

# Miles Community College

---

[All Funds Summary](#)

[Grand Total Unrestricted Expenses](#)

[Main Total Unrestricted Expenses](#)

[Instruction](#)

[Academic Support](#)

[Student Services](#)

[Institutional Support](#)

[Operation & Maintenance of Plant](#)

[Banner Support](#)

[OTO Dual Enrollment](#)

[OTO Workforce Development Instruction](#)

[OTO Veterans Success](#)

[Grand Total Current Unrestricted Revenues](#)

[Main Total Unrestricted Revenues](#)

[Budget for Auxiliary Funds FY 2015](#)

[Actual Auxiliary Funds FY 2014](#)

[Budget for Designated Funds FY 2015](#)

[Actual Designated Funds FY 2014](#)

[Budget for Plant Funds FY 2015](#)

[Actual Plant Funds FY 2014](#)

[Budget for Restricted Funds FY 2015](#)

[Actual Restricted Funds FY 2014](#)

[Comparative Statement of Tuition Waivers & Scholarships](#)

[Cash Reserves](#)

**Miles Community College**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2015**

Campus/Agency	Actual FY 2014	Budgeted FY 2015	Dollar Change Actual 2014 to Budgeted 2015	Percent Change Actual 2014 to Budgeted 2015
<b>Miles Community College:</b>				
Current Operating Unrestricted	\$ 5,637,103	\$ 5,679,191	\$ 42,088	1%
Current Restricted	1,386,804	1,316,548	(70,256)	-5%
Current Designated	365,510	913,208	547,698	150%
Auxiliary Enterprises	1,657,656	1,871,976	214,320	13%
Loan & Endowment Funds	-	-	-	-
Plant Funds	187,837	83,000	(104,837)	-56%
<b>TOTAL ALL FUNDS</b>	<b>\$ 9,234,910</b>	<b>\$ 9,863,923</b>	<b>\$ 629,013</b>	<b>7%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: **MILES COMMUNITY COLLEGE**ACCOUNTING ENTITY: **GRAND TOTAL CURRENT UNRESTRICTED EXPENSES**

DESCRIPTION OF ACTIVITY	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
Contract Faculty	34.35	54.3%	34.41	52.5%	0.2%
Contract Professional & Admin.	17.19	27.2%	18.67	28.5%	8.6%
Support Staff	11.72	18.5%	12.47	19.0%	6.4%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>63.26</b>	<b>100.0%</b>	<b>65.55</b>	<b>100.0%</b>	<b>3.6%</b>
<b>TOTAL FY FTE STUDENTS</b>	<b>357</b>		<b>356</b>		<b>-0.3%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty	1,135,789	21.5%	1,197,860	22.8%	5.5%
Contract Professional & Admin.	1,074,774	20.4%	1,096,327	20.8%	2.0%
Support Staff	289,033	5.5%	302,235	5.7%	4.6%
Other Employees (Workstudy)	8,023	0.2%	0	0.0%	-100.0%
<b>Total Salaries</b>	<b>\$ 2,507,618</b>	<b>47.5%</b>	<b>\$ 2,596,422</b>	<b>49.4%</b>	<b>3.5%</b>
Employee Benefits	933,088	17.7%	1,032,965	19.6%	10.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 3,440,706</b>	<b>65.2%</b>	<b>\$ 3,629,387</b>	<b>69.0%</b>	<b>5.5%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	375,669	7.1%	366,421	7.0%	-2.5%
Supplies and Materials	191,378	3.6%	155,036	2.9%	-19.0%
Communications	111,706	2.1%	96,752	1.8%	-13.4%
Travel	68,001	1.3%	102,575	1.9%	50.8%
Rent	3,744	0.1%	5,000	0.1%	33.5%
Utilities	148,707	2.8%	156,000	3.0%	4.9%
Repair and Maintenance	31,424	0.6%	28,752	0.5%	-8.5%
Other	163,327	3.1%	153,934	2.9%	-5.8%
<b>Total Operating Expenses</b>	<b>1,093,956</b>	<b>20.7%</b>	<b>1,064,470</b>	<b>20.2%</b>	<b>-2.7%</b>
Equipment and Capital	377,839	7.2%	187,881	3.6%	-50.3%
NonMandatory Transfers	361,183	6.8%	379,183	7.2%	5.0%
<b>Total Expenditures</b>	<b>5,273,684</b>	<b>100.0%</b>	<b>5,260,921</b>	<b>100.0%</b>	<b>-0.2%</b>
Scholarships	378,631		418,270		10.5%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 5,652,315</b>		<b>\$ 5,679,191</b>		<b>0.5%</b>
<b>Recap by Program:</b>					
Instruction	2,157,754	41.0%	2,130,508	40.5%	-1.3%
Academic Support	414,820	7.9%	469,556	8.9%	13.2%
Student Services	959,274	18.2%	1,000,745	19.0%	4.3%
Institutional Support	1,104,621	21.0%	1,118,734	21.3%	1.3%
Operation and Maintenance of Plant	622,003	11.8%	541,378	10.3%	-13.0%
Sub-Total	5,258,472	100.0%	5,260,921	100.0%	0.0%
Scholarships	378,631		418,270		10.5%
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$ 5,637,103</b>		<b>\$ 5,679,191</b>		<b>0.7%</b>
<b>Chief Financial Officer:</b>					
Title VP of Administrative Services & Finance	Signature	Lisa M. Watson			8/15/2014

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: **MILES COMMUNITY COLLEGE**ACCOUNTING ENTITY: **TOTAL CURRENT UNRESTRICTED EXPENSES - MAIN**

