Convention; finance two Shoreland training workshops Summer and Fall 2015; Seminar 1, 2 & 3 of Lake Leaders Institute training; publications and educational materials; vehicle repairs; equipment maintenance; Environmental Resource Center resources; postage costs	Planned	\$49,260	\$58,700	\$58,700	FY16

Total	\$2,581,961
Obligated	\$2,477,187
Planned	\$104,774

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**

College of Letters & Science - Dean's Office - Infrastructure repair projects	\$12,457
Academic Affairs - Financial Aid - Scholarships	\$8,349
Academic Affairs - Continuing Education - Camp COFAC Scholarships, Scottish Mystery Writers program, SBDC Program	\$164,866

Totals	\$185,672
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**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**

Academic Affairs - Emergency travel funds for Continuing Education	\$30,000
College of Natural Resources - Coverage of partial staff salary and fringe benefits for position currently funded through DNR, but whose funding could be cut	\$34,596

Totals \$64,596

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

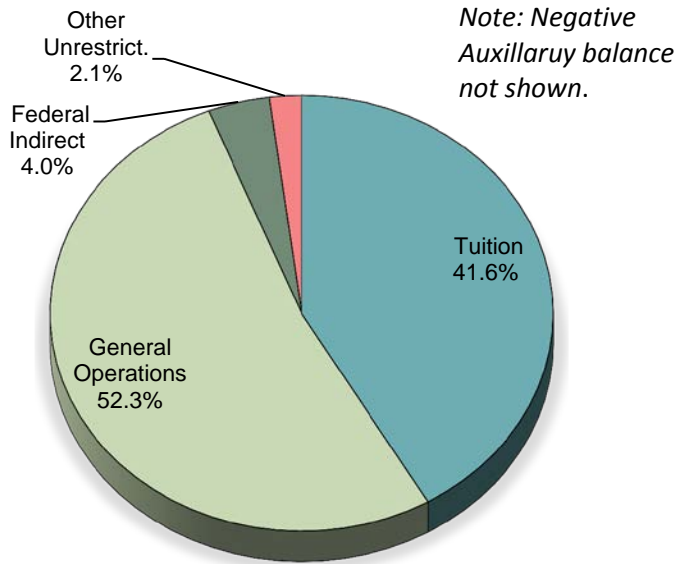
**Major Balance Grouping**

**FY15  
Undocumented  
Balance**


Totals \$0

# UW-Stout FY 2015 PR Balances

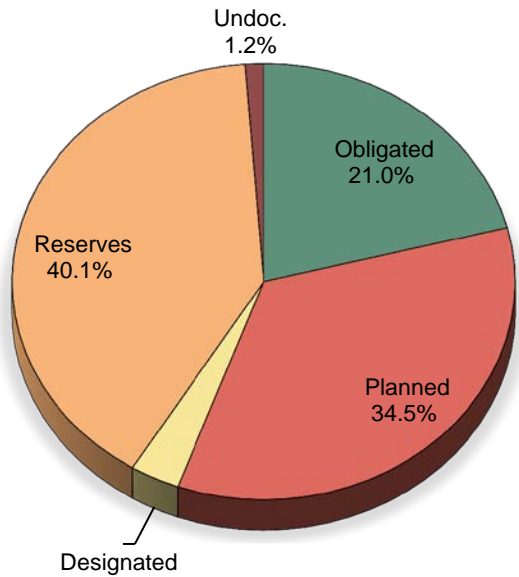
**FY15 PR Balances by Category**



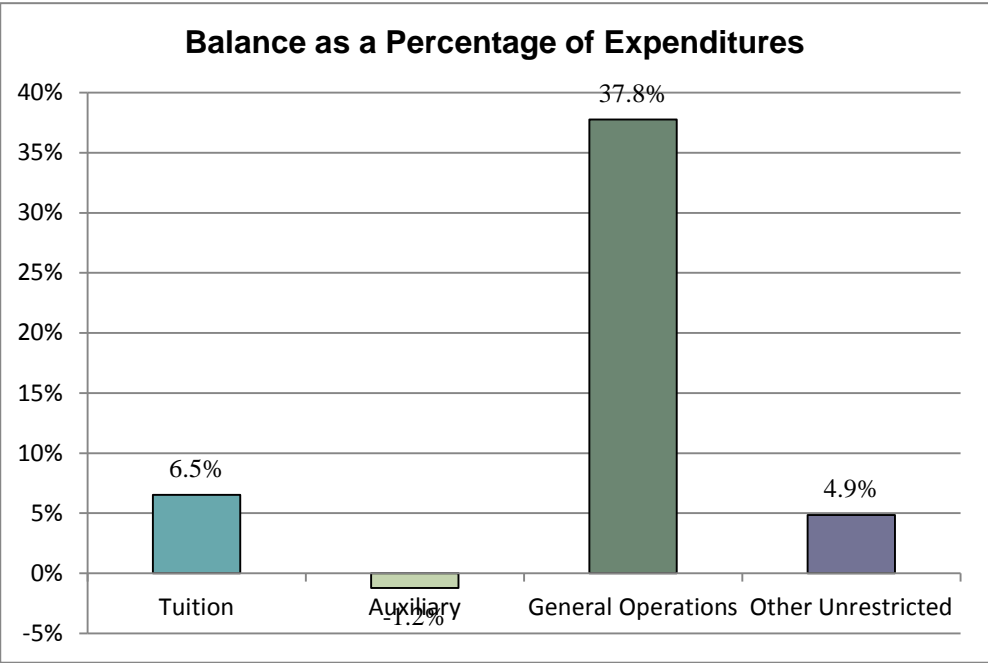
**PR Balances Highlights**

- The total unrestricted PR balance has increased \$2.2 million (18.6%) from FY 2014 to FY 2015.
- The Tuition balance increased \$4.1 million, but at 6.5% of prior year expenditures, is below the reporting threshold.
- Auxiliary Operations decreased \$1.8 million, and this year requires a savings plan.

**FY15 PR Balances by Commitment Level**



**Balance as a Percentage of Expenditures**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-Stout**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b> (Discretionary)	<b>Total</b>
Tuition	61,954	1,210,682	149,318	4,630,161	0	6,052,115
Auxiliary	278,680	(678,892)	0	0	0	(400,212)
General Operations	2,629,813	3,971,820	0	1,007,414	0	7,609,047
Federal Indirect	484	377,760	0	29,904	168,082	576,230
Other Unrestricted	45	0	299,952	0	0	299,997
<b>Total</b>	<b>2,970,976</b> 21.0%	<b>4,881,370</b> 34.5%	<b>449,270</b> 3.2%	<b>5,667,479</b> 40.1%	<b>168,082</b> 1.2%	<b>14,137,177</b> 100.0%

	<b>Tuition</b> (131 and 189)	<b>Auxiliary</b> (128 and 228)	<b>General Operations</b> (136)	<b>Other Unrestricted</b> (xxx)	<b>Subtotal</b>	<b>Federal Indirect</b> (150)	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	1,991,358	1,359,278	7,472,528	388,992	11,212,156	710,271	11,922,427
FY2014-15	6,052,115	-400,212	7,609,047	299,997	13,560,947	576,230	14,137,177
Change	4,060,757 203.9%	-1,759,490 -129.4%	136,519 1.8%	-88,995 -22.9%	2,348,791 20.9%	-134,041 -18.9%	2,214,750 18.6%
<b>Total Expenses</b>							
FY2013-14	95,104,311	30,226,435	24,920,559	5,829,070	156,080,375	435,086	156,515,461
FY2014-15	92,603,220	32,634,235	20,148,288	6,182,113	151,567,856	598,094	152,165,950
Change	-2,501,091	2,407,800	-4,772,271	353,043	-4,512,519	163,008	-4,349,511
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	2.1%	4.5%	30.0%	6.7%			
FY2014-15	6.5%	-1.2%	37.8%	4.9%			

**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-Stout  
Fiscal Year: 2015**

Total Balance	\$7,609,047	37.77%
Obligated		\$2,629,813
Planned		\$3,971,820
<i>subtotal: Obligated and Planned</i>		<i>\$6,601,633</i>
Designated	\$0	
Reserves	\$1,007,414	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Outstanding Purchase Orders	Obligated	\$2,629,813	\$2,629,813	\$2,629,813	FY16
HP Laptop Program Contract	Planned	\$2,468,677	\$2,468,677	\$2,468,677	FY16
Purchase Laptops vs Leasing	Planned	\$1,503,143	\$1,503,143	\$2,000,000	FY16

Total	\$6,601,633
Obligated	\$2,629,813
Planned	\$3,971,820

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Totals	\$0

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Reserve Funds - For Enrollment Growth Flucuations	\$1,007,414
Totals	\$1,007,414

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0

# Savings Plan: Annual Program Revenue Balances Threshold Report

Date: 09/18/15

Institution: UW-Stout

Submitted by: Phil Lyons

Fund: 128

Fiscal Year: 2015

Fiscal Year Balance:-400,212

Prior Year Expenditures 32.6M

## Policy

Institutions with negative balances for (1) Tuition and (2) Auxiliary Operations shall submit a savings plan on how they will eliminate the negative balance and within what time frame.

1. Please identify the reason for the negative balance, including the specific projects or functional areas that produced the negative balance.

- Several Departments in the 128 that have held smaller reserve amounts faced capital challenges last year that were unanticipated.
- Parking had acquisitions for the campus master plan that if not acted upon would not reoccur for many years.
- Student Health has been hiring staff and gearing up for third party billing – after a couple of years now we are close to implementation which will bring in significant resources.
- Central Utility funding from the Auxiliary departments had been increased last year to close out the gap that had been created due to steam tunnel repairs. This was a one year only increase and should lower expenditures in the coming years.

2. Discuss any corrective actions already taken and associated fiscal savings/gain.

- Parking has created reserve spots for students interested in premium parking which will increase revenue.
- Parking has no new acquisitions planned and will have debt service reductions occurring in the coming years.
- Student Health will begin to bill for third party insurance during this fiscal year which should add significant revenue to begin to resolve their deficit issues.
- The central utility fund while still in a negative situation will not require the one year funding we committed last year.

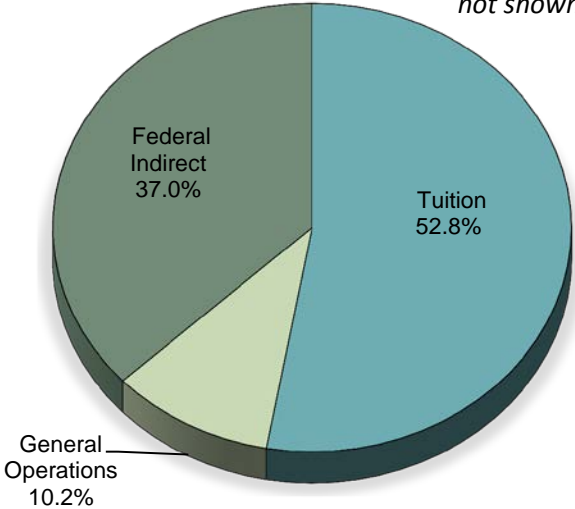
3. Describe any additional steps that will be taken to address the negative balance and achieve fiscal stability on an ongoing basis. Please provide the estimated financial savings and timeline for each of these action items.

The Freshman class is very strong and we have maximum revenue generation in the Housing and Dining departments that are expected to bring in additional revenue which will put the 128 fund on a firm platform

# UW-Superior FY 2015 PR Balances

## FY15 PR Balances by Category

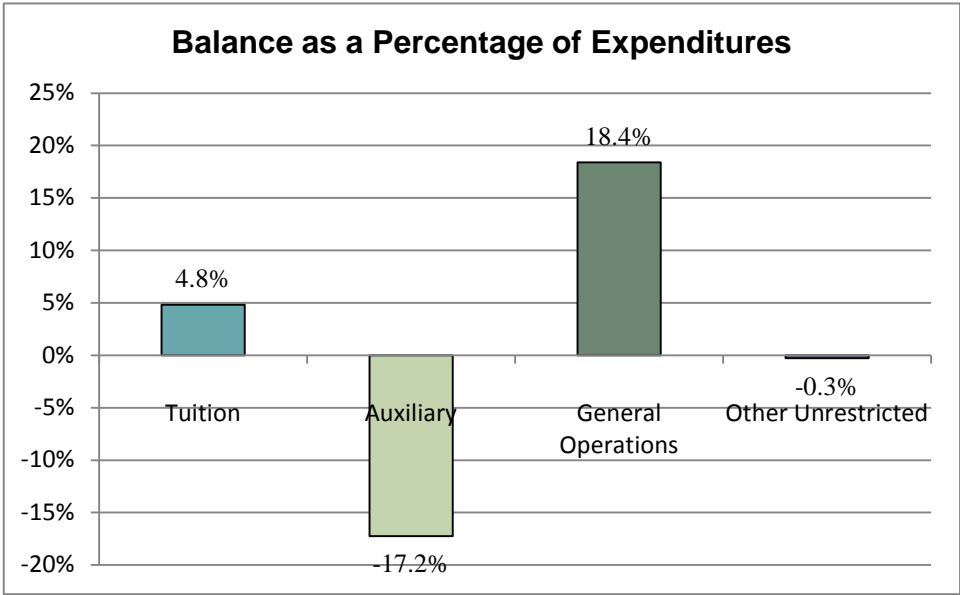
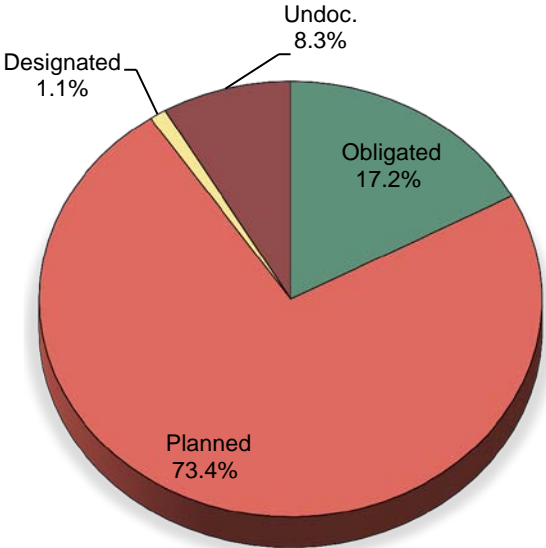
*Note: Negative balances in Auxillary and Other Unrestricted not shown*



## PR Balances Highlights

- The total unrestricted fund balance increased from (\$1.9 million) at the end of FY 2014 to nearly \$2.0 million at the end of FY 2015.
- The Tuition balance decreased approximately \$387,000 to \$1.8 million at the close of FY 2015.
- Auxiliary Operations continues to have a negative balance but improved its financial position from nearly (\$5.4 million) to (\$1.4 million). A savings plan is provided.

