

UM Western

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The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2014

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,368,316	31.89%	4,547,388	32.70%	4.10%
Contract Administrative	611ADM	606,464	4.43%	613,243	4.41%	1.12%
Classified	611CLS	1,551,804	11.33%	1,670,424	12.01%	7.64%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	959,740	7.01%	1,014,626	7.30%	5.72%
Other Salaries	612OTS	82,810	0.60%	68,555	0.49%	-17.21%
Other Compensation	613OTC	770	0.01%	0	0.00%	-100.00%
Total Salaries and Wages		7,569,905	55.26%	7,914,236	56.91%	4.55%
Employee Benefits	614BEN	2,549,981	18.62%	2,895,113	20.82%	13.53%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	51,657	0.38%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		2,601,638	18.99%	2,895,113	20.82%	11.28%
Total Personal Services		10,171,543	74.26%	10,809,349	77.73%	6.27%
Operating Expenses						
Contracted Services	621SRV	383,723	2.80%	387,367	2.79%	0.95%
Supplies	622SUP	288,866	2.11%	259,163	1.86%	-10.28%
Communications	623COM	189,895	1.39%	142,355	1.02%	-25.03%
Travel	624TRV	230,705	1.68%	292,575	2.10%	26.82%
Rent	625RNT	80,271	0.59%	81,000	0.58%	0.91%
Utilities	626UTL	283,150	2.07%	307,952	2.21%	8.76%
Repairs & Maintenance	627MNT	266,318	1.94%	153,903	1.11%	-42.21%
Other	628OTH	199,273	1.45%	200,272	1.44%	0.50%
Waivers & Scholarships	628WAV	825,317	6.03%	914,328	6.57%	10.79%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		2,747,519	20.06%	2,738,915	19.69%	-0.31%
Capital and Transfers						
Capital Equipment	631CEQ	128,667	0.94%	90,031	0.65%	-30.03%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	172,181	1.26%	79,485	0.57%	-53.84%
Total Capital		300,848	2.20%	169,516	1.22%	-43.65%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	478,022	3.49%	189,000	1.36%	-60.46%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		478,022	3.49%	189,000	1.36%	-60.46%
Total Capital and Transfers		778,870	5.69%	358,516	2.58%	-53.97%
Total Expenses		13,697,932	100.00%	13,906,780	100.00%	1.52%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2014
Instruction

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	4,368,241	65.20%	4,547,388	66.04%	4.10%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	51,267	0.77%	51,119	0.74%	-0.29%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	175,858	2.62%	166,189	2.41%	-5.50%
Other Salaries	612OTS	15,501	0.23%	9,550	0.14%	-38.39%
Other Compensation	613OTC	770	0.01%	0	0.00%	-100.00%
Total Salaries and Wages		4,611,637	68.83%	4,774,246	69.34%	3.53%
Employee Benefits	614BEN	1,467,725	21.91%	1,625,318	23.60%	10.74%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	16,755	0.25%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		1,484,480	22.16%	1,625,318	23.60%	9.49%
Total Personal Services		6,096,117	90.99%	6,399,564	92.94%	4.98%
Operating Expenses						
Contracted Services	621SRV	59,592	0.89%	70,677	1.03%	18.60%
Supplies	622SUP	68,122	1.02%	74,319	1.08%	9.10%
Communications	623COM	42,038	0.63%	44,905	0.65%	6.82%
Travel	624TRV	59,223	0.88%	57,475	0.83%	-2.95%
Rent	625RNT	5,020	0.07%	4,800	0.07%	-4.38%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	455	0.01%	2,510	0.04%	451.92%
Other	628OTH	29,975	0.45%	42,368	0.62%	41.34%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		264,424	3.95%	297,054	4.31%	12.34%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	52,585	0.78%	0	0.00%	-100.00%
Total Capital		52,585	0.78%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	287,000	4.28%	189,000	2.74%	-34.15%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		287,000	4.28%	189,000	2.74%	-34.15%
Total Capital and Transfers		339,585	5.07%	189,000	2.74%	-44.34%
Total Expenses		6,700,126	100.00%	6,885,618	100.00%	2.77%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2014
Academic Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	252,836	21.63%	254,263	21.92%	0.56%
Classified	611CLS	207,736	17.77%	221,541	19.10%	6.65%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	159,906	13.68%	181,136	15.62%	13.28%
Other Salaries	612OTS	1,570	0.13%	6,000	0.52%	282.17%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		622,047	53.21%	662,940	57.16%	6.57%
Employee Benefits	614BEN	213,969	18.30%	250,246	21.58%	16.95%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	9,241	0.79%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		223,210	19.10%	250,246	21.58%	12.11%
Total Personal Services		845,258	72.31%	913,186	78.74%	8.04%
Operating Expenses						
Contracted Services	621SRV	33,112	2.83%	11,120	0.96%	-66.42%
Supplies	622SUP	27,421	2.35%	28,603	2.47%	4.31%
Communications	623COM	10,489	0.90%	11,125	0.96%	6.07%
Travel	624TRV	12,868	1.10%	7,800	0.67%	-39.38%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	8,428	0.72%	8,550	0.74%	1.45%
Other	628OTH	74,202	6.35%	94,365	8.14%	27.17%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		166,520	14.25%	161,563	13.93%	-2.98%
Capital and Transfers						
Capital Equipment	631CEQ	93,645	8.01%	85,031	7.33%	-9.20%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		93,645	8.01%	85,031	7.33%	-9.20%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	63,522	5.43%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		63,522	5.43%	0	0.00%	-100.00%
Total Capital and Transfers		157,167	13.45%	85,031	7.33%	-45.90%
Total Expenses		1,168,945	100.00%	1,159,780	100.00%	-0.78%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2014
Student Services

