

Helena College University of Montana

Summary	All Funds Summary
Bud 200	Total Unrestricted Expenses Instruction Academic Support Student Services Institutional Support Operation & Maintenance of Plant Scholarships & Fellowships
Bud 220	Comparison of Expenditures by Program
Bud 230	Statement of Waivers & Scholarships
Bud 300	Current Unrestricted Revenues
Bud 400A	Budget for Auxiliary Funds FY 2017 Actual Auxiliary Funds FY 2016
Bud 400D	Budget for Designated Funds FY 2017 Actual Designated Funds FY 2016
Bud 400E	Budget for Endowment Funds FY 2017 Actual Endowment Funds FY 2016
Bud 400L	Budget for Loan Funds FY 2017 Actual Loan Funds FY 2016
Bud 400P	Budget for Plant Funds FY 2017 Actual Plant Funds FY 2016
Bud 400R	Budget for Restricted Funds FY 2017 Actual Restricted Funds FY 2016
CHE 104	Comparative Statement of Tuition Waivers & Scholarships
CHE 113	FTE Employee Data
CHE 114	BOR Reserve Funds Report
CHE 115	Negative Fund Balance Report
CHE 116	Negative Cash Balance Report
CHE 120	Report on Outstanding Indebtedness

Helena College University of Montana
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2017

Campus/Agency	Actual FY 2016	Budgeted FY 2017	Dollar Change Actual 2016 to Budgeted 2017	Percent Change Actual 2016 to Budgeted 2017
Helena College University of Montana:				
Current Operating Unrestricted	\$ 7,220,531	\$ 8,417,372	\$ 1,196,841	17%
Current Restricted	3,649,075	3,511,911	(137,164)	-4%
Current Designated	1,327,888	1,388,633	60,745	5%
Auxiliary Enterprises	950,119	948,235	(1,884)	0%
Loan & Endowment Funds	2,000	3,000	1,000	50%
Plant Funds	673,156	846,729	173,573	26%
TOTAL ALL FUNDS	\$ 13,822,769	\$ 15,115,880	\$ 1,293,111	9%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2017

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	2,023,594	28.03%	2,222,233	26.40%	9.82%
Contract Administrative	611ADM	414,065	5.73%	353,130	4.20%	-14.72%
Classified	611CLS	994,926	13.78%	1,143,467	13.58%	14.93%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	695,276	9.63%	1,272,147	15.11%	82.97%
Other Salaries	612OTS	97,891	1.36%	71,928	0.85%	-26.52%
Other Compensation	613OTC	7,465	0.10%	0	0.00%	-100.00%
Total Salaries and Wages		4,233,216	58.63%	5,062,905	60.15%	19.60%
Employee Benefits	614BEN	1,633,717	22.63%	1,974,748	23.46%	20.87%
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	33,178	0.46%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		1,666,895	23.09%	1,974,748	23.46%	18.47%
Total Personal Services		5,900,111	81.71%	7,037,652	83.61%	19.28%
Operating Expenses						
Contracted Services	621SRV	184,466	2.55%	224,334	2.67%	21.61%
Supplies	622SUP	326,682	4.52%	272,806	3.24%	-16.49%
Communications	623COM	60,994	0.84%	108,440	1.29%	77.79%
Travel	624TRV	51,703	0.72%	52,580	0.62%	1.70%
Rent	625RNT	23,260	0.32%	38,784	0.46%	66.74%
Utilities	626UTL	219,269	3.04%	276,769	3.29%	26.22%
Repairs & Maintenance	627MNT	128,548	1.78%	106,225	1.26%	-17.37%
Other	628OTH	155,430	2.15%	148,133	1.76%	-4.69%
Waivers & Scholarships	628WAV	78,250	1.08%	90,000	1.07%	15.02%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	170	0.00%	0	0.00%	-100.00%
Total Operating Expenses		1,228,771	17.02%	1,318,071	15.66%	7.27%
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	61,649	0.85%	61,649	0.73%	0.00%
Total Capital		61,649	0.85%	61,649	0.73%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	30,000	0.42%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		30,000	0.42%	0	0.00%	-100.00%
Total Capital and Transfers		91,649	1.27%	61,649	0.73%	-32.73%
Total Expenses		7,220,531	100.00%	8,417,372	100.00%	16.58%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2017
Instruction

