

University of Montana Missoula

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University of Montana - Missoula
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2021

Campus/Agency	Actual FY 2020	Budgeted FY 2021	Dollar Change Actual 2020 to Budgeted 2021	Percent Change Actual 2020 to Budgeted 2021
University of Montana - Missoula:				
Current Operating Unrestricted	\$ 127,260,869	\$ 126,131,266	\$ (1,129,603)	-1%
Digital Academy	1,994,665	2,336,335	341,670	17%
Travel Research	801,138	1,005,167	204,029	25%
Yellow Bay	125,003	124,996	(7)	0%
Current Restricted	110,754,131	99,725,240	(11,028,891)	-10%
Current Designated	60,213,181	62,834,001	2,620,820	4%
Auxiliary Enterprises	43,574,736	46,186,545	2,611,809	6%
Loan & Endowment Funds	1,384,305	165,500	(1,218,805)	-88%
Plant Funds	31,314,461	45,536,000	14,221,539	45%
TOTAL ALL FUNDS	\$ 377,422,489	\$ 384,045,050	\$ 6,622,561	2%

FY Comparisons:
 Selected FY Actual to Current Budget
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Montana University System
 Current Unrestricted Expenditures
 FY20 Actuals to FY21 Budgeted
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 Reporting Units: UM-Missoula

Fiscal Year
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Period
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FY Comparison
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Net/Gross Tuition
Net

Chart of Accounts
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Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
Multiple values

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$43,698,084	34.34%	\$42,656,841	33.82%	102.44%
		Contract Administrat..	611ADM	\$3,950,073	3.10%	\$4,154,639	3.29%	95.08%
		Classified	611CLS	\$18,564,953	14.59%	\$19,623,387	15.56%	94.61%
		Graduate Assistan..	611GST	\$3,597,415	2.83%	\$3,774,050	2.99%	95.32%
		Contract Professio..	611PRF	\$10,716,650	8.42%	\$11,974,936	9.49%	89.49%
		Other Salaries	612OTS	\$1,934,020	1.52%	\$1,423,830	1.13%	135.83%
		Other Compensati..	613OTC	\$15,968	0.01%	\$16,464	0.01%	96.99%
	Subcategory Total			\$82,477,163	64.81%	\$83,624,147	66.30%	98.63%
	Benefits	Employee Benefits	614BEN	\$29,257,561	22.99%	\$29,067,754	23.05%	100.65%
		Termination Benef..	615TRB	\$261,173	0.21%	\$215,416	0.17%	121.24%
		Termination Pay	615TRP	\$1,115,933	0.88%	\$21,745	0.02%	5131.91%
	Subcategory Total			\$30,634,667	24.07%	\$29,304,915	23.23%	104.54%
	Category Total			\$113,111,831	88.88%	\$112,929,062	89.53%	100.16%
Operating Expenses	Operating Expenses	Communications	623COM	\$582,118	0.46%	\$513,601	0.41%	113.34%
		Contracted Services	621SRV	\$4,218,585	3.31%	\$4,556,468	3.61%	92.58%
		Cost of Goods Sold	629CGS	\$633	0.00%			
		Other	628OTH	(\$5,121,217)	-4.02%	(\$6,613,443)	-5.24%	77.44%
		Rent	625RNT	\$1,296,081	1.02%	\$1,292,142	1.02%	100.30%
		Repairs & Mainten..	627MNT	\$1,940,045	1.52%	\$2,402,693	1.90%	80.74%
		Supplies	622SUP	\$5,198,550	4.08%	\$5,227,059	4.14%	99.45%
		Travel	624TRV	\$1,100,024	0.86%	\$698,487	0.55%	157.49%
		Utilities	626UTL	\$3,595,287	2.83%	\$3,713,768	2.94%	96.81%
		Waivers & Scholar..	628WAV	(\$77,555)	-0.06%	\$270,835	0.21%	-28.64%
Subcategory Total			\$12,732,551	10.01%	\$12,061,610	9.56%	105.56%	
Category Total			\$12,732,551	10.01%	\$12,061,610	9.56%	105.56%	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%	\$0	0.00%	
		Capital Equipment	631CEQ	\$298,998	0.23%	\$216,614	0.17%	138.03%
		Capital Land	641CLN	\$0	0.00%			
		Capital Other Impr..	645COI	\$0	0.00%			
		Debt Service	650DBT	\$341,823	0.27%	\$329,435	0.26%	103.76%
	Subcategory Total			\$640,821	0.50%	\$546,049	0.43%	117.36%
	Transfers	Mandatory Transf..	687MXF	\$75,747	0.06%	\$75,750	0.06%	100.00%
NonMandatory Tra..		688NXF	\$699,919	0.55%	\$518,795	0.41%	134.91%	
Subcategory Total			\$775,666	0.61%	\$594,545	0.47%	130.46%	
Category Total			\$1,416,487	1.11%	\$1,140,594	0.90%	124.19%	
Total Expenses			\$127,260,869	100.00%	\$126,131,266	100.00%	100.90%	

FY Comparisons:
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 ■ Next FY

Montana University System
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FY Comparison
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Net/Gross Tuition
 Net

Chart of Accounts
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Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
 UM-Missoula

