



UNIVERSITY
OF WYOMING

MANAGEMENT FINANCIAL REPORT

FY 2020 – Q2

UNIVERSITY OF WYOMING FINANCIAL AFFAIRS

JANUARY 17, 2020

Table of Contents

I. FINANCIAL STATEMENTS	4
A. DIVISION/UNIT STATEMENT OF FUNDS	
1. OFFICE OF THE PRESIDENT DIVISION	6
2. BOARD OF TRUSTEES	7
3. INTERNAL AUDIT	8
4. ACADEMIC AFFAIRS DIVISION	9
5. PROVOST SUBDIVISION	10
6. HONORS COLLEGE SUBDIVISION	11
7. HAUB SCHOOL OF ENVIRONMENT AND NATURAL RESOURCES SUBDIVISION	12
8. SCHOOL OF ENERGY RESOURCES SUBDIVISION	13
9. COLLEGE OF AGRICULTURE AND NATURAL RESOURCES SUBDIVISION	14
10. COLLEGE OF ARTS AND SCIENCES SUBDIVISION	15
11. COLLEGE OF BUSINESS SUBDIVISION	16
12. COLLEGE OF EDUCATION SUBDIVISION	17
13. COLLEGE OF ENGINEERING AND APPLIED SCIENCE GENERAL SUBDIVISION	18
14. COLLEGE OF HEALTH SCIENCES SUBDIVISION	19
15. COLLEGE OF LAW SUBDIVISION	20
16. UNIVERSITY LIBRARIES SUBDIVISION	21
17. ADMINISTRATION DIVISION	22
18. UNIVERSITY OPERATIONS SUBDIVISION	23

19.	STUDENT AFFAIRS DIVISION	24
20.	INFORMATION TECHNOLOGY DIVISION	25
21.	INSTITUTIONAL ADVANCEMENT AND UW FOUNDATION	26
22.	RESEARCH AND ECONOMIC DEVELOPMENT DIVISION	27
23.	GENERAL COUNSEL DIVISION	28
24.	INTERCOLLEGIATE ATHLETICS DIVISION	29

II. SUPPLEMENTAL FINANCIAL AND BUDGET INFORMATION 30

A.	SUMMARY OF UNIVERSITY RESERVES	31
1.	CAPITAL CONSTRUCTION RESERVE USES TO DATE	31
2.	RESIDENCE HALL CAPITAL PROJECT	32
3.	TRANSPORTATION PLANE RESERVE	32
4.	LEGAL RESERVE	32
5.	GENERAL UNIVERSITY OPERATING RESERVE	33
6.	SPECIAL PROJECTS RESERVE USES TO DATE	33
B.	SUMMARY OF DIVISION LEVEL RESERVES	35
C.	SUMMARY OF APPROVED TRANSFERS PER UW REGULATION 7-10	36
D.	CASH AND INVESTMENTS	37
E.	DEBT PORTFOLIO - TOTAL DEBT OUTSTANDING	38

III. KEY DATA

39

A.	STUDENT ENROLLMENT AS OF DAY 15	
1.	HEADCOUNTS	40
2.	ATTEMPTED HOURS	42
3.	HEADCOUNTS BY COLLEGE / SCHOOL OF RECORD	44
B.	EMPLOYEE HEADCOUNT	
1.	BENEFITED EMPLOYEES	45
2.	NON-FACULTY EMPLOYEES	46
3.	NON-BENEFITED EMPLOYEES	47
C.	SUMMARY OF SPONSORED PROGRAMS EXPENDITURES	48
D.	SUMMARY REPORT OF NEW GIFTS AND ENDOWMENTS	49

IV. PRESENTATION PRINCIPLES

51

A.	FUND CLASS DEFINITIONS	52
B.	REVENUE TYPE DEFINITIONS	52
C.	EXPENSE DEFINITIONS	53
D.	DIVISION/UNIT CLASSIFICATIONS	54

I. Financial Statements

- A. DIVISION/UNIT STATEMENT OF FUNDS
 - 1. OFFICE OF THE PRESIDENT
 - 2. BOARD OF TRUSTEES
 - 3. INTERNAL AUDIT
 - 4. ACADEMIC AFFAIRS
 - 5. PROVOST
 - 6. TRUSTEES' EDUCATION INITIATIVE
 - 7. HONORS COLLEGE
 - 8. HAUB SCHOOL OF ENVIRONMENT AND NATURAL RESOURCES
 - 9. SCHOOL OF ENERGY RESOURCES
 - 10. COLLEGE OF AGRICULTURE AND NATURAL RESOURCES
 - 11. COLLEGE OF ARTS AND SCIENCES
 - 12. COLLEGE OF BUSINESS
 - 13. COLLEGE OF EDUCATION
 - 14. COLLEGE OF ENGINEERING AND APPLIED SCIENCE
 - 15. COLLEGE OF HEALTH SCIENCES
 - 16. COLLEGE OF LAW
 - 17. UNIVERSITY LIBRARIES
 - 18. ADMINISTRATION DIVISION
 - 19. STUDENT AFFAIRS

FINANCIAL STATEMENTS (CONT.)

- 20. INFORMATION TECHNOLOGY
- 21. INSTITUTIONAL ADVANCEMENT AND UW FOUNDATION
- 22. RESEARCH AND ECONOMIC DEVELOPMENT
- 23. GENERAL COUNSEL
- 24. INTERCOLLEGIATE ATHLETICS



O_B0001: Office of the President Division

Summary Level Natural Accounts	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal	Q2 YTD	Percent Variance Budget to Actual Unrestricted Operating		YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Op
	Unrestricted Operating Class				Designated Op		
	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4100 Sales of Goods & Services	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$35,600)	(\$1,100)	3.1%	\$0	(\$375)	0.0%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	(\$24,720)	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	(\$60,320)	(\$1,100)	1.8%	\$0	(\$375)	0.0%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$3,997,607	\$1,797,932	45.0%	\$0	\$54,011	0.0%	
Services, Travel, and Supplies	\$1,598,198	\$1,163,235	72.8%	1 \$500,000	\$730,980	146.2%	3
Util., Repair & Maint., and Rentals	\$11,350	\$8,941	78.8%	2	\$0	\$520	0.0%
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$198,976	\$44,192	22.2%		\$0	\$5,090	0.0%
Cap. Exp., Discnt. Op., and Other Non-op. Exp.	\$0	\$0	0.0%		\$0	\$0	0.0%
Total Expenses Before Transfers	\$5,806,131	\$3,014,303	51.9%		\$500,000	\$790,602	158.1%
Net Result Before Transfers	\$5,745,811	\$3,013,203	52.4%		\$500,000	\$790,227	158.0%
			0.0%				0.0%
A_B7600 Internal Allocations & Sales	\$251,999	\$38,690	15.4%		\$0	(\$1,489)	0.0%
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%		\$0	\$0	0.0%
A_D7720 Debt Service Grouping	\$0	\$0	0.0%		\$0	\$0	0.0%
A_D7740 Transfers To/From Operations Grouping	\$10,000	\$0	0.0%		(\$500,000)	\$0	0.0%
Total Funding Transfers	\$261,999	\$38,690	14.8%		(\$500,000)	(\$1,489)	0.3%
			0.0%				0.0%
Total Expenses After Transfers	\$6,068,130	\$3,052,992	50.3%		\$0	\$789,111	0.0%
Statement of Activities Net Result	\$6,007,810	\$3,051,892	50.8%		\$0	\$788,736	0.0%

Description

- 1 This is related to PO#333622 which is paying a portion of a 2-year contract with Westedge Collective, our marketing and ad buy firm that UW is currently working with. The total amount allocated from 61001 on the PO is \$69,995.62 to be paid out at \$34,997.81 in FY20 and \$34,997.81 in FY21. The encumbrance of the PO is causing the overage but only half of the amount will be paid out this year.
- 2 Most of this line/category is budgeted for BOT Out of Town Meeting Rentals/Expenses in July and is expensed at beginning of the fiscal year.
- 3 The designated funds overage is due to an encumbrance for a 3-year contract with Salesforce for \$204,971.16. Only \$35,356.76 will be paid out in FY20, this is for Nov-June for the service, then \$56,504.80 annually starting in FY21. The funding for Salesforce license and implementation is separate from the \$500,000, this was a commitment from AVP David Jewell for FY20 only, going forward it will be funded through Institutional Marketing & Admissions budgets. Additionally, there is some overage coming from the Presidential search underway.



O_00013: Board of Trustees

	A	B	C	D	E	F	G	H	I	J
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										

Summary Level Natural Accounts	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal	Q2 YTD	Unrestricted Operating Class		YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Operating
	Budget	Actuals			Budget	Actuals	
A_B4000 Tuition & Educational Fees	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4100 Sales of Goods & Services	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	\$0	\$0	0.0%	\$0	\$0	0.0%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$12,348	\$0	0.0%	\$0	\$52,011	0.0%	
Services, Travel, and Supplies	\$114,552	\$52,086	45.5%	\$0	\$133,571	0.0%	
Util., Repair & Maint., and Rentals	\$4,550	\$4,651	102.2%	\$0	\$200	0.0%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$3,350	\$7,970	237.9%	\$0	\$0	0.0%	
Cap. Exp., Discnt. Op., and Other Non-op. Exp.	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Expenses Before Transfers	\$134,800	\$64,708	48.0%	\$0	\$185,783	0.0%	
Net Result Before Transfers	\$134,800	\$64,708	48.0%	\$0	\$185,783	0.0%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	\$78,600	\$20,677	26.3%	\$0	\$876	0.0%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Funding Transfers	\$78,600	\$20,677	26.3%	\$0	\$876	0.0%	
			0.0%			0.0%	
Total Expenses After Transfers	\$213,400	\$85,385	40.0%	\$0	\$186,658	0.0%	
Statement of Activities Net Result	\$213,400	\$85,385	40.0%	\$0	\$186,658	0.0%	

Description

- 1 This cost was for the rentals at the Board of Trustees out of town meeting in July in Riverton, WY. There are no expected expenses for the remainder of the fiscal year.
- 2 The Association of Governing Boards Membership was not budgeted in the Board of Trustees budget for this year, totaling \$7970.



O_00021: Internal Audit

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal Unrestricted Operating Class	Q2 YTD			YearTotal Designated Op	Q2 YTD	Percent Variance Budget to Actual Designated Operating
	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
Summary Level Natural Accounts							
A_B4000 Tuition & Educational Fees	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4100 Sales of Goods & Services	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	\$0	\$0	0.0%	\$0	\$0	0.0%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$253,386	\$100,020	39.5%	\$0	\$0	0.0%	
Services, Travel, and Supplies	\$7,535	\$0	0.0%	\$0	\$0	0.0%	
Util., Repair & Maint., and Rentals	\$0	\$0	0.0%	\$0	\$0	0.0%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$4,850	\$2,600	53.6%	\$0	\$0	0.0%	
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Expenses Before Transfers	\$265,771	\$102,620	38.6%	\$0	\$0	0.0%	
Net Result Before Transfers	\$265,771	\$102,620	38.6%	\$0	\$0	0.0%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	\$1,550	\$708	45.7%	\$0	\$0	0.0%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Funding Transfers	\$1,550	\$708	45.7%	\$0	\$0	0.0%	
			0.0%			0.0%	
Total Expenses After Transfers	\$267,321	\$103,328	38.7%	\$0	\$0	0.0%	
Statement of Activities Net Result	\$267,321	\$103,328	38.7%	\$0	\$0	0.0%	
Description							
1 This represents conference registration fees and training fees for events that will occur later in the fiscal year. I do not anticipate that this will go over budget.							



O_B1000: Academic Affairs Division

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal Unrestricted	Q2 YTD Operating Class	Percent Variance Budget to Actual Unrestricted Operating		YearTotal Designated Op	Q2 YTD Unrestricted	Percent Variance Budget to Actual Designated Operating
	Budget	Actuals			Budget	Actuals	
Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	(\$4,897,279)	(\$2,000,542)	40.9%	(\$6,774,039)	(\$2,880,544)	42.5%	
A_B4100 Sales of Goods & Services	(\$80,010)	(\$47,662)	59.6%	(\$1,655,260)	(\$738,641)	44.6%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	(\$583,420)	(\$408,673)	70.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$1,885,470)	(\$499,654)	26.5%	(\$3,539,336)	(\$1,109,070)	31.3%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	(\$9,351,583)	(\$9,351,583)	100.0%	(\$6,184,718)	(\$4,184,718)	67.7%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	(\$500,000)	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	(\$836,171)	(\$372,373)	44.5%	\$0	(\$5,102)	0.0%	
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Revenue Revenue	(\$17,550,513)	(\$12,271,812)	69.9%	(\$18,736,773)	(\$9,326,745)	49.8%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$157,112,920	\$71,572,573	45.6%	\$8,950,043	\$4,049,112	45.2%	
Services, Travel, and Supplies	\$22,416,926	\$11,668,293	52.1%	\$11,980,992	\$3,384,428	28.2%	
Util., Repair & Maint., and Rentals	\$799,520	\$469,909	58.8%	\$968,977	\$183,619	18.9%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$3,943,645	\$895,328	22.7%	\$1,639,222	\$322,275	19.7%	
Cap. Exp., Discout. Op., and Other Non-op. Exp.	\$20,050	(\$18,582)	-92.7%	\$957,603	\$4,499	0.5%	
Total Expenses Before Transfers	\$184,293,061	\$84,587,518	45.9%	\$24,496,838	\$7,943,931	32.4%	
Net Result Before Transfers	\$166,742,549	\$72,315,700	43.4%	\$5,760,065	(\$1,382,815)	-24.0%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	\$2,289,900	\$1,295,043	56.6%	\$256,265	(\$379,325)	-148.0%	
A_D7700 Provisions for Replacement & Depreciation Grouping	(\$129,605)	\$0	0.0%	\$434,570	\$37,000	8.5%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$300,000	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	(\$3,364,725)	(\$62,000)	1.8%	(\$6,999,218)	(\$1,345,142)	19.2%	
Total Funding Transfers	(\$1,204,430)	\$1,233,043	-102.4%	(\$6,008,383)	(\$1,687,468)	28.1%	
			0.0%			0.0%	
Total Expenses After Transfers	\$183,088,630	\$85,820,557	46.9%	\$18,488,455	\$6,256,457	33.8%	
Statement of Activities Net Result	\$165,538,118	\$73,548,747	44.4%	(\$248,319)	(\$3,070,281)	1236.4%	
Description							
1	Provost Subdivision :Revenue Received in Org 10022 that was received and not budgeted, CEAS : Accounting and budgeting error; Revenue in org 16104 should be in Designated, will make corrections. Education: This was revenue from a conference that the COED and Law College co-sponsored. This was the first time we did this so didn't know how much to budget in revenue.						
2	Agriculture: Brucellosis funding - entire amount is received SER: Standard State Appropriation						
3	More travel in the fall for multiple colleges, includes Library encumbrances for additional trustee authorized spending to complete newspaper microfilm digitization project and CEAS and SER have expenses that are running slightly higher than budgeted in this summary account						
4	Provost Subdivision : Leases for Distance/ Regional Centers were expensed but not budgeted for. CEAS: Due to \$3500 booth rental for recruiting fair; budgeted in registration fees Law: unanticipated equipment repair to classroom 178 Education: College budgeted the expense in natural account 64005 but spent out in 65251.						
5	Central Accounting Office Journal Entry "Reverses 0619AEJE078 Manual" reversed expenses that were not spent in unrestricted FY20. We believe this is incorrect and have reached out for clarification.						
6	Honors: This variance may go over as college did not budget all of UW expenditures to other departments in internal allocations, such as catering, University Store, and vehicle rentals. Were budgeted in travel natural accounts AGNR: Internal allocations and sales are being under represented due to the credit of -\$392004 for GA assistantships. Health Sciences: State GA transfer does not occur until 4th quarter Haub: Combination of transfer from AA for graduate support and Haub payments to internal departments. Our payments to other depts. depended on tuition revenue and in November it was decided there was sufficient return to start paying (copy, IT) SER : Internal transactions are encouraged to be processed as B7600. This assists to ensure that UW is in adherence with Generally Accepted Accounting Principles (GAAP) so that income and expenses are not overstated as a result of transactions that are internal to UW. Additionally this prevents UW from being charged credit card transaction fees for internal transactions. Education: This is off because we have not received the transfer from the Graduate Programs yet. We normally get that transfer until the end of the fiscal year.						
7	F&A Recovery budgeted in other natural accounts in AGNR, CEAS & SER are contributing to the variance being over 50%. The revenue is budgeted in other natural accounts						
8	CAES: Appropriation is recognized in full on July 1; \$2M of Tier 1 appropriation was adjusted in November to the appropriate previous accounting period						
9	AGNR: Internal allocations are increased due to IDT processing. They are not being processed on the natural account they were budgeted on but the internal allocation natural account. A&S: College transfers for new faculty startup will be done at the end of FY20 CAES: Revenue for ATSC is running slightly higher than budgeted YTD Low: Energy Law Conference catering costs - this was not budgeted for but revenue brought in covered expenses Education: This is over budget due to the LRCC budgeting for their catering in 62011 but ended up using UW Catering, so it came out in 76003 instead.						