## FY15 PR Balances by Commitment Level



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-Superior**

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
Tuition	249,784	1,099,004	21,236	0	395,703	1,765,727
Auxiliary	0	0	0	0	(1,376,458)	(1,376,458)
General Operations	55,893	84,535	0	0	200,667	341,095
Federal Indirect	30,312	254,850	0	0	951,425	1,236,587
Other Unrestricted	0	0	0	0	(8,416)	(8,416)
<b>Total</b>	<b>335,989</b> 17.2%	<b>1,438,389</b> 73.4%	<b>21,236</b> 1.1%	<b>0</b> 0.0%	<b>162,921</b> 8.3%	<b>1,958,535</b> 100.0%

	Tuition (131 and 189)	Auxiliary (128 and 228)	General Operations (136)	Other Unrestricted (xxx)	Subtotal	Federal Indirect (150)	Total Unrestricted
<b>Total PR Appropriation Balances</b>							
FY2013-14	2,153,055	-5,385,787	405,991	14,507	-2,812,234	871,629	-1,940,605
FY2014-15	1,765,727	-1,376,458	341,095	-8,416	721,948	1,236,587	1,958,535
Change	-387,328 -18.0%	4,009,329 -74.4%	-64,896 -16.0%	-22,923 -158.0%	3,534,182 -125.7%	364,958 41.9%	3,899,140 -200.9%
<b>Total Expenses</b>							
FY2013-14	37,172,428	8,596,391	1,629,456	2,716,697	50,114,972	312,986	50,427,958
FY2014-15	36,724,051	7,987,132	1,853,376	3,029,889	49,594,448	140,378	49,734,826
Change	-448,377	-609,259	223,920	313,192	-520,524	-172,608	-693,132
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	5.8%	-62.7%	24.9%	0.5%			
FY2014-15	4.8%	-17.2%	18.4%	-0.3%			



**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-Superior  
Fiscal Year: 2015**

Total Balance	\$341,095	18.40%
Obligated		\$55,893
Planned		\$84,535
<i>subtotal: Obligated and Planned</i>		\$140,428
Designated	\$0	
Reserves	\$0	
Undocumented Funds	\$200,667	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Startup Funds For New Faculty Hires	Obligated	\$1,005	\$1,005	\$1,005	FY16
Matching Funds For Federal Grants	Obligated	\$32,766	\$32,766	\$32,766	FY16
Moving Expenses For New Staff Hire	Obligated	\$5,000	\$5,000	\$5,000	FY16
Office Furniture	Obligated	\$1,322	\$1,322	\$1,322	FY16
Air Conditioning Unit for Lake Superior NERR Buildings	Obligated	\$15,800	\$15,800	\$15,800	FY16
Funding To Support Federal Grant Programs On Campus	Planned	\$40,073	\$40,073	\$40,073	FY16
Funding To Support Math Field Day	Planned	\$901	\$901	\$901	FY16
Testing and Assessment Materials for Educational Leadership Department	Planned	\$5,051	\$5,051	\$5,051	FY16
Faculty Travel In July of 2015, Materials For Senior Experience	Planned	\$1,375	\$1,375	\$1,375	FY16

Staff Development/Travel	Planned	\$1,062	\$1,062	\$1,062	FY16
Community Focus Area Project - Academic Service Learning	Planned	\$4,000	\$4,000	\$4,000	FY16
Membership Renewals/Job Fair For Students	Planned	\$1,090	\$1,090	\$1,090	FY16
Large Format Printer And Lecture Capture System	Planned	\$16,000	\$16,000	\$16,000	FY16
Event For Elementary Students On Campus/HHP					
Department/Faculty Development	Planned	\$3,963	\$3,963	\$3,963	FY16
Faculty Development/Conference	Planned	\$1,250	\$1,250	\$1,250	FY16
Faculty Development/Conference	Planned	\$6,251	\$6,251	\$6,251	FY16
Computer Equipment	Planned	\$3,519	\$3,519	\$3,519	FY16

Total	\$140,428
Obligated	\$55,893
Planned	\$84,535

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated  
Balance**


Totals 

\$0
-----

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**


Totals 

\$0
-----

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

**FY15  
Undocumented  
Balance**

Continuing Education/Extension Programs	\$26,087
Distance Learning Programs	\$54,179
Campus Fees for Services	\$15,197
Technology Services Fees	\$51,054
Fee for Service Programming/Instruction	\$22,520
Lake Superior Research Institute	\$16,976
Graduate Programs	\$9,392
Chancellor Discretionary	\$2,907
National Estuarine Research Reserve (NERR)	\$2,355

Totals 

\$200,667
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# Savings Plan Template: Annual Program Revenue Balances Threshold Report

Date: 9/4/2015

Institution: UW-Superior

Submitted by: Gigi Koenig - Vice  
Chancellor for Administration and  
Finance;  
Jeff Kahler - Administrative Officer

Fund: 128

Fiscal Year: 2015

Fiscal Year Balance: (\$1,376,458)

Prior Year Expenditures: \$7,925,915

## Policy

Institutions with negative balances for (1) Tuition and (2) Auxiliary Operations shall submit a savings plan on how they will eliminate the negative balance and within what time frame.

1. Please identify the reason for the negative balance, including the specific projects or functional areas that produced the negative balance.

The residence halls ended with a negative fund balance of **(\$1,206,241)** due to a decline in enrollment last fiscal year. The rest of the negative balance is attributable to project costs related to repairing the campus steam line due to damage caused by the 2012 flood that was not covered by the insurance claim.

2. Discuss any corrective actions already taken and associated fiscal savings/gain.

The Residence Halls has decreased its costs in the short-term by holding permanent staff positions open and utilizing student staff to perform the necessary functions of those positions. Some of the student positions in the Residence Halls have also seen their hours reduced in order to help balance the budget (student custodial workers, reduction in summer staffing, and reduction of staffing hours at the service desks). With the outsourcing of the custodial staff on campus, the operation is saving approximately \$100,000 per year in salary and benefit costs. Maintenance and renovation work (Crownhart restrooms, Curran McNeil windows, and upgrading wireless internet access) in some of the buildings has been postponed until the budget reaches a more solvent position.

The operation's fund balance is still continuing to feel the effects of the Ross and Hawkes Hall remodeling projects, but was able to increase its revenue from \$2,416,329 in FY14 to \$2,762,438 in FY15. Revenue will continue to increase this fiscal year, as occupancy rates are up compared to the prior year (preliminary estimate for Fall 2015 of 806 vs. 798 for Fall 2014).

The project costs for repairing the steam line will be paid for by auxiliary operations, and the campus' goal is to have the deficit balance resolved over the next five to ten years.

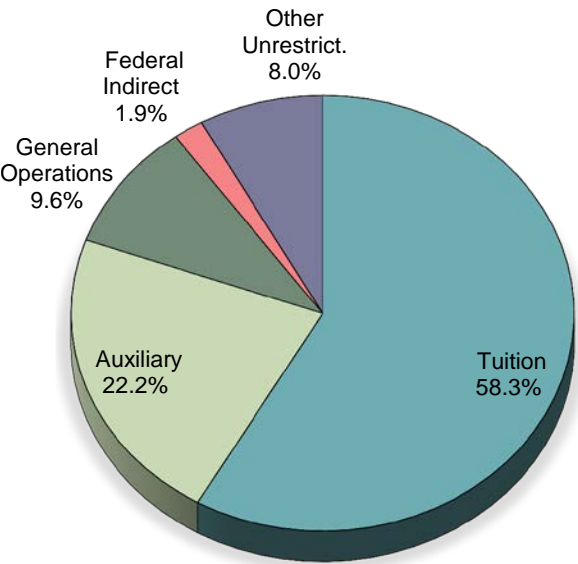
3. Describe any additional steps that will be taken to address the negative balance and achieve fiscal stability on an ongoing basis. Please provide the estimated financial savings and timeline for each of these action items.

Facilities is considering shutting down the steam lines to the Residence Halls over the summer in order to reduce some utility costs. On the revenue side, a stronger effort will be made to encourage the use and rental of the Residence Halls when campus are held.

As stated in last year's report, the deficit in the residence hall operation will need to be addressed over the next three to five years, and it cannot be fixed in just one or two years. While the operation will continue to look at cost saving measures, revenue growth will also continue to play a key role in resolving the deficit issue as well.

# UW-Whitewater FY 2015 PR Balances

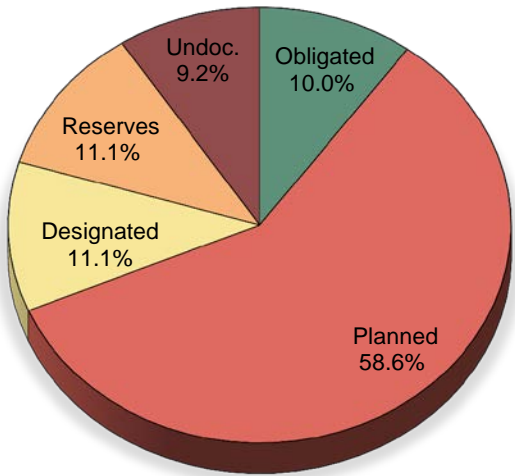
**FY15 PR Balances by Category**



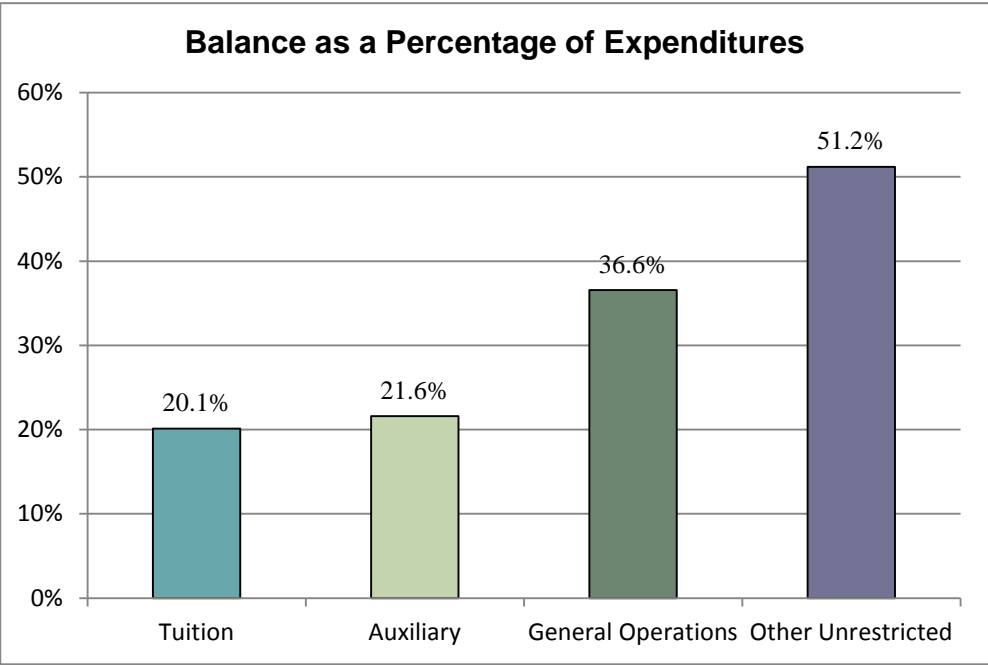
**PR Balances Highlights**

- The total unrestricted PR balance has declined \$3.9 million (8.6%) from FY 2014 to FY 2015.
- The Tuition balance decreased \$6.6 million (21.5%). 74.3% of the balance is obligated or planned.
- Auxiliary Operations increased \$2.8 million (42.3%). 58% is obligated or planned.

**FY15 PR Balances by Commitment Level**



**Balance as a Percentage of Expenditures**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-Whitewater**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b> (Discretionary)	<b>Total</b>
Tuition	916,818	17,129,116	1,084,457	3,000,000	2,155,979	24,286,370
Auxiliary	0	5,347,146	1,376,137	1,625,000	901,986	9,250,269
General Operations	0	1,932,074	2,062,149	0	0	3,994,223
Federal Indirect	26,549	0	0	0	785,505	812,054
Other Unrestricted	3,229,379	0	106,087	0	0	3,335,466
<b>Total</b>	<b>4,172,746</b> 10.0%	<b>24,408,336</b> 58.6%	<b>4,628,830</b> 11.1%	<b>4,625,000</b> 11.1%	<b>3,843,470</b> 9.2%	<b>41,678,382</b> 100.0%

	<b>Tuition</b> (131 and 189)	<b>Auxiliary</b> (128 and 228)	<b>General Operations</b> (136)	<b>Other Unrestricted</b> (xxx)	<b>Subtotal</b>	<b>Federal Indirect</b> (150)	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	30,922,636	6,499,709	4,164,486	3,217,433	44,804,264	793,622	45,597,886
FY2014-15	24,286,370	9,250,269	3,994,223	3,335,466	40,866,328	812,054	41,678,382
Change	-6,636,266 -21.5%	2,750,560 42.3%	-170,263 -4.1%	118,033 3.7%	-3,937,936 -8.8%	18,432 2.3%	-3,919,504 -8.6%
<b>Total Expenses</b>							
FY2013-14	116,306,662	42,340,000	9,858,272	7,345,092	175,850,026	106,722	175,956,748
FY2014-15	120,730,762	42,824,567	10,922,517	6,513,490	180,991,336	-97,199	180,894,137
Change	4,424,100	484,567	1,064,245	-831,602	5,141,310	-203,921	4,937,389
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	26.6%	15.4%	42.2%	43.8%			
FY2014-15	20.1%	21.6%	36.6%	51.2%			

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

**UW-Whitewater  
Fiscal Year: 2015**

Total Balance	\$24,286,370	20.12%
Obligated		\$916,818
Planned		\$17,129,116
<i>subtotal: Obligated and Planned</i>		<i>\$18,045,934</i>
Designated	\$1,084,457	
Reserves	\$3,000,000	
Undocumented Funds	\$2,155,979	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Encumbered Expenses	Obligated	\$270,686	\$270,686	\$270,686	6/30/2016
Milwaukee Water Council Lease	Obligated	\$70,425	\$70,425	\$70,425	6/30/2016
Inclusive Excellence Fellows	Obligated	\$216,230	\$216,230	\$216,230	5/17/2016
Supplemental Sabbatical Support	Obligated	\$30,000	\$30,000	\$30,000	5/17/2016
Hyer Hall Pillars	Obligated	\$75,000	\$75,000	\$75,000	6/30/2016
Police Dispatch MOU with City of Whitewater	Obligated	\$250,000	\$250,000	\$250,000	6/30/2016
Craftworker salary increases	Obligated	\$4,477	\$4,477	\$4,477	6/30/2016
Campus support for 2015-17 budget reduction	Planned	\$3,000,000	\$3,000,000	\$3,000,000	6/30/2017
Common Systems	Planned	\$1,363,557	\$1,363,557	\$1,363,557	6/30/2016
Professional Development Funds	Planned	\$400,000	\$400,000	\$400,000	6/30/2016



Supplemental Student Help	Planned	\$1,100,000	\$1,100,000	\$1,100,000	6/30/2016
Intercollegiate Athletics Support during 2015-16	Planned	\$217,500	\$217,500	\$217,500	6/30/2016
Faculty and Academic Staff Promotions in 2016-17.	Planned	\$200,000	\$200,000	\$200,000	8/20/2016
Campus support for State building projects	Planned	\$1,000,000	\$1,000,000	\$1,000,000	6/30/2016
Centrally Supported Equipment Purchases	Planned	\$1,000,000	\$1,000,000	\$1,000,000	6/30/2016
Campus Enhancements	Planned	\$1,000,000	\$1,000,000	\$1,000,000	6/30/2016
Departmental requests to carry over funds	Planned	\$3,122,802	\$3,122,802	\$3,122,802	6/30/2016
Distance Education Fees	planned	\$3,525,257	\$3,525,257	\$3,525,257	6/30/2016
Online MBA Support	Planned	\$1,200,000	\$1,200,000	\$1,200,000	6/30/2016

Total	\$18,045,934
Obligated	\$916,818
Planned	\$17,129,116

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**

Differential Tuition	\$1,084,457
Totals	\$1,084,457

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Campus Reserve -for emergency use, enrollment decreases.	\$3,000,000
Totals	\$3,000,000

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Chancellor Discretionary	\$1,046,270
Provost Discretionary (assigned to Div Head)	\$788,635
Admin Affairs Discretionary (assigned to Div Head)	\$291,636
Student Affairs Discretionary (assigned to Div Head)	\$15,484
Advancement Discretionary (assigned to Div Head)	\$13,954
Totals	\$2,155,979

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-Whitewater  
Fiscal Year: 2015**