Fund
 All

Org
 All

Account
 All

Program
 01 Instruction

Activity
 All

Location
 All

Fund Type
 All

Account Type
 All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$42,156,764	62.80%	\$41,423,205	64.07%	101.77%	
		Contract Administrat..	611ADM	\$0	0.00%	\$0	0.00%		
		Classified	611CLS	\$2,034,387	3.03%	\$1,933,801	2.99%	105.20%	
		Graduate Assistan..	611GST	\$3,550,479	5.29%	\$3,774,050	5.84%	94.08%	
		Contract Professio..	611PRF	\$1,124,196	1.67%	\$1,032,140	1.60%	108.92%	
		Other Salaries	612OTS	\$396,365	0.59%	\$83,238	0.13%	476.18%	
		Other Compensati..	613OTC	\$0	0.00%				
	Subcategory Total				\$49,262,191	73.39%	\$48,246,434	74.62%	102.11%
	Benefits	Employee Benefits	614BEN		\$15,986,263	23.82%	\$15,221,640	23.54%	105.02%
		Termination Benef..	615TRB		\$222,318	0.33%	\$215,416	0.33%	103.20%
Termination Pay		615TRP		\$645,027	0.96%	\$0	0.00%		
Subcategory Total				\$16,853,609	25.11%	\$15,437,056	23.88%	109.18%	
Category Total				\$66,115,801	98.49%	\$63,683,490	98.50%	103.82%	
Operating Expenses	Operating Expenses	Communications	623COM	\$11,773	0.02%	\$4,600	0.01%	255.93%	
		Contracted Services	621SRV	\$71,065	0.11%	\$236,451	0.37%	30.05%	
		Cost of Goods Sold	629CGS	\$239	0.00%				
		Other	628OTH	\$372,028	0.55%	\$94,488	0.15%	393.73%	
		Rent	625RNT	\$3,813	0.01%	\$1,125	0.00%	338.93%	
		Repairs & Mainten..	627MNT	\$34,518	0.05%	\$8,900	0.01%	387.85%	
		Supplies	622SUP	\$375,230	0.56%	\$544,444	0.84%	68.92%	
		Travel	624TRV	\$132,228	0.20%	\$72,860	0.11%	181.48%	
		Utilities	626UTL	\$244	0.00%	\$0	0.00%		
Subcategory Total				\$1,001,139	1.49%	\$962,868	1.49%	103.97%	
Category Total				\$1,001,139	1.49%	\$962,868	1.49%	103.97%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%				
		Debt Service	650DBT	\$9,416	0.01%	\$8,100	0.01%	116.25%	
	Subcategory Total				\$9,416	0.01%	\$8,100	0.01%	116.25%
Transfers	NonMandatory Tra..	688NXF							
Subcategory Total									
Category Total				\$9,416	0.01%	\$8,100	0.01%	116.25%	
Total Expenses				\$67,126,355	100.00%	\$64,654,458	100.00%	103.82%	

FY Comparisons:
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 ■ Next FY

Montana University System
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Fiscal Year
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FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
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Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
All

Org
All

Account
All

Program
02 Research

Activity
All

Location
All

Fund Type
All

Account Type
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$417,013	32.85%	\$446,676	37.30%	93.36%
		Contract Administrative	611ADM					
		Classified	611CLS	\$207,569	16.35%	\$171,958	14.36%	120.71%
		Graduate Assistants	611GST	\$31,217	2.46%			
		Contract Professional	611PRF	\$289,518	22.80%	\$277,874	23.20%	104.19%
		Other Salaries	612OTS	\$7,699	0.61%	\$0	0.00%	
		Other Compensation	613OTC	\$820	0.06%	\$816	0.07%	100.49%
		Subcategory Total				\$953,836	75.13%	\$897,324
	Benefits	Employee Benefits	614BEN	\$309,205	24.35%	\$290,453	24.25%	106.46%
		Termination Pay	615TRP	\$1,105	0.09%			
		Subcategory Total				\$310,310	24.44%	\$290,453
Category Total				\$1,264,146	99.57%	\$1,187,777	99.18%	106.43%
Operating Expenses	Operating Expenses	Contracted Services	621SRV					
		Other	628OTH	\$100	0.01%			
		Supplies	622SUP	\$391	0.03%	\$51	0.00%	767.63%
		Travel	624TRV	\$4,947	0.39%	\$9,742	0.81%	50.79%
		Subcategory Total				\$5,439	0.43%	\$9,793
Category Total				\$5,439	0.43%	\$9,793	0.82%	55.54%
Total Expenses				\$1,269,585	100.00%	\$1,197,570	100.00%	106.01%

FY Comparisons:
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 ■ Next FY

Montana University System
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FY Comparison
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Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
All

Org
All

Account
All

Program
03 Public Service

Activity
All

Location
All

Fund Type
All

Account Type
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$5,590	0.52%				
		Contract Administrative	611ADM						
		Classified	611CLS	\$308,486	28.97%	\$271,475	28.14%	113.63%	
		Contract Professional	611PRF	\$398,602	37.43%	\$383,662	39.77%	103.89%	
		Other Salaries	612OTS	\$19,556	1.84%	\$0	0.00%		
		Subcategory Total			\$732,234	68.76%	\$655,137	67.91%	111.77%
	Benefits	Employee Benefits	614BEN	\$293,999	27.61%	\$299,546	31.05%	98.15%	
		Termination Pay	615TRP	\$25,976	2.44%				
		Subcategory Total			\$319,975	30.05%	\$299,546	31.05%	106.82%
		Category Total			\$1,052,209	98.80%	\$954,683	98.96%	110.22%
Operating Expenses	Operating Expenses	Communications	623COM	\$50	0.00%	\$0	0.00%		
		Contracted Services	621SRV	\$263	0.02%				
		Other	628OTH	\$71	0.01%				
		Repairs & Maintenance	627MNT	\$1,760	0.17%				
		Supplies	622SUP	\$9,216	0.87%	\$10,000	1.04%	92.16%	
		Travel	624TRV	\$1,382	0.13%				
		Subcategory Total				\$12,742	1.20%	\$10,000	1.04%
	Category Total			\$12,742	1.20%	\$10,000	1.04%	127.42%	
Total Expenses				\$1,064,951	100.00%	\$964,683	100.00%	110.39%	