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	2,023,594	61.81%	2,222,233	57.12%	9.82%
Contract Administrative	611ADM	66,079	2.02%	0	0.00%	-100.00%
Classified	611CLS	25,279	0.77%	19,706	0.51%	-22.05%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	89,585	2.74%	425,586	10.94%	375.06%
Other Salaries	612OTS	681	0.02%	0	0.00%	-100.00%
Other Compensation	613OTC	1,309	0.04%	0	0.00%	-100.00%
Total Salaries and Wages		2,206,527	67.40%	2,667,525	68.56%	20.89%
Employee Benefits	614BEN	777,976	23.76%	946,069	24.32%	21.61%
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	15,569	0.48%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		793,545	24.24%	946,069	24.32%	19.22%
Total Personal Services		3,000,072	91.63%	3,613,594	92.88%	20.45%
Operating Expenses						
Contracted Services	621SRV	12,612	0.39%	12,544	0.32%	-0.54%
Supplies	622SUP	195,971	5.99%	161,538	4.15%	-17.57%
Communications	623COM	82	0.00%	120	0.00%	46.50%
Travel	624TRV	15,859	0.48%	5,320	0.14%	-66.45%
Rent	625RNT	22,021	0.67%	38,615	0.99%	75.36%
Utilities	626UTL	0	0.00%	6,000	0.15%	0.00%
Repairs & Maintenance	627MNT	8,592	0.26%	29,775	0.77%	246.53%
Other	628OTH	18,787	0.57%	23,015	0.59%	22.50%
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		273,924	8.37%	276,927	7.12%	1.10%
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	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		3,273,997	100.00%	3,890,521	100.00%	18.83%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2017
Academic Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	72,382	6.53%	78,042	5.66%	7.82%
Classified	611CLS	358,479	32.36%	413,352	29.99%	15.31%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	238,164	21.50%	350,508	25.43%	47.17%
Other Salaries	612OTS	9,251	0.83%	7,367	0.53%	-20.37%
Other Compensation	613OTC	640	0.06%	0	0.00%	-100.00%
Total Salaries and Wages		678,916	61.28%	849,269	61.61%	25.09%
Employee Benefits	614BEN	296,216	26.74%	367,463	26.66%	24.05%
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	7,674	0.69%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		303,889	27.43%	367,463	26.66%	20.92%
Total Personal Services		982,806	88.71%	1,216,732	88.26%	23.80%
Operating Expenses						
Contracted Services	621SRV	13,174	1.19%	21,988	1.60%	66.90%
Supplies	622SUP	43,539	3.93%	44,555	3.23%	2.33%
Communications	623COM	22	0.00%	420	0.03%	1805.63%
Travel	624TRV	16,890	1.52%	20,510	1.49%	21.43%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	18,297	1.65%	29,000	2.10%	58.49%
Other	628OTH	33,216	3.00%	45,312	3.29%	36.42%
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		125,139	11.29%	161,785	11.74%	29.28%
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	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		1,107,945	100.00%	1,378,517	100.00%	24.42%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2017
Student Services