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	75	0.00%	0	0.00%	-100.00%
Contract Administrative	611ADM	113,122	5.94%	117,025	6.07%	3.45%
Classified	611CLS	347,055	18.22%	344,408	17.87%	-0.76%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	425,278	22.32%	487,788	25.31%	14.70%
Other Salaries	612OTS	29,228	1.53%	8,006	0.42%	-72.61%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		914,757	48.01%	957,227	49.67%	4.64%
Employee Benefits	614BEN	340,852	17.89%	398,742	20.69%	16.98%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	17,635	0.93%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		358,487	18.82%	398,742	20.69%	11.23%
Total Personal Services		1,273,244	66.83%	1,355,969	70.36%	6.50%
Operating Expenses						
Contracted Services	621SRV	112,878	5.92%	92,760	4.81%	-17.82%
Supplies	622SUP	129,015	6.77%	93,562	4.86%	-27.48%
Communications	623COM	69,677	3.66%	57,275	2.97%	-17.80%
Travel	624TRV	131,368	6.89%	213,469	11.08%	62.50%
Rent	625RNT	22,680	1.19%	26,000	1.35%	14.64%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	7,619	0.40%	1,400	0.07%	-81.63%
Other	628OTH	108,319	5.69%	86,638	4.50%	-20.02%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		581,556	30.52%	571,104	29.64%	-1.80%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	50,500	2.65%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		50,500	2.65%	0	0.00%	-100.00%
Total Capital and Transfers		50,500	2.65%	0	0.00%	-100.00%
Total Expenses		1,905,301	100.00%	1,927,073	100.00%	1.14%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2014
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	240,507	17.55%	241,955	17.65%	0.60%
Classified	611CLS	361,671	26.40%	434,356	31.68%	20.10%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	141,432	10.32%	121,842	8.89%	-13.85%
Other Salaries	612OTS	13,217	0.96%	7,400	0.54%	-44.01%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		756,827	55.24%	805,553	58.76%	6.44%
Employee Benefits	614BEN	254,114	18.55%	300,717	21.94%	18.34%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	2,011	0.15%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		256,125	18.69%	300,717	21.94%	17.41%
Total Personal Services		1,012,953	73.93%	1,106,270	80.70%	9.21%
Operating Expenses						
Contracted Services	621SRV	65,350	4.77%	104,810	7.65%	60.38%
Supplies	622SUP	41,769	3.05%	39,754	2.90%	-4.82%
Communications	623COM	62,090	4.53%	23,550	1.72%	-62.07%
Travel	624TRV	18,990	1.39%	12,331	0.90%	-35.06%
Rent	625RNT	0	0.00%	200	0.01%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	29,311	2.14%	17,100	1.25%	-41.66%
Other	628OTH	82,240	6.00%	61,901	4.52%	-24.73%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		299,749	21.88%	259,646	18.94%	-13.38%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	5,000	0.36%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	38,389	2.80%	0	0.00%	-100.00%
Total Capital		38,389	2.80%	5,000	0.36%	-86.98%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	19,000	1.39%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		19,000	1.39%	0	0.00%	-100.00%
Total Capital and Transfers		57,389	4.19%	5,000	0.36%	-91.29%
Total Expenses		1,370,091	100.00%	1,370,916	100.00%	0.06%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2014
Operation & Maintenance of Plant

