

# Flathead Valley Community College

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CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: **FLATHEAD VALLEY COMMUNITY COLLEGE**

ACCOUNTING ENTITY: **TOTAL CURRENT UNRESTRICTED EXPENSES**

DESCRIPTION OF ACTIVITY	FY2013	ACTUAL	PERCENT	BUDGETED	FY2014	PERCENT	PERCENT
							CHANGE
Contract Faculty		95.25	50.6%	98.00		50.2%	2.9%
Contract Professional & Admin.		51.10	27.1%	53.00		27.1%	3.7%
Support Staff		40.80	21.7%	43.00		22.0%	5.4%
Other Employees (Workstudy)		1.25	0.7%	1.25		0.6%	0.0%
<b>TOTAL FTE'S</b>		<b>188.40</b>	<b>100.0%</b>	<b>195.25</b>		<b>100.0%</b>	<b>3.6%</b>
<b>TOTAL FY FTE STUDENTS</b>		<b>1,781</b>		<b>1,805</b>			<b>1.3%</b>
<b>PERSONAL SERVICES:</b>							
Contract Faculty		5,005,146	32.7%	5,396,741		32.0%	7.8%
Contract Professional & Admin.		3,208,260	21.0%	3,336,505		19.8%	4.0%
Support Staff		1,144,617	7.5%	1,302,754		7.7%	13.8%
Other Employees (Workstudy)		55,000	0.4%	55,000		0.3%	0.0%
<b>Total Salaries</b>	<b>\$</b>	<b>9,413,023</b>	<b>61.5%</b>	<b>\$ 10,091,000</b>		<b>59.9%</b>	<b>7.2%</b>
Employee Benefits		2,851,263	18.6%	3,349,123		19.9%	17.5%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$</b>	<b>12,264,286</b>	<b>80.1%</b>	<b>\$ 13,440,123</b>		<b>79.7%</b>	<b>9.6%</b>
<b>OPERATING EXPENSES:</b>							
Contracted Services		813,011	5.3%	893,500		5.3%	9.9%
Supplies and Materials		550,574	3.6%	644,000		3.8%	17.0%
Communications		264,267	1.7%	284,500		1.7%	7.7%
Travel		159,842	1.0%	172,500		1.0%	7.9%
Rent		21,966	0.1%	25,000		0.1%	13.8%
Utilities		440,562	2.9%	520,000		3.1%	18.0%
Repair and Maintenance		201,403	1.3%	256,500		1.5%	27.4%
Other		168,374	1.1%	185,000		1.1%	9.9%
Total Operating Expenses	<b>\$</b>	<b>2,619,999</b>	<b>17.1%</b>	<b>\$ 2,981,000</b>		<b>17.7%</b>	<b>13.8%</b>
Equipment and Capital		315,937	2.1%	325,000		1.9%	2.9%
NonMandatory Transfers	<b>\$</b>	<b>106,620</b>	<b>0.7%</b>	<b>\$ 110,000</b>		<b>0.7%</b>	<b>3.2%</b>
Total Expenditures	<b>\$</b>	<b>15,306,842</b>	<b>100.0%</b>	<b>\$ 16,856,123</b>		<b>100.0%</b>	<b>10.1%</b>
Scholarships	<b>\$</b>	<b>696,053</b>		<b>\$ 680,000</b>			<b>-2.3%</b>
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$</b>	<b>16,002,895</b>		<b>\$ 17,536,123</b>			<b>9.6%</b>
<b>Recap by Program:</b>							
Instruction	<b>\$</b>	<b>6,994,163</b>	<b>45.7%</b>	<b>\$ 7,733,145</b>		<b>45.9%</b>	<b>10.6%</b>
Academic Support	<b>\$</b>	<b>1,848,677</b>	<b>12.1%</b>	<b>\$ 2,065,766</b>		<b>12.3%</b>	<b>11.7%</b>
Student Services	<b>\$</b>	<b>1,663,349</b>	<b>10.9%</b>	<b>\$ 1,812,905</b>		<b>10.8%</b>	<b>9.0%</b>
Institutional Support	<b>\$</b>	<b>2,733,526</b>	<b>17.9%</b>	<b>\$ 2,860,726</b>		<b>17.0%</b>	<b>4.7%</b>
Operation and Maintenance of Plant	<b>\$</b>	<b>2,067,127</b>	<b>13.5%</b>	<b>\$ 2,383,581</b>		<b>14.1%</b>	<b>15.3%</b>
Sub-Total	<b>\$</b>	<b>15,306,842</b>	<b>100.0%</b>	<b>\$ 16,856,123</b>		<b>100.0%</b>	<b>10.1%</b>
Scholarships	<b>\$</b>	<b>696,053</b>		<b>\$ 680,000</b>			<b>-2.3%</b>
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$</b>	<b>16,002,895</b>		<b>\$ 17,536,123</b>			<b>9.6%</b>