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	77,364	7.97%	78,840	6.73%	1.91%
Classified	611CLS	206,417	21.26%	299,427	25.58%	45.06%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	251,095	25.86%	306,366	26.17%	22.01%
Other Salaries	612OTS	64,237	6.62%	34,457	2.94%	-46.36%
Other Compensation	613OTC	1,668	0.17%	0	0.00%	-100.00%
Total Salaries and Wages		600,780	61.87%	719,090	61.42%	19.69%
Employee Benefits	614BEN	250,671	25.82%	311,884	26.64%	24.42%
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	6,895	0.71%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		257,566	26.53%	311,884	26.64%	21.09%
Total Personal Services		858,346	88.40%	1,030,974	88.06%	20.11%
Operating Expenses						
Contracted Services	621SRV	27,700	2.85%	58,199	4.97%	110.10%
Supplies	622SUP	20,183	2.08%	11,713	1.00%	-41.97%
Communications	623COM	7,155	0.74%	28,500	2.43%	298.32%
Travel	624TRV	13,803	1.42%	18,900	1.61%	36.93%
Rent	625RNT	0	0.00%	169	0.01%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	740	0.08%	740	0.06%	0.00%
Other	628OTH	42,887	4.42%	21,533	1.84%	-49.79%
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	150	0.02%	0	0.00%	-100.00%
Total Operating Expenses		112,619	11.60%	139,754	11.94%	24.09%
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	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		970,966	100.00%	1,170,728	100.00%	20.57%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2017
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	198,240	21.86%	196,248	20.95%	-1.00%
Classified	611CLS	207,017	22.83%	195,112	20.83%	-5.75%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	57,831	6.38%	103,203	11.02%	78.46%
Other Salaries	612OTS	2,692	0.30%	5,104	0.54%	89.60%
Other Compensation	613OTC	3,012	0.33%	0	0.00%	-100.00%
Total Salaries and Wages		468,791	51.70%	499,667	53.35%	6.59%
Employee Benefits	614BEN	178,032	19.63%	187,489	20.02%	5.31%
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	2,250	0.25%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		180,282	19.88%	187,489	20.02%	4.00%
Total Personal Services		649,073	71.58%	687,156	73.37%	5.87%
Operating Expenses						
Contracted Services	621SRV	104,742	11.55%	112,803	12.04%	7.70%
Supplies	622SUP	5,054	0.56%	7,100	0.76%	40.49%
Communications	623COM	43,976	4.85%	79,400	8.48%	80.55%
Travel	624TRV	5,150	0.57%	7,850	0.84%	52.41%
Rent	625RNT	7	0.00%	0	0.00%	-100.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	33,165	3.66%	0	0.00%	-100.00%
Other	628OTH	35,598	3.93%	42,273	4.51%	18.75%
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	20	0.00%	0	0.00%	-100.00%
Total Operating Expenses		227,713	25.11%	249,426	26.63%	9.54%
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	30,000	3.31%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		30,000	3.31%	0	0.00%	-100.00%
Total Capital and Transfers		30,000	3.31%	0	0.00%	-100.00%
Total Expenses		906,786	100.00%	936,582	100.00%	3.29%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2017
Operation & Maintenance of Plant

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	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	197,734	22.40%	215,870	22.70%	9.17%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	58,601	6.64%	86,486	9.09%	47.58%
Other Salaries	612OTS	21,030	2.38%	25,000	2.63%	18.88%
Other Compensation	613OTC	836	0.09%	0	0.00%	-100.00%
Total Salaries and Wages		278,201	31.52%	327,356	34.42%	17.67%
Employee Benefits	614BEN	130,821	14.82%	161,842	17.02%	23.71%
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	791	0.09%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		131,612	14.91%	161,842	17.02%	22.97%
Total Personal Services		409,813	46.43%	489,198	51.44%	19.37%
Operating Expenses						
Contracted Services	621SRV	26,237	2.97%	18,800	1.98%	-28.35%
Supplies	622SUP	61,936	7.02%	47,900	5.04%	-22.66%
Communications	623COM	9,759	1.11%	0	0.00%	-100.00%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	1,232	0.14%	0	0.00%	-100.00%
Utilities	626UTL	219,269	24.84%	270,769	28.47%	23.49%
Repairs & Maintenance	627MNT	67,753	7.68%	46,710	4.91%	-31.06%
Other	628OTH	24,941	2.83%	16,000	1.68%	-35.85%
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		411,126	46.58%	400,179	42.08%	-2.66%
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	61,649	6.99%	61,649	6.48%	0.00%
Total Capital		61,649	6.99%	61,649	6.48%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		61,649	6.99%	61,649	6.48%	0.00%
Total Expenses		882,588	100.00%	951,026	100.00%	7.75%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2017
Scholarships & Fellowships

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	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	78,250	100.00%	90,000	100.00%	15.02%
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		78,250	100.00%	90,000	100.00%	15.02%
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	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		78,250	100.00%	90,000	100.00%	15.02%

**The University of Montana
Helena College UM
5 Year Comparison by Program
Fiscal Year 2017**

Bud 220

Program	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Percent Change
Instruction	3,714,953	3,536,153	3,591,600	3,273,997	3,890,521	18.83%
Organized Research					0	
Public Service					0	
Academic Support	1,095,889	1,090,956	1,126,615	1,107,945	1,378,517	24.42%
Student Services	974,623	929,809	893,326	970,966	1,170,728	20.57%
Institutional Support	1,327,682	861,140	1,021,328	906,786	936,582	3.29%
Operation and Maintenance of Plant	864,259	755,654	888,822	882,588	951,026	7.75%
Total	7,977,405	7,173,711	7,521,691	7,142,281	8,327,372	16.59%
Scholarships and Fellowships	265,430	236,414	100,823	78,250	90,000	15.02%
Total	8,242,835	7,410,125	7,622,514	7,220,531	8,417,372	16.58%