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	584,075	34.95%	619,000	37.54%	5.98%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	57,266	3.43%	57,671	3.50%	0.71%
Other Salaries	612OTS	23,294	1.39%	37,599	2.28%	61.41%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		664,635	39.77%	714,270	43.31%	7.47%
Employee Benefits	614BEN	273,494	16.36%	320,090	19.41%	17.04%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	6,014	0.36%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		279,508	16.72%	320,090	19.41%	14.52%
Total Personal Services		944,143	56.49%	1,034,360	62.72%	9.56%
Operating Expenses						
Contracted Services	621SRV	112,791	6.75%	108,000	6.55%	-4.25%
Supplies	622SUP	22,539	1.35%	22,925	1.39%	1.71%
Communications	623COM	5,601	0.34%	5,500	0.33%	-1.80%
Travel	624TRV	8,257	0.49%	1,500	0.09%	-81.83%
Rent	625RNT	52,571	3.15%	50,000	3.03%	-4.89%
Utilities	626UTL	283,150	16.94%	307,952	18.67%	8.76%
Repairs & Maintenance	627MNT	220,504	13.19%	124,343	7.54%	-43.61%
Other	628OTH	-95,462	-5.71%	-85,000	-5.15%	-10.96%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		609,952	36.50%	535,220	32.46%	-12.25%
Capital and Transfers						
Capital Equipment	631CEQ	35,022	2.10%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	81,207	4.86%	79,485	4.82%	-2.12%
Total Capital		116,229	6.95%	79,485	4.82%	-31.61%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	1,000	0.06%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		1,000	0.06%	0	0.00%	-100.00%
Total Capital and Transfers		117,229	7.01%	79,485	4.82%	-32.20%
Total Expenses		1,671,324	100.00%	1,649,065	100.00%	-1.33%

The University of Montana
UM-Western
Current Unrestricted Expenses
Fiscal Year 2014
Scholarships & Fellowships

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	0	0.00%	0	0.00%	0.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	0	0.00%	0.00%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		0	0.00%	0	0.00%	0.00%
Employee Benefits	614BEN	0	0.00%	0	0.00%	0.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		0	0.00%	0	0.00%	0.00%
Total Personal Services		0	0.00%	0	0.00%	0.00%
Operating Expenses						
Contracted Services	621SRV	0	0.00%	0	0.00%	0.00%
Supplies	622SUP	0	0.00%	0	0.00%	0.00%
Communications	623COM	0	0.00%	0	0.00%	0.00%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	0	0.00%	0	0.00%	0.00%
Waivers & Scholarships	628WAV	825,317	93.54%	914,328	100.00%	10.79%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		825,317	93.54%	914,328	100.00%	10.79%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	57,000	6.46%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		57,000	6.46%	0	0.00%	-100.00%
Total Capital and Transfers		57,000	6.46%	0	0.00%	-100.00%
Total Expenses		882,317	100.00%	914,328	100.00%	3.63%

**The University of Montana
UM-Western
5 Year Comparison by Program
Fiscal Year 2014**

Bud 220

Program	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Percent Change
Instruction	5,728,747	6,080,366	6,275,692	6,700,126	6,885,618	2.77%
Organized Research			172	-172	0	-100.00%
Public Service					0	
Academic Support	952,888	984,658	984,704	1,168,945	1,159,780	-0.78%
Student Services	1,648,062	1,800,103	1,744,634	1,905,301	1,927,073	1.14%
Institutional Support	1,298,997	1,353,420	1,318,609	1,370,091	1,370,916	0.06%
Operation and Maintenance of Plant	1,441,660	1,482,944	1,544,389	1,671,324	1,649,065	-1.33%
Total	11,070,354	11,701,491	11,868,200	12,815,615	12,992,452	1.38%
Scholarships and Fellowships	783,871	821,310	867,914	882,317	914,328	3.63%
Total	11,854,226	12,522,801	12,736,114	13,697,932	13,906,780	1.52%

UM-Western

Statement of Waivers and Scholarships

Fiscal Year 2014

Accounts	Account Code	Actual FY 2013	Percent Of Total Expense	Budget FY 2014	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	44,965	5.45%	66,328	7.25%	47.51%
Non-Res Tuition Waiver-Undergrad	62846	13,727	1.66%	40,000	4.37%	191.40%
Custodial Student	62874B	0	0.00%	0	0.00%	0.00%
Senior Citizens	62874G	5,206	0.63%	6,000	0.66%	15.25%
Total Undergraduate		63,897	7.74%	112,328	12.29%	75.80%
Graduate						
Res Tuition Waiver-Graduate	62820	0	0.00%	0	0.00%	0.00%
Non-Res Tuition Waiver-Graduate	62820A	0	0.00%	0	0.00%	0.00%
GTA/GRA Waiver	62820T	0	0.00%	0	0.00%	0.00%
Total Graduate		0	0.00%	0	0.00%	0.00%
Athletic						
Res Tuition Waiver-Athletics	62829A	301,468	36.53%	300,000	32.81%	-0.49%
Non-Res Tuition Waiver-Athletics	62846A	328,113	39.76%	325,000	35.55%	-0.95%
Total Athletic		629,580	76.28%	625,000	68.36%	-0.73%
Other						
Other Tuition Waivers	62874	2,250	0.27%	0	0.00%	-100.00%
Scholarships & Fellowships	62828	0	0.00%	17,000	1.86%	100.00%
Yellow Ribbon Program	62874Y	0	0.00%	0	0.00%	100.00%
Total Other		2,250	0.27%	17,000	1.86%	655.56%
Total Campus Discretionary Waiver		695,728	84.30%	754,328	82.50%	8.42%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	76,020	9.21%	85,000	9.30%	11.81%
Employee Waiver	62874T	7,578	0.92%	10,000	1.09%	31.96%
Dependent Waiver	62874R	24,254	2.94%	27,000	2.95%	11.32%
Veteran	62874H	14,340	1.74%	18,000	1.97%	25.52%
Peace & Fire Orphans	62874F	0	0.00%	0	0.00%	0.00%
War Orphans/Prisoners of War	62874J	0	0.00%	0	0.00%	0.00%
September 11, 2001 Victim	62874S	0	0.00%	0	0.00%	0.00%
Community College Honor	62874A	0	0.00%	0	0.00%	0.00%
MUS High School Honor	62874C	7,398	0.90%	20,000	2.19%	170.34
National Merit	62874D	0	0.00%	0	0.00%	0.00%
Total Waivers and Scholarships		129,590	15.70%	160,000	17.50%	23.47%
Total Board of Regents Designated		129,590	15.70%	160,000	17.50%	23.47%
Total Expenses		825,317	100.00%	914,328	100.00%	10.79%

