

## MINUTES

### MONTANA HOUSE OF REPRESENTATIVES 51st LEGISLATURE - REGULAR SESSION

#### SUBCOMMITTEE ON EDUCATION

Call to Order: By Rep. Peck, on January 23, 1989, at 8:00 a.m.

#### ROLL CALL

Members Present: All

Members Excused: None

Members Absent: None

Staff Present: Keith Wolcott, Senior Fiscal Analyst  
Sandy Whitney, Associate Fiscal Analyst  
Joe Williams, Budget Analyst, OBPP  
Claudia Johnson, Committee Secretary

Announcements/Discussion: None

#### HEARING ON COMMUNITY COLLEGES

Tape X/1:86

Presentation and Opening Statement: Keith Wolcott, gave an overview of the funding variables of the Community Colleges. The current level of LFA on Student FTE Enrollment, Cost Factor per student and percentage of state support for unrestricted funds. The formula was developed in the 1981 session and has been used ever since. After the General Fund is appropriated the balance of the unrestricted budget is financed by the mandatory mill levy, student tuition and fees, and miscellaneous revenue. The enrollment average of the completed two years provides an average of 389 for Dawson CC, 931 for Flathead CC and 403 for Miles City CC.

Mr. Wolcott distributed a handout to show the total difference between LFA current level and the executive. LFA is over the executive budget for a total of \$13,682 in FY 90, and the executive is \$57,909 under for FY 90 and 91. Under Issue 1: the executive budget includes 7.0 more FTE students than LFA current level, with a cost of \$12,237 each year of the 1991 biennium. Issue 2; the executive used the same Cost Factor in 1990 as

the LFA current level, but used a figure of \$3697 in FY 1991 which is \$55 per student higher which cost an additional \$45,672 in FY 1991. Issue 3; Audit Costs: the executive budget did not include funding for audit cost, while LFA current level includes \$25,920 in FY 1990. See Exhibit 1.

(100)

Joe Williams, OBPP, stated they included inflation in student cost per FTE, in FY 1990 \$3642, and FY 1991 \$3697. They approved the budget for a total of \$6,300,616 for FY 1990 and \$6,395,000 for FY 1991 with 48 percent to general fund support \$3,024,317 for FY 1990 and \$3,690,000 for FY 1991.

(128)

Sen. Nathe wanted to know the what the tuition charge is for Community College? Rep. Peck replied that it is still \$100 for students in the area, \$150 for students out of the district and \$250 for out-of-state. Sen. Nathe asked Rep. Peck if 7 percent comes from tuition, 48 percent from general funds and 45 percent from mill levy? Rep. Peck replied that was correct.

(380)

Mr. Noble informed the Subcommittee that the tuition will have an impact on both the University and Vo-Tech budgets. He stated the need for de-coupling the tuition issue from the local mill levy. The tuition on the Community Colleges are less than half of the Vo-Techs and almost down to one third of the University tuition. Mr. Noble said they are anticipating anywhere from \$60,000 to \$100,000 increase in tuition at Dawson and Miles and they still wouldn't be at the level of the Vo-Tech tuition.

Rep. Marks said that rather than changing the time period for determining the average enrollment if there would be an option for a one time let down for Miles.

Rep. Peck felt that Mr. Flower, Miles CC would accept an additional 12 FTE enrollment for FY 90.

#### DISPOSITION OF COMMUNITY COLLEGES

Tape X/1:555

Executive Session: Rep. Peck called for the motion on Issue 1: Student FTE enrollment.

Motion: Sen. Hammond moved to adjust 10 FTE for each year for Miles City CC and raise it from 403 to 413; Dawson CC would receive 389 FTE, and Flathead CC 931 FTE,

Amendments, Discussion, and Votes: The question was called.  
The motion CARRIED unanimously.

Tape X\1:583

Issue 2: Cost Factor.

Motion: Rep. Jacobson moved to accept the present level of \$3,642 cost factor per student and leave open the possibility to adjust for inflation.

Amendments, Discussion, and Votes: The question was called.  
The motion CARRIED unanimously.

Tape X/2:000

Dr. Carroll Krause stated it is important to increase the cost factor for these institutions of 4.6 percent and 5.1 percent and stated the inflation figure is around 4.5 percent. Dr. Krause said the 2 percent state wide mill levy would offset the mandatory level.