FY Comparisons:
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Montana University System
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Fiscal Year
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Period
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Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	FY Comparison Next FY	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,000,632	5.30%	\$766,960	4.35%	130.47%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$1,536,346	8.13%	\$1,454,223	8.25%	105.65%		
		Classified	611CLS	\$3,714,348	19.66%	\$3,571,251	20.25%	104.01%		
		Graduate Assistan..	611GST	\$15,560	0.08%					
		Contract Professio..	611PRF	\$2,885,848	15.28%	\$3,016,834	17.11%	95.66%		
		Other Salaries	612OTS	\$476,582	2.52%	\$399,108	2.26%	119.41%		
		Other Compensati..	613OTC	\$2,625	0.01%	\$2,400	0.01%	109.37%		
	Subcategory Total			\$9,631,939	50.99%	\$9,210,776	52.23%	104.57%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$3,806,294	20.15%	\$3,611,895	20.48%	105.38%		<input checked="" type="checkbox"/> MSU
		Termination Pay	615TRP	\$161,101	0.85%	\$21,745	0.12%	740.87%		<input checked="" type="checkbox"/> UM
Subcategory Total			\$3,967,395	21.00%	\$3,633,640	20.60%	109.19%	Ed Units or Agencies		
Category Total			\$13,599,334	71.99%	\$12,844,416	72.83%	105.88%	<input checked="" type="checkbox"/> Agencies		
Operating Expenses	Operating Expenses	Communications	623COM	\$30,722	0.16%	\$30,132	0.17%	101.96%	<input checked="" type="checkbox"/> Ed Units	
		Contracted Services	621SRV	\$118,318	0.63%	\$114,681	0.65%	103.17%	Reporting Units	
		Cost of Goods Sold	629CGS	\$394	0.00%				UM-Missoula	
		Other	628OTH	\$266,475	1.41%	\$63,068	0.36%	422.52%	Fund	
		Rent	625RNT	\$680	0.00%	\$0	0.00%		All	
		Repairs & Mainten..	627MNT	\$718,258	3.80%	\$715,075	4.05%	100.45%	Org	
		Supplies	622SUP	\$3,805,156	20.14%	\$3,345,582	18.97%	113.74%	All	
		Travel	624TRV	\$92,660	0.49%	\$29,274	0.17%	316.53%	Account	
		Utilities	626UTL	\$192	0.00%				All	
		Waivers & Scholar..	628WAV			\$270,835	1.54%		Program	
Subcategory Total			\$5,032,854	26.64%	\$4,568,647	25.90%	110.16%	04 Academic Support		
Category Total			\$5,032,854	26.64%	\$4,568,647	25.90%	110.16%	Activity		
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				All	
		Capital Equipment	631CEQ	\$254,009	1.34%	\$216,614	1.23%	117.26%	Location	
		Capital Land	641CLN						All	
		Debt Service	650DBT	\$5,292	0.03%	\$6,835	0.04%	77.43%	Fund Type	
	Subcategory Total			\$259,302	1.37%	\$223,449	1.27%	116.05%	All	
Transfers	NonMandatory Tra..	688NXF						Account Type		
Subcategory Total								All		
Category Total			\$259,302	1.37%	\$223,449	1.27%	116.05%			
Total Expenses				\$18,891,490	100.00%	\$17,636,512	100.00%	107.12%		

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Montana University System
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Period
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FY Comparison
 Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$47,585	0.43%	\$0	0.00%	
		Contract Administrat..	611ADM	\$456,891	4.10%	\$476,135	4.03%	95.96%
		Classified	611CLS	\$2,153,606	19.34%	\$2,803,685	23.73%	76.81%
		Graduate Assistan..	611GST	\$159	0.00%			
		Contract Professio..	611PRF	\$3,145,245	28.24%	\$3,369,956	28.52%	93.33%
		Other Salaries	612OTS	\$385,405	3.46%	\$332,422	2.81%	115.94%
		Other Compensati..	613OTC	\$373	0.00%			
		Subcategory Total			\$6,189,264	55.58%	\$6,982,198	59.10%
	Benefits	Employee Benefits	614BEN	\$2,467,557	22.16%	\$2,625,953	22.23%	93.97%
		Termination Pay	615TRP	\$137,017	1.23%	\$0	0.00%	
		Subcategory Total		\$2,604,574	23.39%	\$2,625,953	22.23%	99.19%
Category Total			\$8,793,837	78.97%	\$9,608,151	81.32%	91.52%	
Operating Expenses	Operating Expenses	Communications	623COM	\$174,667	1.57%	\$194,654	1.65%	89.73%
		Contracted Services	621SRV	\$782,775	7.03%	\$833,475	7.05%	93.92%
		Other	628OTH	\$218,175	1.96%	\$176,632	1.49%	123.52%
		Rent	625RNT	\$2,029	0.02%	\$2,000	0.02%	101.43%
		Repairs & Mainten..	627MNT	\$55,390	0.50%	\$39,160	0.33%	141.45%
		Supplies	622SUP	\$351,751	3.16%	\$450,575	3.81%	78.07%
		Travel	624TRV	\$757,021	6.80%	\$510,243	4.32%	148.36%
		Utilities	626UTL	\$3	0.00%			
Subcategory Total			\$2,341,811	21.03%	\$2,206,739	18.68%	106.12%	
Category Total			\$2,341,811	21.03%	\$2,206,739	18.68%	106.12%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%			
		Capital Land	641CLN					
		Subcategory Total		\$0	0.00%			
Category Total			\$0	0.00%				
Total Expenses				\$11,135,649	100.00%	\$11,814,890	100.00%	94.25%