The University of Montana
UM-Western
Current Unrestricted Revenues
Fiscal Year 2014

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2013	Percent Of Total	Budget FY 2014	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	93,789	0.69%	75,375	0.54%	-19.63%
Resident Tuition	500RES	4,020,874	29.74%	3,979,301	28.61%	-1.03%
Non-resident Tuition	505NON	1,039,096	7.68%	956,915	6.88%	-7.91%
WUE Tuition	505WUE	1,217,884	9.01%	1,158,397	8.33%	-4.88%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	25,294	0.19%	25,000	0.18%	-1.16%
Program Tuition & Fees	520PRG	202,500	1.50%	189,000	1.36%	-6.67%
Total Tuition and Fees		6,599,438	48.81%	6,383,988	45.91%	-3.26%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	5,647,143	41.76%	6,521,060	46.89%	15.48%
Hi-Ed Millage Revenue	555MIL	955,636	7.07%	898,307	6.46%	-6.00%
Other OCHE/State Funding	555SPE	236,794	1.75%	40,000	0.29%	-83.11%
HB645 Stimulus Revenue	555STM	0	0.00%	0	0.00%	0.00%
Total State Allocations		6,839,573	50.58%	7,459,367	53.64%	9.06%
Other Revenues						
Investments	540INV	6,613	0.05%	3,000	0.02%	-54.63%
Federal Appropriations	550FED	0	0.00%	0	0.00%	0.00%
Financial Aid	562FNA	16,523	0.12%	18,000	0.13%	8.94%
Other Student Fees	532OSF	23,165	0.17%	22,000	0.16%	-5.03%
Sales & Service	570SAS	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	0	0.00%	0.00%
F & A Cost Recovery	575FAA	741	0.01%	0	0.00%	-100.00%
Other Revenue	580OTH	35,315	0.26%	3,425	0.02%	-90.30%
Total Other Revenues		82,356	0.61%	46,425	0.33%	-43.63%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	0	0.00%	17,000	0.12%	0.00%
Total Transfers		0	0.00%	17,000	0.12%	0.00%
Total Revenues		13,521,367	100.00%	13,906,780	100.00%	2.85%

**The University of Montana
UM-Western
Budget for Auxiliary Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Bookstore	353,143	773,338	0	773,338	115,996	684,021	6,000	806,017	12,458	332,922
Dining/Food Services	210,870	2,196,800	0	2,196,800	947,361	1,055,070	169,400	2,171,831	28,914	264,753
Health Services	141,469	115,800	0	115,800	80,471	45,800	0	126,271	5,992	136,991
Montana Horsemanship Center	11,372	25,000	189,000	214,000	0	190,500	0	190,500	0	34,872
Other Auxiliary Non-Pledged	14,016	12,000	0	12,000	0	10,000	10,000	20,000	0	6,016
Other Auxiliary Pledged	268,749	532,396	185,000	717,396	269,600	326,601	69,000	665,201	20,633	341,576
Parking	72,943	51,250	0	51,250	18,806	35,300	11,000	65,106	728	59,814
Rentals	121,730	57,000	0	57,000	0	26,600	28,000	54,600	0	124,130
Student Housing	232,476	1,245,650	0	1,245,650	481,356	635,030	265,000	1,381,386	56,790	153,530
Student Union	56,994	120,000	0	120,000	34,154	56,600	21,600	112,354	663	65,303
Totals	1,483,761	5,129,234	374,000	5,503,234	1,947,744	3,065,522	580,000	5,593,266	126,178	1,519,907