Total Balance	\$9,250,269	21.60%
Obligated		\$0
Planned		\$5,347,146
<i>subtotal: Obligated and Planned</i>		<i>\$5,347,146</i>
Designated	\$1,376,137	
Reserves	\$1,625,000	
Undocumented Funds	\$901,986	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Scholarship program	Planned	\$800,000	\$800,000	\$800,000	6/30/2016
University Housing (formerly Residence Life) Capital Projects held in 228	Planned	\$1,174,000	\$3,000,000	\$3,000,000	6/30/2017
University Housing - A/E costs for Residence Hall	Planned	\$1,650,000	\$1,650,000	\$1,650,000	6/30/2016
Financial Services Positions	Planned	\$121,000	\$121,000	\$121,000	6/30/2016
University Dining Projects	Planned	\$1,060,000	\$1,060,000	\$1,060,000	6/30/2016
Williams Center Addition Debt Service	Planned	\$542,146	\$542,146	\$542,146	6/30/2019

Total	\$5,347,146
Obligated	\$0
Planned	\$5,347,146

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific projects or initiatives, but may be assigned

<b>Major Balance Grouping</b>	<b>FY15 Designated</b>
Travel Study/Intl Ed Contingency Fee	\$329,059
Library Fees/Technology Fees to Support Distance Ed	\$65,111
Special Course Fees	\$183,396
Young Auditorium Equipment	\$50,621
Segregated Fee funded student organizations	\$128,537
Commencement Fund - Graduation fee collected and used for expenses related to commencement	\$218,517
First Year Experience Fees - Plan it Purple, TRANSFERmation, the fees support programming and provide funding for orientation events. Funds are spent down at the beginning of the academic year	\$400,896
<b>Totals</b>	<b>\$1,376,137</b>

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves</b>
University Housing Reserve	\$1,625,000
<b>Totals</b>	<b>\$1,625,000</b>

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Financial Services Fees	\$901,986
<b>Totals</b>	<b>\$901,986</b>

**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-Whitewater  
Fiscal Year: 2015**

Total Balance	\$3,994,223	36.57%
Obligated		\$0
Planned		\$1,932,074
<i>subtotal: Obligated and Planned</i>		<i>\$1,932,074</i>
Designated	\$2,062,149	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Intensive English Program	Planned	\$186,626	\$186,626	\$235,126	6/30/2016
Network upgrade and switch replacement	Planned	\$231,665	\$231,665	\$231,665	6/30/16
VoIP (Voice over Internet Protocol) implementation and phone replacement fund.	Planned	\$509,681	\$509,681	\$509,681	6/30/2016
Admissions Scholarships	Planned	\$732,656	\$732,656	\$732,656	6/30/2016
Precollege camps - 2015-16 allotment	Planned	\$67,000	\$67,000	\$67,000	9/1/2016
Precollege camps - 2014-15 allotment	Planned	\$4,446	\$4,446	\$4,446	8/1/2015
Salary and Fringe for two staff members in CGE	Planned	\$200,000	\$200,000	\$200,000	6/30/2016

Total	\$1,932,074
Obligated	\$0
Planned	\$1,932,074

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Projects in Progress Facilities Planning & Management. Departments have provided funds to purchase items	\$334,013
Camps & Conferences	\$786,023
Instructional Technology Services from Distance Education fees	\$720,000
Small, low balance accounts in self supporting programs	\$222,113
Totals	\$2,062,149

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Totals	\$0

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0

**Report on Other Unrestricted Program Revenue Balance in Excess of 12% of Fiscal Year Expenditures**

**UW-Whitewater  
Fiscal Year: 2015**

Total Balance	\$3,335,466	51.21%
Obligated		\$3,229,379
Planned		\$0
<i>subtotal: Obligated and Planned</i>		\$3,229,379
Designated	\$106,087	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Debt Service on fund 123	Obligated	\$3,229,379	\$3,229,379	\$3,229,379	2015-16
Total		\$3,229,379			
Obligated		\$3,229,379			
Planned		\$0			

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
License Plate Scholarship	\$3,671
Non-Credit Extension	\$102,416
Totals	\$106,087

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Totals	\$0

**Undocumented Funds**

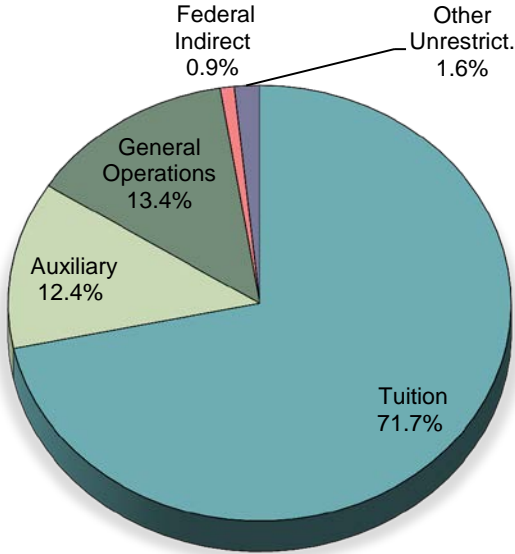
Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0



# UW Colleges FY 2015 PR Balances

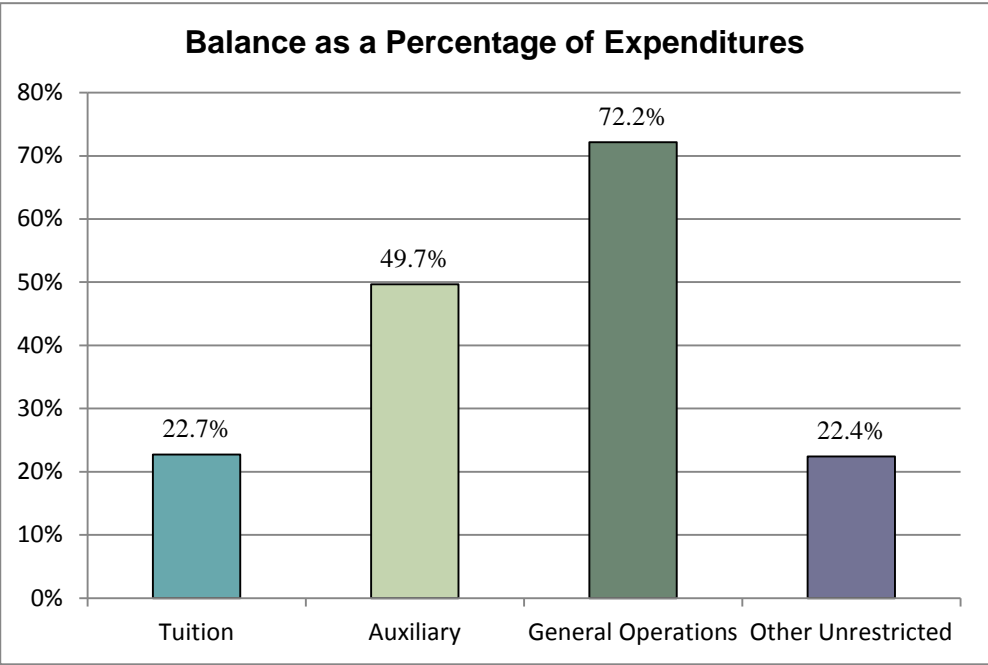
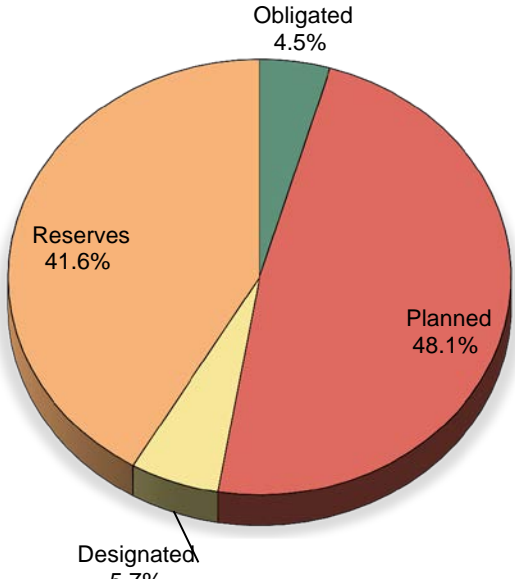
**FY15 PR Balances by Category**



**PR Balances Highlights**

- Total unrestricted fund balances remained largely unchanged between FY2014 and FY2015.
- The tuition balance decreased approximately \$249,000 (1.6%) while the Auxiliary Operations balance decreased \$340,000 (12%).

**FY15 PR Balances by Commitment Level**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW Colleges**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented (Discretionary)</b>	<b>Total</b>
Tuition	283,790	9,003,569	0	9,155,461	0	18,442,820
Auxiliary	427,175	535,475	1,472,110	752,191	0	3,186,951
General Operations	197,348	2,675,861	0	573,117	0	3,446,326
Federal Indirect	169,395	51,662	0	8,420	0	229,477
Other Unrestricted	85,908	115,176	0	216,231	0	417,315
<b>Total</b>	<b>1,163,616</b> 4.5%	<b>12,381,743</b> 48.1%	<b>1,472,110</b> 5.7%	<b>10,705,420</b> 41.6%	<b>0</b> 0.0%	<b>25,722,889</b> 100.0%

	<b>Tuition (131 and 189)</b>	<b>Auxiliary (128 and 228)</b>	<b>General Operations (136)</b>	<b>Other Unrestricted (xxx)</b>	<b>Subtotal</b>	<b>Federal Indirect (150)</b>	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	18,737,040	2,846,395	3,429,364	215,796	25,228,595	257,361	25,485,956
FY2014-15	18,442,820	3,186,951	3,446,326	417,315	25,493,412	229,477	25,722,889
Change	-294,220 -1.6%	340,556 12.0%	16,962 0.5%	201,519 93.4%	264,817 1.0%	-27,884 -10.8%	236,933 0.9%
<b>Total Expenses</b>							
FY2013-14	80,426,291	7,863,971	4,362,368	2,014,709	94,667,339	540,693	95,208,032
FY2014-15	81,139,370	6,418,333	4,775,982	1,860,432	94,194,117	70,178	94,264,295
Change	713,079	-1,445,638	413,614	-154,277	-473,222	-470,515	-943,737
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	23.3%	36.2%	78.6%	10.7%			
FY2014-15	22.7%	49.7%	72.2%	22.4%			

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

**UW Colleges  
Fiscal Year: 2015**

Total Balance	\$18,442,820	22.73%
Obligated		\$283,790
Planned		\$9,003,569
<i>subtotal: Obligated and Planned</i>		\$9,287,359
Designated	\$0	
Reserves	\$9,155,461	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Funding for the UW Colleges faculty salary compensation plan	Obligated	\$214,955	\$493,041	\$493,041	FY16
Purchase necessary STEM, maintenance and outdoor equipment for new building space at UW-Baraboo/Sauk County	Planned	\$150,000	\$150,000	\$150,000	FY16
Increase server capacity to further support remote management and network access at UW-Baraboo/Sauk County	Planned	\$20,000	\$20,000	\$20,000	FY16
Replace classroom furniture at UW-Baraboo/Sauk County	Planned	\$50,000	\$50,000	\$50,000	FY16
Funding for additional Instructional Academic Staff salaries and promotions/retirements at multiple campuses	Planned	\$499,353	\$499,353	\$499,353	FY16-19
Additional support for IEM academic staff positions beyond base resources	Obligated	\$57,043	\$57,043	\$57,043	FY16

Additional support for general operations beyond available budget or due to structural deficits at multiple campuses	Planned	\$227,268	\$227,268	\$227,268	FY16
Funding to offset tuition losses through Online and Engaging Students in the First Year (ESFY) programs	Planned	\$34,120	\$34,120	\$34,120	FY16-FY20
Replacement of campus servers at UW-Richland	Planned	\$35,000	\$35,000	\$35,000	FY19
Purchase of new campus car to replace aging leased fleet vehicle	Planned	\$25,000	\$25,000	\$25,000	FY18
Purchase of Toro Groundsmaster mower at UW-Richland	Planned	\$35,000	\$35,000	\$35,000	FY17
Biology Faculty Investment in Smart Farm Research	Planned	\$50,000	\$50,000	\$50,000	FY19
Campus instructional resource investments beyond available budget at UW-Richland	Planned	\$48,861	\$48,861	\$48,861	FY16
Theatre renovations at UW-Washington County	Planned	\$45,000	\$45,000	\$45,000	FY16
Gator purchase for maintenance equipment	Obligated	\$11,792	\$11,792	\$11,792	FY16
Increased appointments/merit increases beyond available budget for Informational Technology Specialist, Program Specialist and Building Superintendent	Planned	\$21,938	\$21,938	\$21,938	FY16
University Center Building Project at UW-Washington County	Planned	\$50,000	\$50,000	\$50,000	FY17
Contribution toward institutional budget reduction/lapse	Planned	\$3,629,974	\$3,629,974	\$3,629,974	FY16
Information technology network infrastructure	Planned	\$630,000	\$630,000	\$630,000	FY16
Development, fundraising and capacity building support for communications office	Planned	\$10,000	\$10,000	\$10,000	FY16
Support for Wisconsin Institute for Public Policy and Service (WiPPS)	Planned	\$155,555	\$155,555	\$155,555	FY16
Support for Bachelor of Applied Arts and Sciences (BAAS)	Planned	\$300,000	\$300,000	\$300,000	FY16-17
Funding for International Studies program and office	Planned	\$300,000	\$300,000	\$300,000	FY16-17
Statewide recruiter support	Planned	\$1,250,000	\$1,250,000	\$1,250,000	FY16-20
New Era membership support	Planned	\$125,000	\$125,000	\$125,000	FY16-20
Engineering collaboration with UW-Platteville	Planned	\$125,000	\$125,000	\$125,000	FY16-20
Funding for Safety and Chemical Hygiene Officer	Planned	\$175,000	\$175,000	\$175,000	FY16-20
Hobson's Connect Coordinator	Planned	\$137,500	\$137,500	\$137,500	FY16-20
Hobson's Retain Student Information Database/Software	Planned	\$204,000	\$204,000	\$204,000	FY17-20
Additional support to cover SysNet cost increase	Planned	\$170,000	\$170,000	\$170,000	FY16-20
Support for accrued leave payouts beyond budget	Planned	\$500,000	\$500,000	\$500,000	FY16-20

Total	\$9,287,359
Obligated	\$283,790
Planned	\$9,003,569

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated Balance**


Totals \$0

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves Balance**

Reserves are held for unexpected declines/fluctuations in enrollment, emergencies, or other unforeseen circumstances. The Online operation is cost-recovery, and has a 25% reserve requirement. UW Colleges is heavily tuition dependent, and as an access institution, subject to great fluctuations in enrollment due to the broader economy and the small size of many of the campuses.	\$9,155,461

Totals \$9,155,461

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

**FY15  
Undocumented  
Balance**

	\$0

Totals 

\$0
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**Report on Auxiliary Operations Balance (Fund 128) in Excess of 12% of Fiscal Year Expenditures**

**UW Colleges  
Fiscal Year: 2015**

Total Balance	\$3,186,951	49.65%
Obligated		\$427,175
Planned		\$535,475
<i>subtotal: Obligated and Planned</i>		\$962,650
Designated	\$1,472,110	
Reserves	\$752,191	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Student approved expenditures beyond segregated fee revenue at multiple campuses	Obligated	\$201,455	\$201,455	\$201,455	FY16
Fleet minivan purchase at UW-Barron County	Obligated	\$21,171	\$21,171	\$21,171	FY16
Student approved transformation of current library into a Learning Commons, including the purchase of capital items (e.g. furniture, technology) at UW-Fond du Lac	Obligated	\$33,350	\$33,350	\$33,350	FY16
Facility enhancement fund for university children's center at UW-Fox Valley	Planned	\$104,772	\$152,561	\$152,561	FY19
Student approved addition of 25% of an advisor's salary and fringe to increase services at UW-Manitowoc	Planned	\$16,867	\$16,867	\$16,867	FY16