The University of Montana
Helena College UM
Statement of Waivers and Scholarships
Fiscal Year 2017

Accounts	Account Code	Actual FY 2016	Percent Of Total Expense	Budget FY 2017	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	20,240	25.87%	23,310	25.90%	15.17%
Non-Res Tuition Waiver-Undergrad	62846	0	0.00%	0	0.00%	0.00%
Custodial Student	62874B	0	0.00%	0	0.00%	0.00%
Senior Citizens	62874G	1,572	2.01%	1,800	2.00%	14.50%
Total Undergraduate		21,812	27.87%	25,110	27.90%	15.12%
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	0	0.00%	0	0.00%	0.00%
Non-Res Tuition Waiver-Athletics	62846A	0	0.00%	0	0.00%	0.00%
Total Athletic		0	0.00%	0	0.00%	0.00%
Other						
Other Tuition Waivers	62874	756	0.97%	900	1.00%	19.06%
Scholarships & Fellowships	62828	0	0.00%	0	0.00%	0.00%
Yellow Ribbon Program	62874Y	0	0.00%	0	0.00%	0.00%
Total Other		756	0.97%	900	1.00%	19.06%
Total Campus Discretionary Waiver		22,568	28.84%	26,010	28.90%	15.25%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	43,106	55.09%	49,590	55.10%	15.04%
Employee Waiver	62874T	6,681	8.54%	7,650	8.50%	14.50%
Dependent Waiver	62874R	1,179	1.51%	1,350	1.50%	14.50%
Veteran	62874H	4,716	6.03%	5,400	6.00%	14.50%
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	0	0.00%	0	0.00%	0.00%
National Merit	62874D	0	0.00%	0	0.00%	0.00%
Total Waivers and Scholarships		55,682	71.16%	63,990	71.10%	14.92%
Total Board of Regents Designated		55,682	71.16%	63,990	71.10%	14.92%
Total Expenses		78,250	100.00%	90,000	100.00%	15.02%

The University of Montana
Helena College UM
Current Unrestricted Revenues
Fiscal Year 2017

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2016	Percent Of Total	Budget FY 2017	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	79,035	1.00%	68,000	0.81%	-13.96%
Resident Tuition	500RES	2,116,052	26.65%	1,812,000	21.53%	-14.37%
Non-resident Tuition	505NON	102,261	1.29%	86,000	1.02%	-15.90%
WUE Tuition	505WUE	36,567	0.46%	30,000	0.36%	-17.96%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	23,440	0.30%	27,000	0.32%	15.19%
Program Tuition & Fees	520PRG	0	0.00%	0	0.00%	0.00%
Total Tuition and Fees		2,357,356	29.69%	2,023,000	24.03%	-14.18%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	5,462,105	68.80%	5,558,149	66.03%	1.76%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	22,657	0.29%	25,000	0.30%	10.34%
Total State Allocations		5,484,762	69.09%	5,583,149	66.33%	1.79%
Other Revenues						
Investments	540INV	60,685	0.76%	61,000	0.72%	0.52%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Other Student Fees	532OSF	14,042	0.18%	13,900	0.17%	-1.01%
Sales & Service	570SAS	0	0.00%	1,600	0.02%	0.00%
Carry Forward Funds	585CAR	0	0.00%	729,223	8.66%	0.00%
Other Revenue	580OTH	7,333	0.09%	5,500	0.07%	-25.00%
Total Other Revenues		82,060	1.03%	811,223	9.64%	888.57%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	14,536	0.18%	0	0.00%	-100.00%
Total Transfers		14,536	0.18%	0	0.00%	-100.00%
Total Revenues		7,938,715	100.00%	8,417,372	100.00%	6.03%

**The University of Montana
Helena College UM
Budget for Auxiliary Funds
FY17**

<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	420,226	831,200	0	831,200	136,000	784,165	0	920,165	5,845	337,106
Dining/Food Services	-55,535	810	0	810	24,000	2,105	0	26,105	1,069	-79,761
Inter-Entity Loans Pledged	73	0	0	0	0	0	0	0	0	73
Rentals	158,299	29,000	0	29,000	0	1,965	0	1,965	0	185,334
Totals	523,062	861,010	0	861,010	160,000	788,235	0	948,235	6,915	442,752