DESCRIPTION OF ACTIVITY	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
Contract Faculty	34.85	56.5%	34.00	52.9%	-2.4%
Contract Professional & Admin.	17.61	28.6%	18.30	28.5%	3.9%
Support Staff	9.21	14.9%	11.99	18.6%	30.2%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>61.67</b>	<b>100.0%</b>	<b>64.29</b>	<b>100.0%</b>	<b>4.2%</b>
<b>TOTAL FY FTE STUDENTS</b>	<b>357</b>		<b>357</b>		<b>0.0%</b>
<b>PERSONAL SERVICES:</b>					
Contract Faculty	1,130,399	23.0%	1,190,510	24.3%	5.3%
Contract Professional & Admin.	1,068,520	21.7%	1,075,440	22.0%	0.6%
Support Staff	289,033	5.9%	290,379	5.9%	0.5%
Other Employees (Workstudy)	8,023	0.2%	0	0.0%	-100.0%
<b>Total Salaries</b>	<b>\$ 2,495,974</b>	<b>50.7%</b>	<b>\$ 2,556,329</b>	<b>52.3%</b>	<b>2.4%</b>
Employee Benefits	931,309	18.9%	1,023,115	20.9%	9.9%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 3,427,283</b>	<b>69.6%</b>	<b>\$ 3,579,444</b>	<b>73.2%</b>	<b>4.4%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	269,675	5.5%	271,997	5.6%	0.9%
Supplies and Materials	191,279	3.9%	112,036	2.3%	-41.4%
Communications	111,706	2.3%	80,795	1.7%	-27.7%
Travel	66,311	1.3%	91,875	1.9%	38.6%
Rent	3,744	0.1%	5,000	0.1%	33.5%
Utilities	148,707	3.0%	156,000	3.2%	4.9%
Repair and Maintenance	31,424	0.6%	28,752	0.6%	-8.5%
Other	163,327	3.3%	151,734	3.1%	-7.1%
Total Operating Expenses	986,173	20.0%	898,189	18.4%	-8.9%
Equipment and Capital	150,589	3.1%	32,881	0.7%	-78.2%
NonMandatory Transfers	361,183	7.3%	379,183	7.8%	5.0%
Total Expenditures	4,925,228	100.0%	4,889,697	100.0%	-0.7%
Scholarships	378,631		418,270		10.5%
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 5,303,859</b>		<b>\$ 5,307,967</b>		<b>0.1%</b>
<b>Recap by Program:</b>					
Instruction	1,907,754	38.7%	1,858,258	38.0%	-2.6%
Academic Support	414,820	8.4%	469,556	9.6%	13.2%
Student Services	959,274	19.5%	985,745	20.2%	2.8%
Institutional Support	1,021,377	20.7%	1,034,760	21.2%	1.3%
Operation and Maintenance of Plant	622,003	12.6%	541,378	11.1%	-13.0%
Sub-Total	4,925,228	100.0%	4,889,697	100.0%	-0.7%
Scholarships	378,631		418,270		10.5%
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$ 5,303,859</b>		<b>\$ 5,307,967</b>		<b>0.1%</b>
<b>Chief Financial Officer:</b>					
Title	VP of Administrative Services & Finance	Signature	Lisa M. Watson		8/15/2014