Amount from business office and student affairs intended for administrative chargeback at UW-Manitowoc	Planned	\$8,952	\$8,952	\$8,952	FY16
Fleet vehicle replacement at UW-Marathon County	Planned	\$35,000	\$35,000	\$35,000	FY16
Funding for LTE theatre manager at UW-Marathon County	Planned	\$11,680	\$11,680	\$11,680	FY16
Snow removal and student worker (contracted custodial) at UW-Marathon County	Planned	\$15,000	\$15,000	\$15,000	FY16
New Residence Hall project preparation at UW-Marathon County	Planned	\$150,000	\$150,000	\$150,000	FY16
Fleet vehicle replacement at UW-Marshfield/Wood County	Planned	\$27,000	\$27,000	\$27,000	FY16
Additional non-instructional hiring to support mission beyond available budget	Planned	\$166,204	\$166,204	\$166,204	FY16
Funding for the UW Colleges faculty salary compensation plan	Obligated	\$30,173	\$493,041	\$493,041	FY16
Walkway from lower parking lot at UW-Washington County	Obligated	\$13,718	\$13,718	\$13,718	FY16
Hub Remodeling - Furniture Contract for UW-Waukesha	Obligated	\$79,909	\$79,909	\$79,909	FY16
Hub Remodeling - Painting Contract for UW-Waukesha	Obligated	\$11,600	\$11,600	\$11,600	FY16
Hub Remodeling - Flooring Contract for UW-Waukesha	Obligated	\$17,574	\$17,574	\$17,574	FY16
Funding for theater sound upgrade project at UW-Waukesha	Obligated	\$18,225	\$18,225	\$18,225	FY16

Total	\$962,650
Obligated	\$427,175
Planned	\$535,475

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

Major Balance Grouping	FY15 Designated Balance
Student segregated fees	\$1,472,110
<b>Totals</b>	<b>\$1,472,110</b>



**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**

Reserves are held in auxiliary operations, including student segregated fee operations based on UW System policy, emergencies, and unexpected fluctuations in enrollments which may cause a loss of segregated fee or auxiliary revenue.	\$752,191

Totals 

\$752,191
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**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

**Major Balance Grouping**

**FY15  
Undocumented  
Balance**


Totals 

\$0
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**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW Colleges**

**Fiscal Year: 2015**

Total Balance	\$3,446,326	72.16%
Obligated		\$197,348
Planned		\$2,675,861
<i>subtotal: Obligated and Planned</i>		<i>\$2,873,209</i>
Designated	\$0	
Reserves	\$573,117	
Undocumented Funds	\$0	
<b>Remaining Balance</b>	<b>\$0</b>	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Computer replacement and rotation initiatives at multiple campuses	Planned	\$196,310	\$236,310	\$236,310	FY16-19
Furniture replacement in several academic and student success spaces	Planned	\$20,000	\$20,000	\$20,000	FY16
Additional support beyond available budget for developmental education staffing	Planned	\$21,457	\$106,253	\$127,710	FY16
Instructional Academic Staff salary improvement (promotion, retitle) for 4 years	Planned	\$25,502	\$25,502	\$25,502	FY16-19
Funding for the UW Colleges faculty salary compensation plan	Obligated	\$178,425	\$493,041	\$493,041	FY16
Theatre manager LTE at UW-Marathon County	Planned	\$17,750	\$17,750	\$17,750	FY16
Increasing support for developmental education (including veterans services, video band library capabilities) at UW-Marathon County	Planned	\$189,687	\$189,687	\$189,687	FY16
Support for sound system at UW-Marinette	Planned	\$22,500	\$22,500	\$22,500	FY16
ESL program support beyond available budget at UW-Marinette	Planned	\$115,623	\$170,000	\$170,000	FY16
LTE Front Desk Support at UW-Marshfield/Wood County	Planned	\$10,400	\$10,400	\$10,400	FY16

Contribution toward anticipated shortfall at UW-Marshfield/Wood County	Planned	\$12,800	\$12,800	\$12,800	FY17
Continued operational support due to ongoing reductions in ESFY and Online revenue	Planned	\$135,050	\$135,050	\$135,050	FY16-20
Additional instructional resources to support faculty positions beyond allocation at UW-Rock County	Planned	\$60,000	\$60,000	\$60,000	FY17
Engineering Building equipment at UW-Sheboygan	Obligated	\$18,923	\$18,923	\$18,923	FY16
Additional support for general operations beyond available resources at UW-Sheboygan (including Engaging Students in the First Year, Hawkes and Service Learning Internship Coordinators, Peer Mentor Program, librarian hours, Lecture 100 sections, research proposal writing, tutor training, additional S&E to support mission, TESOL tutoring)	Planned	\$204,311	\$204,311	\$204,311	FY16-18
Support for general operations; contribution to anticipated revenue shortfall at multiple campuses	Planned	\$325,327	\$325,327	\$325,327	FY16
Learning Commons technology and infrastructure project at UW-Washington County	Planned	\$54,649	\$54,649	\$54,649	FY17
University Center Building project at UW-Washington County	Planned	\$200,000	\$200,000	\$200,000	FY17
Interior gym door and ramp creation at UW-Washington County	Planned	\$7,109	\$7,109	\$7,109	FY16
Institutional base budget reduction/lapse	Planned	\$1,057,386	\$1,057,386	\$1,057,386	FY16

Total	\$2,873,209
Obligated	\$197,348
Planned	\$2,675,861

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

Major Balance Grouping	FY15 Designated Balance
Totals	\$0

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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	FY15 Reserves Balance
Reserves are held for unexpected declines in enrollment that affect fee revenue and emergencies.	\$573,117
Totals	\$573,117

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

Major Balance Grouping	FY15 Undocumented Balance
Totals	\$0

**Report on Other Unrestricted Program Revenue Balance (Fund 132) in Excess of 12% of Fiscal Year Expenditures**

**UW Colleges  
Fiscal Year: 2015**

Total Balance	\$417,315	22.43%
Obligated		\$85,908
Planned		\$115,176
<i>subtotal: Obligated and Planned</i>		<i>\$201,084</i>
Designated	\$0	
Reserves	\$216,231	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
Contribution toward anticipated enrollment shortfall	Planned	\$55,124	\$55,124	\$55,124	FY16
Orbital occupancy lease agreement for gymnastics facility used for programming at UW-Marshfield/Wood County	Obligated	\$16,800	\$16,800	\$16,800	FY16
Hampton Inn hotel agreement for Continuing Education programming at UW-Marshfield/Wood County	Obligated	\$20,330	\$20,330	\$20,330	FY16
Salary and fringe to support Continuing Education staff and infrastructure investment	Planned	\$60,052	\$80,062	\$80,062	FY16
Funding for the UW Colleges faculty salary compensation plan	Obligated	\$48,778	\$493,041	\$493,041	FY16

Total	\$201,084
Obligated	\$85,908
Planned	\$115,176

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated  
Balance**


Totals 

\$0
-----

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**

Reserves are held for unexpected declines in enrollment that affect fee revenue and emergencies.	\$216,231

Totals 

\$216,231
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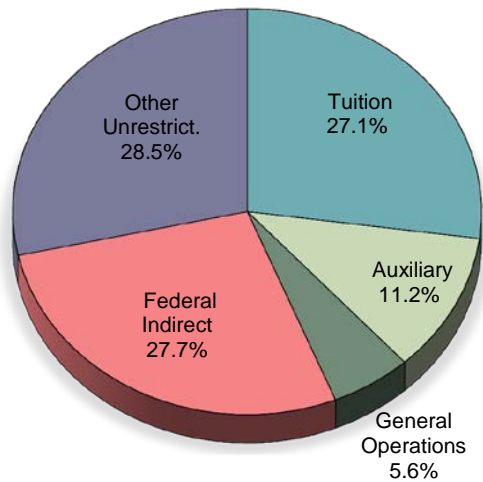
**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

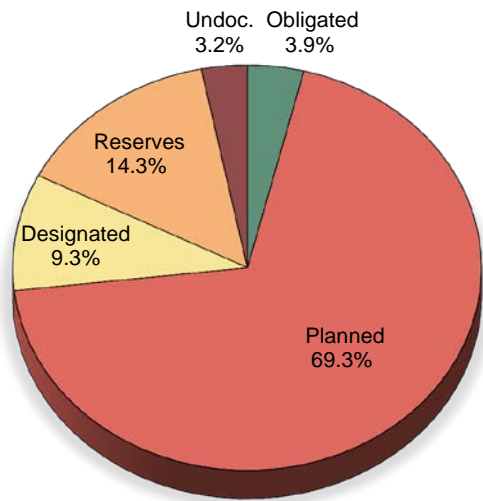
<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0

# UW Extension FY 2015 PR Balances

**FY15 PR Balances by Category**



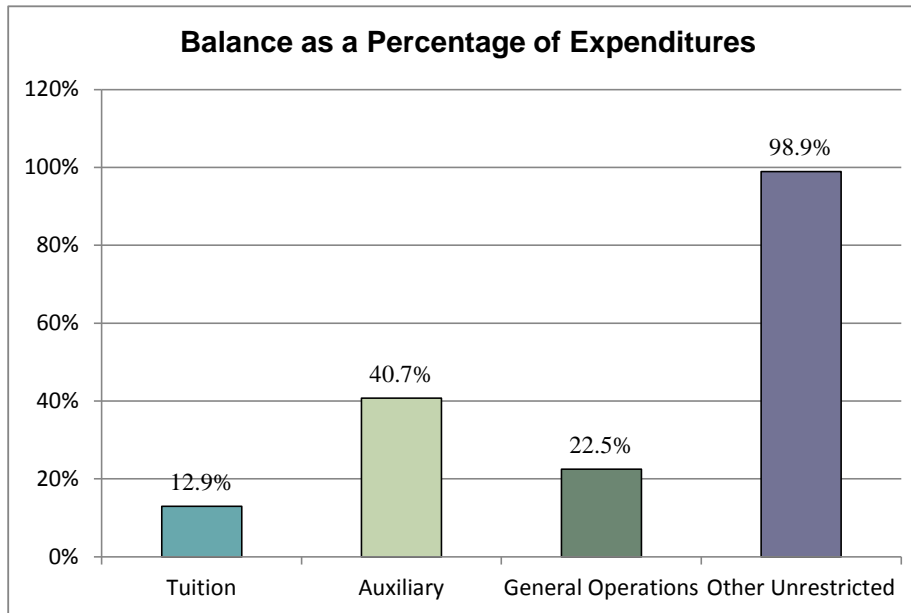
**FY15 PR Balances by Commitment Level**



**PR Balances Highlights**

- Total unrestricted balances have declined by \$1.1 million (4.0%) from FY 2014 to FY 2015.
- Tuition balance decreased by \$1.6 million (18.3%) and 86.6% of balance is obligated or planned.
- Auxiliary Operations increased \$147,000 (5.3%) and 79.5% of the funding is obligated or planned, largely for maintenance, renovation and conservation efforts.

**Balance as a Percentage of Expenditures**





**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW Extension**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b> (Discretionary)	<b>Total</b>
Tuition	44,577	6,061,985	0	908,181	34,292	7,049,035
Auxiliary	235,045	2,071,710	375,840	220,298	0	2,902,893
General Operations	12,188	773,391	583,139	80,114	0	1,448,832
Federal Indirect	352,721	3,855,906	0	2,200,000	785,650	7,194,277
Other Unrestricted	366,026	5,250,000	1,464,611	317,391	0	7,398,028
<b>Total</b>	<b>1,010,557</b> 3.9%	<b>18,012,992</b> 69.3%	<b>2,423,590</b> 9.3%	<b>3,725,984</b> 14.3%	<b>819,942</b> 3.2%	<b>25,993,064</b> 100.0%

	<b>Tuition</b> (131 and 189)	<b>Auxiliary</b> (128 and 228)	<b>General Operations</b> (136)	<b>Other Unrestricted</b> (xxx)	<b>Subtotal</b>	<b>Federal Indirect</b> (150)	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	8,632,294	2,755,521	1,766,585	7,015,875	20,170,275	6,902,824	27,073,099
FY2014-15	7,049,035	2,902,893	1,448,832	7,398,028	18,798,788	7,194,277	25,993,065
Change	-1,583,259 -18.3%	147,372 5.3%	-317,753 -18.0%	382,153 5.4%	-1,371,487 -6.8%	291,453 4.2%	-1,080,034 -4.0%
<b>Total Expenses</b>							
FY2013-14	58,095,821	6,655,149	6,216,299	988,364	71,955,633	2,781,687	74,737,320
FY2014-15	54,563,708	7,129,793	6,449,171	7,480,954	75,623,626	1,463,565	77,087,191
Change	-3,532,113	474,644	232,872	6,492,590	3,667,993	-1,318,122	2,349,871
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	14.9%	41.4%	28.4%	709.8%			
FY2014-15	12.9%	40.7%	22.5%	98.9%			

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

**UW Extension  
Fiscal Year: 2015**

Total Balance	\$7,049,035	12.92%
Obligated		\$44,577
Planned		\$6,061,985
<i>subtotal: Obligated and Planned</i>		<i>\$6,106,562</i>
Designated	\$0	
Reserves	\$908,181	
Undocumented Funds	\$34,292	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

	<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Amount Expected to Expend in FY16</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
1	Business and Entrepreneurship UW System Incentive Grant "Capital Catalyst Commercialization Seed Fund with WEDC Match"	Planned	\$591,125	\$591,125	\$300,000	\$591,125	FY16-FY17
2	Business and Entrepreneurship support for the Business Dynamics Research Consortium and Business Intelligence Teams	Planned	\$314,364	\$314,364	\$314,364	\$314,364	FY16
3	UW Flexible Option Start Up Funding from UWS	Planned	\$3,028,121	\$3,028,121	\$2,657,809	\$3,028,121	FY16-FY17
4	Cooperative Extension Aquaculture Educators Grant	Obligated	\$2,790	\$2,790	\$2,790	\$2,790	FY16
5	Media Relations Project (TVP Communications)	Obligated	\$41,787	\$41,787	\$41,787	\$41,787	FY16
6	Infusing Technology Fund	Planned	\$97,589	\$97,589	\$97,589	\$97,589	FY16
7	Reimagining Extension Project	Planned	\$14,966	\$14,966	\$14,966	\$14,966	FY16

8	Facility Upgrade/Replacement Projects	Planned	\$1,279,361	\$1,279,361	\$304,361	\$1,279,361	FY16-FY17
9	Payment Portal Web Development	Planned	\$7,800	\$7,800	\$7,800	\$7,800	FY16
10	Broadcast & Media Innovations Unfunded Veterans Coming Home Staff Salary & Fringe for 7/1/15 thru 8/31/15	Planned	\$20,846	\$20,846	\$20,846	\$20,846	FY16
11	Bridge Funding for Admin Budget Reduction	Planned	\$500,000	\$500,000	\$500,000	\$500,000	FY16
12	Multicultural Awareness Program (MAP) Support	Planned	\$207,813	\$207,813	\$109,593	\$207,813	FY16-FY19
13							

Total	\$6,106,562
Obligated	\$44,577
Planned	\$6,061,985

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

	Major Balance Grouping	FY15 Designated Balance
1		
4		
5		
Totals		\$0

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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	FY15 Reserves Balance
1	Continuing Education reserve for emergencies or other unforeseen circumstances	\$908,181
2		
5		
Totals		\$908,181

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

	<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
1	Other Accounts	\$34,292
2		
3		
4		
5		
	Totals	\$34,292

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW Extension  
Fiscal Year: 2015**