Net/Gross Tuition Net

Chart of Accounts
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Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
 UM-Missoula

Fund
 All

Org
 All

Account
 All

Program
 05 Student Services

Activity
 All

Location
 All

Fund Type
 All

Account Type
 All

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Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$70,500	0.59%	\$20,000	0.14%	352.50%	
		Contract Administrat..	611ADM	\$1,956,837	16.32%	\$2,224,281	15.85%	87.98%	
		Classified	611CLS	\$5,968,796	49.78%	\$6,558,142	46.74%	91.01%	
		Contract Professio..	611PRF	\$2,154,278	17.97%	\$3,030,798	21.60%	71.08%	
		Other Salaries	612OTS	\$266,158	2.22%	\$271,817	1.94%	97.92%	
		Other Compensati..	613OTC	\$3,327	0.03%	\$5,640	0.04%	58.99%	
	Subcategory Total				\$10,419,896	86.90%	\$12,110,678	86.31%	86.04%
	Benefits	Employee Benefits	614BEN	\$4,023,163	33.55%	\$4,561,834	32.51%	88.19%	
		Termination Benef..	615TRB	\$38,855	0.32%				
		Termination Pay	615TRP	\$105,876	0.88%	\$0	0.00%		
	Subcategory Total				\$4,167,893	34.76%	\$4,561,834	32.51%	91.36%
	Category Total				\$14,587,790	121.66%	\$16,672,512	118.83%	87.50%
	Operating Expenses	Operating Expenses	Communications	623COM	\$364,001	3.04%	\$279,195	1.99%	130.38%
Contracted Services			621SRV	\$2,231,271	18.61%	\$2,374,958	16.93%	93.95%	
Cost of Goods Sold			629CGS	\$0	0.00%				
Other			628OTH	(\$6,034,606)	-50.33%	(\$6,987,041)	-49.80%	86.37%	
Rent			625RNT	\$2,427	0.02%	\$2,407	0.02%	100.81%	
Repairs & Mainten..			627MNT	\$309,662	2.58%	\$1,012,336	7.21%	30.59%	
Supplies			622SUP	\$259,251	2.16%	\$431,598	3.08%	60.07%	
Travel			624TRV	\$97,957	0.82%	\$72,326	0.52%	135.44%	
Utilities			626UTL	\$29	0.00%				
Subcategory Total				(\$2,770,009)	-23.10%	(\$2,814,221)	-20.06%	98.43%	
Category Total				(\$2,770,009)	-23.10%	(\$2,814,221)	-20.06%	98.43%	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				
		Capital Equipment	631CEQ	\$0	0.00%	\$0	0.00%		
		Capital Land	641CLN	\$0	0.00%				
		Debt Service	650DBT			\$0	0.00%		
	Subcategory Total				\$0	0.00%	\$0	0.00%	
	Transfers	Mandatory Transf..	687MXF	\$75,747	0.63%	\$75,750	0.54%	100.00%	
		NonMandatory Tra..	688NXF	\$97,503	0.81%	\$97,000	0.69%	100.52%	
Subcategory Total				\$173,250	1.44%	\$172,750	1.23%	100.29%	
Category Total				\$173,250	1.44%	\$172,750	1.23%	100.29%	
Total Expenses				\$11,991,030	100.00%	\$14,031,041	100.00%	85.46%	

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
All

Org
All

Account
All

Program
06 Institutional Support

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
20

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
All

Org
All

Account
All

Program
07 Operation/Mainten..

Activity
All

Location
All

Fund Type
All

Account Type
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Classified	611CLS	\$4,177,761	26.67%	\$4,313,075	27.24%	96.86%	
		Contract Professio..	611PRF	\$718,962	4.59%	\$863,672	5.46%	83.24%	
		Other Salaries	612OTS	\$382,256	2.44%	\$337,245	2.13%	113.35%	
		Other Compensati..	613OTC	\$8,823	0.06%	\$7,608	0.05%	115.97%	
	Subcategory Total				\$5,287,803	33.76%	\$5,521,600	34.88%	95.77%
	Benefits	Employee Benefits	614BEN	\$2,371,080	15.14%	\$2,456,433	15.52%	96.53%	
		Termination Pay	615TRP	\$39,830	0.25%	\$0	0.00%		
		Subcategory Total				\$2,410,910	15.39%	\$2,456,433	15.52%
	Category Total				\$7,698,713	49.15%	\$7,978,033	50.39%	96.50%
	Operating Expenses	Operating Expenses	Communications	623COM	\$905	0.01%	\$5,020	0.03%	18.03%
Contracted Services			621SRV	\$1,014,894	6.48%	\$996,903	6.30%	101.80%	
Cost of Goods Sold			629CGS	\$0	0.00%				
Other			628OTH	\$56,541	0.36%	\$39,410	0.25%	143.47%	
Rent			625RNT	\$1,287,133	8.22%	\$1,286,610	8.13%	100.04%	
Repairs & Mainten..			627MNT	\$820,456	5.24%	\$627,222	3.96%	130.81%	
Supplies			622SUP	\$397,556	2.54%	\$444,809	2.81%	89.38%	
Travel			624TRV	\$13,828	0.09%	\$4,042	0.03%	342.12%	
Utilities			626UTL	\$3,594,819	22.95%	\$3,713,768	23.46%	96.80%	
Subcategory Total				\$7,186,132	45.88%	\$7,117,784	44.96%	100.96%	
Category Total				\$7,186,132	45.88%	\$7,117,784	44.96%	100.96%	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%	\$0	0.00%		
		Capital Equipment	631CEQ	\$44,989	0.29%				
		Capital Other Impr..	645COI	\$0	0.00%				
		Debt Service	650DBT	\$327,115	2.09%	\$314,500	1.99%	104.01%	
	Subcategory Total				\$372,104	2.38%	\$314,500	1.99%	118.32%
	Transfers	NonMandatory Tra..	688NXF	\$406,931	2.60%	\$421,795	2.66%	96.48%	
Subcategory Total				\$406,931	2.60%	\$421,795	2.66%	96.48%	
Category Total				\$779,035	4.97%	\$736,295	4.65%	105.80%	
Total Expenses				\$15,663,879	100.00%	\$15,832,112	100.00%	98.94%	