Rep. Peck commented that the budget director has said this comes out of the \$13 million that the Governor has recommended.

Don Kettner, Dawson CC stated the tuition is 7 percent of the entire budget, and if they were to increase the tuition 20 percent, the \$100 that is in there now would stay there and be used to offset the local share and the \$20 is all they would be able to use.

(137)

Mr. Noble stated if the general fund amounts that are in there were defined as 45 percent of their total unrestricted budget, you would be raising their cap by which they could have some local authority for either tuition or tax. Mr. Noble stated the problem seems to be depending on the 48 percent and trying to keep the general fund constrained and leaving an expenditure cap per student that is closing them off from local sources. If the calculation was left alone but define the general fund as 44 percent of the 45 percent their expenditure per student would go up and they would have the option of using local resources to fill it.

Keith Wolcott stated the inflation factors that are not listed are running at 4.2 percent, and the ones that are addressed do not show what the overall increase is.

(230)

Motion: Rep. Jacobson moved to accept the present level of \$3,642 with a notation it will be re-adjusted for

inflation and the pay plan.

Amendments, Discussion, and Votes: Sen. Nathe called the question. The motion CARRIED unanimously.

Tape Z/1:000

Rep. Marks asked Rep. Stickney if her bill passes would it allow the increased tuition over and above what it is now to allow any reduction of millage on the local level? Rep. Stickney stated that is what they are trying to get away from because that is the way it works now. Rep. Marks asked if it would allow a local board the option to do a combination of increasing the budget and decreasing the levy? Rep. Peck stated that it would give them the ability to do that but would use 50 percent of the tuition increase to increase the budget and 50 percent to reduce the levy.

Keith Wolcott clarified that if the formula generates a higher level of expenditure and they increase tuition along the lines of say 10 FTE in the formula, that increase in the tuition would be a decrease in the mandatory levy, but, if they increase 10 additional students and then increase tuition \$10 then that would be the increase they would be able to keep and it would not reduce the levy.

Rep. Peck stated the need to adopt current level with amendments.

(078)

Motion: Rep. Kadas moved the adoption of FY 90 LFA current level and FY 91 LFA current level with the staff instructed to make the necessary changes based on the Subcommittee's action.

Amendments, Discussion, and Votes: Sen. Nathe called the question. The motion CARRIED unanimously.

#### HEARING ON VO-TECH CENTERS

Tape Z/1:106

Keith Wolcott addressing the Vo-Tech Centers, informed the Subcommittee that two errors were found in the enrollment factors for two of the Vo-Tech Centers, one in Great Falls, and the other in Missoula. Mr. Wolcott stated that there will be a change of \$62,000 in the total and most of that is in general fund, which will be a decrease. Mr. Wolcott distributed a handout that identified the four programs; Instruction, Instructional Equipment, Support, and Plant operation

and maintenance. All the Instruction program and portions of the equipment and support budgets are impacted by anticipated student full time equivalent enrollment. A student FTE is defined as 1000 hours of student/teacher classroom contact per year. Table 1 on Pg F-31 shows the enrollments using the two year average to determine enrollments. The actual enrollments for Great Falls in 1988 should be 473, and Missoula should be 487. That means the Great Falls average is 445, and Missoula is 497. For the 1991 biennium they are using the average for enrollment from the last two years. Instruction is based on projected student FTE enrollment and the instruction rate per FTE. Flat rates per FTE student for personal services and operating expenses were developed from actual expenditures for all Centers in fiscal 1982. The 1991 biennium rate of \$1,846 per student FTE is unchanged for FY 1990 and FY 1991.

Mr. Wolcott addressing instructional equipment; the equipment budget is determined separately for: 1) variable equipment, which includes items with unit costs under \$1,000 and 2) capital equipment, which includes items with unit costs exceeding \$1,000. Variable equipment costs are developed using a flat rate per student FTE. A variable equipment rate of \$34 per FTE was utilized in the 1989 biennium and for each year of the 1991 biennium. Capital equipment costs are budgeted using a flat rate of \$31,350 per center. The flat rate was first applied in fiscal 1986 and was also applied for each year of the 1989 biennium.