Total Balance	\$2,902,893	40.71%
Obligated		\$235,045
Planned		\$2,071,710
<i>subtotal: Obligated and Planned</i>		\$2,306,755
Designated	\$375,840	
Reserves	\$220,298	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY16	Total Amount Expected to Expend	When Funds will be Expended
COOP 4-H Youth Development Food Service for May and June, 2015	Obligated	\$41,607	\$41,607	\$41,607	\$41,607	FY16
COOP 4-H Youth Development Nature Center and Dorm Faucet Replacement	Obligated	\$1,386	\$1,386	\$1,386	\$1,386	FY16
Bryant Furnace and Installation	Obligated	\$2,300	\$2,300	\$2,300	\$2,300	FY16
Upham Woods Electrical Safety Upgrade	Obligated	\$24,250	\$24,250	\$24,250	\$24,250	FY16
Conference Centers Website Redesign	Obligated	\$110,590	\$110,590	\$110,590	\$110,590	FY16
Conference Centers Pyle Center Outdoor Fireplace	Obligated	\$13,647	\$13,647	\$13,647	\$13,647	FY16
Conference Centers FY17 Debt Service Obligation	Planned	\$111,131	\$369,002	\$0	\$369,002	FY17
Conference Centers Lowell Hall Energy Conservation Measures	Planned	\$427,500	\$427,500	\$427,500	\$427,500	FY16
Lowell Hall HVAC renovation	Planned	\$1,000,000	\$1,000,000	\$0	\$1,000,000	FY17-FY18
Mail Services capital equipment replacement and renovation	Planned	\$533,079	\$625,000	\$90,000	\$625,000	FY16-FY17
Mail Services Maintenance/service agreements for new Videojets inkjet addressers	Obligated	\$26,765	\$133,825	\$26,765	\$95,908	FY16-FY21
Facilities Vilas Hall Rooms 2089 renovation for compliance with building and safety code	Obligated	\$14,500	\$14,500	\$14,500	\$14,500	FY16

Total	\$2,306,755
Obligated	\$235,045
Planned	\$2,071,710

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Camps/Clinics	\$113,975
Other Fund 128	\$8,841
Service Centers	\$150,000
Institutional Facilities Projects	\$103,024
<b>Totals</b>	<b>\$375,840</b>

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Service Centers reserves for emergencies or other unforeseen circumstances	\$220,298
<b>Totals</b>	<b>\$220,298</b>

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
<b>Totals</b>	<b>\$0</b>

**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW Extension  
Fiscal Year: 2015**

Total Balance	\$1,448,832	22.47%
Obligated		\$12,188
Planned		\$773,391
<i>subtotal: Obligated and Planned</i>		\$785,579
Designated	\$583,139	
Reserves	\$80,114	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Amount Expected to Expend in FY16	Total Amount Expected to Expend	When Funds will be Expended
Business and Entrepreneurship NIH 2017 Conference	Planned	\$25,000	\$25,000	\$25,000	\$25,000	FY18
Business and Entrepreneurship Center for Technology Commercialization programs	Planned	\$25,714	\$25,714	\$25,714	\$25,714	FY16
Business and Entrepreneurship Center for Technology Commercialization Lean Startup Training	Planned	\$20,659	\$20,659	\$20,659	\$20,659	FY16
Business and Entrepreneurship Business Dynamics Research Consortium licensing, subscription, and purchase of data	Planned	\$63,556	\$63,556	\$63,556	\$63,556	FY16
Central Information Technology Services UW-Extension Milwaukee County IT Support Position	Planned	\$29,702	\$29,702	\$29,702	\$29,702	FY16
Central Information Technology Services Campus Network Improvement Project Augmentation	Planned	\$264,000	\$264,000	\$264,000	\$264,000	FY16
Wisconsin Campus Compact City Station Lease @ 660 W Washington Ave	Obligated	\$2,000	\$2,000	\$2,000	\$2,000	FY16
Wisconsin Campus Compact City Station Lease @ 660 W Washington Ave	Planned	\$4,000	\$4,000	\$4,000	\$4,000	FY16

Broadcast & Media Innovations WHA Radio production services (payment to Fishes Circle for June 2015 services)	Planned	\$15,625	\$15,625	\$15,625	\$15,625	FY16
Broadcast & Media Innovations CISCO Maintenance for April, May & June of 2015	Obligated	\$5,188	\$5,188	\$5,188	\$5,188	FY16
Cooperative Extension Conservation Professional Training (Pioneer)	Planned	\$60,618	\$60,618	\$60,618	\$60,618	FY16
Cooperative Extension Environmental Resources Center General Operations	Planned	\$207,122	\$207,122	\$207,122	\$207,122	FY16
Cooperative Extension Local Government Center Annual Board of Review Production Costs	Planned	\$9,113	\$9,113	\$9,113	\$9,113	FY16
Cooperative Extension Local Government Center UW River Falls Survey Research Lab Support	Planned	\$6,250	\$6,250	\$6,250	\$6,250	FY16
Cooperative Extension Local Government Center Dave Hinds Ad Hoc Specialist Support	Planned	\$19,200	\$19,200	\$19,200	\$19,200	FY16
Cooperative Extension Local Government Center ERC Communications Plan	Planned	\$4,125	\$4,125	\$4,125	\$4,125	FY16
Cooperative Extension Local Government Center Technical Support for the GREAT Program	Planned	\$10,000	\$10,000	\$10,000	\$10,000	FY16
Cooperative Extension Joint Funding Agreement (JFA) with USGS (United States Geological Survey)	Obligated	\$5,000	\$5,000	\$5,000	\$5,000	FY16
Cooperative Extension Publications & Media 10% of Associate Editor (STAS) salary & fringe for a 2 year commitment	Planned	\$8,707	\$8,707	\$4,353	\$8,707	FY16-FY17

Total	\$785,579
Obligated	\$12,188
Planned	\$773,391



**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Service Centers	\$404,750
Other Fund 136 Accounts	\$92,664
User Fees	\$85,725
<b>Totals</b>	<b>\$583,139</b>

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Other Fund 136 Accounts for emergencies or other unforeseen circumstances	\$80,114
<b>Totals</b>	<b>\$80,114</b>

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>

Totals

**Report on Other Unrestricted Program Revenue Balance in Excess of 12% of Fiscal Year Expenditures**

**UW Extension  
Fiscal Year: 2015**

Total Balance	\$7,398,028	98.89%
Obligated		\$366,026
Planned		\$5,250,000
<i>subtotal: Obligated and Planned</i>		<i>\$5,616,026</i>
Designated	\$1,464,611	
Reserves	\$317,391	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

	<b>Project/Initiative</b>	<b>Obligated or Planned?</b>	<b>FY15 Project Balance</b>	<b>Total Amount Planned to Accumulate</b>	<b>Amount Expected to Expend in FY16</b>	<b>Total Amount Expected to Expend</b>	<b>When Funds will be Expended</b>
1	Continuing Education purchase of office building	Planned	\$4,500,000	\$4,500,000	\$0	\$4,500,000	FY18
2	UW HELP consolidation of three system-wide websites into one and electronic application and mobile applications development	Planned	\$750,000	\$750,000	\$650,000	\$750,000	FY16-FY17
3	Conference Centers Debt Service Obligation	Obligated	\$366,026	\$366,026	\$366,026	\$366,026	FY16
4							
5							
15							
16							
17							

Total	\$5,616,026
Obligated	\$366,026
Planned	\$5,250,000

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

	<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
1	UW HELP Application Fees	\$546,086
2	Continuing Education	\$918,525
3		
5		
	Totals	\$1,464,611

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
1	Continuing Education reserve for emergencies or other unforeseen circumstances	\$317,391
2		
5		
	Totals	\$317,391

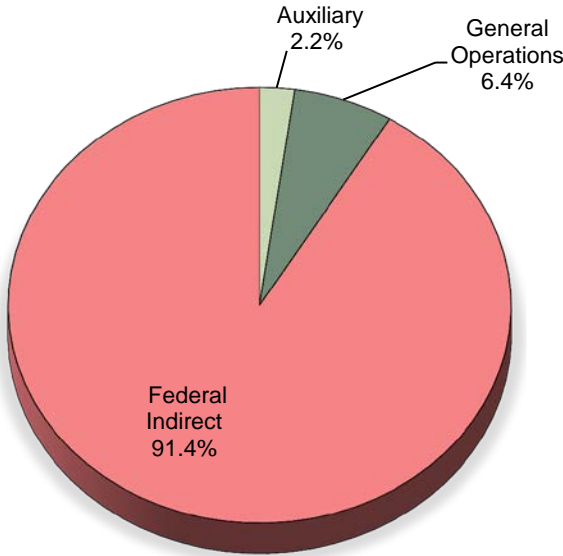
**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

	<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
1		
5		
	Totals	\$0

# UW-System Administration FY 2015 PR Balances

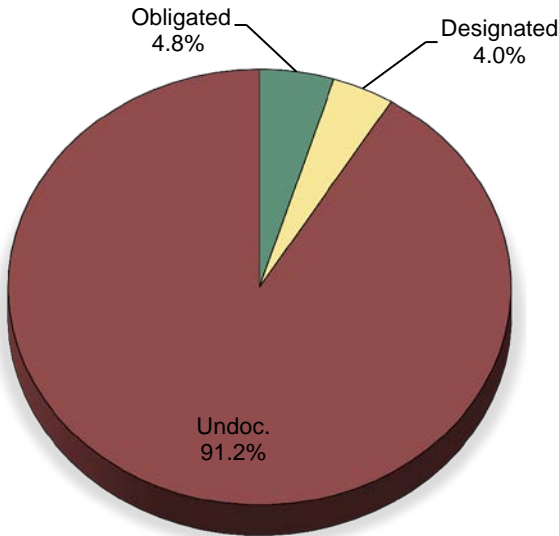
**FY15 PR Balances by Category**



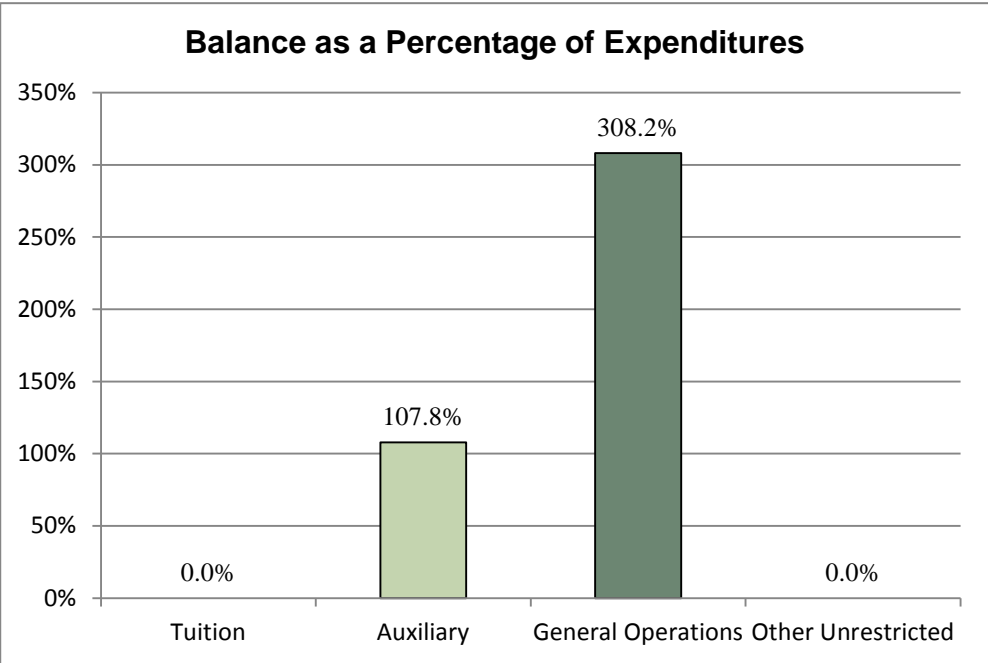
**PR Balances Highlights**

- Total unrestricted balances decreased by \$3.0 million between F20Y14 and FY2015, a 25.9% reduction.
- Balances decreased in every unrestricted fund group within UW System Administration.

**FY15 PR Balances by Commitment Level**



**Balance as a Percentage of Expenditures**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-System Administration**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented (Discretionary)</b>	<b>Total</b>
Tuition	0	0	0	0	0	0
Auxiliary	194,339	0	0	0	0	194,339
General Operations	0	0	345,246	0	209,844	555,090
Federal Indirect	220,532	0	0	0	7,706,006	7,926,538
Other Unrestricted	0	0	0	0	0	0
<b>Total</b>	<b>414,871</b> 4.8%	<b>0</b> 0.0%	<b>345,246</b> 4.0%	<b>0</b> 0.0%	<b>7,915,850</b> 91.2%	<b>8,675,967</b> 100.0%

	<b>Tuition (131 and 189)</b>	<b>Auxiliary (128 and 228)</b>	<b>General Operations (136)</b>	<b>Other Unrestricted (xxx)</b>	<b>Subtotal</b>	<b>Federal Indirect (150)</b>	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	0	374,382	562,853	0	937,235	10,773,506	11,710,741
FY2014-15	0	194,339	555,090	0	749,429	7,926,538	8,675,967
Change	0	-180,043 -48.1%	-7,763 -1.4%	0	-187,806 -20.0%	-2,846,968 -26.4%	-3,034,774 -25.9%
<b>Total Expenses</b>							
FY2013-14	0	267,124	147,143	0	414,267	2,765,053	3,179,320
FY2014-15	0	180,277	180,106	0	360,383	6,059,725	6,420,108
Change	0	-86,847	32,963	0	-53,884	3,294,672	3,240,788
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14		140.2%	382.5%				
FY2014-15		107.8%	308.2%				

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-System Administration  
Fiscal Year: 2015**

Total Balance	\$194,339	107.80%
Obligated		\$194,339
Planned		\$0
<i>subtotal: Obligated and Planned</i>		\$194,339
Designated	\$0	
Reserves	\$0	
Undocumented Funds	\$0	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Tax Sheltered Annuity program participant fees and vendor/partner support which must be applied to program per law and contracts	Obligated	\$194,339	\$194,339	\$194,339	FY16-FY17

Total	\$194,339
Obligated	\$194,339
Planned	\$0

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated  
Balance**


Totals 

\$0
-----

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**


Totals 

\$0
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**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Totals	\$0

**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-System Administration  
Fiscal Year: 2015**

Total Balance	\$555,090	308.20%
Obligated		\$0
Planned		\$0
<i>subtotal: Obligated and Planned</i>		\$0
Designated	\$345,246	
Reserves	\$0	
Undocumented Funds	\$209,844	
<b>Remaining Balance</b>	<b>\$0</b>	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended

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 specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated  
Balance**

Systemwide Insurance Program Administration	\$345,246

Totals 

\$345,246
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**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**


Totals 

\$0
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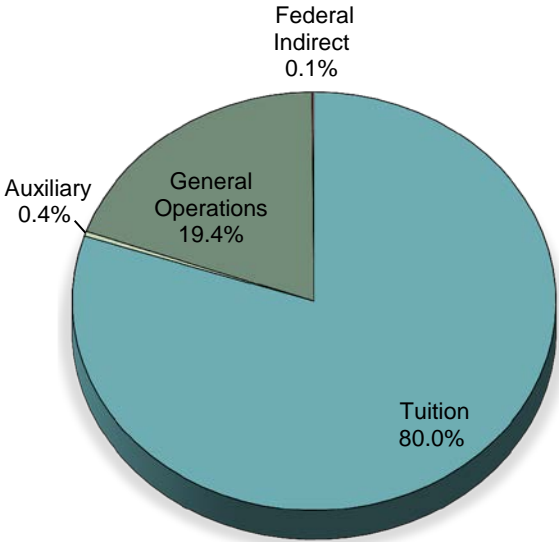
**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Balance of funding for which commitments have not yet been documented	\$209,844
Totals	\$209,844