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: MILES COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: INSTRUCTION					
DESCRIPTION OF ACTIVITY	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
Contract Faculty	34.35	95.1%	34.00	95.1%	-1.0%
Contract Professional & Admin.	1.00	2.8%	1.00	2.8%	0.0%
Support Staff	0.77	2.1%	0.76	2.1%	-1.3%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>36.12</b>	<b>100.0%</b>	<b>35.76</b>	<b>100.0%</b>	<b>-1.0%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty	1,130,399	59.3%	1,190,510	64.1%	5.3%
Contract Professional & Admin.	44,805	2.3%	45,898	2.5%	2.4%
Support Staff	27,446	1.4%	19,673	1.1%	-28.3%
Other Employees (Workstudy)	1,584	0.1%	-	0.0%	-100.0%
<b>Total Salaries</b>	<b>\$ 1,204,234</b>	<b>63.1%</b>	<b>\$ 1,256,081</b>	<b>67.6%</b>	<b>4.3%</b>
Employee Benefits	426,724	22.4%	466,600	25.1%	9.3%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 1,630,958</b>	<b>85.5%</b>	<b>\$ 1,722,681</b>	<b>92.7%</b>	<b>5.6%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	25,686	1.3%	21,850	1.2%	-14.9%
Supplies and Materials	141,515	7.4%	73,517	4.0%	-48.1%
Communications	5,154	0.3%	810	0.0%	-84.3%
Travel	4,853	0.3%	13,000	0.7%	167.9%
Rent	2,000	0.1%	2,000	0.1%	0.0%
Utilities	-	0.0%	-	0.0%	
Repair and Maintenance	9,722	0.5%	5,250	0.3%	-46.0%
Other	18,100	0.9%	19,150	1.0%	5.8%
Total Operating Expenses	207,030	10.9%	135,577	7.3%	-34.5%
Equipment and Capital	69,766	3.7%	-	0.0%	-100.0%
NonMandatory Transfers	-	0.0%	-	0.0%	
Total Expenditures	1,907,754	100.0%	1,858,258	100.0%	-2.6%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 1,907,754</b>		<b>\$ 1,858,258</b>		<b>-2.6%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: MILES COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: ACADEMIC SUPPORT					
DESCRIPTION OF ACTIVITY	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
Contract Faculty		0.0%		0.0%	
Contract Professional & Admin.	3.76	66.7%	4.45	70.0%	18.4%
Support Staff	1.88	33.3%	1.91	30.0%	1.6%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>5.64</b>	<b>100.0%</b>	<b>6.36</b>	<b>100.0%</b>	<b>12.8%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty	-	0.0%	-	0.0%	
Contract Professional & Admin.	280,075	67.5%	253,855	54.1%	-9.4%
Support Staff	34,904	8.4%	49,881	10.6%	42.9%
Other Employees (Workstudy)	-	0.0%	-	0.0%	
<b>Total Salaries</b>	<b>\$ 314,979</b>	<b>75.9%</b>	<b>\$ 303,736</b>	<b>64.7%</b>	<b>-3.6%</b>
Employee Benefits	72,229	17.4%	117,592	25.0%	62.8%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 387,208</b>	<b>93.3%</b>	<b>\$ 421,328</b>	<b>89.7%</b>	<b>8.8%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	1,930	0.5%	2,400	0.5%	24.4%
Supplies and Materials	6,541	1.6%	7,475	1.6%	14.3%
Communications	5,893	1.4%	1,550	0.3%	-73.7%
Travel	3,670	0.9%	20,875	4.4%	468.8%
Rent	-	0.0%	-	0.0%	
Utilities	-	0.0%	-	0.0%	
Repair and Maintenance	-	0.0%	-	0.0%	
Other	1,933	0.5%	6,600	1.4%	241.4%
<b>Total Operating Expenses</b>	<b>19,967</b>	<b>4.8%</b>	<b>38,900</b>	<b>8.3%</b>	<b>94.8%</b>
Equipment and Capital	7,645	1.8%	9,328	2.0%	22.0%
NonMandatory Transfers	-	0.0%	-	0.0%	
<b>Total Expenditures</b>	<b>414,820</b>	<b>100.0%</b>	<b>469,556</b>	<b>100.0%</b>	<b>13.2%</b>
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 414,820</b>		<b>\$ 469,556</b>		<b>13.2%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: MILES COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: STUDENT SERVICES					
DESCRIPTION OF ACTIVITY	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	4.43	72.1%	4.75	70.8%	7.2%
Support Staff	1.71	27.9%	1.96	29.2%	14.6%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>6.14</b>	<b>100.0%</b>	<b>6.71</b>	<b>100.0%</b>	<b>9.3%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty	-	0.0%	-	0.0%	
Contract Professional & Admin.	278,908	29.1%	271,571	27.5%	-2.6%
Support Staff	24,576	2.6%	25,079	2.5%	2.0%
Other Employees (Workstudy)	3,124	0.3%	-	0.0%	-100.0%
<b>Total Salaries</b>	<b>\$ 306,608</b>	<b>32.0%</b>	<b>\$ 296,650</b>	<b>30.1%</b>	<b>-3.2%</b>
Employee Benefits	130,741	13.6%	136,549	13.9%	4.4%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 437,349</b>	<b>45.6%</b>	<b>\$ 433,199</b>	<b>43.9%</b>	<b>-0.9%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	28,274	2.9%	58,718	6.0%	107.7%
Supplies and Materials	13,113	1.4%	6,244	0.6%	-52.4%
Communications	80,764	8.4%	59,551	6.0%	-26.3%
Travel	26,754	2.8%	24,000	2.4%	-10.3%
Rent	250	0.0%	500	0.1%	100.0%
Utilities	-	0.0%	-	0.0%	
Repair and Maintenance	-	0.0%	-	0.0%	
Other	11,587	1.2%	24,350	2.5%	110.1%
Total Operating Expenses	160,742	16.8%	173,363	17.6%	7.9%
Equipment and Capital	-	0.0%	-	0.0%	
NonMandatory Transfers	361,183	37.7%	379,183	38.5%	5.0%
Total Expenditures	959,274	100.0%	985,745	100.0%	2.8%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 959,274</b>		<b>\$ 985,745</b>		<b>2.8%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: MILES COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: INSTITUTIONAL SUPPORT					
DESCRIPTION OF ACTIVITY	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	7.00	70.3%	7.10	70.6%	1.4%
Support Staff	2.96	29.7%	2.96	29.4%	0.0%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>9.96</b>	<b>100.0%</b>	<b>10.06</b>	<b>100.0%</b>	<b>1.0%</b>
<b>TOTAL FY FTE STUDENTS</b>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty	-	0.0%	-	0.0%	
Contract Professional & Admin.	428,874	42.0%	463,798	44.8%	8.1%
Support Staff	91,432	9.0%	91,388	8.8%	0.0%
Other Employees (Workstudy)	3,315	0.3%	-	0.0%	-100.0%
<b>Total Salaries</b>	<b>\$ 523,620</b>	<b>51.3%</b>	<b>\$ 555,186</b>	<b>53.7%</b>	<b>6.0%</b>
Employee Benefits	218,483	21.4%	214,477	20.7%	-1.8%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 742,103</b>	<b>72.7%</b>	<b>\$ 769,663</b>	<b>74.4%</b>	<b>3.7%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	117,346	11.5%	111,004	10.7%	-5.4%
Supplies and Materials	5,252	0.5%	5,800	0.6%	10.4%
Communications	17,467	1.7%	16,784	1.6%	-3.9%
Travel	31,034	3.0%	33,000	3.2%	6.3%
Rent	504	0.0%	500	0.0%	-0.8%
Utilities	-	0.0%	-	0.0%	
Repair and Maintenance	-	0.0%	-	0.0%	
Other	107,671	10.5%	98,009	9.5%	-9.0%
Total Operating Expenses	279,274	27.3%	265,097	25.6%	-5.1%
Equipment and Capital	-	0.0%	-	0.0%	
NonMandatory Transfers	-	0.0%	-	0.0%	
Total Expenditures	1,021,377	100.0%	1,034,760	100.0%	1.3%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 1,021,377</b>		<b>\$ 1,034,760</b>		<b>1.3%</b>



CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: MILES COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: OPERATION AND MAINTENANCE OF PLANT					
DESCRIPTION OF ACTIVITY	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	1.00	18.5%	1.00	18.5%	0.0%
Support Staff	4.40	81.5%	4.40	81.5%	0.0%
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	0.0%
<b>TOTAL FTE'S</b>	<b>5.40</b>	<b>100.0%</b>	<b>5.40</b>	<b>100.0%</b>	<b>0.0%</b>
<i>TOTAL FY FTE STUDENTS</i>					
<b>PERSONAL SERVICES:</b>					
Contract Faculty	-	0.0%	-	0.0%	
Contract Professional & Admin.	35,858	5.8%	40,318	7.4%	12.4%
Support Staff	110,675	17.8%	104,358	19.3%	-5.7%
Other Employees (Workstudy)	-	0.0%	-	0.0%	
<b>Total Salaries</b>	<b>\$ 146,533</b>	<b>23.6%</b>	<b>\$ 144,676</b>	<b>26.7%</b>	<b>-1.3%</b>
Employee Benefits	83,132	13.4%	87,897	16.2%	5.7%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 229,665</b>	<b>36.9%</b>	<b>\$ 232,573</b>	<b>43.0%</b>	<b>1.3%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	96,439	15.5%	78,025	14.4%	-19.1%
Supplies and Materials	24,858	4.0%	19,000	3.5%	-23.6%
Communications	2,428	0.4%	2,100	0.4%	-13.5%
Travel	-	0.0%	1,000	0.2%	
Rent	990	0.2%	2,000	0.4%	102.0%
Utilities	148,707	23.9%	156,000	28.8%	4.9%
Repair and Maintenance	21,702	3.5%	23,502	4.3%	8.3%
Other	24,036	3.9%	3,625	0.7%	-84.9%
Total Operating Expenses	319,160	51.3%	285,252	52.7%	-10.6%
Equipment and Capital	73,178	11.8%	23,553	4.4%	-67.8%
NonMandatory Transfers	-	0.0%	-	0.0%	
Total Expenditures	622,003	100.0%	541,378	100.0%	-13.0%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 622,003</b>		<b>\$ 541,378</b>		<b>-13.0%</b>

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: **MILES COMMUNITY COLLEGE**ACCOUNTING FUNCTION: **BANNER SUPPORT**