**The University of Montana
Helena College UM
Actuals for Auxiliary Funds
FY16**

<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	518,118	823,686	0	823,686	137,582	783,996	0	921,578	5,845	426,071
Dining/Food Services	-29,716	808	0	808	24,602	2,024	0	26,626	1,069	-54,466
Inter-Entity Loans Pledged	73	0	0	0	0	0	0	0	0	73
Other Auxiliary Pledged	-60	0	0	0	-60	0	0	-60	0	0
Rentals	131,635	28,638	0	28,638	0	1,974	0	1,974	0	158,299
Totals	620,050	853,131	0	853,131	162,125	787,994	0	950,119	6,915	529,977

**The University of Montana
Helena College UM
Budget for Designated Funds
FY17**

<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	5,639	33,000	0	33,000	10,010	23,200	0	33,210	0	5,429
Continuing Education	106,942	400,000	0	400,000	169,478	41,550	0	211,028	2,555	298,470
Designated Scholarships	88,032	0	30,000	30,000	0	30,000	0	30,000	0	88,032
Fees	497,158	195,250	0	195,250	4,386	324,404	0	328,790	5,547	369,165
General Designated	586,259	120,304	0	120,304	150,965	20,000	0	170,965	-1,717	533,880
Instructional Fees	435,558	203,900	0	203,900	392,426	85,014	0	477,440	342	162,359
Sales & Services	118,842	169,500	0	169,500	0	137,200	0	137,200	0	151,142
Totals	1,838,429	1,121,954	30,000	1,151,954	727,265	661,368	0	1,388,633	6,727	1,608,477

**The University of Montana
Helena College UM
Actuals for Designated Funds
FY16**

<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	13,316	23,352	0	23,352	10,010	21,019	0	31,029	0	5,639
Continuing Education	116,888	440,203	0	440,203	162,867	287,281	0	450,148	2,555	109,498
Designated Scholarships	95,211	31,001	30,000	61,001	0	68,180	0	68,180	0	88,032
Fees	497,759	235,286	0	235,286	9,231	226,657	0	235,887	5,547	502,705
General Designated	540,150	125,052	0	125,052	62,531	16,413	0	78,943	-1,717	584,541
Instructional Fees	432,196	207,167	0	207,167	148,152	55,653	0	203,805	342	435,899
Sales & Services	207,960	170,777	0	170,777	0	259,895	0	259,895	0	118,842
Totals	1,903,480	1,232,838	30,000	1,262,838	392,790	935,097	0	1,327,888	6,727	1,845,156

**The University of Montana
Helena College UM
Budget for Endowment Funds
FY17**

<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	80,781	860	0	860	0	0	3,000	3,000	0	78,641
Totals	80,781	860	0	860	0	0	3,000	3,000	0	78,641

**The University of Montana
Helena College UM
Actuals for Endowment Funds
FY16**

<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	81,304	37,863	0	37,863	0	0	2,000	2,000	0	117,167
Totals	81,304	37,863	0	37,863	0	0	2,000	2,000	0	117,167

**The University of Montana
Helena College UM
Budget for Loan Funds
FY17**

<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>
Institutional Loan	5,836	0	0	0	0	0	0	0	0	5,836
Totals	5,836	0	0	0	0	0	0	0	0	5,836

**The University of Montana
Helena College UM
Actuals for Loan Funds
FY16**

<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>
Institutional Loan	5,836	0	0	0	0	0	0	0	0	5,836
Totals	5,836	0	0	0	0	0	0	0	0	5,836

**The University of Montana
Helena College UM
Budget for Plant Funds
FY17**

<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	389,892	6,352	0	6,352	0	152	0	152	0	396,092
Retirement of Indebtedness	4,771	0	77,255	77,255	0	77,255	0	77,255	0	4,771
Unexpended Plant	2,398,907	461,602	0	461,602	23,930	651,636	93,755	769,321	0	2,091,188
Totals	2,793,571	467,954	77,255	545,209	23,930	729,043	93,755	846,729	0	2,492,051

**The University of Montana
Helena College UM
Actuals for Plant Funds
FY16**

<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	394,444	6,352	2,521	8,873	0	10,904	2,521	13,425	0	389,892
Retirement of Indebtedness	7,033	0	57,870	57,870	0	57,713	2,418	60,131	0	4,771
Unexpended Plant	2,535,183	460,906	2,418	463,324	12,358	512,872	74,370	599,600	0	2,398,907
Totals	2,936,660	467,258	62,809	530,067	12,358	581,489	79,309	673,156	0	2,793,571