Mr. Wolcott addressing Support; Operating costs for support services are determined using an average operating cost per FTE support staff. Inflation factors were applied to the fiscal 1988 operating cost rate of \$5,350 to obtain the operating cost rate of \$5,376 for fiscal 1990 and 1991. A 95 percent funding level was applied to the developed costs. Audit costs are estimated to be \$24,904 at each center. Using nonappropriated sources, the Billings, Butte, and Great Falls centers are to provide 10 percent and the Helena and Missoula centers 15 percent of the costs of the audit. Current level audit costs are \$22,414 at the Billings, Butte, and Great Falls centers, and \$21,168 at the Helena and Missoula centers, for a total biennium audit cost of \$109,578. The 95 percent funding level is not applied to audit costs but is applied to rest of the support program.

Mr. Wolcott addressed the Plant Operations and Maintenance; Mr. Wolcott stated the costs are determined by using

the formula as modified by the 1985 legislature and applied in the 1985 and 1987 sessions. Personal services are estimated based on staffing requirements and an average compensation per position. The staffing requirements for each center are one head custodian plus a staff of one FTE for each \$35,000 gross per square feet rounded to the nearest .25 FTE. Operating expenses are incremental budgeted from fiscal 1988 actual expenditures excluding expenditures funded by the voted mill levy, or the fiscal 1988 appropriated level if expenditures exceed the appropriated level. Mr. Wolcott stated that the expenditures exceeded the appropriated level by \$22,520 at Billings, \$11,521 at Butte, and \$66,913 at Great Falls. A 95 percent funding level was then applied to be consistent with the action taken by the 1987 legislature. See Exhibit #2

Tape Z/2:000

Rep. Peck stated they would have to proceed without the 2 mill levy because it was not the law. Sen. Nathe wanted to know how much they were short without the 2 mill levy? Joe Williams stated it was \$1.7 million for 1988.

Dr. Krause commented on Vo-Techs ongoing operations and stated that for years they have depended on the voted local levy, and now that they are state funded institutions they cannot go with that funding but will have to use funds from the statewide 2 mill levy if it passes or use general funds.

(110)

Rep. Nathe asked Dr. Krause about the debt service for the 3 centers? Dr. Krause replied it is \$1.4 million for the biennium on outstanding debts.

Mr. Noble stated in the executive budget the debt service programs has been placed in the Board of Regents budget. Mr. Noble was informed that the Governor was allocating \$13 million more into the executive budget for higher education. Mr. Noble stated the Board of Regents Chairman and the Governor were to have a meeting to look at the additional dollars being allocated to higher education and consider tuition, both in the University Systems and the Vo-Techs to see if it is possible that a common agreement could be reached with Community Colleges, Vo-Techs, and higher education in terms of an allocation of additional monies allocated by Governor Stephens, and bring back a revised recommendation from the Regents and the new Governor.

(155)

Rep. Marks asked Mr. Noble if they were going to provide options with and without the 2 mill additional levy? Mr. Noble replied they were going to have to do it without the 2 mill levy at this time.

Rep. Marks asked Mr. Williams if the current Schwinden budget included the 2 mill levy? Mr. Williams replied they did not recommend that it be funded.

(278)

Joe Williams, OBPP stated the 2 mill levy would raise \$3.8 million for each year of the biennium.

Rep. Marks commented that there would be an additional \$3 million burden on the state if the state picks up the bonded indebtedness and the voted levies.

(548)

Sen. Hammond asked Dr. Krause who assumes the bonds or were they left with the local district? Dr. Krause replied the current law allows for the bond payment and does not move those bond obligations to the state. They would continue to be an obligation to the local school district. Dr. Krause said HB 39 directs the Board of Regents to negotiate to either purchase or lease those facilities.

There being no further business the Subcommittee was adjourned.

ADJOURNMENT

Adjournment At: 11:15 a.m.

  
\_\_\_\_\_  
REP. Ray Pegk, Chairman

RP/cj

1921.min

# DAILY ROLL CALL

## EDUCATION

SUBCOMMITTEE

DATE \_\_\_\_\_

Jan 23, 1989

[illegible]