NAME OF FUND	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
General Fund:					
State Appropriations					
HB 2	-	0.0%	-	0.0%	
HB13	-	0.0%	-	0.0%	
HB 2 Banner	83,244	100.0%	83,974	100.0%	0.9%
HB 2 Leg Audit	-	0.0%	-	0.0%	
Total State Appropriations	\$ 83,244	100.0%	\$ 83,974	100.0%	0.9%
<sup>(1)</sup> includes DP95100+DP55140					
Student Fees	-	0.0%	-	0.0%	
In-District Tuition	-	0.0%	-	0.0%	
Out of District Tuition	-	0.0%	-	0.0%	
Out of State Tuition	-	0.0%	-	0.0%	
-	-	0.0%	-	0.0%	
Total Tuition & Fees	\$ -	0.0%	\$ -	0.0%	
Mandatory Levy	-	0.0%	-	0.0%	
Other	-	0.0%	-	0.0%	
<b>SUB-TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 83,244</b>	<b>100.0%</b>	<b>\$ 83,974</b>	<b>100.0%</b>	<b>0.9%</b>
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 83,244</b>		<b>\$ 83,974</b>		<b>0.9%</b>
Title VP of Administrative Services & Finance		Signature Lisa M. Watson		8/15/2014	

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: **MILES COMMUNITY COLLEGE**  
ACCOUNTING ENTITY: **OTO DUAL ENROLLMENT**

DESCRIPTION OF ACTIVITY	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
Contract Faculty	0.30	75.0%	0.41	80.4%	36.7%
Contract Professional & Admin.	0.10	25.0%	0.10	19.6%	0.0%
Support Staff	0.00	0.0%	0.00	0.0%	
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>0.40</b>	<b>100.0%</b>	<b>0.51</b>	<b>100.0%</b>	<b>27.5%</b>
<b>TOTAL FY FTE STUDENTS</b>	<b>0</b>		<b>0</b>		
<b>PERSONAL SERVICES:</b>					
Contract Faculty	5,390.00	35.4%	7,350.00	33.0%	36.4%
Contract Professional & Admin.	6,254.00	41.1%	6,254.00	28.1%	0.0%
Support Staff	-	0.0%	-	0.0%	
Other Employees (Workstudy)	-	0.0%	-	0.0%	
<b>Total Salaries</b>	<b>\$ 11,644</b>	<b>76.5%</b>	<b>\$ 13,604</b>	<b>61.1%</b>	16.8%
Employee Benefits	1,779.00	11.7%	2,489.00	11.2%	39.9%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ 13,423</b>	<b>88.2%</b>	<b>\$ 16,093</b>	<b>72.3%</b>	<b>19.9%</b>
<b>OPERATING EXPENSES:</b>					
Contracted Services	-	0.0%	550.00	2.5%	
Supplies and Materials	98.57	0.6%	250.00	1.1%	153.6%
Communications	-	0.0%	1,757.00	7.9%	
Travel	1,690.00	11.1%	1,700.00	7.6%	0.6%
Rent	-	0.0%	-	0.0%	
Utilities	-	0.0%	-	0.0%	
Repair and Maintenance	-	0.0%	-	0.0%	
Other	-	0.0%	1,900.00	8.5%	
Total Operating Expenses	1,788.57	11.8%	6,157.00	27.7%	244.2%
Equipment and Capital	-	0.0%	-	0.0%	
NonMandatory Transfers	-	0.0%	-	0.0%	
Total Expenditures	15,211.57	100.0%	22,250.00	100.0%	46.3%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 15,212</b>		<b>\$ 22,250</b>		<b>46.3%</b>
<b>Recap by Program:</b>					
Instruction	15,212	100.0%	22,250	100.0%	46.3%
Academic Support	-	0.0%	-	0.0%	
Student Services	-	0.0%	-	0.0%	
Institutional Support	-	0.0%	-	0.0%	
Operation and Maintenance of Plant	-	0.0%	-	0.0%	
Sub-Total	15,212	100.0%	22,250	100.0%	46.3%
Scholarships					
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$ 15,212</b>		<b>\$ 22,250</b>		<b>46.3%</b>
<b>Chief Financial Officer:</b>					
Title VP of Administrative Services & Finance	Signature	Lisa M. Watson		8/15/2014	

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: **MILES COMMUNITY COLLEGE**ACCOUNTING ENTITY: **OTO Workforce Development Instruction**

DESCRIPTION OF ACTIVITY	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
Contract Faculty	0.00	0.0%	0.00	0.0%	
Contract Professional & Admin.	0.00	0.0%	0.20	29.4%	
Support Staff	0.00	0.0%	0.48	70.6%	
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.68</b>	<b>100.0%</b>	
<b>TOTAL FY FTE STUDENTS</b>	<b>0</b>		<b>0</b>		
<b>PERSONAL SERVICES:</b>					
Contract Faculty	-	0.0%	-	0.0%	
Contract Professional & Admin.	-	0.0%	10,773	4.3%	
Support Staff	-	0.0%	11,856	4.7%	
Other Employees (Workstudy)	-	0.0%	-	0.0%	
<b>Total Salaries</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 22,629</b>	<b>9.1%</b>	
Employee Benefits	-	0.0%	6,671	2.7%	
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 29,300</b>	<b>11.7%</b>	
<b>OPERATING EXPENSES:</b>					
Contracted Services	22,750	9.1%	5,000	2.0%	-78.0%
Supplies and Materials	-	0.0%	40,000	16.0%	
Communications	-	0.0%	12,700	5.1%	
Travel	-	0.0%	8,000	3.2%	
Rent	-	0.0%	-	0.0%	
Utilities	-	0.0%	-	0.0%	
Repair and Maintenance	-	0.0%	-	0.0%	
Other	-	0.0%	-	0.0%	
Total Operating Expenses	22,750	9.1%	65,700	26.3%	188.8%
Equipment and Capital	227,250	90.9%	155,000	62.0%	-31.8%
NonMandatory Transfers	-	0.0%	-	0.0%	
Total Expenditures	250,000	100.0%	250,000	100.0%	0.0%
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ 250,000</b>		<b>\$ 250,000</b>		<b>0.0%</b>
<b>Recap by Program:</b>					
Instruction	250,000	100.0%	250,000	100.0%	0.0%
Academic Support	-	0.0%	-	0.0%	
Student Services	-	0.0%	-	0.0%	
Institutional Support	-	0.0%	-	0.0%	
Operation and Maintenance of Plant	-	0.0%	-	0.0%	
Sub-Total	250,000	100.0%	250,000	100.0%	0.0%
Scholarships					
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$ 250,000</b>		<b>\$ 250,000</b>		<b>0.0%</b>
<b>Chief Financial Officer:</b>					
Title VP of Administrative Services & Finance	Signature			Lisa M. Watson	8/15/2014