O_C1000: Provost Subdivision

Summary Level Natural Accounts	FY20		Percent Variance Budget to Actual Unrestricted Operating	FY20		Percent Variance Budget to Actual Designated Op	
	YearTotal	Q2 YTD		YearTotal	Q2 YTD		
	Unrestricted Operating Class	Unrestricted Operating	Designated Op	Designated Operating			
YearTotal Budget	Q2 YTD Actuals	YearTotal Budget	Q2 YTD Actuals	YearTotal Budget	Q2 YTD Actuals	YearTotal Budget	Q2 YTD Actuals
A_B4000 Tuition & Educational Fees	\$10,676,522	\$3,967,463	37.2%	(\$3,734,994)	(\$1,603,905)	42.9%	
A_B4100 Sales of Goods & Services	(\$6,000)	(\$5,125)	85.4%	\$0	\$0	0.0%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	(\$61,500)	(\$13,597)	22.1%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$449,934)	(\$219,434)	48.8%	(\$251,000)	(\$35,687)	14.2%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	(\$2,010,007)	(\$2,010,024)	100.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	\$8,210,581	\$1,732,880	21.1%	(\$4,047,494)	(\$1,653,190)	40.8%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$18,436,152	\$7,892,884	42.8%	\$2,755,966	\$1,121,646	40.7%	
Services, Travel, and Supplies	\$3,171,820	\$1,725,278	54.4%	\$1,024,702	\$369,219	36.0%	
Util., Repair & Maint., and Rentals	\$90,338	\$94,375	104.5%	\$26,814	\$459	1.7%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$1,028,710	\$185,973	18.1%	\$425,285	\$44,668	10.5%	
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Expenses Before Transfers	\$22,727,020	\$9,898,505	43.6%	\$4,232,767	\$1,535,990	36.3%	
Net Result Before Transfers	\$30,937,601	\$11,631,384	37.6%	\$185,273	(\$117,198)	-63.3%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	\$4,716,766	\$432,475	9.2%	\$575,909	\$36,731	6.4%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%	\$0	\$37,000	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	(\$2,400,000)	\$0	0.0%	(\$852,238)	(\$101,025)	11.9%	
Total Funding Transfers	\$2,316,766	\$432,475	18.7%	(\$276,329)	(\$27,293)	9.9%	
			0.0%			0.0%	
Total Expenses After Transfers	\$25,043,786	\$10,330,980	41.3%	\$3,956,438	\$1,508,697	38.1%	
Statement of Activities Net Result	\$33,254,367	\$12,063,863	36.3%	(\$91,056)	(\$144,492)	158.7%	

Description

- 1 Revenue was received in 10022 that was not budgeted for FY20.
- 2 This line is for a one time transfer in 10001 that happens mid Fiscal Year.
- 3 Service, Travel and Supplies expenses were expensed at the beginning of the fiscal year.
- 4 Leases for Distance/ Regional Centers were expensed but not budgeted for.



O_C1030: Honors College Subdivision

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal	Q2 YTD	Unrestricted Operating Class		YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Operating
Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	(\$378,000)	(\$101,450)	26.8%	\$0	\$0	0.0%	
A_B4100 Sales of Goods & Services	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	\$0	(\$5,778)	0.0%	\$0	\$0	0.0%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$25,064	\$25,068	100.0%	\$0	\$0	0.0%	
Total Revenue Revenue	(\$352,936)	(\$82,160)	23.3%	\$0	\$0	0.0%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$1,230,421	\$608,193	49.4%	\$0	\$0	0.0%	
Services, Travel, and Supplies	\$127,392	\$73,809	57.9%	\$0	\$0	0.0%	
Util., Repair & Maint., and Rentals	\$550	\$0	0.0%	\$0	\$0	0.0%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$12,000	\$9,524	79.4%	\$0	\$0	0.0%	
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Expenses Before Transfers	\$1,370,363	\$691,526	50.5%	\$0	\$0	0.0%	
Net Result Before Transfers	\$1,017,427	\$609,366	59.9%	\$0	\$0	0.0%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	\$13,600	\$12,681	93.2%	\$0	\$0	0.0%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Funding Transfers	\$13,600	\$12,681	93.2%	\$0	\$0	0.0%	
			0.0%			0.0%	
Total Expenses After Transfers	\$1,383,963	\$704,207	50.9%	\$0	\$0	0.0%	
Statement of Activities Net Result	\$1,031,027	\$622,046	60.3%	\$0	\$0	0.0%	

Description

- 1 One time transfer to the Office of Provost
- 2 Travel should be reduced in the spring with some travel costs in June/July to level out.
- 3 Printing and copier charges were allocated into internal allocation, Dean authorized outside expenditures for printing, will need to adjust in future budgets, but should level out within the 12,000 budget by the end of year.
- 4 This variance may go over as we did not budget all of UWYO expenditures to other departments in internal allocations, such as catering, University Store, and vehicle rentals. Were budgeted in travel costs.



O_C1040: Haub School of Environment & Natural Resources Subdivision

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal Unrestricted Operating Class	Q2 YTD			YearTotal Designated Op	Q2 YTD	Percent Variance Budget to Actual Designated Operating
Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	(\$210,000)	(\$60,806)	29.0%	(\$21,722)	(\$20,005)	92.1%	
A_B4100 Sales of Goods & Services	\$0	\$0	0.0%	(\$84,500)	(\$105,892)	125.3%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	(\$1,697)	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$29,636	\$29,640	100.0%	\$0	\$0	0.0%	
Total Revenue Revenue	(\$180,364)	(\$31,166)	17.3%	(\$106,222)	(\$127,594)	120.1%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$1,622,447	\$696,747	42.9%	\$94,751	\$14,930	15.8%	
Services, Travel, and Supplies	\$0	(\$17,878)	0.0%	\$80,781	\$64,790	80.2%	
Util., Repair & Maint., and Rentals	\$0	\$0	0.0%	\$0	\$0	0.0%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$0	(\$1,127)	0.0%	\$4,500	\$3,526	78.4%	
Cap. Exp., Discot. Op., and Other Non-op. Exp.	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Expenses Before Transfers	\$1,622,447	\$677,742	41.8%	\$180,032	\$83,246	46.2%	
Net Result Before Transfers	\$1,442,083	\$646,575	44.8%	\$73,810	(\$44,347)	-60.1%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	(\$3,234)	\$2,871	-88.8%	(\$38,693)	\$8,334	-21.5%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	\$0	\$0	0.0%	(\$30,943)	\$0	0.0%	
Total Funding Transfers	(\$3,234)	\$2,871	-88.8%	(\$69,636)	\$8,334	-12.0%	
			0.0%			0.0%	
Total Expenses After Transfers	\$1,619,213	\$680,613	42.0%	\$110,396	\$91,581	83.0%	
Statement of Activities Net Result	\$1,438,849	\$649,446	45.1%	\$4,174	(\$36,013)	-862.8%	

Description

- 1 Provost tax-is only one time a year
Combination of transfer from AA for graduate support and Haub payments to internal departments. Our payments to other depts. depended on tuition revenue and in November it was decided there was sufficient return to start paying (copy, IT)
- 2 start paying (copy, IT)
- 3 Payment from students for field courses. Payments are only posted at the beginning of semesters. There will be more charges for the summer, this was under budgeted
- 4 Payment from students for field courses. Payments are only posted at the beginning of semesters. There will be more charges for the summer, this was under budgeted
- 5 Payments related to field courses, use the course fees that are mentioned in 3 and 4. The majority of the charges have been posted at this point, accounting for the budget being mostly spent.
- 6 Payments related to field courses, use the course fees that are mentioned in 3 and 4. The majority of the charges have been posted at this point, accounting for the budget being mostly spent.



O_C1050: School of Energy Resources Subdivision

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Op		YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Operating
	Unrestricted Operating Class				Designated Op		
Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	\$141,784	\$74,147	52.3%	1	(\$4,000)	\$0	0.0%
A_B4100 Sales of Goods & Services	\$0	\$0	0.0%		(\$26,000)	\$0	0.0%
A_B4300 Grants & Contracts	\$0	\$0	0.0%		\$0	(\$56,782)	0.0%
A_43501 Federal Appropriations	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B4400 Other Operating Revenue	\$0	\$0	0.0%		\$0	(\$138,866)	0.0%
A_B5000 Non Operating Revenues	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B5100 Appropriations	(\$9,151,583)	(\$9,151,583)	100.0%	2	\$0	\$0	0.0%
A_B5300 Gifts	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B5500 Investment Income	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%		\$0	\$0	0.0%
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%		\$0	\$0	0.0%
Total Revenue Revenue	(\$9,009,799)	(\$9,077,436)	100.8%		(\$30,000)	(\$195,648)	652.2%
			0.0%				0.0%
A_B6000 Salaries, Wages & Benefits	\$5,449,734	\$2,948,014	54.1%	3	\$75,615	\$61,980	82.0%
Services, Travel, and Supplies	\$1,885,451	\$1,613,366	85.6%	4	\$307,524	\$147,030	47.8%
Util., Repair & Maint., and Rentals	\$85,000	\$2,412	2.8%		\$5,000	\$3,453	69.1%
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$1,203,619	\$61,452	5.1%		\$92,000	\$39,389	42.8%
Cap. Exp., Discnt. Op., and Other Non-op. Exp.	\$0	(\$17,114)	0.0%		\$0	\$0	0.0%
Total Expenses Before Transfers	\$8,623,804	\$4,608,129	53.4%		\$480,138	\$251,852	52.5%
Net Result Before Transfers	(\$385,995)	(\$4,469,307)	1157.9%		\$450,138	\$56,205	12.5%
			0.0%				0.0%
A_B7600 Internal Allocations & Sales	\$202,500	\$124,498	61.5%	5	\$0	(\$293,073)	0.0%
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%		\$0	\$0	0.0%
A_D7720 Debt Service Grouping	\$0	\$0	0.0%		\$0	\$0	0.0%
A_D7740 Transfers To/From Operations Grouping	\$0	\$0	0.0%		(\$452,422)	\$0	0.0%
Total Funding Transfers	\$202,500	\$124,498	61.5%		(\$452,422)	(\$293,073)	64.8%
			0.0%				0.0%
Total Expenses After Transfers	\$8,826,304	\$4,732,627	53.6%		\$27,717	(\$41,221)	-148.7%
Statement of Activities Net Result	(\$183,495)	(\$4,344,809)	2367.8%		(\$2,283)	(\$236,869)	10375.3%

Description

- 1 Student fees vary by College causing expenses to be slightly higher than budgeted.
 - 2 This was SER's standard state appropriation.
 - 3 Raises were not budgeted.
 - 4 Service expenses for Carbon Engineering projects were greater than budgeted.
- Internal transactions are encouraged to be processed as B7600. This assists to ensure that UW is in adherence with Generally Accepted Accounting Principles (GAAP) so that income and expenses are not overstated as a result of transactions that are internal to UW. Additionally this prevents UW from being charged credit card transaction fees for internal transactions.
- 5 of transactions that are internal to UW. Additionally this prevents UW from being charged credit card transaction fees for internal transactions.
 - 6 Cost-share expenditures (Fund Source 095001) fall under designated operating. Grant funding does not align with the fiscal year and only a percentage of proposals are budgeted.
 - 7 Cost-share expenditures (Fund Source 095001) fall under designated operating. Grant funding does not align with the fiscal year and only a percentage of proposals are budgeted.



O_C1200: College of Agriculture & Natural Resources Subdivision

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal Unrestricted Operating Class	Q2 YTD			YearTotal Designated Op	Q2 YTD	
Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	(\$987,361)	(\$333,428)	33.8%	(\$217,230)	(\$104,978)	48.3%	
A_B4100 Sales of Goods & Services	\$0	(\$31,252)	0.0%	(\$380,500)	(\$169,172)	44.5%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	(\$78,422)	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$1,362,506)	(\$303,521)	22.3%	(\$2,329,026)	(\$500,459)	21.5%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	(\$200,000)	(\$200,000)	100.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	(\$500,000)	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	(\$825,671)	(\$366,818)	44.4%	\$0	(\$4,466)	0.0%	
A_76004 Provost Strategic Initiatives	\$286,236	\$286,236	100.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	(\$3,589,302)	(\$948,783)	26.4%	(\$2,926,756)	(\$857,497)	29.3%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$24,037,426	\$10,904,595	45.4%	\$1,138,631	\$425,047	37.3%	
Services, Travel, and Supplies	\$1,739,367	\$512,672	29.5%	\$3,160,024	\$708,496	22.4%	
Util., Repair & Maint., and Rentals	\$289,176	\$93,481	32.3%	\$411,172	\$90,367	22.0%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$381,200	\$166,600	43.7%	\$474,480	\$84,432	17.8%	
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$18,250	(\$3,425)	-18.8%	\$442,000	\$1,000	0.2%	
Total Expenses Before Transfers	\$26,465,419	\$11,673,920	44.1%	\$5,626,309	\$1,309,343	23.3%	
Net Result Before Transfers	\$22,876,119	\$10,725,137	46.9%	\$2,699,553	\$451,845	16.7%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	\$44,848	\$219,184	488.7%	(\$65,200)	(\$115,141)	176.6%	
A_D7700 Provisions for Replacement & Depreciation Grouping	(\$27,105)	\$0	0.0%	\$434,570	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	\$0	\$23,000	0.0%	(\$3,091,689)	(\$108,930)	3.5%	
Total Funding Transfers	\$17,743	\$242,184	1365.0%	(\$2,722,319)	(\$224,070)	8.2%	
			0.0%			0.0%	
Total Expenses After Transfers	\$26,483,161	\$11,916,105	45.0%	\$2,903,989	\$1,085,271	37.4%	
Statement of Activities Net Result	\$22,893,861	\$10,967,322	47.9%	(\$22,767)	\$227,775	-1000.5%	

Description

- 1 Brucellosis funding - entire credit is received
- 2 Strategic Initiatives - entire debit is completed
- 3 Internal allocations and sales are being under represented due to the credit of -\$392004 for GA assistantships.
- 4 Internal allocations are increased due to IDT processing. They are not being processed on the natural account they were budgeted on but the internal allocation natural account.