**The University of Montana
UM-Western
Actuals for Auxiliary Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Bookstore	360,499	763,146	0	763,146	113,013	651,489	6,000	770,502	12,458	365,601
Dining/Food Services	129,865	2,226,681	0	2,226,681	838,638	1,132,638	174,400	2,145,676	28,914	239,784
Health Services	141,700	150,592	0	150,592	66,582	84,240	0	150,822	5,992	147,462
Montana Horsemanship Center	966	15,410	162,000	177,410	0	167,004	0	167,004	0	11,372
Other Auxiliary Non-Pledged	10,000	24,026	0	24,026	0	10	20,000	20,010	0	14,016
Other Auxiliary Pledged	153,132	549,868	206,230	756,098	241,314	326,468	72,700	640,481	20,633	289,381
Parking	93,352	50,704	0	50,704	18,879	46,235	6,000	71,114	728	73,670
Rentals	113,959	43,900	0	43,900	0	22,526	13,603	36,129	0	121,730
Student Housing	261,660	1,357,770	0	1,357,770	459,780	700,160	227,014	1,386,955	56,790	289,266
Student Union	48,269	116,386	0	116,386	18,897	48,755	40,008	107,660	663	57,657
Totals	1,313,401	5,298,485	368,230	5,666,714	1,757,104	3,179,526	559,725	5,496,355	126,178	1,609,939

**The University of Montana
UM-Western
Budget for Designated Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Associated Students	140,666	271,600	0	271,600	76,833	260,300	2,400	339,533	435	73,168
Athletics	13,708	324,200	5,000	329,200	3,687	321,575	0	325,262	0	17,646
Campus Sales & Services	235,367	772,000	0	772,000	112,218	693,200	20,000	825,418	13,176	195,125
Continuing Education	150,632	1,362,000	0	1,362,000	457,862	779,550	0	1,237,412	16,710	291,930
Designated Scholarships	20,963	70,000	0	70,000	0	90,963	0	90,963	0	0
F&A Sponsored Programs	291,915	109,000	0	109,000	107,550	45,000	15,000	167,550	13,329	246,694
Fees	310,939	215,100	0	215,100	120,553	201,600	0	322,153	1,882	205,767
General Designated	952,496	183,000	48,480	231,480	157,750	48,428	26,870	233,048	15,207	966,135
Instructional Fees	109,119	205,550	0	205,550	0	236,413	0	236,413	0	78,256
Sales & Services	21,496	154,600	2,000	156,600	114,345	57,249	0	171,594	154	6,656
Totals	2,247,299	3,667,050	55,480	3,722,530	1,150,798	2,734,278	64,270	3,949,346	60,893	2,081,376

**The University of Montana
UM-Western
Actuals for Designated Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Associated Students	134,526	258,600	0	258,600	82,746	165,157	4,558	252,461	435	141,101
Athletics	4,662	277,154	15,500	292,654	20,080	263,529	0	283,609	0	13,708
Campus Sales & Services	176,911	683,184	0	683,184	104,018	500,711	20,000	624,728	13,176	248,543
Continuing Education	172,686	1,285,196	0	1,285,196	440,814	866,436	0	1,307,250	16,710	167,342
Designated Scholarships	0	84,749	17,000	101,749	0	80,786	0	80,786	0	20,963
F&A Sponsored Programs	287,911	101,817	0	101,817	80,962	16,851	0	97,813	13,329	305,244
Fees	314,497	204,137	0	204,137	81,561	126,134	0	207,695	1,882	312,820
General Designated	860,241	157,547	94,422	251,969	134,533	18,954	6,226	159,713	15,207	967,703
Instructional Fees	66,776	156,730	475	157,205	634	114,228	0	114,862	0	109,119
Sales & Services	30,927	91,241	5,000	96,241	75,515	30,156	0	105,672	154	21,650
Totals	2,049,137	3,300,354	132,397	3,432,751	1,020,863	2,182,943	30,783	3,234,590	60,893	2,308,192

**The University of Montana
UM-Western
Budget for Endowment Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Endowment	4,253	50	0	50	0	0	150	150	0	4,153
Totals	4,253	50	0	50	0	0	150	150	0	4,153

**The University of Montana
UM-Western
Actuals for Endowment Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Endowment	4,395	8	0	8	0	0	150	150	0	4,253
Totals	4,395	8	0	8	0	0	150	150	0	4,253

**The University of Montana
UM-Western
Budget for Loan Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Federal & State Loan	568,218	8,600	0	8,600	0	20,000	0	20,000	0	556,818
Institutional Loan	85,120	1,150	0	1,150	0	2,150	0	2,150	0	84,120
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	653,338	9,750	0	9,750	0	22,150	0	22,150	0	640,938

**The University of Montana
UM-Western
Actuals for Loan Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Federal & State Loan	567,570	3,412	0	3,412	0	2,763	0	2,763	0	568,218
Institutional Loan	86,022	262	0	262	0	1,163	0	1,163	0	85,120
Private Loan	0	0	0	0	0	0	0	0	0	0
Totals	653,591	3,674	0	3,674	0	3,927	0	3,927	0	653,338