CURRENT UNRESTRICTED OPERATING ACCOUNT  
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: **MILES COMMUNITY COLLEGE**  
ACCOUNTING ENTITY: **OTO Veterans Success**

DESCRIPTION OF ACTIVITY	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
Contract Faculty	0.00	0.0%	0.00	0.0%	
Contract Professional & Admin.	0.00	0.0%	0.07	100.0%	
Support Staff	0.00	0.0%	0.00	0.0%	
Other Employees (Workstudy)	0.00	0.0%	0.00	0.0%	
<b>TOTAL FTE'S</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.07</b>	<b>100.0%</b>	
<b>TOTAL FY FTE STUDENTS</b>	<b>0</b>		<b>0</b>		
<b>PERSONAL SERVICES:</b>					
Contract Faculty	-	0.0%	-	0.0%	
Contract Professional & Admin.	-	0.0%	3,860	25.7%	
Support Staff	-	0.0%	-	0.0%	
Other Employees (Workstudy)	-	0.0%	-	0.0%	
<b>Total Salaries</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 3,860</b>	<b>25.7%</b>	
Employee Benefits	-	0.0%	690	4.6%	
<b>TOTAL PERSONAL SERVICES</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 4,550</b>	<b>30.3%</b>	
<b>OPERATING EXPENSES:</b>					
Contracted Services	-	0.0%	4,900	32.7%	
Supplies and Materials	-	0.0%	2,750	18.3%	
Communications	-	0.0%	1,500	10.0%	
Travel	-	0.0%	1,000	6.7%	
Rent	-	0.0%	-	0.0%	
Utilities	-	0.0%	-	0.0%	
Repair and Maintenance	-	0.0%	-	0.0%	
Other	-	0.0%	300	2.0%	
Total Operating Expenses	-	0.0%	10,450	69.7%	
Equipment and Capital	-	0.0%	-	0.0%	
NonMandatory Transfers	-	0.0%	-	0.0%	
Total Expenditures	-	0.0%	15,000	100.0%	
Scholarships					
<b>TOTAL EXPENDITURES BY OBJECT</b>	<b>\$ -</b>		<b>\$ 15,000</b>		
<b>Recap by Program:</b>					
Instruction	-	0.0%	-	0.0%	
Academic Support	-	0.0%	-	0.0%	
Student Services	-	0.0%	15,000	100.0%	
Institutional Support	-	0.0%	-	0.0%	
Operation and Maintenance of Plant	-	0.0%	-	0.0%	
Sub-Total	-	0.0%	15,000	100.0%	
Scholarships					
<b>TOTAL EXPENSES BY PROGRAM</b>	<b>\$ -</b>		<b>\$ 15,000</b>		
<b>Chief Financial Officer:</b>					
Title VP of Administrative Services & Finance	Signature	Lisa M. Watson		8/15/2014	

CURRENT UNRESTRICTED OPERATING ACCOUNT  
SUMMARY OF REVENUE DATA (TOTAL)

UNIT NAME: **MILES COMMUNITY COLLEGE - GRAND TOTAL**

NAME OF FUND	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
General Fund:					
State Appropriations					
HB 2(1)(2)	2,374,851	41.9%	2,374,851	41.8%	0.0%
HB 2 Leg Audit	22,616	0.4%	-	0.0%	-100.0%
HB 2 Banner	83,244	1.5%	83,974	1.5%	0.9%
HB 2 Worforce Dev. OTO	250,000	4.4%	250,000	4.4%	0.0%
HB 2 OTO Dual Enrollment	17,917	0.3%	19,545	0.3%	9.1%
HB 2 OTO Veterans Succes	15,000	0.3%	-	0.0%	-100.0%
HB 377 PERS ER 1% inc	5,685	0.1%	6,253	0.1%	10.0%
HB 454 TRS ER 1% inc	6,544	0.1%	7,198	0.1%	10.0%
HB13	58,894	1.0%	160,976	2.8%	173.3%
Total State Appropriations	\$ 2,834,751	50.0%	\$ 2,902,797	51.1%	2.4%
'(1)includes DP95100+DP55140					
Student Fees	85,304	1.5%	90,285	1.6%	5.8%
In-District Tuition	273,826	4.8%	257,981	4.5%	-5.8%
Out of District Tuition	594,359	10.5%	554,566	9.8%	-6.7%
Out of State Tuition	254,646	4.5%	255,427	4.5%	0.3%
-		0.0%	-	0.0%	
Total Tuition & Fees	1,208,135	21.3%	1,158,259	20.4%	-4.1%
Mandatory Levy	1,316,689	23.2%	1,322,326	23.3%	0.4%
Other	310,443	5.5%	295,809	5.2%	-4.7%
<b>SUB-TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 5,670,018</b>	<b>100.0%</b>	<b>\$ 5,679,191</b>	<b>100.0%</b>	<b>0.2%</b>
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 5,670,018</b>		<b>\$ 5,679,191</b>		<b>0.2%</b>

MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)	FY 2014	FY 2015
In-District	3,810	3,900
Out of District	4,830	4,950
Out of State	7,680	7,860
WUE	6,555	6,720
Grow Eastern Montana	4,830	4,050
<b>VALUE OF ONE MILL - CUSTER COUNTY</b>	<b>\$16,920</b>	<b>\$16,568</b>
'(2) actual reversion FY13 - \$33,284, FY14 - \$-0-, estimated reversion FY15 \$-0-		