# UW-Systemwide FY 2015 PR Balances

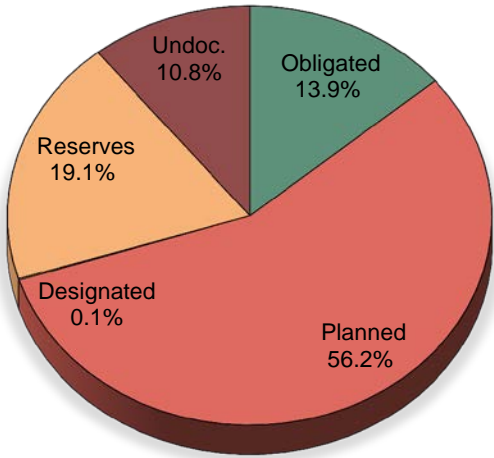
**FY15 PR Balances by Category**



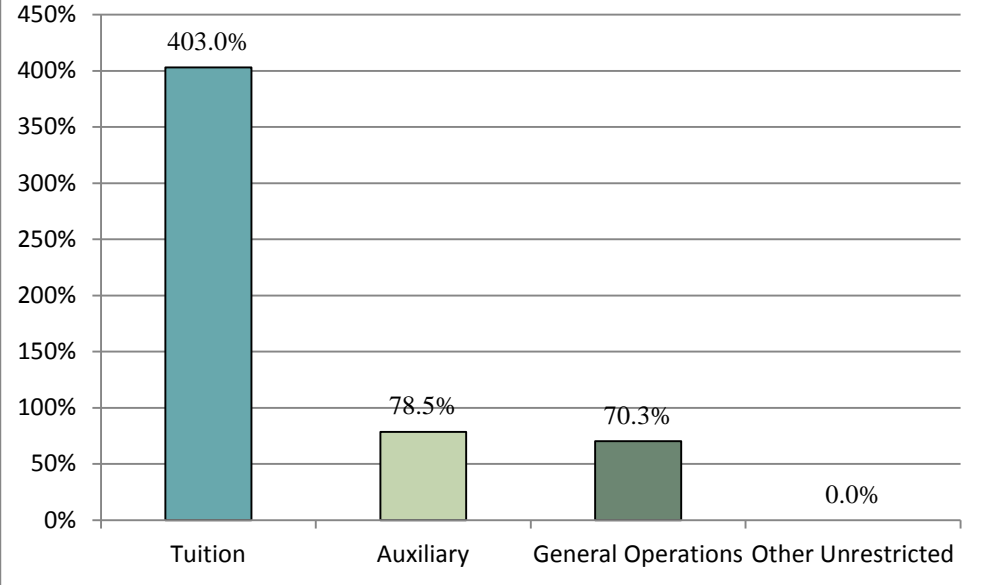
**PR Balances Highlights**

- Unrestricted fund balances increased nearly \$12.4 million from FY 2014 to FY 2015.
- Of the total unrestricted balance, 70.1% is categorized as either obligated or planned.
- \$20.0 million has been committed to UW institutions as support to help bridge budget reductions. These funds were included in the FY 2015 balance, but have already been provided to the institutions in early FY 2016.

**FY15 PR Balances by Commitment Level**



**Balance as a Percentage of Expenditures**



**Summary of UW System Unrestricted PR Balances by Level of Commitment**

FY 2015 ending balances as categorized by institution reports

**UW-Systemwide**

	<b>Obligated</b>	<b>Planned</b>	<b>Designated</b>	<b>Reserves</b>	<b>Undocumented</b> (Discretionary)	<b>Total</b>
Tuition	265,641	58,973,470	0	20,000,000	5,055,846	84,294,957
Auxiliary	0	40,000	113,413	80,528	152,387	386,328
General Operations	14,340,135	0	0	0	6,138,779	20,478,914
Federal Indirect	0	133,430	0	0	16,232	149,662
Other Unrestricted	0	0	0	0	0	0
<b>Total</b>	<b>14,605,776</b> 13.9%	<b>59,146,900</b> 56.2%	<b>113,413</b> 0.1%	<b>20,080,528</b> 19.1%	<b>11,363,244</b> 10.8%	<b>105,309,861</b> 100.0%

	<b>Tuition</b> (131 and 189)	<b>Auxiliary</b> (128 and 228)	<b>General Operations</b> (136)	<b>Other Unrestricted</b> (xxx)	<b>Subtotal</b>	<b>Federal Indirect</b> (150)	<b>Total Unrestricted</b>
<b>Total PR Appropriation Balances</b>							
FY2013-14	76,909,127	633,712	15,342,234	0	92,885,073	35,573	92,920,646
FY2014-15	84,294,957	386,328	20,478,914	0	105,160,199	149,662	105,309,861
Change	7,385,830 9.6%	-247,384 -39.0%	5,136,680 33.5%	0	12,275,126 13.2%	114,089 320.7%	12,389,215 13.3%
<b>Total Expenses</b>							
FY2013-14	25,730,006	967,678	31,734,150	1,923,206	60,355,040	84,605	60,439,645
FY2014-15	20,918,946	492,053	29,141,217	1,542,693	52,094,909	85,911	52,180,820
Change	-4,811,060	-475,625	-2,592,933	-380,513	-8,260,131	1,306	-8,258,825
<b>Balances as a Percentage of Expenditures</b>							
FY2013-14	298.9%	65.5%	48.3%	0.0%			
FY2014-15	403.0%	78.5%	70.3%	0.0%			

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

**UW-Systemwide  
Fiscal Year: 2015**

Total Balance	\$84,294,957	402.96%
Obligated		\$265,641
Planned		\$58,973,470
<i>subtotal: Obligated and Planned</i>		\$59,239,111
Designated	\$0	
Reserves	\$20,000,000	
Undocumented Funds	\$5,055,846	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Outstanding encumbrances in Systemwide accounts	Obligated	\$265,641	\$265,641	\$265,641	FY16
One-time Systemwide funding support to institutions to help bridge State budget cuts	Planned	\$20,000,000	\$20,000,000	\$20,000,000	FY16
Milwaukee Capital Project Support (match to private funds)	Planned	\$10,000,000	\$10,000,000	\$10,000,000	FY16-FY25
WiSys Economic Development Initiative - FY15-FY19 (\$1M/yr)	Planned	\$4,000,000	\$4,000,000	\$4,000,000	FY16-FY19
Parkside Bridge Funding - FY16	Planned	\$500,000	\$500,000	\$500,000	FY16
Superior Bridge Funding - FY16	Planned	\$1,039,308	\$1,039,308	\$1,039,308	FY16
UW Service Center-HRS Enterprise Projects - Planned FY16-FY17, Provisional FY18-FY19	Planned	\$9,700,000	\$9,700,000	\$9,700,000	FY16-FY17
WiscAMP (Wisconsin Alliance for Minority Participation ) Support to UW-Madison (5yr Commitment - FY16-FY19)	Planned	\$440,000	\$440,000	\$440,000	FY16-FY19
Stevens Point SIS Implementation Support	Planned	\$2,000,000	\$2,000,000	\$2,000,000	FY16
Superior Athletic Program Support - to be paid June 2016	Planned	\$715,152	\$715,152	\$715,152	FY16
Systemwide COOP Services contract with UW-Madison PD	Planned	\$252,000	\$252,000	\$252,000	FY16
Flex Option funding for a CBE Student Engagement System (funding to be provided over 10 yrs)	Planned	\$6,500,000	\$6,500,000	\$6,500,000	FY16-FY25
Systemwide Cleary Act audit support	Planned	\$819,910	\$819,910	\$819,910	FY16
UW System Network Support	Planned	\$1,071,535	\$1,071,535	\$1,071,535	FY16
Systemwide funding support for 50% of FY2016 Fox World Travel Booking Fees for all campuses	Planned	\$300,000	\$300,000	\$300,000	FY16
UW System Next Generation Library Support	Planned	\$1,281,565	\$1,281,565	\$1,281,565	FY16

UW System IT Innovation Fund - Office of Learning and Information Technology Carryforward	Planned	\$300,000	\$300,000	\$300,000	FY16
UW System Microsoft SharePoint project completion	Planned	\$30,000	\$30,000	\$30,000	FY16
UW System Leadership Development Program support	Planned	\$24,000	\$24,000	\$24,000	FY16

Total	\$59,239,111
Obligated	\$265,641
Planned	\$58,973,470

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 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 add additional rows as necessary.

Major Balance Grouping	FY15 Designated Balance
Totals	\$0

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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	FY15 Reserves Balance
Systemwide reserve requirement per 7/11/14 Cross to Wildeck memo	\$20,000,000
Totals	\$20,000,000



**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Provisional commitment to fund future UW Service Center and HRS Targeted Improvement Initiatives	\$5,000,000
Remaining balance of funding for which commitments are not yet documented	\$55,846
Totals	\$5,055,846

**Report on Auxiliary Operations Balance (Funds 128 and 228) in Excess of 12% of Fiscal Year Expenditures**

**UW-Systemwide  
Fiscal Year: 2015**

Total Balance	\$386,328	78.51%
Obligated		\$0
Planned		\$40,000
<i>subtotal: Obligated and Planned</i>		\$40,000
Designated	\$113,413	
Reserves	\$80,528	
Undocumented Funds	\$152,387	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Wisconsin Intercollegiate Athletic Conference (WIAC) one-time support from Corporate Partners account balance	Planned	\$40,000	\$40,000	\$40,000	FY16

Total	\$40,000
Obligated	\$0
Planned	\$40,000

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

**Major Balance Grouping**

**FY15 Designated  
Balance**

WIAC conference revenues which were collected either through campus membership fees or from corporate partner sponsors	\$113,413

Totals 

\$113,413
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**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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**

**FY15 Reserves  
Balance**

WIAC Reserve account balance	\$80,528

Totals 

\$80,528
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**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

Major Balance Grouping	FY15 Undocumented Balance
Fund balances not yet committed to specific projects	\$152,388
Totals	\$152,388

**Report on General Operations Balance (Fund 136) in Excess of 12% of Fiscal Year Expenditures**

**UW-Systemwide  
Fiscal Year: 2015**

Total Balance	\$20,478,914	70.27%
Obligated		\$14,340,135
Planned		\$0
<i>subtotal: Obligated and Planned</i>		<i>\$14,340,135</i>
Designated	\$0	
Reserves	\$0	
Undocumented Funds	\$6,138,779	
Remaining Balance	\$0	

**Obligated and Planned Funds**

Institutions with balances above 12% of total fiscal year expenditures must provide a spending plan for the fund group. The spending plan must include all balances that have been assigned as *obligated* or *planned*, and institutions should have appropriate documentation to support the classification of any balances as *obligated* or *planned*. Please add additional rows as necessary.

Project/Initiative	Obligated or Planned?	FY15 Project Balance	Total Amount Planned to Accumulate	Total Amount Expected to Expend	When Funds will be Expended
Outstanding encumbrances in Systemwide accounts	Obligated	\$676,810	\$676,810	\$676,810	FY16
Common Systems (CSRG) accounts - balance of campus assessments at yearend. These are the large, shared IT systems used and paid for by all UW System institutions through annual assessments.	Obligated	\$4,714,618	\$4,714,618	\$4,714,618	FY16
New UW System Network project	Obligated	\$2,409,099	\$2,409,099	\$2,409,099	FY16
Balances remaining in clearing accounts at yearend, primarily prior service costs and PR utility assessments	Obligated	\$6,539,608	\$6,539,609	\$6,539,609	FY16

Total	\$14,340,135
Obligated	\$14,340,135
Planned	\$0

**Designated Funds**

Balances classified as "designated" should be listed below. These balances do not need to be assigned to specific 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 from the Categorized Balances worksheet). The FAQ document includes a list of other major balance groupings. Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Designated Balance</b>
Totals	\$0

**Reserves**

Funds classified as "reserves" should be listed below. These funds do not need to be assigned to specific 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 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>FY15 Reserves Balance</b>
Totals	\$0

**Undocumented Funds**

Funds classified as "undocumented" should be listed below. These funds do not need to be assigned to specific projects or initiatives, but should be assigned to major balance groupings. The total should match the amount listed above in the "Undocumented" box (which is auto from the Categorized Balances worksheet). Please add additional rows as necessary.

<b>Major Balance Grouping</b>	<b>FY15 Undocumented Balance</b>
Balance of funding held for future strategic initiatives and opportunities	\$6,138,779
Totals	\$6,138,779

# Appendices



**Total Program Revenue Appropriation Balances**

	Tuition (Academic and Extension Student Fees) (131 and 189)*	Auxiliary Operations (128 and 228)	General Operations (136)	Other Unrestricted Program Revenue (xxx)**	Federal Indirect Cost Reimbursement (150)	TOTAL Unrestricted	Gifts (134,135,233,533)	Nonfederal Grants and Contracts (133)	Federal Grants and Contracts (144)	Other Restricted Program Revenue (xxx)	TOTAL Restricted	GRAND TOTAL Program Revenue
UW-Colleges	18,442,820	3,186,951	3,446,326	417,315	229,477	25,722,889	544,762	387,256	165,920	306	1,098,244	26,821,133
UW-Eau Claire	10,321,824	16,902,566	6,147,443	4,653,889	1,219,583	39,245,305	409,998	929,696	(287,101)	774,408	1,847,001	41,092,306
UW-Extension	7,049,035	2,902,893	1,448,832	7,398,028	7,194,277	25,993,065	624,544	1,902,491	(512,774)	(1,087,386)	926,875	26,919,940
UW-Green Bay	8,608,742	7,318,451	2,808,206	571,094	1,290,446	20,596,939	249,040	439,201	(176,055)	203,701	715,887	21,312,826
UW-La Crosse	21,837,143	18,446,576	21,197,135	276,609	721,218	62,478,681	2,825,510	177,294	(19,730)	581,819	3,564,893	66,043,574
UW-Madison	71,104,967	116,984,330	17,874,441	31,593,610	139,693,817	377,251,165	201,570,903	34,117,751	10,275,712	3,906,325	249,870,691	627,121,856
UW-Milwaukee	34,635,899	16,855,091	7,343,707	2,702,361	3,578,166	65,115,224	(54,273)	(1,278,657)	(279,686)	973,883	(638,733)	64,476,491
UW-Oshkosh	8,855,840	19,299,107	13,804,016	156,885	1,533,118	43,648,966	131,323	4,187,407	(428,125)	505,320	4,395,925	48,044,891
UW-Parkside	9,782,514	(760,907)	1,269,715	347,731	138,922	10,777,975	111,381	123,209	(121,669)	280,668	393,589	11,171,564
UW-Platteville	11,466,823	6,193,679	1,101,004	6,588,302	287,826	25,637,634	(152,791)	68,348	(286,964)	865,040	493,633	26,131,267
UW-River Falls	7,414,142	9,434,332	626,454	4,415,258	319,054	22,209,240	200,540	(206,099)	(306,061)	1,155,272	843,652	23,052,892
UW-Stevens Point	11,436,598	15,570,494	2,577,940	2,832,229	1,065,848	33,483,109	697,759	(808,597)	805,882	2,945,821	3,640,865	37,123,974
UW-Stout	6,052,115	(400,212)	7,609,047	299,997	576,230	14,137,177	(347,168)	408,615	(316,687)	2,388,343	2,133,103	16,270,280
UW-Superior	1,765,727	(1,376,458)	341,095	(8,416)	1,236,587	1,958,535	(119,045)	165,733	(607,346)	64,586	(496,072)	1,462,463
UW-System Admin	-	194,339	555,090	-	7,926,538	8,675,967	-	765,063	-	-	765,063	9,441,030
UW-Systemwide	84,294,957	386,328	20,478,914	-	149,662	105,309,861	4,416,485	(28,198,311)	10,511,819	-	(13,270,007)	92,039,854
UW-Whitewater	24,286,370	9,250,269	3,994,223	3,335,466	812,054	41,678,382	(286,462)	624,783	(9,828)	1,902,899	2,231,392	43,909,774
	<b>337,355,516</b>	<b>240,387,829</b>	<b>112,623,588</b>	<b>65,580,358</b>	<b>167,972,823</b>	<b>923,920,114</b>	<b>210,822,506</b>	<b>13,805,183</b>	<b>18,427,307</b>	<b>15,461,005</b>	<b>258,516,001</b>	<b>1,182,436,115</b>

\* \$140,575,477 to cover carryover amounts and 189 Pooled amounts are allocated to respective institutions.