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
20

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
All

Org
All

Account
All

Program
Digital Academy

Activity
All

Location
All

Fund Type
All

Account Type
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$4,563	0.23%	\$6,000	0.26%	76.04%	
		Classified	611CLS	\$1,905	0.10%				
		Contract Professional	611PRF	\$414,968	20.80%	\$426,679	18.26%	97.26%	
		Other Salaries	612OTS	\$0	0.00%	\$48,000	2.05%	0.00%	
		Other Compensation	613OTC	\$8,074	0.40%	\$9,966	0.43%	81.02%	
		Subcategory Total			\$429,509	21.53%	\$490,645	21.00%	87.54%
	Benefits	Employee Benefits	614BEN		\$137,989	6.92%	\$149,702	6.41%	92.18%
		Termination Pay	615TRP		\$216	0.01%			
		Subcategory Total			\$138,205	6.93%	\$149,702	6.41%	92.32%
		Category Total			\$567,714	28.46%	\$640,347	27.41%	88.66%
Operating Expenses	Operating Expenses	Communications	623COM	\$4,306	0.22%	\$4,120	0.18%	104.52%	
		Contracted Services	621SRV	\$2,857	0.14%	\$3,350	0.14%	85.27%	
		Other	628OTH	\$1,314,352	65.89%	\$1,542,590	66.03%	85.20%	
		Repairs & Maintenance	627MNT	\$40,398	2.03%	\$45,277	1.94%	89.22%	
		Supplies	622SUP	\$49,796	2.50%	\$74,131	3.17%	67.17%	
		Travel	624TRV	\$15,242	0.76%	\$26,520	1.14%	57.47%	
		Subcategory Total			\$1,426,951	71.54%	\$1,695,988	72.59%	84.14%
	Category Total			\$1,426,951	71.54%	\$1,695,988	72.59%	84.14%	
Total Expenses				\$1,994,665	100.00%	\$2,336,335	100.00%	85.38%	

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
20

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
All

Org
All

Account
All

Program
02T Travel Research/B..

Activity
All

Location
All

Fund Type
All

Account Type
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$0	0.00%				
		Classified	611CLS	\$16,341	2.04%	\$23,689	2.36%	68.98%	
		Graduate Assistan..	611GST	\$21,995	2.75%				
		Contract Professio..	611PRF	\$348,900	43.55%	\$371,171	36.93%	94.00%	
		Other Salaries	612OTS	\$121,727	15.19%	\$232,600	23.14%	52.33%	
		Other Compensati..	613OTC	\$432	0.05%	\$950	0.09%	45.47%	
		Subcategory Total			\$509,396	63.58%	\$628,410	62.52%	81.06%
	Benefits	Employee Benefits	614BEN	\$151,133	18.86%	\$172,928	17.20%	87.40%	
		Termination Pay	615TRP	\$4,576	0.57%				
		Subcategory Total		\$155,710	19.44%	\$172,928	17.20%	90.04%	
Category Total			\$665,105	83.02%	\$801,338	79.72%	83.00%		
Operating Expenses	Operating Expenses	Communications	623COM	\$3,089	0.39%	\$6,050	0.60%	51.06%	
		Contracted Services	621SRV	\$5,013	0.63%	\$11,500	1.14%	43.59%	
		Other	628OTH	\$14,773	1.84%	\$27,312	2.72%	54.09%	
		Repairs & Mainten..	627MNT	\$5,717	0.71%	\$3,500	0.35%	163.33%	
		Supplies	622SUP	\$8,286	1.03%	\$20,000	1.99%	41.43%	
		Travel	624TRV	\$44,938	5.61%	\$126,467	12.58%	35.53%	
		Waivers & Scholar..	628WAV	\$0	0.00%				
	Subcategory Total		\$81,816	10.21%	\$194,829	19.38%	41.99%		
Category Total			\$81,816	10.21%	\$194,829	19.38%	41.99%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$54,217	6.77%	\$9,000	0.90%	602.41%	
		Subcategory Total		\$54,217	6.77%	\$9,000	0.90%	602.41%	
		Category Total		\$54,217	6.77%	\$9,000	0.90%	602.41%	
Total Expenses				\$801,138	100.00%	\$1,005,167	100.00%	79.70%	