O_C1300: College of Arts & Sciences Subdivision

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal Unrestricted Operating Class	Q2 YTD			YearTotal Designated Op	Q2 YTD	Percent Variance Budget to Actual Designated Operating
Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	(\$5,272,159)	(\$2,003,469)	38.0%	(\$1,612,413)	(\$731,889)	45.4%	
A_B4100 Sales of Goods & Services	(\$12,600)	(\$6,500)	51.6%	(\$767,760)	(\$240,417)	31.3%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	(\$437,500)	(\$102,033)	23.3%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$48,300)	(\$1,723)	3.6%	(\$103,000)	(\$59,882)	58.1%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	(\$2,500)	(\$1,555)	62.2%	\$0	(\$636)	0.0%	
A_76004 Provost Strategic Initiatives	\$886,950	\$886,956	100.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	(\$4,448,609)	(\$1,126,290)	25.3%	(\$2,920,673)	(\$1,134,856)	38.9%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$46,208,407	\$21,290,948	46.1%	\$962,944	\$526,843	54.7%	
Services, Travel, and Supplies	\$1,884,840	\$415,246	22.0%	\$2,563,862	\$637,727	24.9%	
Util., Repair & Maint., and Rentals	\$105,300	\$6,871	6.5%	\$449,406	\$45,079	10.0%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$226,240	\$107,916	47.7%	\$87,150	\$36,619	42.0%	
Cap. Exp., Discnt. Op., and Other Non-op. Exp.	\$0	\$2,780	0.0%	\$15,603	\$3,499	22.4%	
Total Expenses Before Transfers	\$48,424,787	\$21,823,764	45.1%	\$4,078,965	\$1,249,766	30.6%	
Net Result Before Transfers	\$43,976,178	\$20,697,475	47.1%	\$1,158,292	\$114,908	9.9%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	(\$2,151,818)	\$153,686	-7.1%	\$72,737	\$95,164	130.8%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$5,000	\$0	0.0%	\$0	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	(\$628,929)	\$0	0.0%	(\$1,249,811)	(\$26,675)	2.1%	
Total Funding Transfers	(\$2,775,747)	\$153,686	-5.5%	(\$1,177,074)	\$68,488	-5.8%	
			0.0%			0.0%	
Total Expenses After Transfers	\$45,649,040	\$21,977,450	48.1%	\$2,901,891	\$1,318,253	45.4%	
Statement of Activities Net Result	\$41,200,431	\$20,851,162	50.6%	(\$18,783)	\$183,400	-976.4%	

Description

- 1 Music & Theatre & Dance ticket revenue and deposits from Foundation for guest artist honorariums.
- 2 Provosts Distance Ed tax transferred at 100%.
- 3 External Geology lab account revenue not coming in as anticipated.
- 4 Tracking lower due to faculty retirements and resignations.
- 5 College transfers for new faculty startup will be done at end of FY20.



O_C1400: College of Business Subdivision

Summary Level Natural Accounts	FY20		Percent Variance Budget to Actual Unrestricted Operating	FY20		Percent Variance Budget to Actual Designated Operating
	YearTotal	Q2 YTD		YearTotal	Q2 YTD	
	Unrestricted Operating Class	Unrestricted Operating	Designated Op	Designated Operating		
A_B4000 Tuition & Educational Fees	(\$2,172,647)	(\$883,726)	40.7%	(\$584,360)	(\$204,064)	34.9%
A_B4100 Sales of Goods & Services	\$0	\$60,070	0.0%	\$0	\$0	0.0%
A_B4300 Grants & Contracts	\$0	\$0	0.0%	(\$8,500)	(\$747)	8.8%
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%
A_B4400 Other Operating Revenue	\$0	(\$100)	0.0%	\$0	\$0	0.0%
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%
A_76004 Provost Strategic Initiatives	\$195,983	\$195,984	100.0%	\$0	\$0	0.0%
Total_Revenue Revenue	(\$1,976,664)	(\$627,772)	31.8%	(\$592,860)	(\$204,811)	34.5%
			0.0%			0.0%
A_B6000 Salaries, Wages & Benefits	\$11,678,896	\$5,256,963	45.0%	\$369,123	\$175,544	47.6%
Services, Travel, and Supplies	\$810,586	\$391,264	48.3%	\$252,435	\$21,649	8.6%
Util., Repair & Maint., and Rentals	\$0	\$1,450	0.0%	\$0	(\$550)	0.0%
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$74,393	\$53,387	71.8%	\$43,670	\$74	0.2%
Cap. Exp., Discnt. Op., and Other Non-op. Exp.	\$0	(\$787)	0.0%	\$0	\$0	0.0%
Total Expenses Before Transfers	\$12,563,875	\$5,702,277	45.4%	\$665,228	\$196,717	29.6%
Net Result Before Transfers	\$10,587,210	\$5,074,503	47.9%	\$72,368	(\$8,095)	-11.2%
			0.0%			0.0%
A_B7600 Internal Allocations & Sales	(\$227,817)	\$44,858	-19.7%	(\$89,180)	\$1,046	-1.2%
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%
A_D7740 Transfers To/From Operations Grouping	\$0	\$0	0.0%	\$0	(\$1,000,000)	0.0%
Total Funding Transfers	(\$227,817)	\$44,858	-19.7%	(\$89,180)	(\$998,954)	1120.2%
			0.0%			0.0%
Total Expenses After Transfers	\$12,336,058	\$5,747,134	46.6%	\$576,048	(\$802,237)	-139.3%
Statement of Activities Net Result	\$10,359,393	\$5,119,362	49.4%	(\$16,812)	(\$1,007,049)	5990.1%

Description

1 Rather than transferring quarterly or at the end of the year the full provost initiative transfer was done in December. Not knowing we would have the \$495k returned by the President we didn't budget in this category for two of our academic departments, most expenses were done under travel. They have had many registrations, journal submissions and memberships this semester.



O_C1500: College of Education Subdivision

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal	Q2 YTD	Unrestricted Operating Class		YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Operating
Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	(\$1,819,920)	(\$574,640)	31.6%	(\$188,236)	(\$110,407)	58.7%	
A_B4100 Sales of Goods & Services	\$2,240	(\$11,937)	-532.9%	(\$5,500)	(\$4,980)	90.5%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	(\$7,769)	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$200)	\$32,000	-16000.0%	(\$87,023)	(\$116,745)	134.2%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$172,656	\$172,656	100.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	(\$1,645,224)	(\$381,921)	23.2%	(\$280,759)	(\$239,901)	85.4%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$8,045,324	\$3,548,724	44.1%	\$215,319	\$108,592	50.4%	
Services, Travel, and Supplies	\$908,770	\$255,432	28.1%	\$639,305	\$83,732	13.1%	
Util., Repair & Maint., and Rentals	\$7,816	\$157,193	2011.2%	\$0	\$209	0.0%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$218,395	\$50,655	23.2%	\$37,440	\$551	1.5%	
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$1,000	\$0	0.0%	\$0	\$0	0.0%	
Total Expenses Before Transfers	\$9,181,305	\$4,012,004	43.7%	\$892,064	\$193,083	21.6%	
Net Result Before Transfers	\$7,536,081	\$3,630,083	48.2%	\$611,305	(\$46,818)	-7.7%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	(\$23,103)	\$90,216	-390.5%	\$3,122	\$3,675	117.7%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	\$0	\$0	0.0%	(\$621,655)	\$0	0.0%	
Total Funding Transfers	(\$23,103)	\$90,216	-390.5%	(\$618,533)	\$3,675	-0.6%	
			0.0%			0.0%	
Total Expenses After Transfers	\$9,158,202	\$4,102,219	44.8%	\$273,531	\$196,757	71.9%	
Statement of Activities Net Result	\$7,512,978	\$3,720,298	49.5%	(\$7,228)	(\$43,144)	596.9%	

Description

- 1 This was revenue from a conference that the COED and Law College co-sponsored. This was the first time we did this so didn't know how much to budget in revenue.
- 2 This expense is the result of the FY19 reversal journal entries from the Accounting Office.
- 3 The transfer was made to pay our new 70/30 tuition split tax to the provost office. This will not happen again this fiscal year.
- 4 We budgeted the expense in natural account 64005 but spent out in 65251.
- 5 This is off because we have not received the transfer from the Graduate Programs yet. We normally get that transfer until the end of the fiscal year.
- 6 More than half the annual fees are collected in the first semester. This will correct itself throughout the year.
- 7 The LRCC received more from their literacy conference than they anticipated.
- 8 This is over budget because the Partnership received all their anticipated revenue for the year and we deposited the Play Therapy conference into a designated account so it will pay for the next conference.
- 9 This is over budget due to the LRCC budgeting for their catering in 62011 but ended up using UW Catering, so it came out in 76003 instead.



O_C1600: College of Engineering & Applied Science General Subdivision

1 2 3 4 5 6	A	B	FY20			F	FY20		
			YearTotal	Q2 YTD	Percent Variance Budget to Actual Unrestricted Operating		YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Operating
			Unrestricted Operating Class				Designated Op		
7		Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
7		A_B4000 Tuition & Educational Fees	(\$385,000)	(\$76,118)	19.8%		(\$184,862)	(\$5,490)	3.0%
8		A_B4100 Sales of Goods & Services	(\$14,000)	(\$39,393)	281.4%	1	\$0	(\$36,057)	0.0%
9		A_B4300 Grants & Contracts	\$0	\$0	0.0%		\$0	(\$123,706)	0.0%
10		A_43501 Federal Appropriations	\$0	\$0	0.0%		\$0	\$0	0.0%
11		A_B4400 Other Operating Revenue	(\$5,450)	(\$230)	4.2%		(\$90,000)	\$0	0.0%
12		A_B5000 Non Operating Revenues	\$0	\$0	0.0%		\$0	\$0	0.0%
13		A_B5100 Appropriations	\$0	\$0	0.0%		(\$6,184,718)	(\$4,184,718)	67.7%
14		A_B5300 Gifts	\$0	\$0	0.0%		\$0	\$0	0.0%
15		A_B5500 Investment Income	\$0	\$0	0.0%		\$0	\$0	0.0%
16		A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%		\$0	\$0	0.0%
17		A_76004 Provost Strategic Initiatives	\$110,000	\$110,004	100.0%	2	\$0	\$0	0.0%
18		Total_Revenue Revenue	(\$294,450)	(\$5,736)	1.9%		(\$6,459,580)	(\$4,349,970)	67.3%
19					0.0%				0.0%
20		A_B6000 Salaries, Wages & Benefits	\$15,409,020	\$7,332,732	47.6%		\$3,078,462	\$1,505,494	48.9%
21		Services, Travel, and Supplies	\$281,489	\$180,510	64.1%	3	\$2,564,288	\$684,730	26.7%
22		Util., Repair & Maint., and Rentals	\$1,400	\$4,803	343.1%	4	\$56,100	\$44,456	79.2%
23		Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$44,775	\$39,516	88.3%	5	\$354,200	\$93,158	26.3%
24		Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$0	(\$143)	0.0%		\$500,000	\$0	0.0%
25		Total Expenses Before Transfers	\$15,736,684	\$7,557,417	48.0%		\$6,553,050	\$2,327,838	35.5%
26		Net Result Before Transfers	\$15,442,234	\$7,551,681	48.9%		\$93,470	(\$2,022,132)	-2163.4%
27					0.0%				0.0%
28		A_B7600 Internal Allocations & Sales	(\$600,904)	\$31,012	-5.2%		(\$158,667)	(\$100,936)	63.6%
29		A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%		\$0	\$0	0.0%
30		A_D7720 Debt Service Grouping	\$0	\$0	0.0%		\$300,000	\$0	0.0%
31		A_D7740 Transfers To/From Operations Grouping	\$0	\$0	0.0%		(\$322,731)	(\$70,303)	21.8%
32		Total Funding Transfers	(\$600,904)	\$31,012	-5.2%		(\$181,398)	(\$171,240)	94.4%
33					0.0%				0.0%
34		Total Expenses After Transfers	\$15,135,780	\$7,588,429	50.1%		\$6,371,652	\$2,156,597	33.8%
35		Statement of Activities Net Result	\$14,841,330	\$7,582,693	51.1%		(\$87,928)	(\$2,193,371)	2494.5%

- 36 Description
- 37 1 Accounting and budgeting error; Revenue in 16104 should be in Restricted Operating, will make corrections.
- 38 2 Full transfer amount for the year was made in Q2
- 39 3 Professional services and lab supplies expenses are running slightly higher than budgeted year to date
- 40 4 Due to \$3500 booth rental for recruiting fair; budgeted in registration fees
- 41 5 Training/Professional development expenses are running slightly higher than budgeted year to date
- 42 6 Appropriation is recognized in full on July 1; \$2M of Tier 1 appropriation was adjusted in November to the appropriate previous accounting period
- 43 7 Maintenance agreements and repairs expenses running higher than budgeted year to date; Total expenses running lower than budgeted YDT
- 44 8 Revenue for ATSC is running slightly higher than budgeted YDT



O_C1700: College of Health Sciences Subdivision

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal Unrestricted Operating Class	Q2 YTD Actuals	Percent Variance Budget to Actual Unrestricted Operating		YearTotal Designated Op	Q2 YTD Actuals	Percent Variance Budget to Actual Designated Operating
Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	(\$4,134,011)	(\$1,771,558)	42.9%	(\$226,222)	(\$99,806)	44.1%	
A_B4100 Sales of Goods & Services	(\$10,000)	(\$2,250)	22.5%	(\$391,000)	(\$168,203)	43.0%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	(\$72,020)	(\$23,732)	33.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$6,000)	\$1,026	-17.1%	(\$670,287)	(\$252,991)	37.7%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$303,482	\$303,480	100.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	(\$3,846,529)	(\$1,469,302)	38.2%	(\$1,359,529)	(\$544,730)	40.1%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$14,841,345	\$6,764,206	45.6%	\$259,232	\$109,036	42.1%	
Services, Travel, and Supplies	\$1,236,791	\$376,599	30.4%	\$1,199,915	\$476,044	39.7%	
Util., Repair & Maint., and Rentals	\$40,495	\$13,404	33.1%	\$19,985	\$146	0.7%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$350,224	\$24,608	7.0%	\$120,497	\$19,124	15.9%	
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Expenses Before Transfers	\$16,468,855	\$7,178,820	43.6%	\$1,599,629	\$604,351	37.8%	
Net Result Before Transfers	\$12,622,326	\$5,709,514	45.2%	\$240,100	\$59,621	24.8%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	(\$42,538)	\$79,157	-186.1%	(\$51,607)	(\$20,531)	39.8%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$2,500	\$0	0.0%	\$0	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	(\$335,796)	\$0	0.0%	(\$194,129)	(\$38,209)	19.7%	
Total Funding Transfers	(\$375,834)	\$79,157	-21.1%	(\$245,736)	(\$58,741)	23.9%	
			0.0%			0.0%	
Total Expenses After Transfers	\$16,093,021	\$7,257,975	45.1%	\$1,353,893	\$545,609	40.3%	
Statement of Activities Net Result	\$12,246,492	\$5,788,671	47.3%	(\$5,636)	\$879	-15.6%	
Description							
1	Total Provost tax charged \$303,480						
2	State GA transfer does not occur until 4th quarter (\$250,353)						



O_C1800: College of Law Subdivision

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal Unrestricted Operating Class	Q2 YTD			YearTotal Designated Op	Q2 YTD	Percent Variance Budget to Actual Designated Operating
Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	(\$356,487)	(\$236,957)	66.5%	\$0	\$0	0.0%	
A_B4100 Sales of Goods & Services	(\$14,650)	(\$7,392)	50.5%	\$0	(\$13,920)	0.0%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	\$0	\$0	0.0%	(\$9,000)	(\$4,440)	49.3%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	(\$8,000)	(\$4,000)	50.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	(\$379,137)	(\$248,349)	65.5%	(\$9,000)	(\$18,360)	204.0%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$5,668,470	\$2,437,617	43.0%	\$0	\$0	0.0%	
Services, Travel, and Supplies	\$989,575	\$546,939	55.3%	\$8,156	\$11,011	135.0%	
Util., Repair & Maint., and Rentals	\$5,375	\$9,440	175.6%	\$500	\$0	0.0%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$69,809	\$27,939	40.0%	\$0	\$0	0.0%	
Cap. Exp., Discnt. Op., and Other Non-op. Exp.	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Expenses Before Transfers	\$6,733,229	\$3,021,935	44.9%	\$8,656	\$11,011	127.2%	
Net Result Before Transfers	\$6,354,092	\$2,773,587	43.7%	(\$344)	(\$7,350)	2136.6%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	\$63,740	\$28,140	44.1%	\$344	\$2,318	673.8%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Funding Transfers	\$63,740	\$28,140	44.1%	\$344	\$2,318	673.8%	
			0.0%			0.0%	
Total Expenses After Transfers	\$6,796,969	\$3,050,075	44.9%	\$9,000	\$13,329	148.1%	
Statement of Activities Net Result	\$6,417,832	\$2,801,727	43.7%	\$0	(\$5,031)	0.0%	