**The University of Montana
UM-Western
Budget for Plant Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	1,545,221	-290,350	1,133,600	843,250	0	1,048,406	386,500	1,434,906	0	953,565
Retirement of Indebtedness	27,286	73,200	501,810	575,010	0	461,320	103,500	564,820	0	37,476
Unexpended Plant	680,500	735,500	45,920	781,420	300	433,620	465,000	898,920	0	563,000
Totals	2,253,007	518,350	1,681,330	2,199,680	300	1,943,346	955,000	2,898,646	0	1,554,040

**The University of Montana
UM-Western
Actuals for Plant Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	1,167,799	48,743	896,258	945,000	0	214,658	352,920	567,578	0	1,545,221
Retirement of Indebtedness	38,693	67,911	483,550	551,461	0	459,381	103,488	562,868	0	27,286
Unexpended Plant	553,343	741,148	20,000	761,148	0	218,987	415,004	633,991	0	680,500
Totals	1,759,834	857,802	1,399,808	2,257,610	0	893,026	871,412	1,764,438	0	2,253,007

**The University of Montana
UM-Western
Budget for Restricted Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Financial Aid Programs	0	3,504,000	0	3,504,000	253,500	3,250,500	0	3,504,000	0	0
Other Restricted	0	88,278	0	88,278	64,418	23,860	0	88,278	0	0
Private Gifts & Scholarships	0	708,820	150	708,970	0	708,970	0	708,970	0	0
Restricted Spon Prog GAAP	-1,691	0	0	0	0	0	0	0	0	-1,691
Restricted Sponsored Programs	901	1,156,730	0	1,156,730	479,442	599,034	35,915	1,114,391	0	43,240
Totals	-789	5,457,828	150	5,457,978	797,360	4,582,364	35,915	5,415,639	0	41,550

**The University of Montana
UM-Western
Actuals for Restricted Funds
FY13**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Financial Aid Programs	0	2,955,666	0	2,955,666	222,858	2,732,808	0	2,955,666	0	0
Other Restricted	0	74,812	0	74,812	64,013	10,799	0	74,812	0	0
Private Gifts & Scholarships	0	484,193	150	484,343	0	484,343	0	484,343	0	0
Restricted Spon Prog GAAP	-917	-86,927	0	-86,927	0	-86,154	0	-86,154	0	-1,691
Restricted Sponsored Programs	0	630,834	0	630,834	429,238	200,695	0	629,933	0	901
Totals	-917	4,058,579	150	4,058,729	716,110	3,342,491	0	4,058,601	0	-789

**THE MONTANA UNIVERSITY SYSTEM
COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS**

NAME		CODE						
The University of Montana - Western		51080						
DESCRIPTION	Original Op Plan FY 12		Actual FY 13		Budgeted FY 14		Actual FY 13 to Budgeted FY 14	
	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	% Change in Utilization	% Change in Tuition Revenue Waived
Discretionary								
Resident								
Resident Undergrad	20.36	75,328	12.16	44,965	17.93	66,328	47.5%	47.5%
Resident Dual Credit	0.00		0.00		-			
Senior Citizens	1.62	6,000	1.41	5,205	1.62	6,000	15.3%	15.3%
Resident Athletics	78.40	290,000	81.50	301,468	81.10	300,000	-0.5%	-0.5%
Resident Graduate	0.00		0.00		-			
SUBTOTAL	100.39	371,328	95.06	351,638	100.66	372,328	5.9%	5.9%
Non-Resident								
NR Undergraduate	2.87	40,000	0.98	13,727	2.87	40,000	191.4%	191.4%
NR Athletics	23.32	325,000	23.54	328,113	23.32	325,000	-0.9%	-0.9%
NR Graduate	0.00		0.00		0.00			
NR WICHE	0.00		0.00		0.00			
PhD/MSSE	0.00		0.00		0.00			
Other								
SUBTOTAL	26.19	365,000	24.53	341,840	26.19	365,000	6.8%	6.8%
Designated								
Montana Indians	18.92	70,000	20.55	76,020	22.98	85,000	11.8%	11.8%
Veterans	4.33	16,000	3.88	14,340	4.87	18,000	25.5%	25.5%
Resident Faculty & Staff	3.51	13,000	2.05	7,577	2.70	10,000	32.0%	32.0%
Resident Employee Dependents	4.60	17,000	6.56	24,254	7.30	27,000	11.3%	11.3%
War Orphans/Peace Officers	0.00		0.00		0.00			
Custodial Students	0.00		0.00		0.00			
Community Colleges	0.00		0.00		0.00			
High School Honors	8.11	30,000	2.00	7,398	5.41	20,000	170.3%	170.3%
National Merit	0.00		0.00		0.00			
Other				2,250		17,000		655.6%
SUBTOTAL	39.47	146,000	35.03	131,839	43.25	177,000	23.5%	34.3%
Scholarships								
Total Tuition Waived	166.04	882,328	154.62	825,317	170.10	914,328	10.0%	10.8%