Chief Financial Officer:

Title Vice President, Administration & Finance

Signature

Chuck Jensen

Date 8/15/2013

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: FLATHEAD VALLEY COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: INSTRUCTION					
DESCRIPTION OF ACTIVITY	FY2013 ACTUAL	PERCENT	BUDGETED FY2014	PERCENT	PERCENT CHANGE
Contract Faculty	94.25	99.0%	97.00	99.0%	2.9%
Contract Professional & Admin. Support Staff	1.00	1.0%	1.00	1.0%	0.0%
Other Employees (Work study)					
<b>TOTAL FTE'S</b>	<b>95.25</b>	<b>100.0%</b>	<b>98.00</b>	<b>100.0%</b>	<b>2.9%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty	\$ 4,942,226	70.7%	\$ 5,331,934	68.9%	7.9%
Contract Professional & Admin. Support Staff	\$ 35,339	0.5%	\$ 36,521	0.5%	3.3%
Other Employees (Work study)					
<b>Total Salaries</b>	<b>\$ 4,977,565</b>	<b>71.2%</b>	<b>\$ 5,368,455</b>	<b>69.4%</b>	<b>7.9%</b>
Employee Benefits	\$ 1,214,847	17.4%	\$ 1,439,690	18.6%	18.5%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 6,192,412</b>	<b>88.5%</b>	<b>\$ 6,808,145</b>	<b>88.0%</b>	<b>9.9%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 221,548	3.2%	\$ 260,000	3.4%	17.4%
Supplies and Materials	\$ 216,985	3.1%	\$ 270,000	3.5%	24.4%
Communications	\$ 34,561	0.5%	\$ 40,000	0.5%	15.7%
Travel	\$ 43,895	0.6%	\$ 50,000	0.6%	13.9%
Rent	\$ -	0.0%		0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance	\$ -	0.0%	\$ -	0.0%	
Other	\$ 31,562	0.5%	\$ 40,000	0.5%	26.7%
Total Operating Expenses	\$ 548,551	7.8%	\$ 660,000	8.5%	20.3%
Equipment and Capital	\$ 253,200	3.6%	\$ 265,000	3.4%	4.7%
			\$ -		
Total Expenditures	\$ 6,994,163	100.0%	\$ 7,733,145	100.0%	10.6%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 6,994,163</b>		<b>\$ 7,733,145</b>		<b>10.6%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: <b>FLATHEAD VALLEY COMMUNITY COLLEGE</b>						
ACCOUNTING FUNCTION: <b>ACADEMIC SUPPORT</b>						
DESCRIPTION OF ACTIVITY	FY2013		BUDGETED		PERCENT	
	ACTUAL	PERCENT	FY2014	PERCENT	CHANGE	
Contract Faculty	1.00	3.8%	1.00	3.5%	0.0%	
Contract Professional & Admin.	15.50	59.5%	17.00	59.6%	9.7%	
Support Staff	9.55	36.7%	10.50	36.8%	9.9%	
Other Employees (Work study)						
<b>TOTAL FTE'S</b>	<b>26.05</b>	<b>100.0%</b>	<b>28.50</b>	<b>100.0%</b>	<b>9.4%</b>	
<b>PERSONAL SERVICES:</b>						
Contract Faculty	\$ 62,920	3.4%	\$ 64,807	3.1%	3.0%	
Contract Professional & Admin.	\$ 809,228	43.8%	\$ 885,408	42.9%	9.4%	
Support Staff	\$ 241,465	13.1%	\$ 293,585	14.2%	21.6%	
Other Employees (Work study)						
<b>Total Salaries</b>	<b>\$ 1,113,613</b>	<b>60.2%</b>	<b>\$ 1,243,800</b>	<b>60.2%</b>	<b>11.7%</b>	
Employee Benefits	\$ 417,087	22.6%	\$ 500,466	24.2%	20.0%	
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,530,700</b>	<b>82.8%</b>	<b>\$ 1,744,266</b>	<b>84.4%</b>	<b>14.0%</b>	
<b>OPERATING EXPENSES:</b>						
Contracted Services	\$ 134,562	7.3%	\$ 140,000	6.8%	4.0%	
Supplies and Materials	\$ 62,895	3.4%	\$ 70,000	3.4%	11.3%	
Communications	\$ 32,541	1.8%	\$ 35,000	1.7%	7.6%	
Travel	\$ 34,210	1.9%	\$ 35,000	1.7%	2.3%	
Rent	\$ 9,400	0.5%	\$ 10,000	0.5%	6.4%	
Utilities		0.0%		0.0%		
Repair and Maintenance	\$ 6,245	0.3%	\$ 6,500	0.3%	4.1%	
Other	\$ 18,562	1.0%	\$ 15,000	0.7%	-19.2%	
Total Operating Expenses	\$ 298,415	16.1%	\$ 311,500	15.1%	4.4%	
Equipment and Capital	\$ 19,562	1.1%	\$ 10,000	0.5%	-48.9%	
			\$ -			
Total Expenditures	\$ 1,848,677	100.0%	\$ 2,065,766	100.0%	11.7%	
Scholarships						
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 1,848,677</b>		<b>\$ 2,065,766</b>		<b>11.7%</b>	