Description

- 1 Increase in tuition rate for FY20
- 2 The bulk of travel and acct code 64007 is spent in the fall
- 3 Unanticipated equipment repair to classroom 178
- 4 More speaker travel for Potter Law Club than estimated
- 5 Energy Law Conference catering costs - this was not budgeted for but revenue brought in covered expenses



O_C1900: University Libraries Subdivision

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal Unrestricted Operating Class	Q2 YTD			YearTotal Designated Op	Q2 YTD	Percent Variance Budget to Actual Designated Operating
Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4100 Sales of Goods & Services	(\$25,000)	(\$3,883)	15.5%	\$0	\$0	0.0%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	(\$3,900)	(\$188)	4.8%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$13,080)	(\$1,894)	14.5%	\$0	\$0	0.0%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	(\$38,080)	(\$5,777)	15.2%	(\$3,900)	(\$188)	4.8%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$4,485,278	\$1,890,950	42.2%	\$0	\$0	0.0%	
Services, Travel, and Supplies	\$9,380,845	\$5,595,056	59.6%	\$180,000	\$180,000	100.0%	
Util., Repair & Maint., and Rentals	\$174,070	\$86,480	49.7%	\$0	\$0	0.0%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$334,280	\$168,885	50.5%	\$0	\$734	0.0%	
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$800	\$107	13.4%	\$0	\$0	0.0%	
Total Expenses Before Transfers	\$14,375,273	\$7,741,479	53.9%	\$180,000	\$180,734	100.4%	
Net Result Before Transfers	\$14,337,193	\$7,735,702	54.0%	\$176,100	\$180,546	102.5%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	\$297,860	\$76,265	25.6%	\$7,500	\$3,088	41.2%	
A_D7700 Provisions for Replacement & Depreciation Grouping	(\$110,000)	\$0	0.0%	\$0	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	\$0	(\$85,000)	0.0%	(\$183,600)	\$0	0.0%	
Total Funding Transfers	\$187,860	(\$8,735)	-4.6%	(\$176,100)	\$3,088	-1.8%	
			0.0%			0.0%	
Total Expenses After Transfers	\$14,563,133	\$7,732,743	53.1%	\$3,900	\$183,821	4713.4%	
Statement of Activities Net Result	\$14,525,053	\$7,726,966	53.2%	\$0	\$183,634	0.0%	

Description

1 This amount includes encumbrances for the additional \$200,000 spending authorized by the Trustees to use reserve funding to complete a newspaper microfilm digitization project.

2 This is an annual subscription renewal for Web of Science that is paid each December and partially funded by IDC funds that are transferred to the Libraries from the Research Office.



O_B2000: Administration Division

Summary Level Natural Accounts	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal	Q2 YTD	Percent Variance Budget to Actual Unrestricted Operating		YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Operating
	Unrestricted Operating Class				Designated Op		
	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	(\$1,327,000)	\$17,777	-1.3%	\$0	(\$667,032)	0.0%	
A_B4100 Sales of Goods & Services	(\$3,433,347)	(\$1,622,856)	47.3%	\$0	\$0	0.0%	
A_B4300 Grants & Contracts	(\$1,475,000)	\$0	0.0%	\$0	(\$32,281)	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$1,295,600)	(\$717,793)	55.4%	1	\$0	(\$2,263)	0.0%
A_B5000 Non Operating Revenues	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B5100 Appropriations	(\$901,169)	(\$901,170)	100.0%	2	\$0	\$0	0.0%
A_B5300 Gifts	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B5500 Investment Income	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B5600 Other Non Operating Revenues	(\$350,000)	\$0	0.0%		\$0	\$0	0.0%
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%		\$0	\$0	0.0%
Total_Revenue Revenue	(\$8,782,116)	(\$3,224,043)	36.7%		\$0	(\$701,576)	0.0%
			0.0%				0.0%
A_B6000 Salaries, Wages & Benefits	\$29,741,351	\$12,678,836	42.6%		\$268,984	\$204,791	76.1%
Services, Travel, and Supplies	\$4,692,203	\$2,833,747	60.4%	3	\$807,470	\$726,774	90.0%
Util., Repair & Maint., and Rentals	\$15,499,225	\$8,315,115	53.6%	4	\$170,400	\$337,119	197.8%
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$977,343	\$290,240	29.7%		\$67,000	\$21,967	32.8%
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$114,146	\$177,785	155.8%	5	\$0	\$0	0.0%
Total Expenses Before Transfers	\$51,024,269	\$24,295,724	47.6%		\$1,313,854	\$1,290,652	98.2%
Net Result Before Transfers	\$42,242,153	\$21,071,684	49.9%		\$1,313,854	\$589,076	44.8%
			0.0%				0.0%
A_B7600 Internal Allocations & Sales	(\$8,242,532)	(\$2,641,511)	32.0%		(\$269,500)	(\$16,016)	5.9%
A_D7700 Provisions for Replacement & Depreciation Grouping	\$4,223,576	\$0	0.0%		\$3,000,000	\$0	0.0%
A_D7720 Debt Service Grouping	\$450,060	\$0	0.0%		\$0	\$0	0.0%
A_D7740 Transfers To/From Operations Grouping	(\$3,320,000)	\$0	0.0%		(\$345,000)	\$0	0.0%
Total Funding Transfers	(\$6,888,896)	(\$2,641,511)	38.3%		\$2,385,500	(\$16,016)	-0.7%
			0.0%				0.0%
Total Expenses After Transfers	\$44,135,373	\$21,654,213	49.1%		\$3,699,354	\$1,274,636	34.5%
Statement of Activities Net Result	\$35,353,257	\$18,430,172	52.1%		\$3,699,354	\$573,060	15.5%

Description

- 1 Revenue for vending services and energy efficiency rebates higher than budgeted. Miscellaneous golf revenue is also higher, however, this operation is seasonal and will taper through Q3 & Q4.
- 2 Full appropriation for the NCAR MOU was received during the second quarter.
Travel for department was higher in Q1 & Q2, expect it to level out for remainder of year. Supplies for UW Safety higher than budgeted, will be monitoring. Professional Service - training planned in FY19 was expensed in FY20 causing actuals to exceed budget.
Q2 YTD actual amount includes encumbrances, UW Operations prepares several annual PO's in Q1 that are paid throughout the year (ex. elevator maintenance, chiller maintenance, generator maintenance, coal purchase/delivery, etc.).
- 3 Q2 Vending services unplanned purchase of vending machine for Tobin House. End of Q2 change order submitted to adjust encumbrance of \$182,125.91 to correct coding/funding source was approved in Q3, will be reflected on next report.
- 4 Includes salary that should be charged to fund class 105.
- 5 Amount includes an encumbrance for \$236,000 that will be expensed later in the fiscal year.
- 6 Additional expenditures were required on the Transportation aircraft after hot section inspection.



O_C2600: University Operations Subdivision

Summary Level Natural Accounts	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal	Q2 YTD	Unrestricted Operating Class		YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Operating
	Budget	Actuals			Designated Op	Designated Op	
A_B4000 Tuition & Educational Fees	(\$200,000)	\$0	0.0%	\$0	(\$100,904)	0.0%	
A_B4100 Sales of Goods & Services	(\$1,842,347)	(\$663,031)	36.0%	\$0	\$0	0.0%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$207,000)	(\$187,891)	90.8%	1	\$0	\$0	0.0%
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Revenue Revenue	(\$2,249,347)	(\$850,923)	37.8%		\$0	(\$100,904)	0.0%
			0.0%				0.0%
A_B6000 Salaries, Wages & Benefits	\$16,719,473	\$7,411,588	44.3%		\$0	\$0	0.0%
Services, Travel, and Supplies	\$2,024,625	\$1,222,656	60.4%	2	\$0	\$0	0.0%
Util., Repair & Maint., and Rentals	\$14,312,898	\$7,793,635	54.5%	3	\$0	\$0	0.0%
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$250,679	\$119,551	47.7%		\$0	\$0	0.0%
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$114,146	\$177,785	155.8%	4	\$0	\$0	0.0%
Total Expenses Before Transfers	\$33,421,822	\$16,725,217	50.0%		\$0	\$0	0.0%
Net Result Before Transfers	\$31,172,475	\$15,874,295	50.9%		\$0	(\$100,904)	0.0%
			0.0%				0.0%
A_B7600 Internal Allocations & Sales	(\$6,455,435)	(\$1,787,285)	27.7%		\$0	\$12,516	0.0%
A_D7700 Provisions for Replacement & Depreciation Grouping	\$2,940,000	\$0	0.0%		\$0	\$0	0.0%
A_D7720 Debt Service Grouping	\$450,060	\$0	0.0%		\$0	\$0	0.0%
A_D7740 Transfers To/From Operations Grouping	(\$3,270,000)	\$0	0.0%		\$0	\$0	0.0%
Total Funding Transfers	(\$6,335,375)	(\$1,787,285)	28.2%		\$0	\$12,516	0.0%
			0.0%				0.0%
Total Expenses After Transfers	\$27,086,447	\$14,937,931	55.1%		\$0	\$12,516	0.0%
Statement of Activities Net Result	\$24,837,100	\$14,087,010	56.7%		\$0	(\$88,388)	0.0%

Description

- 1 Revenue for vending services and energy efficiency rebates higher than budgeted. Miscellaneous golf revenue is also higher, however, this operation is seasonal and will taper through Q3 & Q4.
- Travel for department was higher in Q1 & Q2, expect it to level out for remainder of year. Supplies for UW Safety higher than budgeted, will be monitoring. Professional Service - training planned in FY19 was expensed in
- 2 FY20 causing actuals to exceed budget.
- Q2 YTD actual amount includes encumbrances, UW Operations prepares several annual PO's in Q1 that are paid throughout the year (ex. elevator maintenance, chiller maintenance, generator maintenance, coal
- 3 purchase/delivery, etc.).
- Q2 Vending services unplanned purchase of vending machine for Tobin House. End of Q2 change order submitted to adjust encumbrance of \$182,125.91 to correct coding/funding source was approved in Q3, will be
- 4 reflected on next report.



O_B3000: Student Affairs Division

	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal Unrestricted Operating Class	Q2 YTD			YearTotal Designated Op	Q2 YTD	Percent Variance Budget to Actual Designated Operating
Summary Level Natural Accounts	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	(\$7,332,457)	(\$3,549,245)	48.4%	(\$1,334,362)	(\$656,398)	49.2%	
A_B4100 Sales of Goods & Services	(\$24,946,518)	(\$13,549,507)	54.3%	(\$331,000)	(\$102,772)	31.0%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	(\$2,614)	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$769,282)	(\$326,455)	42.4%	\$0	(\$340)	0.0%	
A_B5000 Non Operating Revenues	\$850,044	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	(\$74,400)	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	(\$500,000)	(\$359,858)	72.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	(\$32,698,213)	(\$17,785,069)	54.4%	(\$1,739,762)	(\$762,124)	43.8%	
			0.0%			0.0%	
A_B6000 Salaries, Wages & Benefits	\$17,315,693	\$7,491,806	43.3%	\$990,822	\$306,658	30.9%	
Services, Travel, and Supplies	\$7,488,787	\$4,495,525	60.0%	\$464,479	\$177,753	38.3%	
Util., Repair & Maint., and Rentals	\$505,802	\$276,803	54.7%	\$1,900	\$9,885	520.3%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$873,563	\$333,472	38.2%	\$192,665	\$29,105	15.1%	
Cap. Exp., Discnt. Op., and Other Non-op. Exp.	\$30,300	\$13,899	45.9%	\$0	\$0	0.0%	
Total Expenses Before Transfers	\$26,214,145	\$12,611,503	48.1%	\$1,649,866	\$523,400	31.7%	
Net Result Before Transfers	(\$6,484,068)	(\$5,173,564)	79.8%	(\$89,896)	(\$238,723)	265.6%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	\$2,135,247	(\$389,082)	-18.2%	\$65,098	\$19,104	29.3%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$4,661,362	\$391,844	8.4%	\$0	\$0	0.0%	
A_D7720 Debt Service Grouping	\$1,987,885	\$334,791	16.8%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	(\$735,000)	\$36,000	-4.9%	(\$55,894)	\$0	0.0%	
Total Funding Transfers	\$8,049,494	\$373,552	4.6%	\$9,204	\$19,104	207.6%	
			0.0%			0.0%	
Total Expenses After Transfers	\$34,263,639	\$12,985,057	37.9%	\$1,659,070	\$542,504	32.7%	
Statement of Activities Net Result	\$1,565,426	(\$4,800,013)	-306.6%	(\$80,692)	(\$219,619)	272.2%	

Description

- 1 Received more revenue than budgeted for the first 6 months of the year
- 2 Received more revenue than budgeted for the first 6 months of the year
- 3 Purchased furniture for Washakie, opened Einstein Bros Bagels (new equipment, furnishings, supplies), and renovated Panda Express (new equipment, signage, supplies)
- 4 Maintenance & Repair & Rental actual expenditures were more that anticipated - will be covered by reducing spending in other categories.
- 5 Spent more than budgeted, funds received will cover overage



O_B4000: Information Technology Division

Summary Level Natural Accounts	FY20 Unrestricted Operating Class			Percent Variance Budget to Actual Unrestricted Operating	FY20 Designated Op		
	YearTotal	Q2 YTD	Percent Variance Budget to Actual Unrestricted Operating		YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Operating
	Budget	Actuals			Budget	Actuals	
A_B4000 Tuition & Educational Fees	(\$27,000)	(\$24,070)	89.1%	1	\$0	\$0	0.0%
A_B4100 Sales of Goods & Services	(\$24,500)	(\$24,972)	101.9%	2	\$0	\$0	0.0%
A_B4300 Grants & Contracts	\$0	\$0	0.0%		\$0	\$0	0.0%
A_43501 Federal Appropriations	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B4400 Other Operating Revenue	(\$193,000)	(\$68,837)	35.7%		\$0	\$0	0.0%
A_B5000 Non Operating Revenues	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B5100 Appropriations	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B5300 Gifts	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B5500 Investment Income	\$0	\$0	0.0%		\$0	\$0	0.0%
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%		\$0	\$0	0.0%
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%		\$0	\$0	0.0%
Total_Revenue Revenue	(\$244,500)	(\$117,879)	48.2%		\$0	\$0	0.0%
			0.0%				0.0%
A_B6000 Salaries, Wages & Benefits	\$10,769,022	\$4,599,545	42.7%		\$40,193	\$19,390	48.2%
Services, Travel, and Supplies	\$3,694,445	\$1,891,933	51.2%		\$317,932	\$57,032	17.9%
Util., Repair & Maint., and Rentals	\$1,608,300	\$476,648	29.6%		\$0	\$0	0.0%
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$1,838,794	\$542,925	29.5%		\$10,550	\$8,115	76.9%
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$0	\$0	0.0%		\$0	\$0	0.0%
Total Expenses Before Transfers	\$17,910,561	\$7,511,051	41.9%		\$368,675	\$84,536	22.9%
Net Result Before Transfers	\$17,666,061	\$7,393,173	41.8%		\$368,675	\$84,536	22.9%
			0.0%				0.0%
A_B7600 Internal Allocations & Sales	(\$2,853,650)	(\$1,662,768)	58.3%	3	\$59,000	\$3,186	5.4%
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%		\$0	\$0	0.0%
A_D7720 Debt Service Grouping	\$0	\$0	0.0%		\$0	\$0	0.0%
A_D7740 Transfers To/From Operations Grouping	(\$155,000)	(\$150,000)	96.8%	4	(\$429,506)	(\$429,506)	100.0%
Total Funding Transfers	(\$3,008,650)	(\$1,812,768)	60.3%		(\$370,506)	(\$426,320)	115.1%
			0.0%				0.0%
Total Expenses After Transfers	\$14,901,911	\$5,698,283	38.2%		(\$1,831)	(\$341,784)	18666.5%
Statement of Activities Net Result	\$14,657,411	\$5,580,404	38.1%		(\$1,831)	(\$341,784)	18666.5%