Tuition Waivers are valued as follows:

AY Tuition Fees/FTE:	FY12	FY13
Resident Undergraduate	3,699.00	3,699.00
Resident Graduate		
Non-Resident Undergraduate	13,938.24	13,938.24
Non-Resident Graduate	-	

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	The University of Montana - Western				
	ACTUAL FY 2013	PER- CENT	BUDGETED FY 2014	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND: ¹					
Contract Faculty (AY)	80.70	52.2%	80.65	51.6%	-0.1%
Contract Administrative	6.96	4.5%	6.96	4.5%	0.0%
Contract Professional	18.84	12.1%	20.10	12.9%	6.7%
Classified	45.59	29.5%	46.55	29.8%	2.1%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	2.47	1.6%	1.97	1.2%	-20.2%
TOTAL	154.56	99.9%	156.23	100.0%	1.1%
RESTRICTED:					
Contract Faculty (AY)	1.48	7.6%	0.67	3.1%	-54.7%
Contract Administrative	-	0.0%		0.0%	0.0%
Contract Professional	6.02	30.7%	1.90	8.8%	-68.4%
Classified	3.12	15.9%	2.88	13.4%	-7.7%
GTA	-	0.0%	-	0.0%	0.0%
GRA		0.0%	-	0.0%	0.0%
Part-Time and Other	8.96	45.8%	16.11	74.7%	79.8%
TOTAL	19.58	100.0%	21.56	100.0%	10.1%
DESIGNATED:					
Contract Faculty (AY)	1.68	7.5%	1.68	7.2%	0.0%
Contract Administrative	0.40	1.8%	0.40	1.7%	0.0%
Contract Professional	5.84	25.9%	5.63	24.3%	-3.6%
Classified	9.38	41.6%	9.73	42.0%	3.7%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	5.25	23.3%	5.74	24.8%	9.3%
TOTAL	22.55	100.1%	23.18	100.0%	2.8%
AUXILIARY:					
Contract Faculty (AY)	-	0.0%	-	0.0%	0.0%
Contract Administrative	1.64	4.1%	1.64	4.0%	0.0%
Contract Professional	2.19	5.4%	1.87	4.5%	-14.6%
Classified	26.03	64.6%	29.28	70.7%	12.5%
Part-Time and Other	10.44	25.9%	8.65	20.9%	-17.1%
TOTAL	40.30	100.0%	41.44	100.0%	2.8%
TOTAL FTE:					
Contract Faculty (AY)	83.86	35.4%	83.00	34.2%	-1.0%
Contract Administrative	9.00	3.8%	9.00	3.7%	0.0%
Contract Professional	32.89	13.9%	29.50	12.2%	-10.3%
Classified	84.12	35.5%	88.44	36.5%	5.1%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	27.12	11.4%	32.47	13.4%	19.7%
TOTAL	236.99	100.0%	242.41	100.0%	2.3%

Comments

**THE MONTANA UNIVERSITY SYSTEM
BOARD OF REGENTS AUTHORIZED RESERVE ACCOUNTS
FINANCIAL SUMMARY - ACTUAL AND PROJECTED**

NAME		CODE			
The University of Montana - Western			51080		
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Reverted Appropriations	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy	January 2004	May 2006	November 1999	May 2003	
2. Date Reserve Fund Established by Campus	FY 2004	FY 2006	FY 2000	FY 2013	
3. Designated / Plant Fund Codes	838750	838755	872401& various	838751	
4. Financial Summary					
Fund Balance - FYE 2012 (Actual)	142,224	619,776	195,488	-	
+ Revenues, Transfers In (Actual FY13)	-	33,212	151,559	57,000	
- Expenditures, Transfers Out (Actual FY13)	-	-	64,499	-	
Fund Balance - FYE 2013 (Actual)	142,224	652,988	282,548	57,000	
+ Revenues, Transfers In (Projected FY14)	-	23,080	129,000	20,000	
- Expenditures, Transfers Out (Projected FY14)	-	-	114,400	17,000	
Fund Balance - FYE 2014 (Projected)	142,224	676,068	297,148	60,000	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			Yes		
b. Has the required annual business plan for FY13 been submitted and approved by OCHE?	will be as needed				
c. Has the required documentation for the FY14 transfers out of this reserve fund been submitted to OCHE?		n/a			

****NOTES****

Reverted Approps. - FY13 revenues include an allocation in of \$150,000 from General Fund per MCA 17-7-304.
The FY14 budgeted expenditures reflect approved spending from BOR Item , a budget amendment for spending will be done with a new BOR item.