\*\* 132 Pooled amounts are allocated to respective institutions.

**Total Expenses**

	Tuition (Academic (131 and 189)	Auxiliary (128 and 228)	General (136)	Other Unrestricted (xxx)	Federal Indirect (150)	TOTAL	Gifts (134,135,233,533)	Nonfederal Grants (133)	Federal Grants (144)	Other Restricted (xxx)	TOTAL Restricted	GRAND TOTAL
UW-Colleges	81,139,370	6,418,333	4,775,982	1,860,432	70,178	94,264,295	2,090,049	571,305	1,173,444	41,798,068	45,632,866	139,897,161
UW-Eau Claire	120,320,853	36,929,928	7,994,595	5,260,475	625,013	171,130,864	1,306,084	3,439,370	3,486,318	54,116,027	62,347,799	233,478,663
UW-Extension	54,563,708	7,129,793	6,449,171	7,480,954	1,463,565	77,087,191	3,383,911	16,244,315	14,718,703	10,056,015	44,402,944	121,490,135
UW-Green Bay	56,394,572	18,542,488	4,047,747	1,500,200	529,799	81,014,806	3,096,767	935,084	2,624,746	34,827,888	41,484,485	122,499,291
UW-La Crosse	111,818,139	45,422,972	16,586,330	7,195,640	412,370	181,435,451	1,750,987	1,991,004	2,827,594	56,474,402	63,043,987	244,479,438
UW-Madison	974,621,295	403,936,515	196,347,532	169,719,567	126,070,294	1,870,695,203	409,538,110	86,272,131	487,512,727	203,180,626	1,186,503,594	3,057,198,797
UW-Milwaukee	380,994,017	88,542,169	22,515,565	11,260,980	11,233,721	514,546,452	1,541,368	14,051,728	40,330,907	186,686,566	242,610,569	757,157,021
UW-Oshkosh	106,907,461	41,159,826	12,883,725	7,932,095	292,599	169,175,706	971,040	3,878,757	9,401,755	68,736,870	82,988,422	252,164,128
UW-Parkside	46,279,235	8,932,652	1,511,739	4,330,770	55,255	61,109,651	1,307,764	677,457	765,640	30,027,649	32,778,510	93,888,161
UW-Platteville	82,548,433	31,176,779	12,231,682	5,221,035	132,617	131,310,546	2,093,906	396,141	2,427,106	46,033,207	50,950,360	182,260,906
UW-River Falls	62,593,911	25,039,594	4,982,732	4,227,000	296,276	97,139,513	1,967,236	642,861	2,584,538	35,239,828	40,434,363	137,573,976
UW-Stevens Point	102,149,149	44,008,148	8,722,130	9,401,329	569,591	164,850,347	2,083,585	3,595,894	2,560,923	62,166,567	70,406,969	235,257,316
UW-Stout	92,603,220	32,634,235	20,148,288	6,182,113	598,094	152,165,950	2,698,400	751,243	5,625,427	53,175,959	62,251,029	214,416,979
UW-Superior	36,724,051	7,987,132	1,853,376	3,029,889	140,378	49,734,826	1,103,435	865,611	2,728,586	18,492,099	23,189,731	72,924,557
UW-System Admin	-	180,277	180,106	-	6,059,725	6,420,108	-	640,679	-	-	640,679	7,060,787
UW-Systemwide	20,918,946	492,053	29,141,217	1,542,693	85,911	52,180,820	7,670,352	2,281,197	10,715,387	-	20,666,936	72,847,756
UW-Whitewater	120,730,762	42,824,567	10,922,517	6,513,490	(97,199)	180,894,137	1,109,417	1,849,046	1,299,156	78,268,427	82,526,046	263,420,183
	<b>2,451,307,122</b>	<b>841,357,461</b>	<b>361,294,434</b>	<b>252,658,662</b>	<b>148,538,187</b>	<b>4,055,155,866</b>	<b>443,712,411</b>	<b>139,083,823</b>	<b>590,782,957</b>	<b>979,280,198</b>	<b>2,152,859,389</b>	<b>6,208,015,255</b>

**Total Program Revenue Appropriation Balances**

	Tuition (Academic and Student Fees) (131 and 189)*	Auxiliary Operations (128 and 228)	General Operations (136)	Other Unrestricted Program Revenue (xxx)**	Federal Indirect Cost Reimbursement (150)	TOTAL Unrestricted	Gifts (134,135,233,533)	Nonfederal Grants and Contracts (133)	Federal Grants and Contracts (144)	Other Restricted Program Revenue (xxx)	TOTAL Restricted	GRAND TOTAL Program Revenue
UW-Colleges	18,737,040	2,846,395	3,429,364	215,796	257,361	25,485,956	516,189	403,729	127,926	38,767	1,086,611	26,572,567
UW-Eau Claire	18,189,387	18,359,334	7,329,505	4,757,816	1,646,553	50,282,595	389,404	1,343,774	(368,787)	398,218	1,762,609	52,045,204
UW-Extension	8,632,294	2,755,521	1,766,585	7,015,875	6,902,824	27,073,099	555,488	2,372,433	(320,743)	(210,771)	2,396,407	29,469,506
UW-Green Bay	9,131,468	6,437,376	4,651,429	453,393	1,526,943	22,200,609	370,452	415,344	(612,302)	197,789	371,283	22,571,892
UW-La Crosse	23,305,222	27,871,050	23,960,574	296,038	773,382	76,206,266	2,932,503	301,488	(89,645)	568,004	3,712,350	79,918,616
UW-Madison	84,561,883	116,193,178	19,547,947	26,204,976	140,049,252	386,557,236	161,550,374	19,321,655	10,890,315	(859,626)	190,902,718	577,459,954
UW-Milwaukee	56,452,594	11,231,722	8,365,451	1,823,916	6,325,770	84,199,453	(43,945)	(1,586,154)	(1,078,241)	352,292	(2,356,048)	81,843,405
UW-Oshkosh	15,777,042	17,969,207	14,568,005	227,527	1,190,101	49,731,882	86,105	1,854,396	(1,249,551)	602,806	1,293,756	51,025,638
UW-Parkside	8,473,025	(827,438)	1,052,927	274,464	124,005	9,096,983	130,987	107,688	(46,716)	216,397	408,356	9,505,339
UW-Platteville	12,600,372	2,419,669	1,331,138	6,126,644	227,597	22,705,420	(190,631)	194,553	(242,433)	754,167	515,656	23,221,076
UW-River Falls	8,990,387	5,001,344	911,648	4,522,994	236,232	19,662,605	125,775	(66,728)	(264,900)	1,156,673	950,820	20,613,425
UW-Stevens Point	18,571,383	13,724,390	3,010,888	3,307,134	1,313,899	39,927,694	720,596	(975,324)	1,096,679	2,724,998	3,566,949	43,494,643
UW-Stout	1,991,358	1,359,278	7,472,528	388,992	710,271	11,922,427	(167,217)	156,966	(536,207)	2,474,502	1,928,044	13,850,471
UW-Superior	2,153,055	(5,385,787)	405,991	14,507	871,629	(1,940,605)	(224,499)	154,586	(1,179,448)	19,064	(1,230,297)	(3,170,902)
UW-System Admin	-	374,382	562,853	-	10,773,506	11,710,741	-	1,110,750	-	-	1,110,750	12,821,491
UW-Systemwide	76,909,127	633,712	15,342,234	-	35,573	92,920,646	12,269,262	(24,271,643)	17,084,095	-	5,081,714	98,002,360
UW-Whitewater	30,922,636	6,499,709	4,164,486	3,217,433	793,622	45,597,886	(368,955)	170	(572,987)	1,725,503	783,731	46,381,617
	<b>395,398,273</b>	<b>227,463,042</b>	<b>117,873,553</b>	<b>58,847,505</b>	<b>173,758,520</b>	<b>973,340,893</b>	<b>178,651,888</b>	<b>837,683</b>	<b>22,637,055</b>	<b>10,158,783</b>	<b>212,285,409</b>	<b>1,185,626,302</b>

\* \$172,557,908 to cover carryover amounts and 189 Pooled amounts are allocated to respective institutions.

\*\* 132 Pooled amounts are allocated to respective institutions.

**Total Expenses**

	Tuition (Academic (131 and 189)	Auxiliary (128 and 228)	General (136)	Other Unrestricted (xxx)	Federal Indirect (150)	TOTAL	Gifts (134,135,233,533)	Nonfederal Grants (133)	Federal Grants (144)	Other Restricted (xxx)	TOTAL Restricted	GRAND TOTAL
UW-Colleges	80,426,291	7,863,971	4,362,368	2,014,709	540,693	95,208,032	1,601,515	487,715	1,363,990	46,271,906	49,725,126	144,933,158
UW-Eau Claire	119,307,295	35,135,363	7,933,116	5,459,906	278,133	168,113,813	1,181,695	3,596,837	2,666,388	56,979,769	64,424,689	232,538,502
UW-Extension	58,095,821	6,655,149	6,216,299	988,364	2,781,687	74,737,320	3,292,331	15,979,729	19,988,532	8,268,071	47,528,663	122,265,983
UW-Green Bay	56,219,013	19,653,750	3,407,790	1,390,791	326,256	80,997,600	1,888,932	831,087	3,290,474	36,632,144	42,642,637	123,640,237
UW-La Crosse	111,604,971	34,542,036	8,881,178	7,423,417	401,871	162,853,473	597,591	2,924,223	3,019,588	57,123,008	63,664,410	226,517,883
UW-Madison	1,037,914,727	384,335,575	212,845,448	183,687,731	88,022,591	1,906,806,072	403,533,571	80,834,401	515,353,419	209,065,635	1,208,787,026	3,115,593,098
UW-Milwaukee	374,375,236	85,644,474	22,522,721	12,739,200	10,374,359	505,655,990	1,559,314	13,384,771	40,654,161	185,658,557	241,256,803	746,912,793
UW-Oshkosh	103,071,841	38,062,970	14,016,836	7,516,503	234,044	162,902,194	1,991,732	4,392,209	8,543,230	70,574,273	85,501,444	248,403,638
UW-Parkside	46,646,365	8,927,171	1,693,292	4,731,141	57,106	62,055,075	679,718	636,925	957,114	30,031,063	32,304,820	94,359,895
UW-Platteville	81,465,626	32,851,189	11,633,289	6,171,718	196,676	132,318,498	1,997,362	286,944	1,854,414	46,331,948	50,470,668	182,789,166
UW-River Falls	62,001,924	28,130,828	3,932,042	4,327,468	227,585	98,619,847	1,711,802	457,391	2,161,099	35,967,701	40,297,993	138,917,840
UW-Stevens Point	95,743,042	42,359,869	7,747,693	9,509,834	717,899	156,078,337	1,726,627	3,368,832	2,767,147	64,212,661	72,075,267	228,153,604
UW-Stout	95,104,311	30,226,435	24,920,559	5,829,070	435,086	156,515,461	2,566,821	464,399	5,112,841	53,846,776	61,990,837	218,506,298
UW-Superior	37,172,428	8,596,391	1,629,456	2,716,697	312,986	50,427,958	992,683	1,040,842	3,466,058	18,980,849	24,480,432	74,908,390
UW-System Admin	-	267,124	147,143	-	2,765,053	3,179,320	-	259,758	-	-	259,758	3,439,078
UW-Systemwide	25,730,006	967,678	31,734,150	1,923,206	84,605	60,439,645	4,906,759	401,226	8,763,624	-	14,071,609	74,511,254
UW-Whitewater	116,306,662	42,340,000	9,858,272	7,345,092	106,722	175,956,748	1,154,557	1,783,372	1,964,130	79,517,294	84,419,353	260,376,101
	<b>2,501,185,559</b>	<b>806,559,973</b>	<b>373,481,652</b>	<b>263,774,847</b>	<b>107,863,352</b>	<b>4,052,865,383</b>	<b>431,383,010</b>	<b>131,130,661</b>	<b>621,926,209</b>	<b>999,461,655</b>	<b>2,183,901,535</b>	<b>6,236,766,918</b>

**Grand Totals - All Unrestricted Funds**

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
<b>Fiscal Year 2015 Ending Cash</b>						
Madison	142,582,921	164,417,138	18,001,401	52,249,705	-	377,251,165
Milwaukee	16,435,676	29,958,469	18,721,079	-	-	65,115,224
Eau Claire	8,142,060	21,077,210	7,016,279	2,450,865	558,891	39,245,305
Green Bay	2,827,661	10,998,031	2,988,395	3,315,560	467,292	20,596,939
La Crosse	33,398,244	19,535,136	8,892,768	652,533	-	62,478,681
Oshkosh	14,930,328	24,323,938	568,995	3,809,709	15,996	43,648,966
Parkside	1,070,161	7,828,389	1,157,746	349,515	372,164	10,777,975
Platteville	7,136,397	9,876,135	4,921,321	2,114,561	1,589,220	25,637,634
River Falls	6,846,730	13,444,284	636,591	1,267,509	14,126	22,209,240
Stevens Point	11,195,190	13,718,072	1,625,460	5,601,178	1,343,209	33,483,109
Stout	2,970,976	4,881,370	449,270	5,667,479	168,082	14,137,177
Superior	335,989	1,438,389	21,236	(1,376,458)	1,539,379	1,958,535
Whitewater	4,172,746	24,408,336	4,628,830	4,625,000	3,843,470	41,678,382
Colleges	1,163,616	12,381,743	1,472,110	10,705,420	-	25,722,889
Extension	1,010,557	18,012,992	2,423,590	3,725,984	819,942	25,993,065
System Admin	414,871	-	345,246	-	7,915,850	8,675,967
Systemwide	14,605,776	59,146,900	113,413	20,080,528	11,363,244	105,309,861
	<b>269,239,899</b>	<b>435,446,532</b>	<b>73,983,730</b>	<b>115,239,088</b>	<b>30,010,865</b>	<b>923,920,114</b>
	29%	47%	8%	12%	3%	100%
Prior Year Total	274,026,049	437,027,339	87,468,468	110,790,934	64,028,402	973,341,192
	28%	45%	9%	11%	7%	100%