## EXHIBIT 1

5102 04 0000

## LEGISLATIVE ACTION

DATE

Jan 23, 1989

02:32 PM

18-Jan-89

AGENCY: COMMISSIONER OF HIGHER EDUCATION

HB

Community Colleges

PROGRAM: COMMUNITY COLLEGE ASSISTANCE

BUDGET ITEM	FY 1988 Actual	Fiscal 1990		Fiscal 1991		FY 88-90 % Change
		Executive	LFA Curr Lvl	Executive	LFA Curr Lvl	
FTE	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Operating	\$3,046,742	\$3,024,317	\$3,037,999	\$3,069,988	\$3,012,079	-0.29%
TOTAL EXPENSES	\$3,046,742	\$3,024,317	\$3,037,999	\$3,069,988	\$3,012,079	-0.29%
FUNDING						
General Fund	\$3,046,742	\$3,024,317	\$3,037,999	\$3,069,988	\$3,012,079	-0.29%
TOTAL FUNDING	\$3,046,742	\$3,024,317	\$3,037,999	\$3,069,988	\$3,012,079	-0.29%

## CURRENT LEVEL

## ISSUE 1: FTE Student Enrollment

The executive budget includes 7.00 more FTE students than LFA current level, costing \$12,237 each year of the 1991 biennium.

## ISSUE 2: Fiscal 1991 Cost Factor

The executive budget includes a cost factor in fiscal 1991 that is \$55 per student higher than LFA current level and costs an additional \$45,672 in fiscal 1991.

## ISSUE 3: Audit Costs

The executive budget did not include the funding for audit costs, while LFA current level includes \$25,920 in fiscal 1990.

KWS:rs:chel

MOTIONS

general other

107,142 62,299

1. Replace 7.95 cut by Cobb's proposal; reinstate \$\_\_\_\_\_.
2. Restore \$183,747 travel in FY90  
\$184,362 travel in FY91
3. Increase equipment by \$35,214 in FY90 60,808 FY90  
\$25,000 FY90 is for Lewistown Drivers' Ed 23,422 FY91  
Maintain existing fund balance. Use balance to fund  
planned equipment purchases in this biennium and next  
biennium.
4. Publications - make account #03138 a General Fund account  
(relates to \$57,000 in special revenue account for printing)  
Decrease Special Revenue Account by \$30,000 FY90, \$13,500 FY91  
Increase General Fund by \$30,000 FY90, \$13,500 FY91
5. A.V. Library -- adopt option A by L.F.A. for funding A.V.  
Library (reduces revenue estimate by \$28,500)
6. Update distribution numbers.
7. Motion to take to full appropriations:  
"Intent of legislature that the Department pursue the  
lawsuit and seek supplemental funding as needed."
8. Move the 5 mods approved by the Budget Office.
9. Move the Special Services mod.
10. Move the Vo. Ed. mod.
11. De-earmarking indirect cost pool.

## LEGISLATIVE ACTION

## Vocational Technical Centers

	-----Fiscal 1990-----			-----Fiscal 1991-----		
	Executive	LFA Curr Lev	Difference	Executive	LFA Curr Lev	Difference
Instruction						
Personal Services	\$4,727,861	\$4,096,662	\$631,199	\$4,727,861	\$4,096,662	\$631,199
Operating Expenses	\$481,607	\$528,170	(\$46,563)	\$481,607	\$530,390	(\$48,783)
Debt Service	\$53,718	\$0	\$53,718	\$53,718	\$0	\$53,718
Total Instruction	\$5,263,186	\$4,624,832	\$638,354	\$5,263,186	\$4,627,052	\$636,134
Support						
Personal Services	\$1,582,647	\$1,595,298	(\$12,651)	\$1,582,647	\$1,595,297	(\$12,650)
Operating Expenses	\$915,796	\$305,614	\$610,182	\$915,796	\$305,614	\$610,182
Audit	\$0	\$109,578	(\$109,578)	\$1,312	\$0	\$1,312
Debt Service	\$1,312	\$0	\$1,312			
Total Support	\$2,499,755	\$2,010,490	\$489,265	\$2,499,755	\$1,900,911	\$598,844
Plant Operation & Maint						
Personal Services	\$442,026	\$451,223	(\$9,197)	\$442,026	\$451,223	(\$9,197)
Operating Expenses	\$787,226	\$745,418	\$41,808	\$794,761	\$767,001	\$27,760
Total Plant	\$1,229,252	\$1,196,642	\$32,610	\$1,236,787	\$1,218,224	\$18,563
Equipment						
Capital	\$0	\$148,915	(\$148,915)	\$0	\$148,915	(\$148,915)
Variable	\$251,145	\$75,487	\$175,658	\$251,145	\$75,488	\$175,657
Total Equipment	\$251,145	\$224,402	\$26,743	\$251,145	\$224,403	\$26,743
TOTAL EXPENSES	\$9,243,338	\$8,056,366	\$1,186,972	\$9,250,873	\$7,970,589	\$1,280,284
FUNDING						
General Fund	\$5,889,126	\$4,520,651	\$1,368,475	\$5,887,661	\$4,392,158	\$1,495,503
Tuit and Fees	\$1,759,738	\$1,796,851	(\$37,113)	\$1,759,738	\$1,796,851	(\$37,113)
County Millage	\$787,000	\$847,455	(\$60,455)	\$796,000	\$849,995	(\$53,995)
Education Trust	\$0	\$83,935	(\$83,935)	\$0	\$124,111	(\$124,111)
Federal Vo-Ed	\$807,474	\$807,474	\$0	\$807,474	\$807,474	\$0
TOTAL FUNDING	\$9,243,338	\$8,056,366	\$1,186,972	\$9,250,873	\$7,970,589	\$1,280,284