Title VP of Administrative Services &amp; Finance

Signature Lisa M. Watson

8/15/2014

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

**UNIT NAME: MILES COMMUNITY COLLEGE - MAIN**

<b>NAME OF FUND</b>	<b>ACTUAL 2014</b>	<b>PERCENT</b>	<b>BUDGETED FY2015</b>	<b>PERCENT</b>	<b>PERCENT CHANGE</b>
General Fund:					
State Appropriations					
HB 2 <sup>(1)(2)</sup>	2,374,851	44.8%	2,374,851	44.6%	0.0%
HB 2 Leg Audit	22,616	0.4%	-	0.0%	-100.0%
HB 2 Banner	-	0.0%	-	0.0%	0.0%
HB 2 Worforce Dev. OTO	-	0.0%	-	0.0%	0.0%
HB 2 OTO Veterans Succes	-	0.0%	-	0.0%	0.0%
HB 377 PERS ER 1% inc	5,685	0.1%	6,253	0.1%	10.0%
HB 454 TRS ER 1% inc	6,544	0.1%	7,198	0.1%	10.0%
HB13	58,894	1.1%	160,976	3.0%	173.3%
Total State Appropriations	\$2,468,590	46.5%	\$2,549,278	47.9%	3.3%
<sup>(1)</sup> includes DP95100+DP55140					
Student Fees	85,304	1.6%	90,285	1.7%	5.8%
In-District Tuition	273,826	5.2%	257,981	4.8%	-5.8%
Out of District Tuition	594,359	11.2%	554,566	10.4%	-6.7%
Out of State Tuition	254,646	4.8%	255,427	4.8%	0.3%
		0.0%		0.0%	
Total Tuition & Fees	1,208,135	22.8%	1,158,259	21.7%	-4.1%
Mandatory Levy	1,316,689	24.8%	1,322,326	24.8%	0.4%
Other	310,443	5.9%	295,809	5.6%	-4.7%
<b>SUB-TOTAL UNRESTRICTED REVENUE</b>	<b>\$5,303,857</b>	<b>100.0%</b>	<b>\$5,325,672</b>	<b>100.0%</b>	<b>0.4%</b>
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$5,303,857</b>		<b>\$5,325,672</b>		<b>0.4%</b>

<b>MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)</b>	<b>FY 2014</b>	<b>FY 2015</b>
In-District	3,810	3,900
Out of District	4,830	4,950
Out of State	7,680	7,860
WUE	6,555	6,720
Grow Eastern Montana	4,830	4,050
<b>VALUE OF ONE MILL - CUSTER COUNTY</b>	<b>\$16,920</b>	<b>\$16,568</b>

<sup>(2)</sup> actual reversion FY13 - \$33,284, FY14 - \$-0-, estimated reversion FY15 \$-0-

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

**UNIT NAME: MILES COMMUNITY COLLEGE - BANNER SUPPORT**

<b>NAME OF FUND</b>	<b>ACTUAL 2014</b>	<b>PERCENT</b>	<b>BUDGETED FY2015</b>	<b>PERCENT</b>	<b>PERCENT CHANGE</b>
General Fund:					
State Appropriations					
HB 2	-	0.0%	-	0.0%	
HB13	-	0.0%	-	0.0%	
HB 2 Banner	83,244	100.0%	83,974	100.0%	0.9%
HB 2 Leg Audit	-	0.0%	-	0.0%	
Total State Appropriations	\$83,244	100.0%	\$83,974	100.0%	0.9%
<sup>(1)</sup> includes DP95100+DP55140					
Student Fees	-	0.0%	-	0.0%	
In-District Tuition	-	0.0%	-	0.0%	
Out of District Tuition	-	0.0%	-	0.0%	
Out of State Tuition	-	0.0%	-	0.0%	
Total Tuition & Fees	\$0	0.0%	\$0	0.0%	
Mandatory Levy	-	0.0%	-	0.0%	
Other	-	0.0%	-	0.0%	
<b>SUB-TOTAL UNRESTRICTED REVENUE</b>	<b>\$83,244</b>	<b>100.0%</b>	<b>\$83,974</b>	<b>100.0%</b>	<b>0.9%</b>
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$83,244</b>		<b>\$83,974</b>		<b>0.9%</b>

Title VP of Administrative Services & Finance	Signature Lisa M. Watson	8/15/2014
---	--------------------------	-----------



CURRENT UNRESTRICTED OPERATING ACCOUNT  
SUMMARY OF REVENUE DATA (TOTAL)

UNIT NAME: **MILES COMMUNITY COLLEGE - DUAL ENROLLMENT**

NAME OF FUND	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
General Fund:					
State Appropriations					
HB 2	-	0.0%	-	0.0%	
HB13	-	0.0%	-	0.0%	
HB 2 Dual Enrollment OTO	17,917	100.0%	19,545	100.0%	9.1%
HB 2 Leg Audit	-	0.0%	-	0.0%	
Total State Appropriations	\$ 17,917	100.0%	\$ 19,545	100.0%	9.1%
<sup>(1)</sup> includes DP95100+DP55140					
Student Fees	-	0.0%	-	0.0%	
In-District Tuition	-	0.0%	-	0.0%	
Out of District Tuition	-	0.0%	-	0.0%	
Out of State Tuition	-	0.0%	-	0.0%	
Total Tuition & Fees	\$ -	0.0%	\$ -	0.0%	
Mandatory Levy	-	0.0%	-	0.0%	
Other	-	0.0%	-	0.0%	
<b>SUB-TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 17,917</b>	<b>100.0%</b>	<b>\$ 19,545</b>	<b>100.0%</b>	<b>9.1%</b>
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 17,917</b>		<b>\$ 19,545</b>		<b>9.1%</b>

Title VP of Administrative Services & Finance

Signature Lisa M. Watson

8/15/2014

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

**UNIT NAME: MILES COMMUNITY COLLEGE - VETERANS SUCCESS**

<b>NAME OF FUND</b>	<b>2014</b>	<b>PERCENT</b>	<b>BUDGETED FY2015</b>	<b>PERCENT</b>	<b>PERCENT CHANGE</b>
General Fund:					
State Appropriations					
HB 2	-	0.0%	-	0.0%	
HB13	-	0.0%	-	0.0%	
HB 2 OTO Veterans Succes	15,000	100.0%	-	0.0%	-100.0%
HB 2 Leg Audit	-	0.0%	-	0.0%	
Total State Appropriations	\$ 15,000	100.0%	\$ -	0.0%	-100.0%
<sup>(1)</sup> includes DP95100+DP55140					
Student Fees	-	0.0%	-	0.0%	
In-District Tuition	-	0.0%	-	0.0%	
Out of District Tuition	-	0.0%	-	0.0%	
Out of State Tuition	-	0.0%	-	0.0%	
Total Tuition & Fees	\$ -	0.0%	\$ -	0.0%	
Mandatory Levy	-	0.0%	-	0.0%	
Other	-	0.0%	-	0.0%	
<b>SUB-TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 15,000</b>	<b>100.0%</b>	<b>\$ -</b>	<b>0.0%</b>	<b>-100.0%</b>
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$15,000</b>		<b>\$0</b>		<b>-100.0%</b>