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
 20

Period
 14

FY Comparison
 Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$809	0.65%			
		Classified	611CLS	\$31,190	24.95%	\$37,582	30.07%	82.99%
		Contract Professional	611PRF	\$29,530	23.62%	\$23,387	18.71%	126.27%
		Subcategory Total		\$61,529	49.22%	\$60,969	48.78%	100.92%
Benefits	Employee Benefits	614BEN	\$24,076	19.26%	\$25,761	20.61%	93.46%	
	Subcategory Total		\$24,076	19.26%	\$25,761	20.61%	93.46%	
Category Total			\$85,605	68.48%	\$86,730	69.39%	98.70%	
Operating Expenses	Operating Expenses	Communications	623COM	\$30	0.02%	\$2,143	1.71%	1.40%
		Contracted Services	621SRV	\$29,231	23.38%	\$29,400	23.52%	99.43%
		Other	628OTH	\$50	0.04%			
		Supplies	622SUP	\$1,587	1.27%	\$1,000	0.80%	158.74%
		Travel	624TRV	\$8,500	6.80%	\$5,723	4.58%	148.52%
		Subcategory Total		\$39,398	31.52%	\$38,266	30.61%	102.96%
Category Total			\$39,398	31.52%	\$38,266	30.61%	102.96%	
Total Expenses				\$125,003	100.00%	\$124,996	100.00%	100.01%

Net/Gross Tuition Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
 UM-Missoula

Fund
 All

Org
 All

Account
 All

Program
 02Y Bio Station Resear..

Activity
 All

Location
 All

Fund Type
 All

Account Type
 All

The Montana University System
5-Year Comparison by Program
Fiscal Year 2021
Chart of Accounts: UM
Reporting Units: UM-Missoula

Fiscal Year
2021

Chart of Accounts
 MSU
 UM

Program	2017	2018	2019	2020	2021 Budgeted	
Instruction	\$74,259,332	\$73,314,874	\$71,361,677	\$67,244,285	\$64,654,458	Ed Units or Agencies All
Organized Research	\$3,965,405	\$1,326,513	\$1,228,350	\$1,269,585	\$1,197,570	Reporting Unit UM-Missoula
Public Service	\$1,320,502	\$1,178,702	\$1,115,925	\$1,064,951	\$964,683	Program All
Academic Support	\$17,042,016	\$16,695,676	\$17,605,602	\$18,891,490	\$17,636,512	Fund Multiple values
Student Services	\$9,798,865	\$9,849,941	\$10,262,539	\$11,135,649	\$11,814,890	Org All
Institutional Support	\$15,638,531	\$12,697,317	\$12,780,918	\$11,991,030	\$14,031,041	
Operation & Maintenance of Plant	\$15,460,940	\$15,137,898	\$15,308,303	\$15,663,879	\$15,832,112	
Scholarships & Fellowships	\$4,982	(\$1,462)	\$0	\$0		
Grand Total	\$137,490,573	\$130,199,459	\$129,663,315	\$127,260,869	\$126,131,266	

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 Next FY

The Montana University System
 Institutional Financial Aid
 FY20 Actuals to FY21 Budgeted

Fiscal Year
 20

Period
 14

Aid Type	Award Type	Actual	Percent of Total Expense	Budget	% of Total Budget	Percent Expense to Bu..
Discounts	Non resident Graduate	\$1,023,020	6.33%	\$60,000	0.33%	1705.03%
	Non resident Undergraduate*	\$6,536,598	40.45%	\$6,880,480	38.37%	95.00%
	Total	\$7,559,618	46.78%	\$6,940,480	38.70%	108.92%
Scholarships & Grants	MT Senior Citizen Waiver	\$36,201	0.22%	\$9,000	0.05%	402.23%
	Resident Graduate**	\$1,827,300	11.31%	\$3,086,355	17.21%	59.21%
	Resident Undergraduate	\$1,402,524	8.68%	\$1,662,000	9.27%	84.39%
	Total	\$3,266,025	20.21%	\$4,757,355	26.53%	68.65%
Waivers	American Indian Waiver	\$895,009	5.54%	\$1,062,950	5.93%	84.20%
	Community College Honor Scholarship	\$44,823	0.28%	\$48,000	0.27%	93.38%
	Dependent Waiver	\$168,114	1.04%	\$200,000	1.12%	84.06%
	Employee Waiver	\$117,976	0.73%	\$95,000	0.53%	124.19%
	Federal Yellow Ribbon Program	\$204,847	1.27%	\$200,000	1.12%	102.42%
	Honorably Discharged Veteran Waivr	\$26,310	0.16%	\$33,000	0.18%	79.73%
	MUS High School Honors	\$713,600	4.42%	\$800,000	4.46%	89.20%
	National Merit Scholarship	\$7,352	0.05%	\$13,000	0.07%	56.55%
	Peace & Fire Orphans	\$0	0.00%	\$6,000	0.03%	0.00%
	Total	\$2,178,030	13.48%	\$2,457,950	13.71%	88.61%
Athletic Scholarships	Non resident Athlete	\$2,465,696	15.26%	\$2,808,374	15.66%	87.80%
	Resident Athlete	\$191,215	1.18%	\$241,421	1.35%	79.20%
	Total	\$2,656,911	16.44%	\$3,049,795	17.01%	87.12%
Cash Scholarships	Scholarships & Fellowships	\$0	0.00%			
	Total	\$0	0.00%			
Other***	Other Tuition Waivers	\$500,918	3.10%	\$455,899	2.54%	109.87%
	Scholarships & Fellowships			\$270,835	1.51%	
	Total	\$500,918	3.10%	\$726,734	4.05%	68.93%
Grand Total		\$16,161,502	100.00%	\$17,932,314	100.00%	90.13%

FY Comparison
 Next FY

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Ed Units

Reporting Units

UM-Missoula

Account
 All

Definitions:

Discounts: Discounted tuition charges for the purpose of recruitment and revenue enhancement issued to non-residents at the discretion of the issuing campuses.

