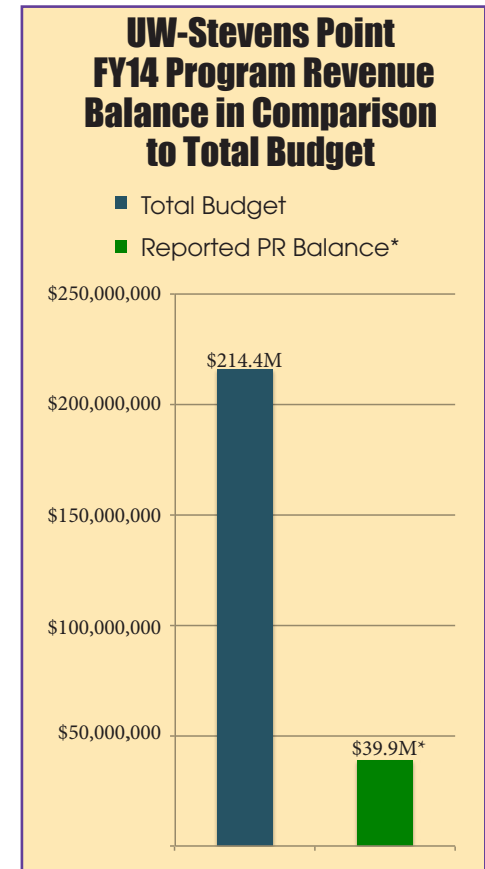
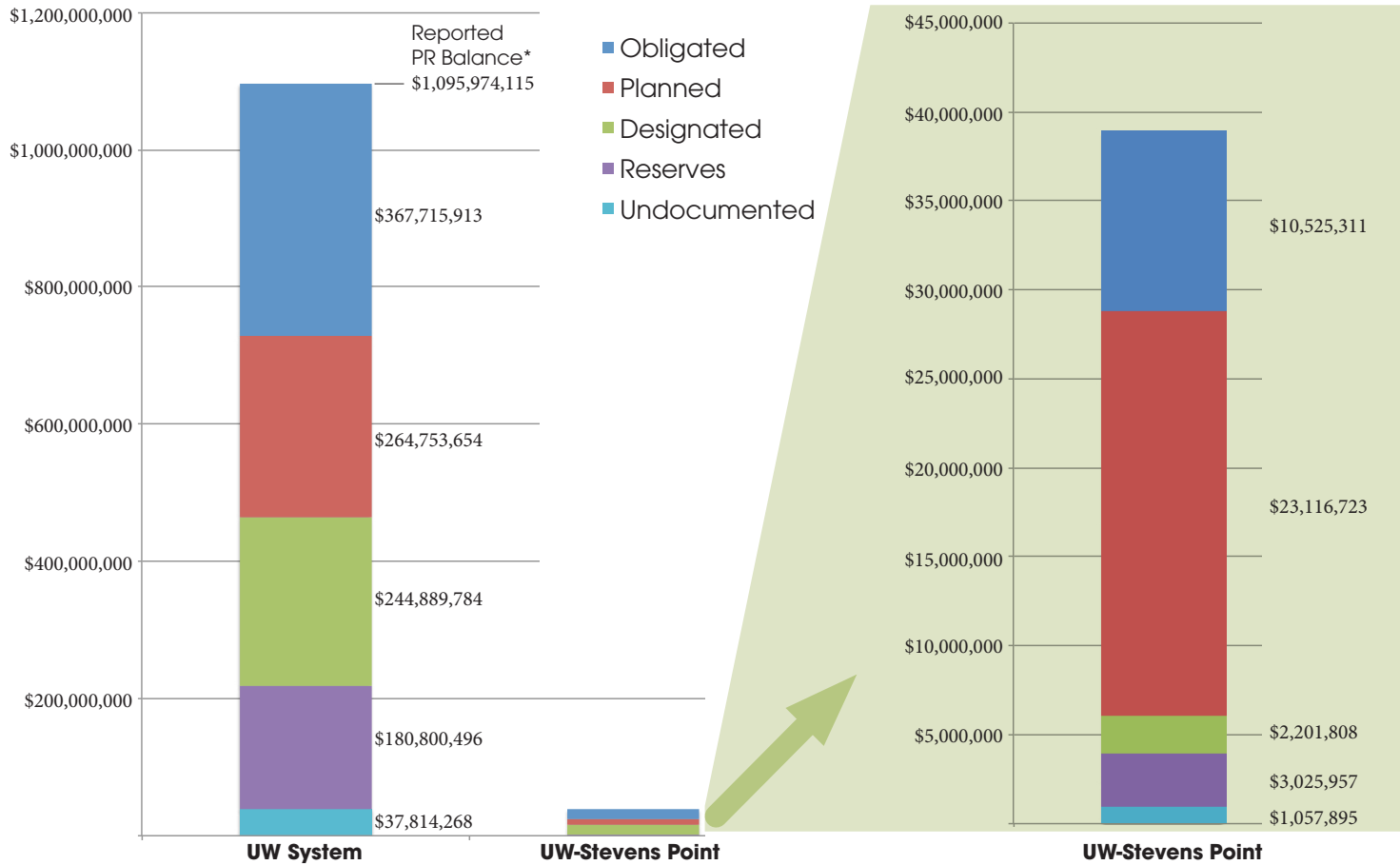


# FY14 Program Revenue Balance by Level of Commitment



Balance Category	Legislative Audit Bureau Definitions (abbreviated)	Examples at UW-Stevens Point	FY14 Amount	FY14 % of Total	Projected FY15 Amount	Projected FY15 % of Total
<b>Obligated</b>	Held for firm commitments; as indicated by documentation such as a contract or encumbrance.	Purchase order for equipment; signed contract for services; required budget lapse; one year of debt service.	\$10,525,311	26.4%	\$9,290,605	26.4%
<b>Planned</b>	Less committed, as indicated by documentation; may use these balances for other purposes if necessary.	Reimbursement of additional class sections; new Student Information System; annual assessments.	\$23,116,723	57.9%	\$20,375,986	57.9%
<b>Designated</b>	Documentation of a plan for these balances is not available; used for purposes related to funding source.	Extension credit and non-credit revenue; academic program development; planned equipment upgrades (if not already documented).	\$2,201,808	5.5%	\$1,935,543	5.5%
<b>Reserves</b>	Purposefully held, for contingencies such as unexpected funding shortfalls, and documented as such.	Reserve in case of enrollment decline or other emergency; self-operating units' reserves.	\$3,025,957	7.6%	\$2,674,568	7.6%
<b>Undocumented (Uncommitted)</b>	No documentation of obligation or plan; may use for any purpose.	Discretionary funds available to take advantage of strategic opportunities that arise.	\$1,057,895	2.6%	\$914,984	2.6%

\* Fund categories include Tuition, Auxiliary Operations, General Operations, Federal Indirect Cost Reimbursement and Other Unrestricted Program Revenue.