## Summary of UW System Unrestricted PR Balances by Level of Commitment

## Tuition Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
<b>Fiscal Year 2015 Ending Cash</b>						
Madison	4,324,354	62,980,613	-	3,800,000	-	71,104,967
Milwaukee	9,841,877	18,875,109	5,918,913	-	-	34,635,899
Eau Claire	2,197,005	8,062,560	62,259	-	-	10,321,824
Green Bay	1,920,934	4,887,808	-	1,800,000	-	8,608,742
La Crosse	12,508,491	1,087,092	7,746,347	495,213	-	21,837,143
Oshkosh	522,236	7,506,941	-	826,663	-	8,855,840
Parkside	963,161	7,587,580	-	1,015,931	215,842	9,782,514
Platteville	460,578	7,279,084	311,206	2,081,350	1,334,605	11,466,823
River Falls	377,900	6,412,483	-	623,759	-	7,414,142
Stevens Point	2,398,457	5,812,797	-	2,856,212	369,132	11,436,598
Stout	61,954	1,210,682	149,318	4,630,161	-	6,052,115
Superior	249,784	1,099,004	21,236	-	395,703	1,765,727
Whitewater	916,818	17,129,116	1,084,457	3,000,000	2,155,979	24,286,370
Colleges	283,790	9,003,569	-	9,155,461	-	18,442,820
Extension	44,577	6,061,985	-	908,181	34,292	7,049,035
System Admin	-	-	-	-	-	-
Systemwide	265,641	58,973,470	-	20,000,000	5,055,846	84,294,957
	37,337,557	223,969,893	15,293,736	51,192,931	9,561,399	337,355,516
	11%	66%	5%	15%	3%	100%
Prior Year Total	75,133,335	207,669,286	19,976,029	53,231,054	39,388,868	395,398,572
	19%	53%	5%	13%	10%	100%

## Summary of UW System Unrestricted PR Balances by Level of Commitment

## Auxiliary Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
<b>Fiscal Year 2015 Ending Cash</b>						
Madison	71,084,604	34,156,879	11,742,847	-	-	116,984,330
Milwaukee	1,399,114	5,153,672	10,302,305	-	-	16,855,091
Eau Claire	1,111,363	7,714,806	5,337,396	2,315,865	423,136	16,902,566
Green Bay	142,602	4,706,899	1,066,890	1,402,060	-	7,318,451
La Crosse	12,008,294	5,982,956	455,326	-	-	18,446,576
Oshkosh	13,387,048	5,308,994	428,106	174,959	-	19,299,107
Parkside	-	-	-	(760,907)	-	(760,907)
Platteville	600,494	1,757,068	3,836,117	-	-	6,193,679
River Falls	2,152,643	6,349,910	288,029	643,750	-	9,434,332
Stevens Point	5,647,714	6,213,864	446,061	2,449,598	813,257	15,570,494
Stout	278,680	(678,892)	-	-	-	(400,212)
Superior	-	-	-	(1,376,458)	-	(1,376,458)
Whitewater	-	5,347,146	1,376,137	1,625,000	901,986	9,250,269
Colleges	427,175	535,475	1,472,110	752,191	-	3,186,951
Extension	235,045	2,071,710	375,840	220,298	-	2,902,893
System Admin	194,339	-	-	-	-	194,339
Systemwide	-	40,000	113,413	80,528	152,387	386,328
	<b>108,669,115</b>	<b>84,660,487</b>	<b>37,240,577</b>	<b>7,526,884</b>	<b>2,290,766</b>	<b>240,387,829</b>
	45%	35%	15%	3%	1%	100%
Prior Year total	110,435,116	84,396,046	30,193,675	600,852	1,837,353	227,463,042
	49%	37%	13%	0%	1%	100%

## Summary of UW System Unrestricted PR Balances by Level of Commitment

## General Operations Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
<b>Fiscal Year 2015 Ending Cash</b>						
Madison	16,162,938	-	1,711,503	-	-	17,874,441
Milwaukee	594,406	4,435,522	2,313,779	-	-	7,343,707
Eau Claire	187,954	4,081,641	1,607,093	135,000	135,755	6,147,443
Green Bay	764,125	325,785	1,576,189	-	142,107	2,808,206
La Crosse	8,881,459	11,677,339	481,017	157,320	-	21,197,135
Oshkosh	1,021,044	11,506,559	-	1,276,413	-	13,804,016
Parkside	107,000	13,500	898,402	94,491	156,322	1,269,715
Platteville	29,997	298,802	772,205	-	-	1,101,004
River Falls	-	284,734	327,594	-	14,126	626,454
Stevens Point	523,832	1,060,381	993,727	-	-	2,577,940
Stout	2,629,813	3,971,820	-	1,007,414	-	7,609,047
Superior	55,893	84,535	-	-	200,667	341,095
Whitewater	-	1,932,074	2,062,149	-	-	3,994,223
Colleges	197,348	2,675,861	-	573,117	-	3,446,326
Extension	12,188	773,391	583,139	80,114	-	1,448,832
System Admin	-	-	345,246	-	209,844	555,090
Systemwide	14,340,135	-	-	-	6,138,779	20,478,914
	45,508,132	43,121,944	13,672,043	3,323,869	6,997,600	112,623,588
	40%	38%	12%	3%	6%	100%
Prior Year Total	30,538,788	46,017,720	27,467,899	2,756,948	11,092,198	117,873,553
	26%	39%	23%	2%	9%	100%

## Summary of UW System Unrestricted PR Balances by Level of Commitment

## Federal Indirect Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
<b>Fiscal Year 2015 Ending Cash</b>						
Madison	23,964,466	67,279,646	-	48,449,705	-	139,693,817
Milwaukee	2,084,000	1,494,166	-	-	-	3,578,166
Eau Claire	1,380	1,218,203	-	-	-	1,219,583
Green Bay	-	901,761	-	63,500	325,185	1,290,446
La Crosse	-	571,878	149,340	-	-	721,218
Oshkosh	-	1,444	-	1,531,674	-	1,533,118
Parkside	-	29,143	109,779	-	-	138,922
Platteville	-	-	-	33,211	254,615	287,826
River Falls	-	319,054	-	-	-	319,054
Stevens Point	148,000	526,256	-	230,772	160,820	1,065,848
Stout	484	377,760	-	29,904	168,082	576,230
Superior	30,312	254,850	-	-	951,425	1,236,587
Whitewater	26,549	-	-	-	785,505	812,054
Colleges	169,395	51,662	-	8,420	-	229,477
Extension	352,721	3,855,906	-	2,200,000	785,650	7,194,277
System Admin	220,532	-	-	-	7,706,006	7,926,538
Systemwide	-	133,430	-	-	16,232	149,662
	26,997,839	77,015,159	259,119	52,547,186	11,153,520	167,972,823
	16%	46%	0%	31%	7%	100%
Prior Year Total	15,653,698	87,061,981	5,459,205	53,873,653	11,709,983	173,758,520
	9%	50%	3%	31%	7%	100%

## Summary of UW System Unrestricted PR Balances by Level of Commitment

## Other Unrestricted Funds

	Obligated	Planned	Designated	Reserves	Undocumented (Discretionary)	Total
<b>Fiscal Year 2015 Ending Cash</b>						
Madison	27,046,559	-	4,547,051	-	-	31,593,610
Milwaukee	2,516,279	-	186,082	-	-	2,702,361
Eau Claire	4,644,358	-	9,531	-	-	4,653,889
Green Bay	-	175,778	345,316	50,000	-	571,094
La Crosse	-	215,871	60,738	-	-	276,609
Oshkosh	-	-	140,889	-	15,996	156,885
Parkside	-	198,166	149,565	-	-	347,731
Platteville	6,045,328	541,181	1,793	-	-	6,588,302
River Falls	4,316,187	78,103	20,968	-	-	4,415,258
Stevens Point	2,477,187	104,774	185,672	64,596	-	2,832,229
Stout	45	-	299,952	-	-	299,997
Superior	-	-	-	-	(8,416)	(8,416)
Whitewater	3,229,379	-	106,087	-	-	3,335,466
Colleges	85,908	115,176	-	216,231	-	417,315
Extension	366,026	5,250,000	1,464,611	317,391	-	7,398,028
System Admin	-	-	-	-	-	-
Systemwide	-	-	-	-	-	-
	50,727,256	6,679,049	7,518,255	648,218	7,580	65,580,358
	77%	10%	11%	1%	0%	100%
Prior Year Total	42,265,112	11,882,306	4,371,660	328,427	-	58,847,505
	72%	20%	7%	1%	0%	100%



# UNIVERSITY OF WISCONSIN SYSTEM CREDIT TRANSFER REPORT

## BACKGROUND

University of Wisconsin System (UW System) transfer options are comprised of an array of credit transfer agreements. These include course-based and program-to-program transfer agreements, Associate Degree transfer policy and agreements, and UW System and Wisconsin Technical College System (WTCS) transfer and articulation agreements. Through its transfer policies and practices, the UW System seeks to increase students' educational attainment and success, accommodate student mobility, and promote equitable treatment of transfer and continuing students.

Section 36.11(3)(cm), Wis. Stats., directs the Board to provide:

1. All transfer of credit and credit equivalencies between institutions within the system.
2. Program-specific course requirements in the system.
3. WTCS collegiate transfer program offerings as defined in s. 38.01(3).
4. Other courses for which the transfer of credits is accepted.
5. Core general education courses that are subject to the agreement required under s. 36.31(2m) (The Universal Credit Transfer Agreement).

The UW System Board of Regents first established transfer policy in 1973. Current UW System transfer policy is articulated in *Board of Regents Policy Document 7-1 University of Wisconsin System Undergraduate Transfer Policy* (revised in 2013). This policy emphasizes an approach that balances student-centered transfer processes with institutional and academic program autonomy, integrity, and quality.

Board policy directs UW institutions to follow the guidelines set out by the UW System Office for Academic and Student Affairs in the Academic Information Series (ACIS) transfer policy documents, first established in 1984, and since revised periodically.

- *ACIS 6.0 - UW System Undergraduate Transfer Policy* (revised 2015) provides a common set of transfer credit principles for UW System institutions. The policy outlines principles of accommodation for students transferring (1) between UW System institutions, (2) to a UW System institution with a UW System Associate Degree, and (3) from a Wisconsin Technical College System (WTCS) institution to a UW System institution.
- *ACIS 6.2 - UW System Guidelines for Articulation Agreements Between UW System Institutions and WTCS Districts* (revised 2011) provides guidelines that UW System institutions use to develop academic program-to-program articulation agreements with WTCS institutions.

## REQUESTED ACTION

For information only.

## **DISCUSSION**

Since 1990, the Board has maintained the computer-based (now web-based) Transfer Information System (TIS). TIS assists student and institutional users to make transfer decisions by providing them with accessible, accurate, and comprehensive course and program transfer information both within and between the UW System and WTCS. TIS also communicates course and major requirement changes among institutions.

At the October 8, 2015 Board of Regents meeting, Interim Vice President for Academic and Student Affairs, David J. Ward, will inform the Regents on the status of credit transfer among UW System and other institutions, give an update on the 2014 Universal Credit Transfer Agreement (UCTA), and demonstrate the Transfer Information System (TIS) Wizard that students, university personnel, or any member of the public may use to find out if a particular course transfers into a particular UW System or into a WTCS institution.

Transfer students are generally defined as those who were previously enrolled as degree seeking students at another institution of higher education. High school students enrolled in dual enrollment options, prospective new freshmen, and currently matriculated student populations also utilize transfer services.

- Annually, over 23,000 students apply to, and approximately 20,000 are admitted to, UW System institutions as new transfer students.
- In academic year 2014-2015, 23,303 students applied to a UW institution as transfer students.
- Of the applicant pool, 19,289 (83%) applicants were offered admission, and 14,104 (61%) of applicants enrolled and were counted as new transfer students at UW institutions.
- At matriculation, more than 16,000 of new and continuing UW undergraduate students are classified as transfer students.

### **Background on the Transfer Wisconsin Website and the Use of TIS Wizards**

The [Transfer Wisconsin](#) website connects current and prospective students to transfer online tools and resources, including a directory of transfer program-to-program articulation agreements, UW Colleges Transfer Guides, the UCTA agreement, and the TIS Wizards. The Transfer Wisconsin website is the result of a collaborative effort by UW System and WTCS to help students transfer to and from all public, post-secondary institutions in Wisconsin. Users can access admission requirements, credit transfer information, advisor contact information, additional online resources and advisers from UW HELP. UW System institutions and WTCS districts are responsible for transmitting current course catalog information and transmitting to or manually maintaining lower-level credit transfer equivalency information in the TIS database.

TIS Wizards provide users with a platform to query how a course at one WTCS or UW institution will transfer and may satisfy a general education requirement at another UW or WTCS institution. For example, Course Wizards can be used to see how a single course, or courses within an entire academic department, will transfer to another UW or WTCS institution. The Reverse Look-Up Wizard lets users find what courses at another campus will fulfill specific

course requirements at the student's current institution. The General Education Wizard helps a user to identify what courses to take in order to fulfill general education or breadth requirements at an institution to which the student intends to transfer.

Since implementation, usage of the TIS Wizards has grown from approximately 34,000 visits in 1996-1997, to over 325,000 visits in 2013-2014.

In order to prioritize needed enhancements and assess resource implications, in June 2015 UW System Administration staff in collaboration with institutional transfer technology experts completed a Transfer Information System (TIS) and Transfer Technology Needs Analysis. The study considered UW System and institutional business requirements, resources required to maintain data and systems, and changes in technologies to further improve functionality and services to three customer groups: potential students, students, and institutional staff.

### **Update on the Universal Credit Transfer Agreement**

The 2014 [Universal Undergraduate Credit Transfer Agreement](#)<sup>1</sup> (UCTA) between the UW System and WTCS satisfies the requirement expressed in sec. 36.31(2m), Wis. Stats., enacted on July 1, 2013. The agreement was developed by a joint WTCS and UW System committee and was reviewed and approved by the WTCS and UW System boards in June 2014 (effective July 1, 2014).

Section 36.31(2m), Wis. Stats., directs the UW Board of Regents and the WTCS Board to,

*enter into and implement an agreement that identifies core general education courses totaling not fewer than 30 credits and establishes policies for ensuring that, beginning in the 2014-15 academic year, credits for completing the courses are transferable and would satisfy general education requirements at the receiving institution or college, between and within each institution, college campus, and technical college...*

The statute defines core general education courses as those that are, “generally required for an undergraduate degree that are prerequisite or otherwise in addition to the courses required for an undergraduate degree in a specific course of study,” [sec. 36.31(2m), Wis. Stats.]. Therefore, upon transfer, the transferred credits will satisfy general education or general degree requirements. General education and degree requirements may include elective credit.

The statute permits the governing boards of tribal and private colleges to work with the UW System and WTCS boards to establish similar agreements and policy.

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<sup>1</sup>See <https://www.wisconsin.edu/transfer/download/UW%20WTCS%20Universal%20Credit%20Agreement.pdf>. Information for transfer students regarding the agreement is located at <https://www.wisconsin.edu/transfer/universal-transfer/>.

The UW System/WTCS Universal Credit Transfer Agreement (UCTA) currently includes eleven (11) course subject sets.<sup>2</sup> The total sum of transferable credits within the course subject sets range between 34 and 48 credits. Course subject sets were identified by extracting lower-division course equivalency data maintained in the TIS database in order to develop a set of course subject crosswalks. System staff and institution faculty and staff thoroughly reviewed and validated course equivalency data reports to identify a set of courses that were highly transferable between institutions and commonly offered by all UW and WTCS institutions.

In academic year 2014-15, the first year the agreement was in effect, WTCS and UW System leaders and institutional staff validated credit equivalencies, sought to expand the course subject sets within the agreement, and resolved persistent curricular transfer issues.

Ongoing collaborative efforts include maximizing the number of stable course subject sets, the number of course-to-course equivalencies within a given course subject set, and the proportion of courses that will satisfy a breadth or general education requirement at the receiving institution.

Enhancements to the TIS Wizards enabling users to easily identify which and how courses within the UCTA course subject sets will transfer to other WTCS districts or UW institutions are currently being tested. It is anticipated this functionality will be available in November, 2015.

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<sup>2</sup> Course subject sets include the following: Composition I, Introduction (Intro) to Public Speaking, Intro to Psychology, Intro to Sociology, Intro to American Government and Politics, Intro to Economics, Intro to General Chemistry, Concepts of Biology, General Physics, Algebra and Trigonometry, and Ethics/Moral Problems.