Scholarships and Grants: Institutional funds/discounts awarded at the discretion of the campus to reduce the cost of education (non-recruitment based; formally known as resident discretionary waivers and scholarships). Campuses use funds from BOR authorized accounts to award scholarships/grants, or provide discretionary discounts.

Waivers: Waiving all/portion of tuition charges based on criteria and requirements dicatated by BOR policy. Individuals meeting BOR policy criteria are entitled to waivers.

Athletic Scholarships: Full of partial scholarships to support collegiate athletics. Campuses adhere to NCAA/NAIA regulations.

Data Caveats:

* A small portion of the amounts categorized as Non resident Undergraduate belong in either Resident Undergraduate, Non resident Graduate, or Resident Graduate categories. The dollar amount cannot be determined through the account codes, but numbers are small enough to be considered immaterial.

** A small portion of the Resident Graduate totals belong in the Non resident Graduate category for the same reasons as above and are considered immaterial...

Montana University System
Current Unrestricted Revenue
FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
20

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
Multiple values

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 Next FY

Category	Accounts	Level 1 Acct Code	Actual	Percent of Total Revenue	Budget/Actual	% of Total Budget/Actual	Percent Revenue to Budget/Actual
Tuition and Fees*	Admissions Fees	515ADM	\$171,069	0.13%	\$128,437	0.10%	133.19%
	Non resident Tuition	505NON	\$26,914,869	21.02%	\$25,657,770	20.34%	104.90%
	Program Tuition & Fees	520PRG	\$4,965,301	3.88%	\$4,814,924	3.82%	103.12%
	Registration Fee	515REG	\$619,955	0.48%	\$585,562	0.46%	105.87%
	Resident Tuition	500RES	\$24,436,852	19.08%	\$21,787,974	17.27%	112.16%
	WUE Tuition	505WUE	\$5,550,788	4.33%	\$5,533,569	4.39%	100.31%
	Category Total			\$62,658,835	48.93%	\$58,508,236	46.39%
State Allocations	Hi Ed General Fund Reven..	555GEN	\$52,223,244	40.78%	\$53,576,043	42.48%	97.47%
	Hi Ed Millage Revenue	555MIL	\$7,613,200	5.95%	\$7,776,300	6.17%	97.90%
	MUS Retirement Plan	555SPE	\$510,388	0.40%	\$510,400	0.40%	100.00%
	Other OCHE/State Funding	555SPE	\$717,930	0.56%	\$600,000	0.48%	119.65%
	Category Total			\$61,064,762	47.69%	\$62,462,743	49.52%
Other Revenues	Carry Forward Funds	585CAR					
	Course Fees	530CRS	\$0	0.00%			
	Financial Aid	562FNA	\$74,775	0.06%	\$110,452	0.09%	67.70%
	Investments	540INV	\$135,346	0.11%	\$220,000	0.17%	61.52%
	Mandatory Fees	525MAN	\$0	0.00%			
	Other Revenue	5800TH	\$10,539	0.01%	\$11,939	0.01%	88.28%
	Other Student Fees	532OSF	\$267,760	0.21%	\$255,151	0.20%	104.94%
	Sales & Service	570SAS	\$0	0.00%	\$0	0.00%	
Category Total			\$488,420	0.38%	\$597,542	0.47%	81.74%
Transfers	Non Mandatory Transfer In	557NMX	\$3,834,000	2.99%	\$4,562,745	3.62%	84.03%
	Category Total			\$3,834,000	2.99%	\$4,562,745	3.62%
Total Revenue			\$128,046,017	100.00%	\$126,131,266	100.00%	101.52%

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

BOR approval to move reserves and/or fund balances between sub-funds:

- \$1.2M CARES Act funding
- \$3.3M Designated Funds

Montana University System
 Current Unrestricted Revenue
 FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
20

Period
14

FY Comparison
Next FY

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 Next FY

Category	Accounts	Level 1 Acct Code	Actual FY20	% of Total	Budget FY21	% of Total Budget	% Change
State Allocations	Other OCHE/State Funding	555SPE	\$2,000,500	100.00%	\$2,230,500	95.47%	11.50%
	Category Total		\$2,000,500	100.00%	\$2,230,500	95.47%	11.50%
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%	\$5,835	0.25%	
	Category Total		\$0	0.00%	\$5,835	0.25%	
Transfers	Non Mandatory Transfer In	557NMX	\$0	0.00%	\$100,000	4.28%	
	Category Total		\$0	0.00%	\$100,000	4.28%	
Total Revenue			\$2,000,500	100.00%	\$2,336,335	100.00%	16.79%

Net/Gross Tuition Net

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Agencies
- Ed Units

Reporting Units
UM-Missoula

Fund
All

Org
All

Account
All

Program
Digital Academy

Activity
All

Location
All

Fund Type
All

Account Type
All

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

Montana University System
Current Unrestricted Revenue
FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
20