EXHIBIT #2  
DATE Jan 23, 1989  
HB VO tech

PRELIMINARY CALCULATIONS: 12/05/88  
95% FUNDING

-Fiscal 1990-	BILLINGS	BUTTE	GREAT FALLS	HELENA	MISSOULA	TOTAL
Instruction						
Personal Services	\$740,061	\$689,204	\$780,397	\$1,015,392	\$871,608	\$4,096,662
Operating Expenses	\$95,414	\$88,857	\$100,615	\$130,912	\$112,372	\$528,170
Support						
Personal Services	\$308,175	\$294,389	\$318,626	\$335,626	\$338,481	\$1,595,297
Operating Expenses	\$58,477	\$54,391	\$61,644	\$64,657	\$66,445	\$305,614
Audit	\$22,414	\$22,414	\$22,414	\$21,168	\$21,168	\$109,578
Plant Operation & Maint						
Personal Services	\$91,259	\$76,048	\$91,259	\$86,189	\$106,468	\$451,223
Operating Expenses	\$178,396	\$91,782	\$96,054	\$201,021	\$178,166	\$745,419
Equipment						
Capital	\$29,783	\$29,783	\$29,783	\$29,783	\$29,783	\$148,915
Variable	\$13,665	\$12,694	\$14,374	\$18,702	\$16,053	\$75,488
Pay Plan						\$0
CURRENT LEVEL FY90	\$1,537,644	\$1,359,562	\$1,515,164	\$1,903,450	\$1,740,545	\$8,056,366
FY88 ACTUAL	\$1,682,130	\$1,379,119	\$1,442,531	\$2,098,635	\$1,932,877	\$8,535,292
OVER/(UNDER)FY88 LEVEL	(\$144,486)	(\$19,557)	\$72,633	(\$195,185)	(\$192,332)	(\$478,926)

-Fiscal 1991-	BILLINGS	BUTTE	GREAT FALLS	HELENA	MISSOULA	TOTAL
Instruction						
Personal Services	\$740,061	\$689,204	\$780,397	\$1,015,392	\$871,608	\$4,096,662
Operating Expenses	\$95,815	\$89,231	\$101,037	\$131,462	\$112,844	\$530,390
Support						
Personal Services	\$308,175	\$294,389	\$318,626	\$335,626	\$338,481	\$1,595,297
Operating Expenses	\$58,477	\$54,391	\$61,644	\$64,657	\$66,445	\$305,614
Audit						
Plant Operation & Maint						
Personal Services	\$91,259	\$76,048	\$91,259	\$86,189	\$106,468	\$451,223
Operating Expenses	\$182,747	\$94,739	\$99,995	\$205,142	\$184,378	\$767,001
Equipment						
Capital	\$29,783	\$29,783	\$29,783	\$29,783	\$29,783	\$148,915
Variable	\$13,665	\$12,694	\$14,374	\$18,702	\$16,053	\$75,488
Pay Plan						\$0
CURRENT LEVEL FY91	\$1,519,982	\$1,340,479	\$1,497,115	\$1,886,953	\$1,726,061	\$7,970,589
FY88 ACTUAL	\$1,682,130	\$1,379,119	\$1,442,531	\$2,098,635	\$1,932,877	\$8,535,292
OVER/(UNDER)FY88 LEVEL	(\$162,148)	(\$38,641)	\$54,584	(\$211,682)	(\$206,816)	(\$564,703)