Title VP of Administrative Services & Finance

Signature Lisa M. Watson

8/15/2014

CURRENT UNRESTRICTED OPERATING ACCOUNT  
SUMMARY OF REVENUE DATA (TOTAL)

UNIT NAME: MILES COMMUNITY COLLEGE - WORKFORCE DEVELOPMENT

NAME OF FUND	ACTUAL 2014	PERCENT	BUDGETED FY2015	PERCENT	PERCENT CHANGE
General Fund:					
State Appropriations					
HB 2	-	0.0%	-	0.0%	
HB13	-	0.0%	-	0.0%	
HB 2 Worforce Dev. OTO	250,000	100.0%	250,000	100.0%	0.0%
HB 2 Leg Audit	-	0.0%	-	0.0%	
Total State Appropriations	\$ 250,000	100.0%	\$ 250,000	100.0%	0.0%
<sup>(1)</sup> includes DP95100+DP55140					
Student Fees	-	0.0%	-	0.0%	
In-District Tuition	-	0.0%	-	0.0%	
Out of District Tuition	-	0.0%	-	0.0%	
Out of State Tuition	-	0.0%	-	0.0%	
Total Tuition & Fees	\$ -	0.0%	\$ -	0.0%	
Mandatory Levy	-	0.0%	-	0.0%	
Other	-	0.0%	-	0.0%	
<b>SUB-TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 250,000</b>	<b>100.0%</b>	<b>\$ 250,000</b>	<b>100.0%</b>	<b>0.0%</b>
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$ 250,000</b>		<b>\$ 250,000</b>		<b>0.0%</b>

Title VP of Administrative Services &amp; Finance

Signature Lisa M. Watson

8/15/2014

**Miles Community College  
Budget for Auxiliary Funds  
FY 2015**

BUD 400A

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Athletics	208,071	178,054	379,183	557,237	159,289	398,302		557,591	207,717
Food Service	34,501	454,150		454,150	151,572	302,578		454,150	34,501
Student Housing	205,336	443,506		443,506	76,560	466,946		543,506	105,336
Bookstore	111,505	185,974		185,974	30,646	155,328		185,974	111,505
Centra	186,789	130,755		130,755	95,702	35,053		130,755	186,789
<b>Auxiliary Funds Totals</b>	<b>746,202</b>	<b>1,392,439</b>	<b>379,183</b>	<b>1,771,622</b>	<b>513,769</b>	<b>1,358,207</b>	-	<b>1,871,976</b>	<b>645,848</b>

**Miles Community College  
Actual for Auxiliary Funds  
FY 2014**

BUD 400A

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Athletics	209,989	197,675	361,185	558,860	156,918	412,110	6,874	575,902	192,947
Food Service	(10,990)	449,615		449,615	106,785	297,339		404,124	34,501
Student Housing	64,979	440,333		440,333	56,298	342,416	11,556	410,270	95,042
Bookstore	106,011	172,648		172,648	14,761	152,393		167,154	111,505
Centra	150,855	136,139		136,139	43,193	57,013		100,206	186,788
<b>Auxiliary Funds Totals</b>	<b>520,844</b>	<b>1,396,410</b>	<b>361,185</b>	<b>1,757,595</b>	<b>377,955</b>	<b>1,261,271</b>	<b>18,430</b>	<b>1,657,656</b>	<b>620,783</b>

**Miles Community College  
Budget for Designated Funds  
FY 2015**

BUD 400D

<b>Fund</b>	<b>Beginning Fund Balance</b>	<b>Revenues</b>	<b>Transfers In</b>	<b>Total Revenue</b>	<b>Compensation &amp; Benefits</b>	<b>Operation &amp; Capital</b>	<b>Transfers Out</b>	<b>Total Expenses</b>	<b>Ending Fund Balance</b>
Instructional Fees	1,303,336	437,879	-	437,879	38,411	585,629	45,000	669,040	1,072,175
Continuing Education	156,063	88,200	103,268	191,468	99,187	23,552	65,329	188,068	159,463
Recharge Centers	65,442	49,300		49,300	-	49,300		49,300	65,442
Sales and Services	68,070	6,615		6,615	-	6,800		6,800	67,885
<b>Auxiliary Funds Totals</b>	<b>1,592,911</b>	<b>581,994</b>	<b>103,268</b>	<b>685,262</b>	<b>137,598</b>	<b>665,281</b>	<b>110,329</b>	<b>913,208</b>	<b>1,364,965</b>

**Miles Community College  
Actual for Designated Funds  
FY 2014**

BUD 400D

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Instructional Fees	1,096,231	406,735	-	406,735	9,769	224,663		234,432	1,268,534
Continuing Education	141,764	65,687		65,687	7,230	40,465		47,695	159,756
Recharge Centers	72,523	58,593		58,593		66,986		66,986	64,130
Sales and Services	73,148	26,632		26,632		16,397		16,397	83,383
<b>Auxiliary Funds Totals</b>	<b>1,383,666</b>	<b>557,647</b>	<b>-</b>	<b>557,647</b>	<b>16,999</b>	<b>348,511</b>	<b>-</b>	<b>365,510</b>	<b>1,575,803</b>

**Miles Community College  
Budget for Plant Funds  
FY 2015**

BUD 400P

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Unexpended Plant	842,675	83,000	70,000	153,000		33,000	50,000	83,000	912,675
<b>Auxiliary Funds Totals</b>	<b>842,675</b>	<b>83,000</b>	<b>70,000</b>	<b>153,000</b>	-	<b>33,000</b>	<b>50,000</b>	<b>83,000</b>	<b>912,675</b>



**Miles Community College  
Actual for Plant Funds  
FY 2014**

BUD 400P

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Unexpended Plant	885,708	83,391	61,556	144,947		137,837	50,000	187,837	842,818
<b>Auxiliary Funds Totals</b>	<b>885,708</b>	<b>83,391</b>	<b>61,556</b>	<b>144,947</b>	-	<b>137,837</b>	<b>50,000</b>	<b>187,837</b>	<b>842,818</b>