Description

- 1 More revenue received from WyoOne matriculation fee than originally projected
- 2 More revenue received from WyoOne card sales and print quota than originally projected
- 3 A few larger one time revenue items billed in Q1 & Q2
- 4 One time transfer of \$150K was completed in Q2
- 5 Large contract was paid in Q2
- 6 One time transfer of \$429K was completed in Q2



O_50001: Institutional Advancement & UW Foundation

	A	B	C	D	E	F	G	H	I	J
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										



O_B7000: Research & Economic Development Division

Summary Level Natural Accounts	FY20 Unrestricted Operating Class			Percent Variance Budget to Actual Unrestricted Operating	FY20 Designated Op			
	YearTotal	Q2 YTD	Percent Variance Budget to Actual Unrestricted Operating		YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Operating	
	Budget	Actuals			Budget	Actuals		
A_B4000 Tuition & Educational Fees	\$0	\$0	0.0%	\$300,000	\$79,435	26.5%		
A_B4100 Sales of Goods & Services	(\$108,500)	(\$312,386)	287.9%	1	(\$224,000)	(\$188,767)	84.3%	3
A_B4300 Grants & Contracts	\$0	(\$500)	0.0%		\$0	(\$272,751)	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%		\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	(\$355,000)	(\$56,425)	15.9%		(\$185,550)	(\$127,197)	68.6%	4
A_B5000 Non Operating Revenues	\$0	\$0	0.0%		\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%		(\$2,150,000)	(\$2,150,000)	100.0%	5
A_B5300 Gifts	\$0	\$0	0.0%		\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%		\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%		\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%		\$0	\$0	0.0%	
Total Revenue Revenue	(\$463,500)	(\$369,311)	79.7%		(\$2,259,550)	(\$2,659,278)	117.7%	
			0.0%				0.0%	
A_B6000 Salaries, Wages & Benefits	\$4,463,600	\$1,608,679	36.0%		\$3,053,068	\$1,298,653	42.5%	
Services, Travel, and Supplies	\$1,130,785	\$574,515	50.8%		\$4,677,884	\$1,319,452	28.2%	
Util., Repair & Maint., and Rentals	\$47,201	\$65,280	138.3%	2	\$284,307	\$88,380	31.1%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$248,029	\$61,285	24.7%		\$1,599,939	\$177,691	11.1%	
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$427,500	\$3	0.0%		\$1,039,021	\$0	0.0%	
Total Expenses Before Transfers	\$6,317,115	\$2,309,763	36.6%		\$10,654,219	\$2,884,178	27.1%	
Net Result Before Transfers	\$5,853,615	\$1,940,452	33.1%		\$8,394,669	\$224,901	2.7%	
			0.0%				0.0%	
A_B7600 Internal Allocations & Sales	(\$2,485,051)	\$28,813	-1.2%		\$2,475,526	\$348,408	14.1%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%		\$1,878,531	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%		\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	(\$195,000)	\$54,878	-28.1%		(\$12,597,763)	(\$1,089,820)	8.7%	
Total Funding Transfers	(\$2,680,051)	\$83,691	-3.1%		(\$8,243,706)	(\$741,412)	9.0%	
			0.0%				0.0%	
Total Expenses After Transfers	\$3,637,064	\$2,393,454	65.8%		\$2,410,513	\$2,142,766	88.9%	
Statement of Activities Net Result	\$3,173,564	\$2,024,143	63.8%		\$150,963	(\$516,510)	-342.1%	

Description

- 1 70005 TTO - budgeted revenue (\$250k) under 44101 - their revenue is licensing revenue, so 41506 was used to accurately reflect the revenue.
- 2 40006 ARCC - expenses (\$43k) were budgeted under 70001, but processed on 65251
- 3 70010 WTBC \$37.5k deposited, but not budgeted (plans changed for revenue mid-year) - 70017 Core Facility Stable Isotope Facility budgeted revenue to 44101 ~\$32k of revenue came in under 41507
- 4 010002.70001 Chemical Stockroom - received revenue that was not budgeted. Chemical Stockroom came under 70000 after FY20 budgets were submitted - no budget for FY20
- 5 70013 Science Initiative - receives their state appropriation at the beginning of the year - no additional revenue expected.



O_B8000: General Counsel Division

Summary Level Natural Accounts	FY20			Percent Variance Budget to Actual Unrestricted Operating	FY20		
	YearTotal	Q2 YTD	Percent Variance Budget to Actual Unrestricted Operating		YearTotal	Q2 YTD	Percent Variance Budget to Actual Designated Operating
	Unrestricted Operating Class				Designated Op		
	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals		
A_B4000 Tuition & Educational Fees	\$0	\$0	0.0%	(\$54,092)	(\$23,299)	43.1%	
A_B4100 Sales of Goods & Services	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B4400 Other Operating Revenue	\$0	(\$155,362)	0.0%	\$0	\$0	0.0%	
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5100 Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total_Revenue Revenue	\$0	(\$155,362)	0.0%	(\$54,092)	(\$23,299)	43.1%	
A_B6000 Salaries, Wages & Benefits	\$1,449,992	\$591,959	40.8%	\$45,041	\$34,923	77.5%	
Services, Travel, and Supplies	\$2,104,523	\$2,028,739	96.4%	\$6,000	\$1,398,831	23313.9%	
Util., Repair & Maint., and Rentals	\$0	\$558	0.0%	\$0	\$0	0.0%	
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$414,979	\$102,036	24.6%	\$0	\$15	0.0%	
Cap. Exp., Discnt. Op., and Other Non-op. Exp.	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Expenses Before Transfers	\$3,969,494	\$2,723,292	68.6%	\$51,041	\$1,433,769	2809.1%	
Net Result Before Transfers	\$3,969,494	\$2,567,930	64.7%	(\$3,051)	\$1,410,469	-46229.7%	
			0.0%			0.0%	
A_B7600 Internal Allocations & Sales	(\$429,577)	(\$293,693)	68.4%	\$1,000	\$504	50.4%	
A_D7700 Provisions for Replacement & Depreciation Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
A_D7740 Transfers To/From Operations Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%	
Total Funding Transfers	(\$429,577)	(\$293,693)	68.4%	\$1,000	\$504	50.4%	
			0.0%			0.0%	
Total Expenses After Transfers	\$3,539,917	\$2,429,598	68.6%	\$52,041	\$1,434,273	2756.0%	
Statement of Activities Net Result	\$3,539,917	\$2,274,237	64.2%	(\$2,051)	\$1,410,973	-68794.4%	

Description

- 1 Insurance policies mostly run on the fiscal year and have to be paid at the beginning of the term (July 1) so expenditures are high in the first quarter and very limited the remainder of the year. Professional fees such as motor vehicle records checks, new employee background checks, attorney fees, etc.
- 2 This account is used for pass-through premiums. Fees are collected from departments early in the first quarter.
- 3 PT salary accidently loaded into this account. Expenditure correction was submitted to place payroll expense in unrestricted operating (Risk) account. Worked with Payroll to re-map funding in HCM.
- 4 This is the domestic student health insurance premium, which is paid for by student fees throughout the year. Correction submitted so expense will show as a liability, not an encumbrance.



O_B9000: Intercollegiate Athletics Division

Summary Level Natural Accounts	FY20		Percent Variance Budget to Actual Unrestricted Operating	FY20		Percent Variance Budget to Actual Designated Operating
	YearTotal Unrestricted Operating Class	Q2 YTD		YearTotal Designated Op	Q2 YTD	
	YearTotal Budget	Q2 YTD Actuals		YearTotal Budget	Q2 YTD Actuals	
A_B4000 Tuition & Educational Fees	\$3,889,038	\$3,155,848	81.1%	\$0	(\$1,156,458)	0.0%
A_B4100 Sales of Goods & Services	(\$9,834,216)	(\$3,043,040)	30.9%	\$0	\$0	0.0%
A_B4300 Grants & Contracts	\$0	\$0	0.0%	\$0	\$0	0.0%
A_43501 Federal Appropriations	\$0	\$0	0.0%	\$0	\$0	0.0%
A_B4400 Other Operating Revenue	(\$2,667,425)	(\$217,629)	8.2%	\$0	\$0	0.0%
A_B5000 Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%
A_B5100 Appropriations	(\$5,050,000)	(\$1,642,394)	32.5%	\$0	\$0	0.0%
A_B5300 Gifts	\$0	\$0	0.0%	\$0	\$0	0.0%
A_B5500 Investment Income	\$0	\$0	0.0%	\$0	\$0	0.0%
A_B5600 Other Non Operating Revenues	\$0	\$0	0.0%	\$0	\$0	0.0%
A_76004 Provost Strategic Initiatives	\$0	\$0	0.0%	\$0	\$0	0.0%
Total_Revenue Revenue	(\$13,662,603)	(\$1,747,214)	12.8%	\$0	(\$1,156,458)	0.0%
A_B6000 Salaries, Wages & Benefits	\$18,115,841	\$8,368,842	46.2%	\$0	\$0	0.0%
Services, Travel, and Supplies	\$7,900,094	\$5,384,223	68.2%	\$0	\$0	0.0%
Util., Repair & Maint., and Rentals	\$339,568	\$136,447	40.2%	\$0	\$0	0.0%
Int., Claims, Other Exp., Subcontracts, Depr. & Amort.	\$2,120,132	\$1,716,174	80.9%	\$0	\$0	0.0%
Cap. Exp., Discont. Op., and Other Non-op. Exp.	\$900,000	\$233	0.0%	\$0	\$0	0.0%
Total Expenses Before Transfers	\$29,375,634	\$15,605,921	53.1%	\$0	\$0	0.0%
Net Result Before Transfers	\$15,713,031	\$13,858,706	88.2%	\$0	(\$1,156,458)	0.0%
A_B7600 Internal Allocations & Sales	\$657,160	\$767,014	116.7%	\$0	\$622	0.0%
A_D7700 Provisions for Replacement & Depreciation Grouping	\$150,000	\$0	0.0%	\$0	\$0	0.0%
A_D7720 Debt Service Grouping	\$0	\$0	0.0%	\$0	\$0	0.0%
A_D7740 Transfers To/From Operations Grouping	(\$3,540,000)	(\$2,724)	0.1%	\$0	\$0	0.0%
Total Funding Transfers	(\$2,732,840)	\$764,290	-28.0%	\$0	\$622	0.0%
Total Expenses After Transfers	\$26,642,792	\$16,370,209	61.4%	\$0	\$622	0.0%
Statement of Activities Net Result	\$12,980,189	\$14,622,998	112.7%	\$0	(\$1,155,836)	0.0%

Description

- This includes our scholarship expenses as well as the revenue we get from student fees. We budget our student fee revenue in the unrestricted operating class, but the actuals show up in designated (where we have been unable to budget previously). If you add in the revenue showing in designated, we are only at 51.4% of budget in the B4000 category.
- Fall sports travel shows up in the first 2 quarters of the year. Football is one of the largest budget sports and the majority of their travel expense has already occurred. We expect that we will be about this far through budget by Q2.
- Game guarantees for FB, VB, MBB & WBB have been paid by Q2 totaling 1,530,852. Game guarantees are a large portion of the total Int., Claims, Other Exp., Subcontracts, Depr. & Amort. Budget. We expect that we will be about this far through budget by Q2.
- Our insurance payment totaling \$283,615 was due to Risk in Q1 and we will have income in Q3 for pre-game and other team meals in the HAPC training table that will offset some of the expenses in this category. We expected to be about this far through the budget by Q2 on the expense side of the B7600 category.

II. Supplemental Financial and Budget Information

- A. SUMMARY OF UNIVERSITY RESERVES
 - 1. CAPITAL CONSTRUCTION RESERVE USES TO DATE
 - 2. RESIDENCE HALL CAPITAL PROJECT
 - 3. TRANSPORTATION PLANE RESERVE
 - 4. LEGAL RESERVE
 - 5. GENERAL UNIVERSITY OPERATING RESERVE
 - 6. SPECIAL PROJECTS RESERVE USES TO DATE
- B. SUMMARY OF DIVISION LEVEL RESERVES
- C. SUMMARY OF APPROVED TRANSFERS PER UW REGULATION 7-10
- D. CASH AND INVESTMENTS
- E. DEBT PORTFOLIO - TOTAL DEBT OUTSTANDING

Summary of University Reserves:

Fund Source	Organization	12/31/2019
Capital Construction Reserves	General University Operations	19,200,000
Residence Hall Capital Project	General University Operations	12,833,227
Transportation Plane Reserve	General University Operations	780,000
Legal Reserve	General Counsels Office	4,440,000
General University Reserve (Unrestricted Operating Reserve)	General University Operations	45,000,000
Recruitment & Retention Expendable (1)	President's Office	400,000
Special Projects Reserve (Unrestricted Operating Reserve)	General University Operations	32,645,770
Total		115,298,997

(1) \$10M of this reserve has been transferred to the UW Foundation for investment like an endowment

Capital Construction Reserve Uses to Date:

	FY18 Beginning Balance	\$	20,000,000.0
Facility Construction	Science Initiative Building		(5,000,000)
FY2018 Residual Balance	Science Initiative Building -Repayment		5,000,000
Capital Construction	High Altitude Performance Center		(800,000)
	<i>Subtotal of Approved Projects/Uses</i>		<i>(800,000)</i>
	Reserve Balance		19,200,000

Residence Hall Capital Project

FY18 Beginning Balance 14,000,000

UW Operations	Earmark West Campus Satellite Energy Plant	(616,773)
UW Operations	Earmark UW Housing - Hill Hall Swing Space	(250,000)
UW Operations	Earmark City of Laramie - Traffic Light at 22nd Street & Willet	(300,000)
<i>Subtotal of Approved Projects/Uses</i>		<i>(1,166,773)</i>
Reserve Balance		12,833,227

Transportation Plane Reserve

FY18 Beginning Balance \$1,140,000

UW Operations	Upgrade of Transportation Plain - Avionics and Soundproofing	(500,000)
UW Operations	Annual contribution for Transportation Plane Reserve Year #2	140,000
<i>Subtotal of Approved Projects/Uses</i>		<i>(360,000)</i>
Reserve Balance		780,000

Legal Reserve

FY18 Beginning Balance 5,000,000

Administration	Earmark Risk Reserve Account	(560,000)
<i>Subtotal of Approved Projects/Uses</i>		<i>(560,000)</i>
Reserve Balance		4,440,000

General University Operating Reserve

FY18 Beginning Balance \$50,000,000

Facility Construction	Science Initiative Building	(10,000,000)
FY2018 Residual Balance	Science Initiative Building - Repayment	5,000,000
Academic Affairs	Vol. Separation Incentive Plan (VSIP)	(5,000,000)
Academic Affairs	Return Vol. Separation Incentive Plan (VSIP)	5,000,000
<i>Subtotal of Approved Projects/Uses</i>		<i>(5,000,000)</i>
Reserve Balance		45,000,000

Special Projects Reserve Uses to

Date:

FY18 Beginning Balance \$50,585,571

Information Technology	HPC Research Cluster Updgrade	(1,635,000)
Information Technology	VMAX Data Storage Replacement	(860,000)
Information Technology	Chiller for IT Building	(770,000)
Administration	WyoCloud Project Funding	(8,218,469)
Academic Affairs	Earmark for Start Ups	0
Student Affairs	Veterans Center Renovation	(420,000)
Student Affairs	Transfer to ASUW Reserve	(502,918)
Engineering	King Air Research Aircraft Reserves	(513,732)
Academic Affairs	Vol. Separation Incentive Plan (VSIP)	(1,000,000)
Athletics	Season Ticket Deferred Revenue	(1,428,387)
Medical Education (Agency 167)	Various WWAMI Funds "Section 1" from Internal Audit Report	(3,367,720)
Agriculture	Seed Certification & Research "Section 1" from Internal Audit Report	(280,471)
Various	Various Donor Accounts "Section 2" from Internal Audit Report	(2,632,369)

Last Updated: 1/17/2020

Updated by: AK

Staff Senate	Return of fundraising account	(5,791)
EORI	Return of swept FY17 funds	(115,013)
SBDC	Return of swept FY17 funds	(30,151)
Administration	Remaining funding for WyoCloud Project	(2,267,453)
Administration	Funding for WyoCloud Project	(1,623,286)
Engineering	Return of swept FY17 funds	(650,369)
Education	Trustees Education Initiative -FY2019	(775,000)
FY2018 Residual Balance	General Operations	1,000,000
College of Business	College of Business - Online Program	(1,000,000)
Proceeds from the Sale of UW Plaza	Proceeds from the Sale of UW Plaza	3,916,953
Administration	FY 18 Residual Earmark for Real Estate Purchases	(1,000,000)
Education	Earmark Trustees Education Initiative -FY2020 and FY2021	(600,000)
Administration	FY 2020 Marketing & Student Recruitment Initiatives (\$500,000)	(500,000)
Administration	Transfer to Real Estate Acquisition Account	(2,500,000)
Board of Trustees	Presidential Search	(386,916)
FY2019 Reg. 7-10 Carryforward	Residual Balance in excess of Reserve Caps	10,226,293
	<i>Subtotal of Approved Projects/Uses</i>	<i>(17,939,801)</i>
	Reserve Balance	32,645,770

Summary of Division Level Reserves:

Fund Source	Organization	1/20/2020
Unrestricted Operating Reserves	Office of the President	\$ -
Unrestricted Operating Reserves	Provosts Office	\$ 2,458,209
Unrestricted Operating Reserves	College of Agriculture & Natural Resources Deans Office	\$ 2,362,676
Unrestricted Operating Reserves	College of Arts & Sciences Deans Office	\$ 3,425,109
Unrestricted Operating Reserves	College of Business Deans Office	\$ 706,563
Unrestricted Operating Reserves	College of Education Deans Office	\$ 615,567
Unrestricted Operating Reserves	Engineering & Applied Science Deans Office	\$ 859,746
Unrestricted Operating Reserves	College of Health Sciences Deans Office	\$ 2,280,134
Unrestricted Operating Reserves	College of Law Deans Office	\$ 351,367
Unrestricted Operating Reserves	University Libraries Administrative Office	\$ 734,658
Unrestricted Operating Reserves	VP for Administration Office	\$ 3,322,758
Unrestricted Operating Reserves	VP Student Affairs Office	\$ 1,525,874
Unrestricted Operating Reserves	Office of the CIO	\$ 863,416
Unrestricted Operating Reserves	Institutional Advancement & UW Foundation	\$ 70,489
Unrestricted Operating Reserves	VP for Governmental & Community Affairs Office	\$ 16,747
Unrestricted Operating Reserves	VP for Research & Economic Development Office	\$ 743,685
Unrestricted Operating Reserves	General Counsels Office	\$ 193,706
Unrestricted Operating Reserves	Intercollegiate Athletics Directors Office	\$ 33,593
Total		20,564,297

Summary of Approved Transfers per UW Regulation 7-10

- There are no transfers per UW Regulation 7-10 for the second quarter of FY 2020.

Cash and Investments

	June 30,				Q1	Q2
	2016	2017	2018	2019	2020	2020
General Fund Bank Account [Note A]	\$ 2,485,675	\$ 3,563,283	\$ 1,599,624	\$ 10,693,695	\$ 5,884,924	\$ 1,582,783
Overnight (liquid) Cash [Note B]	60,700,000	34,000,000	47,700,000	72,500,000	76,300,000	52,100,000
Securities [Note C]						
Short Term Securities	139,555,803	147,791,508	123,248,032	92,491,142	100,119,429	117,455,890
Long Term Securities	9,028,687	3,997,344	-	-	-	-
Total Cash and Investments	<u>\$ 211,770,165</u>	<u>\$ 189,352,135</u>	<u>\$ 172,547,656</u>	<u>\$ 175,684,837</u>	<u>\$ 182,304,353</u>	<u>\$ 171,138,673</u>

Note A-The General Fund bank account is the bank account used for operating and is fully collateralized by the bank for amounts in excess of FDIC coverage.

Note B-Overnight (liquid) Cash is invested through Wyoming Government Investment Fund (WGIF)

and is available for withdrawal or investment on a daily basis. WGIF was designed exclusively for public entities.

Note C- Securities are invested through Wells Fargo Securities according to UW's Investment policy and mature on a laddered schedule throughout the year for cash flow purposes.

Short Term securities mature in 12 months or less.

Long Term securities mature in more than 12 months.

As of December 31, 2019 UW's portfolio maturity dates ranged from 1 month or less to 12 months.

The average rate of earnings on the Securities is 1.57% at 12/31/2019.

University of Wyoming
Debt Portfolio
Total Debt Outstanding

Bond Issue	Purpose	Final Maturity	June 30,			
			2016	2017	2018	2019
Revenue Refunding Bonds 2009	Current Refunding of 1999 Facilities Improvement and Refunding Revenue Bond Issue	6/1/2019	\$ 2,610,000	\$ 1,775,000	\$ 900,000	\$ -
Facilities Improvement Revenue 2010 Series A		6/1/2020	2,665,000	2,015,000	1,355,000	695,000
Facilities Improvement Revenue 2010 Series B	Visual Arts construction, Downey Hall renovation, and advance refunding of 2001 bond issue	6/1/2027	19,730,000	19,560,000	19,370,000	19,135,000
Facilities Improvement Revenue 2010 Series C		6/1/2030	18,000,000	18,000,000	18,000,000	18,000,000
Facilities Improvement & Refunding 2011 Series A	UW Casper College joint facility and advance refunding of 2004 bond issue	N/A	7,390,000	-	-	-
Facilities Improvement & Refunding 2011 Series B		6/1/2024	6,345,000	5,635,000	4,910,000	4,165,000
Facilities Improvement & Refunding 2012 Series A	Performing Arts, White Hall, Half Acre & Advance refunding of 2005 bond issue	6/1/2032	25,950,000	24,805,000	23,605,000	22,360,000
Facilities Improvement & Refunding 2012 Series B		6/1/2025	9,145,000	8,225,000	7,300,000	6,350,000
Facilities Refunding Revenue Bond Series 2016	Advance refunding of series 2011 A bond issue	6/1/2031	-	7,185,000	6,745,000	6,305,000
Totals			\$ 91,835,000	\$ 87,200,000	\$ 82,185,000	\$ 77,010,000
Debt Service Coverage Ratio [Note C]			288%	269%	263%	318%

Note A-Interest is paid semiannually December 1 and June 1. Principal payments are paid annually on June 1.

Note B-All debt is fixed rate.

Note C- Calculation of this ratio is computed during the annual audit of the financial statements and is based on fiscal year audited financial statements.

This ratio calculates the percentage of net pledged revenue to maximum debt service requirement.

Net pledged revenue sources are specified as available for bond coverage by state statute.

The current maximum annual debt service will occur in fiscal year 2021 in the amount of \$8,329,987.

III. Key Data

- A. STUDENT ENROLLMENT AS OF DAY 15
 - 1. HEADCOUNTS
 - 2. ATTEMPTED HOURS
 - 3. HEADCOUNTS BY COLLEGE / SCHOOL OF RECORD

- B. EMPLOYEE HEADCOUNT
 - 1. BENEFITED EMPLOYEES
 - 2. NON-FACULTY EMPLOYEES
 - 3. NON-BENEFITED EMPLOYEES

- C. SUMMARY REPORT OF SPONSORED PROGRAM EXPENDITURES

- D. SUMMARY REPORT OF NEW GIFTS AND ENDOWMENTS

University of Wyoming - Headcounts
Fall Headcounts as of Day 15

	Record Highs ¹		2015	2016	2017	2018	2019	Change from Last Year	
	Year	Num/Pct						Number	Percent
CLASSIFICATION based on credit hours									
Non-degree undergrads	*	222	208	166	168	144	161	17	11.8%
Freshmen	2008	2,379	2,189	2,038	2,137	2,196	2,103	-93	-4.2%
Sophomores	2018	1,840	1,688	1,707	1,733	1,840	1,789	-51	-2.8%
Juniors	2019	2,293	2,043	2,143	2,181	2,232	2,293	61	2.7%
Seniors	2014	3,652	3,596	3,406	3,284	3,281	3,186	-95	-2.9%
Second Bachelors	2012	399	333	328	288	305	275	-30	-9.8%
Undergraduates	2012	10,190	10,057	9,788	9,791	9,998	9,807	-191	-1.9%
Non-degree graduates	2010	330	168	156	136	116	129	13	11.2%
Certificate	2017	124	88	97	124	109	119	10	9.2%
Masters	2010	1,175	988	1,011	1,024	950	947	-3	-0.3%
MBA	2017	138	100	114	138	130	110	-20	-15.4%
MS-SPPA	2011	61	47	42	37	34	35	1	2.9%
Doctorates	2014	695	693	683	658	638	625	-13	-2.0%
Doctor of Nursing Practice (DNP)	2018	48	39	46	46	48	42	-6	-12.5%
Pharm.D.	2008	205	183	178	193	184	172	-12	-6.5%
Law	2015	236	236	231	230	223	223	0	0.0%
Medical Students	2019	40	20	20	20	20	40	20	100.0%
Graduate/Professional	2010	2,760	2,562	2,578	2,606	2,452	2,442	-10	-0.4%
TOTAL	2011	12,867	12,619	12,366	12,397	12,450	12,249	-201	-1.6%
% LARAMIE CAMPUS by Tuition Level²									
Undergraduate	2018	88.4%	86.9%	87.2%	88.1%	88.4%	87.7%		-0.6%
Graduate/Professional	2008	74.2%	70.4%	70.0%	68.0%	69.5%	69.2%		-0.3%
Graduate ³	2008	70.6%	67.0%	67.3%	64.7%	66.7%	65.7%		-1.1%
MBA	2014	32.7%	30.0%	26.3%	26.1%	26.2%	21.8%		-4.3%
MS-SPPA	2017	100.0%	76.6%	85.7%	97.3%	97.1%	100.0%		2.9%
Doctor of Nursing Practice (DNP)	2015	2.6%	2.6%	0.0%	0.0%	0.0%	0.0%		0.0%
Pharm.D.	*	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		0.0%
Law	*	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		0.0%
Medical Students	*	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		0.0%

University of Wyoming - Headcounts
Fall Headcounts as of Day 15

	Record Highs ¹		2015	2016	2017	2018	2019	Change from Last Year	
	Year	Num/Pct						Number	Percent
RESIDENCY									
Resident	2010	9,191	8,411	8,395	8,327	8,288	8,128	-160	-1.9%
Non-Residents paying 150% Resident	2018	536	477	488	534	536	531	-5	-0.9%
Non-Resident	2015	3,731	3,731	3,468	3,500	3,590	3,565	-25	-0.7%
Entrepreneurial	*	36	--	15	36	36	25	-11	-30.6%
% RESIDENT by Tuition Level									
Undergraduate	2009	68.9%	65.4%	65.0%	65.0%	63.6%	63.3%		-0.3%
Graduate/Professional	2012	83.0%	71.5%	78.8%	75.4%	78.6%	78.5%		-0.1%
Graduate ³	2012	88.1%	73.9%	83.3%	78.8%	83.5%	83.1%		-0.4%
MBA	2010	83.1%	63.0%	67.5%	68.8%	67.7%	66.4%		-1.3%
MS-SPPA	2019	74.3%	59.6%	59.5%	67.6%	67.6%	74.3%		6.6%
Doctor of Nursing Practice (DNP)	2013	96.0%	89.7%	91.3%	91.3%	91.7%	88.1%		-3.6%
Pharm.D.	2008	75.6%	68.9%	62.4%	61.1%	57.6%	57.0%		-0.6%
Law	2008	73.1%	54.2%	58.9%	59.1%	59.2%	57.8%		-1.3%
Medical Students	*	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		0.0%
% FULL-TIME by Tuition Level									
Undergraduate	2019	85.0%	82.9%	82.8%	84.6%	84.6%	85.0%		0.4%
Graduate/Professional	2018	62.8%	60.1%	60.9%	58.4%	61.1%	62.8%		1.7%
Graduate ³	2018	55.4%	52.9%	53.4%	50.8%	54.1%	55.4%		1.3%
MBA	2014	32.7%	30.0%	28.1%	25.4%	24.6%	25.5%		0.8%
MS-SPPA	2019	100.0%	59.6%	85.7%	97.3%	97.1%	100.0%		2.9%
Doctor of Nursing Practice (DNP)	*	100.0%	89.7%	91.3%	100.0%	100.0%	100.0%		0.0%
Pharm.D.	2016	100.0%	99.5%	100.0%	93.8%	96.2%	99.4%		3.2%
Law	2008	99.5%	94.1%	96.5%	94.8%	93.3%	93.7%		0.4%
Medical Students	*	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		0.0%

*Record tied with another year.

¹Fall 2008 to Fall 2019.

²Any student taking a Laramie campus course.

³Graduate includes non-degree graduates, graduate certificates, masters, and doctorates.