University of Montana Western

**TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES
FOR TWO CONSECUTIVE YEARS**

No top-level fund group has been negative cash in total for two consecutive years. No top-level fund group has been negative cash in either of the last two years.

**THE UNIVERSITY OF MONTANA WESTERN
SUPPLEMENTAL INFORMATION
NEGATIVE FUND BALANCE ANALYSIS
For Fiscal Year 2013**

Montana Western has no negative fund balances at the third fund level.

**THE UNIVERSITY OF MONTANA WESTERN
OUTSTANDING LOAN / NEGATIVE CASH REPORT**

For Fiscal Year 2013

LOANS AUTHORIZED TO SUBFUND ENTITIES

Agency:	The University of Montana - Western		
Fund Name:	Inter Entity Loans Restricted Funds		
Fund Number:	8200LN		
Loan Amount:	FYE 2012	FYE 2013	
	\$20,000	\$20,000	

Fund Name:	Inter Entity Loans Designated Funds		
Fund Number:	8300LN		
Loan Amount:	(\$20,000)	(\$20,000)	

1. Brief Explanation of the Fund:
The purpose of these funds is to record a loan at the subfund level for restricted entities.
2. Explanation as to Why the Loan Exists:
This loan is necessary due to the nature of cost reimbursable grants. These grants are billed after the expense is incurred.
3. Solvency Analysis:
The grants are all solvent because they are a contract between the university and a funding agency. A receivable is booked to match the incurred expense making the grant's fund balance, the true measure of solvency, positive.
4. Reduction/Elimination Plan:
While a loan will continue to be needed at the end of each reporting period, timely billing and collection minimize the impact of cost reimbursable grants on cash flow.

Inter-Entity Loan Status Report

Campus: **University of Montana Western**

Date: **June 30, 2013**

Inter-Entity Loan Balance:

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY13	Ending Loan Balance FY13
06.30.11		Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/3360				\$20,000	
	\$150,000	Restricted Spn Prg InterEntity Loan/32600	Designated InterEntity Loan/3360	08.10.12	\$150,000	0002398035		\$170,000
	\$150,000	Designated InterEntity Loan/3360	Restricted Spn Prg InterEntity Loan/32600	05.22.13	\$150,000	0002501192		\$20,000

Loan/Advance Balance (Long-Term)

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY11	Ending Loan Balance FY11

Narrative:

Grants in the Restricted Funds are billed in a timely fashion after the expense is incurred. A receivable is booked to match the incurred expense, however, funds are not received promptly. An inter-entity loan was necessary to maintain positive cash balances as required by state law.

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2012 BALANCE	JUNE 30, 2013 BALANCE	PERCENT CHANGE FY12 TO FY13			
1-B	Intercap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 419,050	\$ 414,515	-1%			
2-B	Intercap	\$ 2,340,000	HPER Building Renovation Expansion	User Fees	\$ 2,340,000	\$ 2,197,597	-6%			
3-B	SBCEP Loans*	\$ 296,999	Campus Wide Mechanical Insulation	User Fees	\$ 0	\$ 296,999	100%			
4-H	SBCEP Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 822,893	\$ 787,322	-4%			
5-M	Intercap Loans	\$ 4,146,816	Park-n-Ride construction, transportation buses, Washington-Grizzly Stadium Astro-turf. Real property @ 820 Arthur, Northern Tier Network Project, Bus Barn Construction. Passenger Van Replacement. KUFM fundraising software. O'Connor Center remodel, Purchase & Installation of IT Equipment	User Fees	\$ 3,266,909	\$ 2,594,739	-21%			
6-M	Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,933,347	\$ 2,901,605	-1%			
7-M	Commercial Loan	\$ 470,000	Printing Press	User Fees	\$ 162,816	\$ 110,930	-32%			
8-M	Advance	\$ 373,339	Higgins Avenue Improvement	User Fees	\$ 54,073	\$ 0	-100%			
9-M	Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 288,000	\$ 256,000	-11%			
10-M	SBCEP Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 4,516,073	\$ 4,472,894	-1%			
11-D	Intercap	\$ 379,078	PE Electrical Repair	Rent	\$ 360,147	\$ 323,064	-10%			
12-D	SBCEP Loans*	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 1,306,136	\$ 1,122,829	-14%			
Total Other Indebtedness					\$ 15,478,494					

TOTAL OUTSTANDING DEBT at June 30, 2013 **\$ 128,638,494**

*The SBCEP loans for UM campuses Butte and Dillon do not agree to the outstanding balances recorded in Banner at FYE13. The correct outstanding loan balances are reflected in this report. Financial statement adjustments will be made to correctly state the balances for financial reporting purposes.

	Banner	DEQ-SBCEP	Difference
Butte	0	296,699.00	296,699.00
Dillon	973,627.97	1,122,829.00	149,201.03
Total	973,627.97	1,419,528.00	445,900.03