## INSTRUCTION PROGRAM

## Personal Services

## Rates Per Student FTE

	OBPP	LFA	DIFF	COST DIFFERENTIAL
Billings	\$1,877.20	\$1,846.00	\$31.20	\$13,120
Butte	1,874.75	1,846.00	\$28.75	\$11,385
Great Falls	2,195.66	1,846.00	\$349.66	\$155,774
Helena	1,862.24	1,846.00	\$16.24	\$9,387
Missoula	2,296.90	1,846.00	\$450.90	\$224,097
Rate Difference	\$2,021.35	\$1,846.00	\$175.35	\$413,762

## Average FTE Student Enrollment

Billings	420.5	422.0	-1.5	(\$3,032.03)
Butte	396.0	393.0	3.0	\$6,064.05
Great Falls	445.5	445.0	0.5	\$1,010.68
Helena	578.0	579.0	-1.0	(\$2,021.35)
Missoula	497.0	497.0	0.0	\$0.00
FTE Enrollment Difference	2337.0	2336.0	1.0	\$2,021.35
				\$415,784

95 Percent Funding Difference	\$0	\$215,634		\$215,634
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## Total Personal Services Difference

\$631,418

## Operating Expenses

Billings	\$110.84	\$238.00	(\$127.16)	(\$53,470.78)
Butte	\$269.21	\$238.00	\$31.21	\$12,359.16
Great Falls	\$311.87	\$238.00	\$73.87	\$32,909.09
Helena	\$151.99	\$238.00	(\$86.01)	(\$49,713.78)
Missoula	\$204.36	\$238.00	(\$33.64)	(\$16,719.08)
Rate Difference	\$209.65	\$238.00	(\$141.73)	(\$74,635.39)

Billings	420.5	422.0	-1.5	(\$314.48)
Butte	396.0	393.0	3.0	\$628.96
Great Falls	445.5	445.0	0.5	\$104.83
Helena	578.0	579.0	-1.0	(\$209.65)
Missoula	497.0	497.0	0.0	\$0.00
FTE Enrollment Difference	2337.0	2336.0	1.0	\$209.65
				(\$74,425.74)

95 Percent Funding Difference	\$0	\$27,798		\$27,798
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## Total Operating Expense Difference

(\$46,628)

Debt Service	\$53,718	\$0		\$53,718
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## Total Instruction Program Difference

\$638,508  
 =====

7 pgs  
 400

### Personal Services

**LFA**

**DIFF**

**COST  
DIFF.**

(\$3,081)  
(\$8,638)  
(\$1,760)

( \$13,478 )  
x .95

( \$12,804 )

Support Rate	\$5,350
FTE Support Staff	59.10

**\$26**  
**-0.74**

**(\$5,515)**

**Cost Diff**

\$59,291  
\$95,832  
\$24,503  
\$144,500  
\$277,326

**\$601,451.**

\$22,414  
\$22,414  
\$22,414  
\$21,168  
\$21,168

**(\$109,578)**

**\$1,312**

**\$487,670**

## PLANT OPERATION AND MAINTENANCE

Personal Services	OBPP	LFA	DIFF
Vacancy Savings	(\$9,197)	\$0	(\$9,197)
Operating Expenses			
Insurance	\$34,656	\$0	\$34,656
Other	\$7,152	\$0	\$7,152
Total Operating Differences			\$41,808
Total Plant Differences			<u>\$32,611</u> =====

## INSTRUCTIONAL EQUIPMENT

Variable	OBPP	LFA	DIFF
Rate Per Student	\$107.46	\$34.00	
Billings	\$45,187	\$14,348	
Butte	\$42,554	\$13,362	
Great Falls	\$47,873	\$15,130	
Helena	\$62,112	\$19,686	
Missoula	\$53,408	\$16,898	
	\$251,134	\$79,424	\$171,710
Capital			
Billings	\$0	\$31,350	
Butte	\$0	\$31,350	
Great Falls	\$0	\$31,350	
Helena	\$0	\$31,350	
Missoula	\$0	\$31,350	
	\$0	\$156,750	(\$156,750)

Difference Before 95% Fundin \$251,134

\$236,174  
x .95\$14,960  
\$11,809

Total

\$251,134

\$224,365\$26,769  
=====

*tape 2*  
*# 535*  
*Side 1*