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: **FLATHEAD VALLEY COMMUNITY COLLEGE**  
ACCOUNTING FUNCTION: **STUDENT SERVICES**

DESCRIPTION OF ACTIVITY	FY2013		BUDGETED		PERCENT CHANGE
	ACTUAL	PERCENT	FY2014	PERCENT	
Contract Faculty					
Contract Professional & Admin.	17.10	64.3%	17.00	63.6%	-0.6%
Support Staff	8.25	31.0%	8.50	31.8%	3.0%
Other Employees (Work study)	1.25	4.7%	1.25	4.7%	0.0%
<b>TOTAL FTE'S</b>	<b>26.60</b>	<b>100.0%</b>	<b>26.75</b>	<b>100.0%</b>	<b>0.6%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty					
Contract Professional & Admin.	\$ 765,945	46.0%	\$ 836,639	46.1%	9.2%
Support Staff	\$ 276,703	16.6%	\$ 288,806	15.9%	4.4%
Other Employees (Work study)	\$ 55,000	3.3%	\$ 55,000	3.0%	0.0%
<b>Total Salaries</b>	<b>\$ 1,097,648</b>	<b>66.0%</b>	<b>\$ 1,180,445</b>	<b>65.1%</b>	<b>7.5%</b>
Employee Benefits	\$ 446,015	26.8%	\$ 503,460	27.8%	12.9%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,543,663</b>	<b>92.8%</b>	<b>\$ 1,683,905</b>	<b>92.9%</b>	<b>9.1%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 28,653	1.7%	\$ 31,000	1.7%	8.2%
Supplies and Materials	\$ 34,582	2.1%	\$ 40,000	2.2%	15.7%
Communications	\$ 4,150	0.2%	\$ 4,500	0.2%	8.4%
Travel	\$ 26,845	1.6%	\$ 28,500	1.6%	6.2%
Rent		0.0%		0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance	\$ -	0.0%	\$ -	0.0%	
Other	\$ 25,456	1.5%	\$ 25,000	1.4%	-1.8%
Total Operating Expenses	\$ 119,686	7.2%	\$ 129,000	7.1%	7.8%
Equipment and Capital	\$ -	0.0%	\$ -	0.0%	
Total Expenditures	\$ 1,663,349	100.0%	\$ 1,812,905	100.0%	9.0%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 1,663,349</b>		<b>\$ 1,812,905</b>		<b>9.0%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: FLATHEAD VALLEY COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: INSTITUTIONAL SUPPORT					
DESCRIPTION OF ACTIVITY	FY2013 ACTUAL	PERCENT	BUDGETED FY2014	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	15.50	68.9%	16.00	69.6%	3.2%
Support Staff	7.00	31.1%	7.00	30.4%	0.0%
Other Employees (Work study)					
<b>TOTAL FTE'S</b>	<b>22.50</b>	<b>100.0%</b>	<b>23.00</b>	<b>100.0%</b>	<b>2.2%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty					
Contract Professional & Admin.	\$ 1,543,709	56.5%	\$ 1,523,700	53.3%	-1.3%
Support Staff	\$ 184,503	6.7%	\$ 228,724	8.0%	24.0%
Other Employees (Work study)					
<b>Total Salaries</b>	<b>\$ 1,728,212</b>	<b>63.2%</b>	<b>\$ 1,752,424</b>	<b>61.3%</b>	<b>1.4%</b>