**The University of Montana
Helena College UM
Budget for Restricted Funds
FY17**

<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	38,741	2,395,357	0	2,395,357	58,639	2,336,718	0	2,395,357	0	38,741
Other Restricted	15,977	0	0	0	0	0	0	0	708	16,685
Private Gifts & Scholarships	13,007	0	3,800	3,800	0	3,800	0	3,800	0	13,007
Restricted Spon Prog GAAP	202	0	0	0	0	0	0	0	0	202
Restricted Sponsored Programs	64,614	1,112,754	0	1,112,754	844,036	268,718	0	1,112,754	0	64,614
Totals	132,540	3,508,111	3,800	3,511,911	902,675	2,609,236	0	3,511,911	708	133,248

**The University of Montana
Helena College UM
Actuals for Restricted Funds
FY16**

<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	123,149	2,301,324	0	2,301,324	80,584	2,305,149	0	2,385,732	0	38,741
Other Restricted	4,371	14,022	0	14,022	-904	3,320	0	2,417	708	16,685
Private Gifts & Scholarships	1,341	26,266	2,000	28,266	0	16,600	0	16,600	0	13,007
Restricted Spon Prog GAAP	202	0	0	0	0	0	0	0	0	202
Restricted Sponsored Programs	98,971	1,209,969	0	1,209,969	730,903	513,423	0	1,244,326	0	64,614
Totals	228,034	3,551,581	2,000	3,553,581	810,583	2,838,492	0	3,649,075	708	133,248

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

NAME							CODE		
Helena College University of Montana							35140		
DESCRIPTION	Original Op Plan FY16		Actual FY16		Budgeted FY17		Actual FY16 to Budgeted FY17		
	Student FTE	Tuition Revenue Waived	Student FTE	Tuition Revenue Waived	Student FTE	Tuition Revenue Waived	% Change in Utilization	% Change in Tuition Revenue Waived	
Discretionary									
Resident									
Resident Undergrad	11.29	27,300	8.68	20,996	10.01	24,210	15.3%	15.3%	
Resident Athletics	-	-	-	-	-	-	-	-	
Resident Graduate	-	-	-	-	-	-	-	-	
Custodial Students	-	-	-	-	-	-	-	-	
Senior Citizens	0.50	1,200	0.65	1,572	0.74	1,800	13.8%	14.5%	
SUBTOTAL	11.79	28,500	9.33	22,568	10.75	26,010	15.2%	15.3%	
Non-Resident									
NR Undergraduate	-	-	-	-	-	-	-	-	
NR Athletics	-	-	-	-	-	-	-	-	
NR Graduate	-	-	-	-	-	-	-	-	
NR WICHE	-	-	-	-	-	-	-	-	
PhD/MSSE	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	
SUBTOTAL	-	0	-	0	-	0			
Designated									
American Indians	22.75	55,000	17.83	43,106	20.51	49,590	15.0%	15.0%	
Resident Faculty & Staff	1.45	3,500	2.76	6,681	3.16	7,650	14.5%	14.5%	
Resident Employee Dependents	0.74	1,800	0.49	1,179	0.56	1,350	14.3%	14.5%	
Veterans	4.63	11,200	1.95	4,716	2.23	5,400	14.4%	14.5%	
War Orphans/Peace Officers	-	-	-	-	-	-	-	-	
Prisoners of War	-	-	-	-	-	-	-	-	
Community Colleges	-	-	-	-	-	-	-	-	
High School Honors	-	-	-	-	-	-	-	-	
National Merit	-	-	-	-	-	-	-	-	
Yellow Riddon Program	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	
SUBTOTAL	29.57	71,500	23.03	55,682	26.46	63,990	14.9%	14.9%	
Scholarships									
Total Tuition Waived	41.36	100,000	32.36	78,250	37.21	90,000	15.0%	15.0%	

Tuition Waiver are valued as follows:
AY Tuition and Registration Fees/FTE:

	FY16	FY17
Resident Undergraduate	2,418	2,418
Resident Graduate	-	-
Non-Resident Undergraduate	7,632	7,632
Non-Resident Graduate	-	-