**Miles Community College  
Budget for Restricted Funds  
FY 2015**

BUD 400R

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Scholarships	61,967	130,000		130,000		130,000		130,000	61,967
Local Grants and Contracts	36,436	50,233		50,233	32,198	18,235	9,714	60,147	26,522
State Grants and Contracts	6,960	145,792		145,792	88,510	58,277		146,787	5,965
Federal Grants and Contracts	-	190,992		190,992	152,930	38,062		190,992	-
Financial Aid	53,754	788,622		788,622		788,622		788,622	53,754
<b>Auxiliary Funds Totals</b>	<b>159,117</b>	<b>1,305,639</b>	<b>-</b>	<b>1,305,639</b>	<b>273,638</b>	<b>1,033,196</b>	<b>9,714</b>	<b>1,316,548</b>	<b>148,208</b>

**Miles Community College  
Actual for Restricted Funds  
FY 2014**

BUD 400R

Fund	Beginning Fund Balance	Revenues	Transfers In	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Scholarships	61,617	131,777		131,777		131,427		131,427	61,967
Local Grants and Contracts	34,899	21,657		21,657	16,507	3,614		20,121	36,435
State Grants and Contracts	10,667	142,919		142,919	88,076	54,304	4,246	146,626	6,960
Federal Grants and Contracts	5,092	301,775		301,775	82,967	223,900		306,867	-
Financial Aid	53,748	779,801	1,968	781,769		781,763		781,763	53,754
<b>Auxiliary Funds Totals</b>	<b>166,023</b>	<b>1,377,929</b>	<b>1,968</b>	<b>1,379,897</b>	<b>187,550</b>	<b>1,195,008</b>	<b>4,246</b>	<b>1,386,804</b>	<b>159,116</b>

**COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS**

NAME							CODE		
<b>Miles Community College</b>							<b>CC</b>		
DESCRIPTION	Budget FY 14		Actual FY 14		Budgeted FY 15		% Change in Utilization	% Change in Tuition Revenue Waived	
	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived			
<b>Discretionary</b>									
<b>In District</b>									
Resident Undergrad	3.75	14,287.50	1.57	5,993.00	1.69	6,600.00	7.6%	10.1%	
Resident Dual Credit	5.03	19,149.50	6.58	25,069.50	7.00	27,300.00	6.4%	8.9%	
Resident Athletics	4.00	15,240.00	4.05	15,416.00	5.00	19,500.00	23.6%	26.5%	
Resident Graduate	0.00	-	0.00	-	0.00	-			
<b>SUBTOTAL</b>	<b>12.78</b>	<b>48,677.00</b>	<b>12.20</b>	<b>46,478.50</b>	<b>13.69</b>	<b>53,400.00</b>	<b>12.2%</b>	<b>14.9%</b>	
<b>Out of District</b>									
Resident Undergrad	4.90	23,667.00	3.10	14,995.00	3.00	14,850.00	-3.4%	-1.0%	
Resident Dual Credit	5.21	25,181.50	7.15	34,557.50	7.30	36,130.00	2.0%	4.6%	
Resident Athletics	39.31	189,857.00	28.43	137,333.00	29.00	143,550.00	2.0%	4.5%	
Resident Graduate	0.00	-	0.00	-	0.00	-			
<b>SUBTOTAL</b>	<b>49.42</b>	<b>238,705.50</b>	<b>38.69</b>	<b>186,885.50</b>	<b>39.30</b>	<b>194,530.00</b>	<b>1.6%</b>	<b>4.1%</b>	
<b>Non-Resident</b>									
NR Undergraduate	0.00	-	0.00	-	0.00	-			
NR Athletics	7.17	53,760.00	13.27	101,900.00	14.00	110,040.00	5.5%	8.0%	
NR Graduate	0.00	-	0.00	-	0.00	-			
NR WICHE	0.00	-	0.00	-	0.00	-			
PhD/MSSE	0.00	-	0.00	-	0.00	-			
Other (WUE)	8.24	53,995.00	3.91	25,615.50	3.82	30,000.00	-2.3%	17.1%	
<b>SUBTOTAL</b>	<b>15.41</b>	<b>107,755.00</b>	<b>17.18</b>	<b>127,515.50</b>	<b>17.82</b>	<b>140,040.00</b>	<b>3.7%</b>	<b>9.8%</b>	
<b>Mandatory</b>									
Montana Indians	0.00	-	0.00	-	0.00	-			
Veterans	0.00	-	0.00	-	0.00	3,900.00			
Resident Faculty & Staff	1.00	3,810.00	1.26	4,800.00	1.50	5,850.00	19.1%	21.9%	
Resident Employee Dependents	1.00	3,810.00	1.93	7,371.00	2.00	7,800.00	3.4%	5.8%	
War Orphans/Peace Officers	0.00	-	0.00	-	0.00	-			
Prisoners of War	0.00	-	0.00	-	0.00	-			
Senior Citizens	0.25	952.50	0.11	405.00	1.00	3,900.00	840.7%	863.0%	
Custodial Students	0.00	-	0.00	-	0.00	-			
Community Colleges	0.00	-	0.00	-	0.00	-			
High School Honors (In District)	1.00	3,810.00	1.36	5,175.00	1.00	3,900.00	-26.4%	-24.6%	
High School Honors (Out of District)	0.00	-	0.00	-	1.00	4,950.00			
National Merit	0.00	-	0.00	-	0.00	-			
Other	0.00	-	0.00	-	0.00	-			
<b>SUBTOTAL</b>	<b>3.25</b>	<b>12,382.50</b>	<b>4.66</b>	<b>17,751.00</b>	<b>6.50</b>	<b>30,300.00</b>	<b>39.5%</b>	<b>70.7%</b>	
<b>Scholarships</b>									
<b>Total Tuition Waived</b>	<b>80.85</b>	<b>407,520.00</b>	<b>72.73</b>	<b>378,630.50</b>	<b>77.31</b>	<b>418,270.00</b>			

Tuition Waiver are valued as follows:

AY Tuition and Registration Fees/FTE:

- Resident In-District
- Resident Out-of-District
- Non-Resident Undergraduate
- Non-Resident WUE
- Non-Resident Graduate

	FY14	FY15
Resident In-District	3,810.00	3,900.00
Resident Out-of-District	4,830.00	4,950.00
Non-Resident Undergraduate	7,680.00	7,860.00
Non-Resident WUE	6,555.00	6,720.00
Non-Resident Graduate	0.00	0.00

# MILES 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 amount of the general fund cash balance that is earmarked as cash reserve may not exceed 10% of the final general fund budget for the ensuing school fiscal year. The cash reserve is as follows:

End of cash reserve balance at FY 2014:       \$ 341,521.00