Employee Benefits	\$ 570,002	20.9%	\$ 650,302	22.7%	14.1%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 2,298,214</b>	<b>84.1%</b>	<b>\$ 2,402,726</b>	<b>84.0%</b>	<b>4.5%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 132,562	4.8%	\$ 140,000	4.9%	5.6%
Supplies and Materials	\$ 39,562	1.4%	\$ 44,000	1.5%	11.2%
Communications	\$ 132,565	4.8%	\$ 135,000	4.7%	1.8%
Travel	\$ 54,892	2.0%	\$ 59,000	2.1%	7.5%
Rent	\$ -	0.0%		0.0%	
Utilities		0.0%		0.0%	
Repair and Maintenance	\$ 8,456	0.3%	\$ 10,000	0.3%	18.3%
Other	\$ 56,252	2.1%	\$ 60,000	2.1%	6.7%
Total Operating Expenses	\$ 424,289	15.5%	\$ 448,000	15.7%	5.6%
Equipment and Capital	\$ 11,023	0.4%	\$ 10,000	0.3%	-9.3%
			\$ -		
Total Expenditures	\$ 2,733,526	100.0%	\$ 2,860,726	100.0%	4.7%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 2,733,526</b>		<b>\$ 2,860,726</b>		<b>4.7%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: <b>FLATHEAD VALLEY COMMUNITY COLLEGE</b>					
ACCOUNTING FUNCTION: <b>OPERATION AND MAINTENANCE OF PLANT</b>					
DESCRIPTION OF ACTIVITY	FY2013 ACTUAL	PERCENT	BUDGETED FY2014	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	3.00	16.7%	3.00	15.8%	0.0%
Support Staff	15.00	83.3%	16.00	84.2%	6.7%
Other Employees (Work study)					
<b>TOTAL FTE'S</b>	<b>18.00</b>	<b>100.0%</b>	<b>19.00</b>	<b>100.0%</b>	<b>5.6%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty					
Contract Professional & Admin.	\$ 89,378	4.3%	\$ 90,758	3.8%	1.5%
Support Staff	\$ 406,607	19.7%	\$ 455,118	19.1%	11.9%
Other Employees (Work study)					
<b>Total Salaries</b>	<b>\$ 495,985</b>	<b>24.0%</b>	<b>\$ 545,876</b>	<b>22.9%</b>	<b>10.1%</b>
Employee Benefits	\$ 203,312	9.8%	\$ 255,205	10.7%	25.5%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 699,297</b>	<b>33.8%</b>	<b>\$ 801,081</b>	<b>33.6%</b>	<b>14.6%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	\$ 295,686	14.3%	\$ 322,500	13.5%	9.1%
Supplies and Materials	\$ 196,550	9.5%	\$ 220,000	9.2%	11.9%
Communications	\$ 60,450	2.9%	\$ 70,000	2.9%	15.8%
Travel	\$ -	0.0%	\$ -	0.0%	
Rent	\$ 12,566	0.6%	\$ 15,000	0.6%	19.4%
Utilities	\$ 440,562	21.3%	\$ 520,000	21.8%	18.0%
Repair and Maintenance	\$ 186,702	9.0%	\$ 240,000	10.1%	28.5%
Other	\$ 36,542	1.8%	\$ 45,000	1.9%	23.1%
Total Operating Expenses	\$ 1,229,058	59.5%	\$ 1,432,500	60.1%	16.6%
Equipment and Capital	\$ 32,152	1.6%	\$ 40,000	1.7%	24.4%
Non-Mandatory Transfers	\$ 106,620	5.2%	\$ 110,000	4.6%	3.2%
Total Expenditures	\$ 2,067,127	100.0%	\$ 2,383,581	100.0%	15.3%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 2,067,127</b>		<b>\$ 2,383,581</b>		<b>15.3%</b>