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Helena College University of Montana				
	Actual FY 2016	PER- CENT	BUDGETED FY 2017	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND: ¹					
Contract Faculty (AY) (61123)	41.33	44.8%	43.12	42.8%	4.3%
Contract Administrative (61128)	4.45	4.8%	3.67	3.6%	-17.5%
Contract Professional (61124)	12.36	13.4%	16.10	16.0%	30.3%
Classified (61125)	31.33	33.9%	34.96	34.7%	11.6%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other	2.96	3.2%	2.84	2.8%	-4.1%
TOTAL	92.43	100.1%	100.69	99.9%	8.9%
RESTRICTED:					
Contract Faculty (AY) (61123)	4.44	35.2%	2.65	25.8%	-40.3%
Contract Administrative (61128)	0.05	0.4%	0.13	1.3%	160.0%
Contract Professional (61124)	3.98	31.5%	5.49	53.5%	37.9%
Classified (61125)	1.70	13.5%	2.00	19.5%	17.6%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other	0.74	5.9%		0.0%	
TOTAL	12.62	86.5%	10.27	100.0%	-18.6%
DESIGNATED:					
Contract Faculty (AY) (61123)	3.58	57.6%	1.95	38.4%	-45.5%
Contract Administrative (61128)	0.15	2.4%	0.20	3.9%	33.3%
Contract Professional (61124)	0.44	7.1%		0.0%	-100.0%
Classified (61125)	2.32	37.3%	2.93	57.7%	26.3%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other		0.0%		0.0%	
TOTAL	6.22	104.4%	5.08	100.0%	-18.3%
AUXILIARY:					
Contract Faculty (AY) (61123)		0.0%		0.0%	
Contract Administrative (61128)		0.0%		0.0%	
Contract Professional (61124)		0.0%		0.0%	
Classified (61125)	3.15	100.0%	4.49	100.0%	42.5%
Part-Time and Other		0.0%		0.0%	
TOTAL	3.15	100.0%	4.49	100.0%	42.5%
TOTAL FTE:					
Contract Faculty (AY) (61123)	49.35	43.7%	47.72	39.6%	-3.3%
Contract Administrative (61128)	4.65	4.1%	4.00	3.3%	-14.0%
Contract Professional (61124)	16.78	14.9%	21.59	17.9%	28.7%
Classified (61125)	38.50	34.1%	44.38	36.8%	15.3%
GTA	-	0.0%	-	0.0%	
GRA	-	0.0%	-	0.0%	
Part-Time and Other	3.70	3.3%	2.84	2.4%	-23.2%
TOTAL	112.98	100.0%	120.53	100.0%	6.7%

Comments

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

Name				Code
Helena College University of Montana				35140
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	Jan-04	May-06	Nov-99	May-03
2. Date Reserve Fund Established by Campus	FY 2004	FY 2010	FY 2000	FY 2010
3. Designated / Plant Fund Codes	437000	433900	472500	435200
4. Financial Summary				
Fund Balance -FYE 2015 (Actual)	\$ 97,644.64	\$ 300,000.00	\$ 246,729.46	\$ 63,401.64
+ Revenues, Transfers In (Actual FY16)	-	-	-	30,001.00
- Expenditures, Transfers Out (Actual FY16)	889.72	-	2,521.06	35,917.40
Fund Balance -FYE 2016 (Actual)	\$ 96,754.92	\$ 300,000.00	\$ 244,208.40	\$ 57,485.24
+ Revenues, Transfers In (Projected FY17)	-	-	-	-
- Expenditures, Transfers Out (Projected FY17)	-	-	-	30,000.00
Fund Balance -FYE 2017 (Projected)	\$ 96,754.92	\$ 300,000.00	\$ 244,208.40	\$ 27,485.24
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 FY17 been submitted and approved by OCHE?	will be as needed			
c. Has the required documentation for the FY17 transfers out of this reserve fund been submitted to OCHE?		n/a		
NOTES				

**Helena College
University of Montana**

**Analysis of FYE 6/30/16
Negative Fund Balances**

The Food Services negative fund balance increased by \$24,750 from a negative \$29,716 fund balance as of June 30, 2015 to a negative fund balance of \$54,466 as of June 30, 2016. No transfers were made during FY16 to reduce the existing negative fund balance.

Helena College has been conducted a review of different methods of providing food services to our students. Based on those reviews, the college remodeled the bookstore and food services area to create a combined retail services area. This will allow for the sharing of employee resources and the reduction of the overall cost of operations. As part of this change in operations, the food service fund will be closed out into the bookstore fund during FY17.

The Other Auxiliary Pledged fund had a negative balance of \$60 at the beginning of FY16 due to a recording error. An entry was made in FY16 to correct that error and bring the balance back to zero.

**Helena College
University of Montana**

TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES

No top-level fund groups are negative cash.