OIA:SMK

30-Oct-19

**University of Wyoming - Attempted Hours
Fall Attempted Hours as of Day 15**

	Record Highs ¹		2015	2016	2017	2018	2019	Change from Last Year	
	Year	Num/Pct						Number	Percent
CLASSIFICATION based on credit hours									
Non-degree undergrads	2008	1,000.0	790.0	627.0	596.0	608.0	618.0	10.0	1.6%
Freshmen	2008	33,453.0	31,000.5	28,875.0	30,755.5	31,926.5	30,393.5	-1,533.0	-4.8%
Sophomores	2018	25,832.0	23,836.5	24,285.5	24,604.5	25,832.0	25,439.0	-393.0	-1.5%
Juniors	2019	31,244.0	27,631.0	28,448.0	29,859.0	29,958.5	31,244.0	1,285.5	4.3%
Seniors	2015	45,175.5	45,175.5	41,838.5	41,203.0	41,286.5	40,159.5	-1,127.0	-2.7%
Second Bachelors	2011	3,692.0	3,131.0	2,987.0	2,686.0	2,821.0	2,384.5	-436.5	-15.5%
Undergraduates	2018	132,432.5	131,564.5	127,061.0	129,704.0	132,432.5	130,238.5	-2,194.0	-1.7%
Non-degree graduates	2009	1,346.5	734.0	699.5	550.5	463.5	451.0	-12.5	-2.7%
Certificate	2017	709.5	449.5	667.0	709.5	675.0	690.0	15.0	2.2%
Masters	2010	8,697.0	7,064.0	7,276.0	7,326.5	7,067.5	7,020.0	-47.5	-0.7%
MBA	2017	1,100.0	848.0	928.0	1,100.0	1,028.0	884.0	-144.0	-14.0%
MS-SPPA	2010	541.0	417.0	424.0	474.0	430.0	457.0	27.0	6.3%
Doctorates	2014	4,940.5	4,856.0	4,741.5	4,412.0	4,364.0	4,250.0	-114.0	-2.6%
Doctor of Nursing Practice (DNP)	2018	540.0	379.0	444.0	484.0	540.0	484.0	-56.0	-10.4%
Pharm.D.	2008	3,207.0	2,936.0	2,801.0	2,936.0	2,961.0	2,734.0	-227.0	-7.7%
Law	2015	3,549.0	3,549.0	3,496.0	3,427.0	3,323.0	3,362.0	39.0	1.2%
Medical Students	2019	740.0	380.0	380.0	400.0	400.0	740.0	340.0	85.0%
Graduate/Professional	2010	22,607.5	21,612.5	21,857.0	21,819.5	21,252.0	21,072.0	-180.0	-0.8%
TOTAL	2011	154,104.5	153,177.0	148,918.0	151,523.5	153,684.5	151,310.5	-2,374.0	-1.5%
% LARAMIE CAMPUS by Tuition Level²									
Undergraduate	2015	86.8%	86.8%	86.2%	84.8%	85.0%	82.2%		-2.8%
Graduate/Professional	2013	80.8%	80.2%	79.3%	77.6%	77.7%	68.7%		-9.0%
Graduate ³	2014	75.4%	74.3%	74.2%	72.2%	72.5%	72.4%		-0.2%
MBA	2019	59.5%	50.5%	43.4%	43.8%	42.2%	59.5%		17.3%
MS-SPPA	2019	100.0%	86.8%	95.8%	98.7%	99.8%	100.0%		0.2%
Doctor of Nursing Practice (DNP)	2015	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%		0.0%
Pharm.D.	2015	98.7%	98.7%	97.6%	95.5%	95.2%	93.6%		-1.7%
Law	*	99.8%	99.5%	99.3%	99.2%	99.8%	99.8%		0.0%
Medical Students	*	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		0.0%

**University of Wyoming - Attempted Hours
Fall Attempted Hours as of Day 15**

	Record Highs ¹		2015	2016	2017	2018	2019	Change from Last Year	
	Year	Num/Pct						Number	Percent
RESIDENCY									
Resident	2010	106,623.5	99,315.0	97,297.0	97,807.5	97,579.0	95,745.5	-1,833.5	-1.9%
Non-Residents paying 150% Resident	2018	7,019.0	6,447.0	6,505.5	6,992.5	7,019.0	6,907.5	-111.5	-1.6%
Non-Resident	2018	48,872.5	47,415.0	45,049.5	46,486.5	48,872.5	48,519.5	-353.0	-0.7%
Entrepreneurial	2017	237.0	--	66.0	237.0	214.0	138.0	-76.0	-35.5%
% RESIDENT by Tuition Level									
Undergraduate	2009	67.4%	63.8%	63.2%	62.8%	61.3%	61.0%		-0.3%
Graduate/Professional	2008	83.4%	71.4%	77.9%	74.7%	77.3%	77.4%		0.2%
Graduate ³	2008	89.3%	76.1%	86.3%	81.0%	86.3%	86.3%		0.0%
MBA	2009	85.4%	66.0%	69.1%	72.5%	71.7%	67.3%		-4.4%
MS-SPPA	2010	73.0%	59.7%	60.6%	67.1%	69.5%	74.4%		4.9%
Doctor of Nursing Practice (DNP)	2013	96.0%	90.2%	91.0%	90.9%	91.1%	88.8%		-2.3%
Pharm.D.	2008	74.6%	68.5%	61.8%	60.6%	57.1%	57.2%		0.1%
Law	2008	72.7%	54.0%	59.2%	59.5%	58.8%	57.6%		-1.2%
Medical Students	*	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		0.0%
% FULL-TIME by Tuition Level									
Undergraduate	*	93.1%	92.4%	92.3%	93.1%	93.1%	93.1%		0.0%
Graduate/Professional	2019	84.5%	83.6%	83.3%	81.3%	82.9%	84.5%		1.5%
Graduate ³	2019	78.8%	78.2%	77.4%	75.1%	77.3%	78.8%		1.5%
MBA	2013	54.3%	50.5%	47.0%	43.8%	44.0%	44.3%		0.4%
MS-SPPA	2018	100.0%	76.0%	95.8%	98.7%	99.8%	100.0%		0.2%
Doctor of Nursing Practice (DNP)	*	100.0%	92.6%	93.7%	100.0%	100.0%	100.0%		0.0%
Pharm.D.	*	100.0%	100.0%	100.0%	96.4%	98.0%	99.7%		1.7%
Law	2008	99.7%	96.3%	97.6%	96.6%	95.8%	95.8%		0.0%
Medical Students	*	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%		0.0%

*Record tied with another year.

¹Fall 2008 to Fall 2019.

²Based on courses offered at the main campus; highs are based on Fall 2013- Fall2019.

³Graduate includes non-degree graduates, graduate certificates, masters, and doctorates.

OIA:SMK

28-Oct-19

**University of Wyoming - Headcounts by College/School of Record
Fall Headcounts as of Day 15**

College/School	Record Highs ¹		2013	2014	2015	2016	2017	2018	2019	Change from Last Year	
	Year	Num/Pct								Number	Percent
Undergraduate HEADCOUNTS	2012	10,190	10,117	10,156	10,057	9,788	9,791	9,998	9,807	-191	-1.9%
Agriculture & Natural Resources	2018	1,023	863	882	847	890	967	1,023	992	-31	-3.0%
Arts & Sciences	2011	3,383	3,318	3,233	3,151	3,039	3,002	3,022	2,959	-63	-2.1%
Business	2018	1,184	1,039	1,096	1,111	1,133	1,146	1,184	1,164	-20	-1.7%
Education	2010	1,128	826	733	700	630	659	648	612	-36	-5.6%
Energy Resources	2014	94	69	94	92	73	54	55	43	-12	-21.8%
Engineering & Applied Science	2015	1,802	1,574	1,675	1,802	1,759	1,755	1,785	1,606	-179	-10.0%
Haub School of Environment & Natural Resources	2019	170	--	--	--	17	55	108	170	62	57.4%
Health Sciences	2012	1,602	1,563	1,509	1,361	1,308	1,204	1,334	1,400	66	4.9%
UW - Interdisciplinary ²	2019	27	--	--	--	--	--	--	27	--	--
Undeclared	2008	1,027	865	934	993	939	949	839	834	-5	-0.6%
UG % RESIDENT											
Agriculture & Natural Resources	*	63.4%	62.2%	62.9%	62.5%	63.4%	63.4%	60.6%	57.7%		-2.9%
Arts & Sciences	2008	72.1%	68.7%	69.1%	68.3%	67.8%	67.4%	68.2%	66.9%		-1.3%
Business	2008	70.4%	63.6%	63.5%	62.4%	62.2%	63.3%	61.4%	61.3%		-0.1%
Education	2013	83.5%	83.5%	83.2%	82.4%	80.0%	79.7%	75.8%	74.0%		-1.8%
Energy Resources	2009	75.0%	63.8%	46.8%	54.3%	56.2%	57.4%	49.1%	55.8%		6.7%
Engineering & Applied Science	2010	62.1%	57.7%	54.9%	53.1%	52.4%	50.4%	50.7%	52.4%		1.7%
Haub School of Environment & Natural Resources	2016	58.8%	--	--	--	58.8%	49.1%	42.6%	45.9%		3.3%
Health Sciences	2017	70.7%	66.2%	66.7%	68.3%	69.2%	70.7%	70.0%	68.5%		-1.5%
UW - Interdisciplinary ²	2019	66.7%	--	--	--	--	--	--	66.7%		--
Undeclared	2017	71.8%	69.7%	68.0%	69.8%	69.3%	71.8%	65.6%	68.8%		3.3%
GRAD/PROF ENROLLMENT	2010	2,760	2,609	2,634	2,562	2,578	2,606	2,452	2,442	-10	-0.4%
Agriculture & Natural Resources	*	152	152	139	122	116	113	111	117	6	5.4%
Arts & Sciences ³	2011	641	617	590	596	561	566	544	525	-19	-3.6%
Business	2017	206	172	162	170	184	206	196	182	-14	-7.1%
Education ³	2016	559	543	518	510	559	547	495	475	-20	-3.9%
Engineering & Applied Science	2015	264	219	250	264	262	256	248	244	-4	-1.6%
Health Sciences	2008	450	383	409	386	394	448	427	430	3	0.7%
Law	2015	236	222	227	236	231	230	223	223	0	0.0%
Undeclared	2010	330	194	233	168	156	136	116	129	13	11.2%
UW College - Interdisciplinary ³	2011	120	107	107	111	115	105	92	117	25	27.2%
GRAD/PROF % Resident⁴											
Agriculture & Natural Resources	2012	92.8%	89.5%	74.1%	63.9%	83.6%	73.5%	87.4%	88.9%		1.5%
Arts & Sciences ³	2013	90.0%	90.0%	78.9%	70.4%	81.9%	76.4%	85.6%	82.1%		-3.5%
Business	2009	82.9%	73.3%	66.7%	70.0%	71.2%	70.9%	68.4%	75.3%		6.9%
Education ³	2016	89.4%	84.8%	84.3%	82.5%	89.4%	87.5%	88.8%	88.2%		-0.6%
Engineering & Applied Science	2012	89.1%	88.6%	82.0%	58.7%	80.5%	73.4%	79.0%	80.3%		1.3%
Health Sciences	2015	76.7%	72.8%	74.6%	76.7%	71.8%	69.9%	68.9%	71.6%		2.8%
Law	2008	73.1%	58.6%	57.7%	54.2%	58.9%	59.1%	59.2%	57.8%		-1.3%
Undeclared	2019	86.8%	78.9%	82.4%	82.7%	78.8%	79.4%	76.7%	86.8%		10.1%
UW College - Interdisciplinary ³	2012	98.2%	97.2%	87.9%	68.5%	80.0%	78.1%	87.0%	68.4%		-18.6%

¹Falls 2008-2019

²Includes the General Studies major. After advisors are assigned, students will move to other colleges.

³Interdisciplinary majors were not moved into the college of their advisor. Starting in Fall 2019, Natural Science is included in interdisciplinary (was in A&S and Education).

⁴Graduate assistants are assessed resident tuition.

Employee Headcount

	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	% Change Fall 2018 to Fall 2019
	-----Official----- ¹					
Benefited Employees						
Faculty & Academic Professionals						
Full-time	1,155	1,161	1,097	1,107	1,097	-0.9%
Part-time	79	37	27	24	24	0.0%
Total	<u>1,234</u>	<u>1,198</u>	<u>1,124</u>	<u>1,131</u>	<u>1,121</u>	-0.9%
Non-Faculty Employees ²						
Full-time	1,756	1,637	1,597	1,643	1,705	3.8%
Part-time	110	48	24	21	18	-14.3%
Total	<u>1,866</u>	<u>1,685</u>	<u>1,621</u>	<u>1,664</u>	<u>1,723</u>	3.5%
Total Benefited Employees	<u>3,100</u>	<u>2,883</u>	<u>2,745</u>	<u>2,795</u>	<u>2,844</u>	1.8%
Non-Benefited Employees	<u>3,558</u>	<u>3,506</u>	<u>3,191</u>	<u>NA</u> ⁴	<u>NA</u> ⁴	
Total Employees³	<u>6,658</u>	<u>6,389</u>	<u>5,936</u>	<u>NA</u> ⁴	<u>NA</u> ⁴	
<i>Non-Faculty:Faculty Ratio</i>	<u>1.5</u>	<u>1.4</u>	<u>1.4</u>	<u>1.5</u>	<u>1.5</u>	

Comments:

¹ As of the census day for employees, typically November 1.

² Staff, contract employees (athletics), administrative professionals, administrators (with and without tenure).

³ Employees were counted once in priority order: benefited, graduate assistants, temporary lecturers, then hourly.

⁴ With the implementation of HCM, this data was unable to be pulled in a timely manner.

Employee Headcount

	Fall 2015			Fall 2016			-----Official----- ¹ Fall 2017			Fall 2018			Fall 2019		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Benefited Employees															
Faculty & Academic Professionals															
Academic Affairs															
College of Agriculture & Natural Resources ²	218	6	224	216	5	221	197	3	200	191	3	194	188	2	190
College of Arts & Sciences ³	391	38	429	406	11	417	363	11	374	369	8	377	350	7	357
College of Business	57	1	58	56	2	58	53	0	53	56	1	57	51	1	52
College of Education	71	5	76	69	4	73	63	3	66	60	1	61	56	1	57
College of Engineering & Applied Science	124	6	130	128	4	132	131	3	134	129	1	130	128	2	130
College of Health Science ⁴	156	11	167	151	6	157	154	3	157	161	5	166	158	6	164
College of Law	27	2	29	27	1	28	23	1	24	21	1	22	22	0	22
Honors College ⁵	--	--	--	--	--	--	6	0	6	5	0	5	6	0	6
School of Envir & Natl Resources/Haub Schl	11	1	12	13	0	13	16	0	16	3	0	3	18	0	18
School of Energy Resources	4	0	4	3	0	3	4	0	4	17	0	17	11	0	11
Library	28	0	28	22	0	22	21	0	21	20	1	21	20	0	20
VP/Academic Affairs ⁶	50	9	59	54	4	58	52	1	53	55	1	56	49	1	50
Administration	2	0	2	2	0	2	1	0	1	1	0	1	1	0	1
Research & Economic Development ⁷	16	0	16	14	0	14	13	2	15	19	2	21	39	4	43
	<u>1,155</u>	<u>79</u>	<u>1,234</u>	<u>1,161</u>	<u>37</u>	<u>1,198</u>	<u>1,097</u>	<u>27</u>	<u>1,124</u>	<u>1,107</u>	<u>24</u>	<u>1,131</u>	<u>1,097</u>	<u>24</u>	<u>1,121</u>
Non-Faculty Employees ⁸															
Academic Affairs ⁹	590	65	655	567	35	602	638	19	657	632	15	647	665	11	676
Administration	414	23	437	393	5	398	385	1	386	396	1	397	393	2	395
Audit	2	0	2	1	0	1	2	0	2	2	0	2	2	0	2
General Counsel	22	0	22	20	0	20	8	0	8	8	0	8	10	0	10
Governmental & Community Affairs	18	0	18	17	0	17	19	0	19	19	0	19	21	0	21
Information Technology	116	1	117	109	0	109	105	0	105	90	0	90	93	0	93
Institutional Advancement	59	1	60	49	1	50	51	1	52	51	1	52	52	1	53
Intercollegiate Athletics	136	0	136	134	0	134	131	0	131	142	0	142	145	0	145
President ¹⁰	6	1	7	5	0	5	9	0	9	7	0	7	9	1	10
Research & Economic Development ⁷	64	6	70	57	5	62	61	3	64	94	4	98	93	3	96
Student Affairs ⁹	329	13	342	285	2	287	188	0	188	202	0	202	222	0	222
	<u>1,756</u>	<u>110</u>	<u>1,866</u>	<u>1,637</u>	<u>48</u>	<u>1,685</u>	<u>1,597</u>	<u>24</u>	<u>1,621</u>	<u>1,643</u>	<u>21</u>	<u>1,664</u>	<u>1,705</u>	<u>18</u>	<u>1,723</u>
Benefited Employees	<u>2,911</u>	<u>189</u>	<u>3,100</u>	<u>2,798</u>	<u>85</u>	<u>2,883</u>	<u>2,694</u>	<u>51</u>	<u>2,745</u>	<u>2,750</u>	<u>45</u>	<u>2,795</u>	<u>2,802</u>	<u>42</u>	<u>2,844</u>

Employee Headcount

	Fall 2015			Fall 2016			-----Official----- ¹ Fall 2017			Fall 2018			Fall 2019		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Non-Benefited Employees															
Graduate Assistants		946			942			904			884			887	
Temporary Lecturers		188			174			198			197			NA ¹³	
Hourly Employees (unduplicated) ¹¹		2,424			2,390			2,089			NA ¹³			NA ¹³	
Non-Benefited Employees		3,558			3,506			3,191			NA ¹³			NA ¹³	
Total Employees¹²	2,911	3,747	6,658	2,798	3,591	6,389	2,694	3,242	5,936	2,750	NA¹³		2,802	NA¹³	

Comments:

¹ As of the census day for employees, typically November 1.

² Includes Extension programs.