**CURRENT UNRESTRICTED OPERATING ACCOUNT  
SUMMARY OF REVENUE DATA (TOTAL)**

**UNIT NAME: FLATHEAD VALLEY COMMUNITY COLLEGE**

<b>NAME OF FUND</b>	<b>FY2013 ACTUAL</b>	<b>PERCENT</b>	<b>BUDGETED FY2014</b>	<b>PERCENT</b>	<b>PERCENT INCR/(DECR)</b>
State Allocation*	\$6,880,468	43.0%	\$8,450,159	48.2%	22.8%
* Includes reversions of \$35,186 for FY13					
Tuition and Fees					
In-District Tuition	\$4,370,352	27.3%	\$4,205,382	24.0%	-3.8%
Out of District Tuition	\$516,850	3.2%	\$506,513	2.9%	-2.0%
Out of State Tuition	\$465,752	2.9%	\$442,464	2.5%	-5.0%
WUE Tuition	\$20,205	0.1%	\$20,205	0.1%	0.0%
Total Tuition & Fees	\$5,373,159	33.6%	\$5,174,564	29.5%	-3.7%
Local Support	\$3,430,608	21.4%	\$3,591,400	20.5%	4.7%
Other	\$318,660	2.0%	\$320,000	1.8%	0.4%
<b>Total Revenues</b>	<b>\$16,002,895</b>	<b>100.0%</b>	<b>\$17,536,123</b>	<b>100.0%</b>	<b>9.6%</b>

**ACADEMIC YEAR  
2012/2013**

<b>MANDATORY TUITION AND FEES PER STUDENT (@ 14 credits)</b>	<b>Tuition</b>	<b>Fees</b>	<b>Total</b>
In-District	\$2,760.80	\$968.80	\$3,729.60
Out of District	\$4,132.80	\$968.80	\$5,101.60
Out of State	\$9,900.80	\$968.80	\$10,869.60
WUE	\$6,176.80	\$968.80	\$7,145.60

**ESTIMATED VALUE OF ONE MILL - FLATHEAD COUNTY- FY14** **\$239,675**

Title Vice President, Administration & Finance	Signature Chuck Jensen	Date 8/15/2013
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COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS

NAME							CODE	
FLATHEAD VALLEY COMMUNITY COLLEGE							CC	
DESCRIPTION	Original Op Plan FY 13		Actual FY 13		Budgeted FY 14		% Change in Utilization	% Change in Tuition Revenue Waived
	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived		
<b>Board of Trustee Approved Waivers</b>								
<b>In District</b>								
Academic Achievement	197.41	545,000	179.46	495,450	175.67	485,000	-2.1%	-2.1%
FVCC Employee	38.03	105,000	35.39	97,710	34.41	95,000	-2.8%	-2.8%
High School Honors	19.56	54,000	19.35	53,423	19.92	55,000	3.0%	3.0%
Native American	7.24	20,000	6.96	19,220	7.24	20,000	4.1%	4.1%
Athletic	12.68	35,000	10.96	30,250	9.06	25,000	-17.4%	-17.4%
<b>SUBTOTAL</b>	<b>274.92</b>	<b>759,000</b>	<b>252.12</b>	<b>696,053</b>	<b>246.31</b>	<b>680,000</b>	<b>-2.3%</b>	<b>-2.3%</b>
<b>Out of District</b>								
Academic Achievement		0		0		0		
FVCC Employee		0		0		0		
High School Honors		0		0		0		
Native American		0		0		0		
Athletic		0		0		0		
<b>SUBTOTAL</b>		<b>0</b>		<b>0</b>		<b>0</b>		
<b>Out of State</b>								
Academic Achievement		0		0		0		
FVCC Employee		0		0		0		
High School Honors		0		0		0		
Native American		0		0		0		
Athletic		0		0		0		
<b>SUBTOTAL</b>		<b>0</b>		<b>0</b>		<b>0</b>		
<b>Scholarships</b>								
<b>Total Tuition Waived</b>	<b>274.92</b>	<b>759,000</b>	<b>252.12</b>	<b>696,053</b>	<b>246.31</b>	<b>680,000</b>		

Tuition Waiver are valued as follows:  
 AY Tuition and Registration Fees/FTE:

	FY13	FY14
In District	2,760.80	2,760.80
Out of District	4,132.00	4,132.80
Out of State	9,900.80	9,900.80

Flathead Valley Community College

Authorized Cash Reserve FY2014

Community Colleges are permitted to designate a portion of the general fund end-of-year cash balance as a reserve for the succeeding year (MCA 20-15-321). The cash reserve at the beginning of fiscal 2013 was \$1,749,439. The General Fund cash reserve balance at fiscal year- end 2013 is \$1,749,439. Budgeted General Fund cash reserve balance at fiscal year-end 2014 is \$1,749,439.

**Flathead Valley Community College  
Budget for Auxiliary Funds  
FY14**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Bookstore	452,968	1,490,000		1,490,000	220,000	1,210,000		1,430,000	42,000	554,968
Housing	62,976	105,000		105,000	0	75,000		75,000		92,976
Early Childhood Center	16,072	430,000		430,000	365,000	62,000		427,000	16,000	35,072
Food Service	10,939	560,000		560,000	200,000	355,000		555,000	12,000	27,939
Student Health Clinic	0	165,000		165,000	20,000	140,000		160,000	1,000	6,000
<b>Totals</b>	<b>542,955</b>	<b>2,750,000</b>	<b>0</b>	<b>2,750,000</b>	<b>805,000</b>	<b>1,842,000</b>	<b>0</b>	<b>2,647,000</b>	<b>71,000</b>	<b>716,955</b>

**Flathead Valley Community College**  
**Actual for Auxiliary Funds**  
**FY13**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Bookstore	368,581	1,459,911	0	1,459,911	215,001	1,160,523	0	1,375,524	40,512	493,480
Housing	33,224	99,875		99,875	0	70,123		70,123		62,976
Early Childhood Center	0	427,047	0	427,047	358,452	52,523		410,975	14,526	30,598
Food Service	0	541,252	0	541,252	185,050	345,263		530,313	9,120	20,059
<b>Totals</b>	<b>401,805</b>	<b>2,528,085</b>	<b>0</b>	<b>2,528,085</b>	<b>758,503</b>	<b>1,628,432</b>	<b>0</b>	<b>2,386,935</b>	<b>64,158</b>	<b>607,113</b>

**Flathead Valley Community College**  
**Budget for Restricted Funds**  
**FY14**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Scholarships	9,022	380,000		380,000	0	380,000	0	380,000		9,022
Local Grants and Contracts	7,340	100,000	0	100,000	20,000	87,000	0	107,000		340
State Grants and Contracts	1,345	150,000	0	150,000	15,000	135,000	0	150,000		1,345
Federal Grants and Contracts	0	2,600,000	0	2,600,000	1,700,000	900,000	0	2,600,000		0
Financial Aid	0	4,800,000	0	4,800,000	55,000	4,745,000	0	4,800,000		0
<b>Totals</b>	<b>17,707</b>	<b>8,030,000</b>	<b>0</b>	<b>8,030,000</b>	<b>1,790,000</b>	<b>6,247,000</b>	<b>0</b>	<b>8,037,000</b>		<b>10,707</b>