Bonded Indebtedness Report

Campus: The University of Montana

Date: June 30, 2016

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY 15 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2016	FY2016 PRINCIPAL & INTEREST PAYMENT Actual	FY2017 PRINCIPAL & INTEREST PAYMENT Est	FY2018 PRINCIPAL & INTEREST PAYMENT Est	FY2019 PRINCIPAL & INTEREST PAYMENT Est
Series N, 2015	\$ 20,500,000	The Series N 2015 bonds were issues for the purpose of refunding the remaining outstanding Series J bond issuance and pay the cost of issuance of Series N.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income	2.73 Series I,K,L,M,N	\$ 98,839,494	\$ 11,782,017	\$ 11,794,499	\$ 11,798,993	\$ 11,789,160
1 Series M, 2013	\$ 7,891,000	The Series M 2013 bonds were issued for the purpose of financing construction projects and paying cost of issuance of the Series M 2013 bonds. In Butte, Prospector Residence Hall Restroom Renovation \$1,246,913. In Missoula, Technology Modular Units \$1,870,791, Gilkey Executive Education Center \$1,490,000, Adams Center Basement \$100,000 and Interdisciplinary Science Building (ISB) \$3,152,526.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
2 Series L, 2012	\$ 39,415,000	The Series L taxable and tax-exempt bonds were issued in the amount of \$39,415,000 to refund the remaining outstanding Series F and G bond issuances, and a portion of the Series I issuance, and pay the cost of issuance of Series L	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
3 Series K, 2010	\$ 48,415,000	The Series K Taxable Bonds were issued in the amount of \$41,224,997 to partially refund the 1999 Series F and pay costs of issuance of the Series K 2010 Taxable Bonds. The Series K Tax-Exempt bonds were issued for the purpose of refunding \$5,760,000 of the 1998 Series E and paying costs of issuance of the Series K 2010 Tax-Exempt Bonds	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
4 Series J, 2005	\$ 31,095,000	Advance refund a portion of Series F, 1999; Missoula: Interdisciplinary Research Building (\$12,000,000), Steam Line Replacement (\$1,800,000), Journalism Building Remodel (\$750,000), Avian Research Facility (\$750,000); Butte/Dillon: Sprinkler systems (\$350,000)	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
5 Series I, 2004	\$ 40,490,000	Current refunding Series A, 1993 (\$30,540,000); Missoula: Addition to Skaggs Building & Various Deferred Maintenance Projects (\$9,950,000)	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
Total Bonded Indebtedness						\$ 98,839,494			

Bonded Indebtedness Report

Campus: **The University of Montana**

Date: **June 30, 2016**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY 15 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2016	FY2016 PRINCIPAL & INTEREST PAYMENT Actual	FY2017 PRINCIPAL & INTEREST PAYMENT Est	FY2018 PRINCIPAL & INTEREST PAYMENT Est	FY2019 PRINCIPAL & INTEREST PAYMENT Est
OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2015 BALANCE	JUNE 30, 2016 BALANCE	PERCENT CHANGE FY15 TO FY16			
1-B Intercap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 405,103	\$ 400,220	-1%			
2-B Intercap	\$ 2,340,000	HPER Building Renovation Expansion	User Fees	\$ 1,919,005	\$ 1,775,602	-7%			
3-B SBECF Loans	\$ 524,454	Campus Wide Mechanical Insulation, Engineering Lab Classromm Elec Upgrade	User Fees	\$ 249,925	\$ 452,779	81%			
4-H SBECF Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 712,733	\$ 673,638	-5%			
5-M Intercap Loans	\$ 3,455,616	Park-n-Ride construction, Washington-Grizzly Stadium Stadium Lights, Real property @ 820 Arthur, Bus Barn Construction. O'Connor Center remodel, Completion of 3rd Floor research space - ISB.	User Fees	\$ 1,129,421	\$ 2,222,763	97%			
6-M Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,835,722	\$ 2,801,541	-1%			
7-M Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 192,000	\$ 158,000	-18%			
8-M SBECF Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 3,782,590	\$ 3,431,322	-9%			
9-D Intercap	\$ 379,078	PE Electrical Repair, Purchase of 528 E Poindexter	Rent	\$ 391,761	\$ 342,780	-13%			
10-D SBECF Loans	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 934,756	\$ 834,517	-11%			
Total Other Indebtedness					\$ 13,093,162				
TOTAL OUTSTANDING DEBT at June 30, 2016					\$ 111,932,656				