³ Includes Cultural/Fine Arts Outreach, Life Sciences Program, Neuroscience, Wyoming Cooperative Unit, WYSAC (until 2018).

⁴ Includes Family Practice and WWAMI.

⁵ University Honors Program became a college in Fall 2017.

⁶ Aerospace Studies, American Heritage Center, Carbon Management Institute, Ellbogen Center for Teaching & Learning, English Learning Center, Enhanced Oil Recovery Institute, Faculty Senate, International Program, LeaRN, Military Science, Program in Ecology, Science & Math Teaching Center, Summer High School Institute, University Art Museum, University Honors Program until Fall 2017, Outreach/Distance Education, UW-Casper (non-TT), VP Academic Affairs' Office, WYGISC.

⁷ Wyoming Public Media moved to this division in 2018. WySAC moved to this division in 2019.

⁸ Staff, contract employees (athletics), administrative professionals, administrators (with and without tenure).

⁹ Reorganization of Academic & Student Affairs effective FY2018.

¹⁰ In 2017, the Office of Diversity, Equity & Inclusion is included; and one part-time employee who is 0.5 in President's Office and 0.5 in Research--counted as full-time under the President.

¹¹ Includes student employees, part-time non-benefited support staff, people paid at the hourly rate. The official data was provided based on counts provided by Human Resources and Payroll at census time and included people several multiple times in hourly jobs. This data is revised to count individual people.

¹² Employees were counted once in priority order: benefited, graduate assistants, temporary lecturers, then hourly.

¹³ With the implementation of HCM, this data was unable to be pulled in a timely manner.

SUMMARY REPORT OF SPONSORED PROGRAM EXPENDITURES

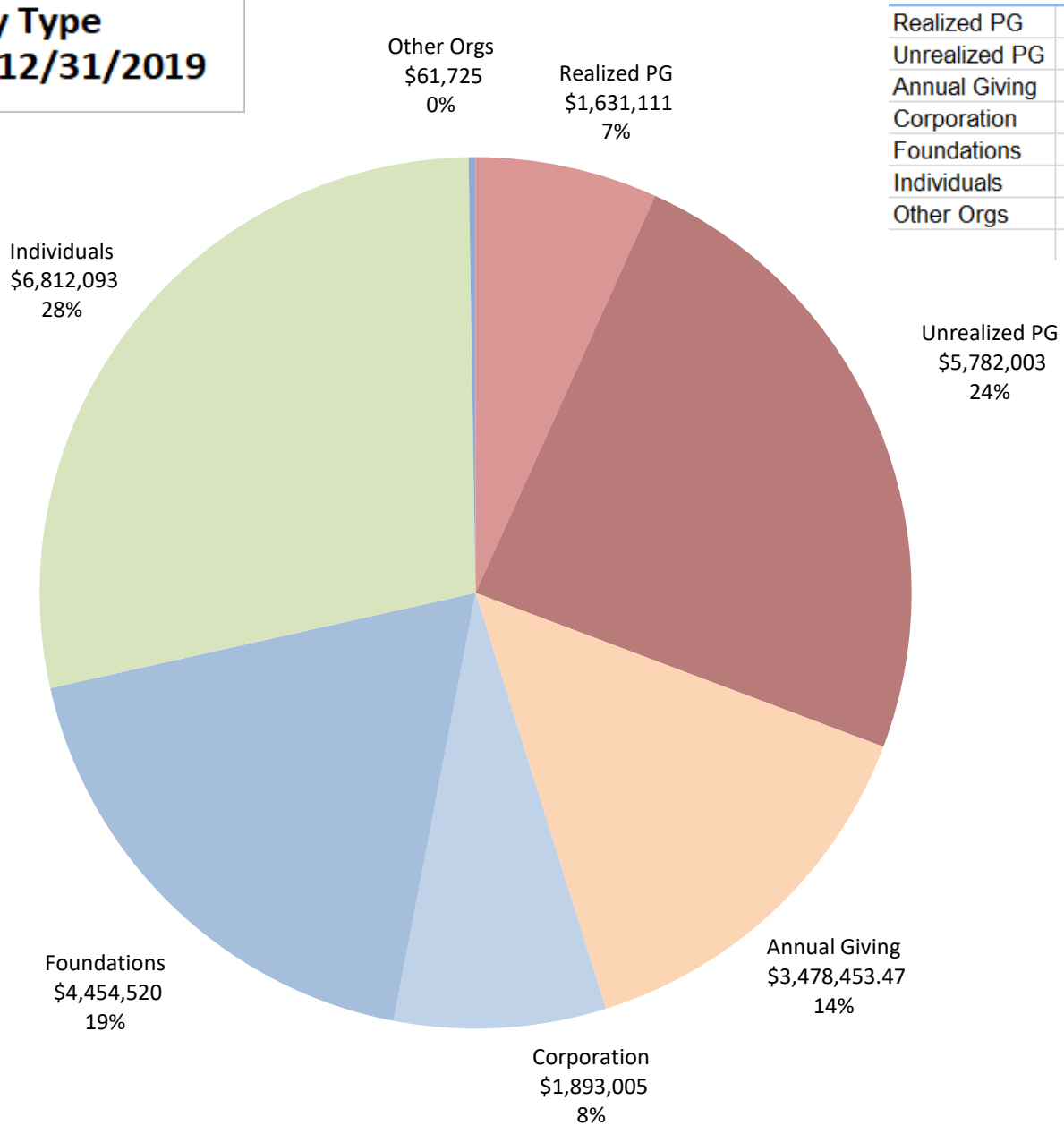
	FY2018	FY2019	Total
	100,955,152.44	104,449,713.27	
Foreign	835,344.42	325,643.20	1,160,987.62
Industry	6,904,966.03	4,580,424.23	11,485,390.26
Internally Funded	4,175,330.32	2,564,428.31	6,739,758.63
Nonprofit	3,046,015.75	4,095,673.79	7,141,689.54
Other States	5,586,875.19	6,713,017.89	12,299,893.08
State	18,448,815.75	21,733,425.33	40,182,241.08
Total	139,952,499.90	144,462,326.02	284,414,825.92

TOP Five Federal Sponsors

FY2018	Expenditures	FY2019	Expenditures
Department of Education	26,371,639.00	National Science Foundation	14,383,586.00
National Science Foundation	7,214,084.00	Department of Energy	6,438,042.00
National Institute of Food and Agriculture/Department of Agriculture	3,289,360.00	Department of Education	4,418,536.00
Department of Energy	2,160,290.00	National Institute of Food and Agriculture/Department of Agriculture	3,535,798.00
National Institute of General Medical Sciences/NIH/DHHS	1,823,107.00	National Institute of Health/DHHS	3,034,831.00

Summary Report of University of Wyoming Foundation New Gifts and Endowments

Giving by Type
FY 20 through 12/31/2019



Realized PG	\$	1,631,111
Unrealized PG	\$	5,782,003
Annual Giving	\$	3,478,453.47
Corporation	\$	1,893,005
Foundations	\$	4,454,520
Individuals	\$	6,812,093
Other Orgs	\$	61,725
		24,112,910.55

New Endowments - FY20 Through 12/31/2019

Alex C. Lagos Memorial Scholarship
Carol J. McMurry Endowed Librarian of Academic Excellence
Dr. Terry L. Jenkins Mathematical Scholarship
EMIT Technologies Excellence Fund to Support Operations in the Advanced Manufacturing Lab
John D. Haley President's Endowed Scholarship
Leland and Gladys Landers Institutional Fund
Mary E. Burman Nursing Students Opportunity
Phyllis B. Waszkiewicz Institutional Fund
Robert & Gertrude Muir President's Endowed Scholarship
Robert & Gertrude Muir Scholarship
UW Alumni Association Houston Network Scholarship
Vincent O. Smith President's Excellence Institutional Fund
Herron Sundin Psychology Graduate Student Scholarship
John Clay Honors Program
Tai Ji President's Endowed Scholarship
Mary Jane Edwards Visiting Artist Endowment for the Visual Arts
Schuman Family President's Endowed Scholarship
WWC Engineering President's Endowed Scholarship
Elizabeth McCabe Memorial Excellence Fund for Teton County 4H Extension Staff
Timothy M. Miles Sales Center Director Excellence Endowment
Nora Ivers President's Endowed Scholarship
Women in Engineering President's Endowed Scholarship
Wested Rodeo Scholarship
WWC Engineering Paul Rechard Memorial Scholarship
Judith Stevenson Sellers Endowment for the Frison Institute
Tom Lockhart Sr. President's Endowed Scholarship
Ben B. Ruehr Fossil Preservation and Digitization Project
William E. Lange Excellence Fund in Finance
Brainerd "Nip" Mears Visiting Geomorphologist Lecture Program
Westedt President's Endowed Scholarship
Eric and Laura Marsh Excellence Fund in Petroleum Engineering

Larry Mordock Engineering Scholarship
Ellis Family Foundation President's Endowed Scholarship
Richard & Marilyn Lynch President's Endowed Scholarship
Bobby Model Professorship in Photojournalism
Bobby Model Excellence Fund in Photojournalism
Kehl-Wahl Family Scholarship
Kemmerer Family President's Endowed Scholarship
John P. Ellbogen Foundation President's Endowed Scholarship
Northern Arapahoe Sky People Higher Education Scholarship
Robert & Gertrude Muir President's Endowed Scholarship

IV. Presentation Principles

- A. REPORT PRINCIPLES AND FUND DEFINITIONS
- B. REVENUE TYPE DEFINITIONS
- C. EXPENSE DEFINITIONS
- D. DIVISION/UNIT CLASSIFICATIONS

PRESENTATION PRINCIPLES

A. Fund Class Definitions

UNRESTRICTED - All other funds not defined below which may be used for general operations of the University (includes Designated Operating).

RESTRICTED EXPENDABLE - These assets may be fully expended but only for specific purposes identified by the donor or external entity (granting agency) providing the fund.

B. Revenue Type Definitions

OPERATING REVENUE

TUITION AND EDUCATION FEES - Revenue deposited to this fund is University-generated from three major categories: (1) tuition; (2) student fees; and (3) student financial aid, which is contra account. Student fees include special course fees, earmarked computer fees, and certain other fees.

SALES OF GOODS & SERVICES - This category includes entities which exist to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charge a fee directly related to, although not necessarily equal to, the cost of the goods or services. The distinguishing characteristic of an auxiliary enterprise is that it is managed to operate as a self-supporting activity. It includes housing, residence halls, dining services, Wyoming Union, intercollegiate athletics (only if essentially self-supporting), college stores, and parking.

GRANTS AND CONTRACTS - This category includes revenue primarily from federal agencies, but also includes state and corporate contracts and grants, as well as funding from foundations, supporting sponsored research and specific educational and service programs.

OTHER OPERATING INCOME - This category includes interest on student loans, late charges, mineral royalties from production on federal lands in Wyoming and miscellaneous revenues.

NON-OPERATING REVENUE

NON-OPERATING - This category includes revenue from capital assets gain (loss), institutional advances, cancellation reimbursement, allowance decreases, collection costs, debt retirement, issuance of bond proceeds, arbitrage transfers, and endowment realized investment income.

APPROPRIATION - Wyoming Legislative appropriation for the operation of the university, federal appropriation and other state revenues.

GIFTS AND CONTRIBUTIONS - Non-federal support and donations from corporations, foundations, and private contributors is accounted for in this category and funds are provided by the University of Wyoming Foundation from unrestricted income earned through management fee assessments and from investments.

SALES AND SERVICES OF EDUCATIONAL ACTIVITIES - This category includes revenues primarily from intellectual property, educational merchandise and services.

INVESTMENT INCOME - This category includes revenue from interest on investments, and realized gain (loss) on investments.

OTHER NON-OPERATING - This category includes revenue from indirect cost recovery, and other miscellaneous non-operating revenue.

C. Expense Definitions

SALARIES, WAGES AND BENEFITS - Compensation for university faculty, academic professional, staff, student and non-benefited employees, whether permanent or temporary, and on an annual, hourly, or day wages, institutional incentive pay, and employee benefit programs in which the university participates on a percentage of employee earning bases.

OPERATING - Fiscal transactions related to, and used for, professional services, travel and entertainment, supplies, utilities, repairs and maintenances, rentals and leases, claims and judgement and other expenditures.

NON-OPERATING - Fiscal transactions that are not chargeable to the university as operating expenses, such as capital equipment and lease expenses, building and building improvements, land and other capital expenditures.

D. Division/Unit Classifications

OFFICE OF THE PRESIDENT DIVISION

Office of the President, Chief Diversity Officer, and Office of Engagement and Outreach

BOARD OF TRUSTEES

INTERNAL AUDIT

ACADEMIC AFFAIRS DIVISION

Provost Subdivision

Schools and Other Academic Units - Trustee's Education Initiative, Honors College, Haub School of Environment and Natural Resources, School of Energy Resources and Enhanced Oil Recovery Institute, College of Agriculture and Natural Resources, College of Arts and Sciences, College of Business, College of Education, College of Engineering and Applied Science, College of Health Sciences, College of Law, and University Libraries

ADMINISTRATION DIVISION

Administration Department - VP for Administration and Staff Senate; Budget and Institutional Planning - Budget Office, Office of Institutional Analysis, and Systems and Institutional Effectiveness; AVP of Fiscal Administration - Controller, Accounting, Financial Services, University Investments and Taxation, Payroll, Procurement Services, and Office of Sponsored Programs; Human Resources; Auxiliary Services - Auxiliary Services Directors Office, University Store, Copier Services, Copy and Print Center, Fleet Services, WyoOne ID Office, Postal Services, Trademark Licensing, Transit and Parking Services, and Vending Services; University Police; University Operations – Custodial Services, Utilities Management, Central Energy Plant, Building Automation, and Technical Services; Business Operations - Business Services, Stores, Material Services, Recycling, and Shipping/Receiving; Facilities Operations – Facilities Management, Electrical Shop, Plumbing Shop, Controls Shop, Preventive Maintenance, Structural Trades, Lock Shop, Grounds Services, and Equipment Services

STUDENT AFFAIRS

VP of Students, Alumni Relations, Dean of Students, University of Counseling Center, AWARE, Campus Recreation, Student Health Services and Pharmacy, SEO University Disability Support, Multicultural Affairs, Rainbow Resource, Veterans Services, Stop Violence Program, Student Media, Union, ASUW, and Residence Life and Dining Services

INFORMATION TECHNOLOGY

Office of the CIO, Client Support Services, Application and Database Services, Telecommunications, Systems Services, and Research Computing Support

INSTITUTIONAL ADVANCEMENT & UW FOUNDATION

Institutional Advancement and UW Foundation

PUBLIC RELATIONS AND INSTITUTIONAL MARKETING

VP for Government and Community Affairs, University Public Relations, and Institutional Marketing

RESEARCH & ECONOMIC DEVELOPMENT

VP for Research and Economic Development, UW National Park Research, Office of Research, Research Products Center, Small Business Development Center, Manufacturing Works, Wyoming Natural Diversity Database, EPSCOR, Wyoming Technology Business Center, Berry Biodiversity Center, Wyoming Public Media, Science Initiative, Wyoming Survey and Analysis Center, INBRE Program, and Institute of Innovation and Entrepreneurship

GENERAL COUNSEL

General Counsel Office, Risk Management and Safety Office, and Equal Opportunity Report and Response

INTERCOLLEGIATE ATHLETICS

Intercollegiate Athletics - Directors Office, Athletics Business Office, Concessions, Ticket Office, Parking, Compliance, Office of Academic Support Athletics, Marketing and Branding, Media Relations, Athletics Facilities, Sports Performance and Weight Room, Training Table Nutrition, Sports Medicine, Special Events Athletics, Equipment Room, Audio and Visual Services, Spirit Groups, Tennis Complex, High Altitude Performance Center, Game Management, Cowboy Joe Club, Rodeo, Basketball, Football, Golf, Swimming and Diving, Soccer, Tennis, Track and Field, Volleyball, and Wrestling