**Flathead Valley Community College**  
**Actual for Restricted Funds**  
**FY13**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Scholarships	11,083	347,139	0	347,139	0	349,200	0	349,200		9,022
Local Grants and Contracts	15,020	97,356	0	97,356	19,184	85,852	0	105,036		7,340
State Grants and Contracts	3,712	140,125	0	140,125	13,211	129,281	0	142,492		1,345
Federal Grants and Contracts	0	2,734,739	0	2,734,739	1,870,847	863,892	0	2,734,739		0
Financial Aid	0	4,620,912	0	4,620,912	55,000	4,565,912	0	4,620,912		0
<b>Totals</b>	<b>29,815</b>	<b>7,940,271</b>	<b>0</b>	<b>7,940,271</b>	<b>1,958,242</b>	<b>5,994,137</b>	<b>0</b>	<b>7,952,379</b>		<b>17,707</b>

**Flathead Valley Community College**  
**Budget for Designated Funds**  
**FY14**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Instructional Fees	79,834	750,000	0	750,000	28,000	720,000	0	748,000		81,834
Continuing Education	325,067	700,000	0	700,000	500,000		185,000	685,000	95,000	435,067
Recharge Centers	76,875	220,000	0	220,000	19,500	180,000	0	199,500		97,375
Sales and Services	85,843	250,000	0	250,000	33,000	235,000	0	268,000		67,843
<b>Totals</b>	<b>567,619</b>	<b>1,920,000</b>	<b>0</b>	<b>1,920,000</b>	<b>580,500</b>	<b>1,135,000</b>	<b>185,000</b>	<b>1,900,500</b>	<b>95,000</b>	<b>682,119</b>

**Flathead Valley Community College**  
**Actual for Designated Funds**  
**FY13**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Instructional Fees	79,834	846,489	0	846,489	15,558	840,562	0	856,120		70,203
Continuing Education	294,056	665,896	0	665,896	475,262	159,623	0	634,885	90,250	415,317
Recharge Centers	76,875	221,729	0	221,729	37,176	175,698	0	212,874		85,730
Sales and Services	85,743	387,246	0	387,246	39,510	366,400	0	405,910		67,079
<b>Totals</b>	<b>536,508</b>	<b>2,121,360</b>	<b>0</b>	<b>2,121,360</b>	<b>567,506</b>	<b>1,542,283</b>	<b>0</b>	<b>2,109,789</b>	<b>90,250</b>	<b>638,329</b>



**Flathead Valley Community College**  
**Budget for Plant Funds**  
**FY14**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Unexpended Plant	4,173,850	2,000,000	0	2,000,000	0	1,300,000	425,000	1,725,000		4,448,850
Retirement of Indebtedness	218,020	1,000,000	425,000	1,425,000	0	1,350,000	0	1,350,000		293,020
<b>Totals</b>	<b>4,391,870</b>	<b>3,000,000</b>	<b>425,000</b>	<b>3,425,000</b>	<b>0</b>	<b>2,650,000</b>	<b>425,000</b>	<b>3,075,000</b>		<b>4,741,870</b>

**Flathead Valley Community College**  
**Actual for Plant Funds**  
**FY13**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Less Compensated Absences	Ending Fund Balance
Unexpended Plant	3,842,401	4,656,982		4,656,982	0	3,900,256	425,277	4,325,533		4,173,850
Retirement of Indebtedness	79,075	958,933	425,277	1,384,210	0	1,245,265	0	1,245,265		218,020
<b>Totals</b>	<b>3,921,476</b>	<b>5,615,915</b>	<b>425,277</b>	<b>6,041,192</b>	<b>0</b>	<b>5,145,521</b>	<b>425,277</b>	<b>5,570,798</b>		<b>4,391,870</b>