Period
14

FY Comparison
Next FY

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 Next FY

Category	Accounts	Level 1 Acct Code	Actual FY20	% of Total	Budget FY21	% of Total Budget	% Change	
Tuition and Fees*	Resident Tuition	500RES	(\$1,695)	-0.20%				Net/Gross Tuition Net
	Category Total		(\$1,695)	-0.20%				Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
State Allocations	Other OCHE/State Funding	555SPE	\$869,000	100.20%	\$939,000	93.42%	8.06%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total		\$869,000	100.20%	\$939,000	93.42%	8.06%	Reporting Units UM-Missoula
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%	\$66,167	6.58%		Fund All
	Category Total		\$0	0.00%	\$66,167	6.58%		Org All
Transfers	Non Mandatory Transfer In	557NMX	\$0	0.00%				Account All
	Category Total		\$0	0.00%				Program 02T Travel Research/Bed..
Total Revenue			\$867,305	100.00%	\$1,005,167	100.00%	15.90%	Activity All
								Location All
								Fund Type All
								Account Type All

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

Montana University System
 Current Unrestricted Revenue
 FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
20

Period
14

FY Comparison
Next FY

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 Next FY

Category	Accounts	Level 1 Acct Code	Actual FY20	% of Total	Budget FY21	% of Total Budget	% Change
State Allocations	Hi Ed General Fund Revenue	555GEN	\$125,000	100.00%	\$125,000	100.00%	0.00%
	Category Total		\$125,000	100.00%	\$125,000	100.00%	0.00%
Other Revenues	Carry Forward Funds	585CAR			(\$3)	-0.00%	
	Category Total				(\$3)	-0.00%	
Total Revenue			\$125,000	100.00%	\$124,997	100.00%	0.00%

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
UM-Missoula

Fund
All

Org
All

Account
All

Program
02Y Bio Station Research

Activity
All

Location
All

Fund Type
All

Account Type
All

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Wiavers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

**Chart of Accounts: All
UM-Missoula
Budget for Auxiliary
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	21	All	All	UM-Missoula	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Dining/Food Services	\$1,288,161	\$11,247,817		\$11,247,817	\$5,584,429	\$6,144,961	\$54,993	\$11,784,383	\$276,125	\$1,027,720
Health Services	(\$405,724)	\$5,259,815		\$5,259,815	\$3,771,525	\$1,131,425	\$324,444	\$5,227,394	\$427,890	\$54,586
Other Auxiliary No..	\$230,001	\$1,359,200		\$1,359,200	\$298,972	\$937,013	\$125,000	\$1,360,985	\$27,671	\$255,887
Other Auxiliary Ple..	\$3,813,255	\$7,084,039	\$20,200	\$7,104,239	\$3,626,968	\$2,334,472	\$1,914,197	\$7,875,637	\$418,238	\$3,460,096
Parking	\$32,431	\$2,188,840		\$2,188,840	\$1,548,150	\$358,581	\$264,064	\$2,170,795	\$195,469	\$245,945
Rentals	\$280,527	\$363,244		\$363,244	\$115,230	\$173,976	\$72,000	\$361,206	\$18,636	\$301,201
Student Housing	\$4,367,631	\$11,974,500		\$11,974,500	\$5,152,379	\$4,178,041	\$3,709,289	\$13,039,709	\$383,597	\$3,686,019
Student Union	\$537,329	\$3,962,959	\$368,555	\$4,331,514	\$2,423,797	\$1,802,074	\$140,565	\$4,366,436	\$240,126	\$742,533
Grand Total	\$10,143,611	\$43,440,414	\$388,755	\$43,829,169	\$22,521,450	\$17,060,543	\$6,604,552	\$46,186,545	\$1,987,752	\$9,773,987

**Chart of Accounts: All
UM-Missoula
Actuals for Auxiliary
FY20**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	20	All	All	UM-Missoula	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Dining/Food Services	\$627,811	\$10,043,829	\$1,176,369	\$11,220,198	\$5,064,181	\$5,464,794	\$30,873	\$10,559,849	\$276,125	\$1,564,286
Health Services	\$36,353	\$5,388,388	\$10,945	\$5,399,333	\$4,380,019	\$1,109,680	\$351,711	\$5,841,410	\$427,890	\$22,165
Other Auxiliary No..	\$199,085	\$1,359,195		\$1,359,195	\$272,950	\$945,980	\$109,350	\$1,328,279	\$27,671	\$257,672
Other Auxiliary Ple..	\$2,643,594	\$8,312,704	\$120,240	\$8,432,944	\$3,561,148	\$2,730,593	\$971,541	\$7,263,282	\$418,238	\$4,231,494
Parking	\$167,850	\$2,023,157	\$442,967	\$2,466,124	\$1,606,722	\$776,784	\$218,038	\$2,601,544	\$195,469	\$227,900
Rentals	\$245,235	\$367,172		\$367,172	\$93,062	\$166,490	\$72,328	\$331,880	\$18,636	\$299,163
Student Housing	\$1,813,799	\$12,527,209	\$1,037,475	\$13,564,684	\$4,993,384	\$3,959,530	\$2,057,938	\$11,010,852	\$383,597	\$4,751,228
Student Union	\$422,253	\$4,071,233	\$681,482	\$4,752,716	\$2,387,864	\$1,694,298	\$555,478	\$4,637,640	\$240,126	\$777,455
Grand Total	\$6,155,981	\$44,092,888	\$3,469,479	\$47,562,366	\$22,359,331	\$16,848,148	\$4,367,257	\$43,574,736	\$1,987,752	\$12,131,363

**Chart of Accounts: All
UM-Missoula
Budget for Designated
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies		Reporting Unit		Actuals/Budget			
Designated	21	All	All		UM-Missoula		Budget			
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$1,730,107	\$3,113,687	\$0	\$3,113,687	\$1,813,282	\$1,137,110	\$204,435	\$3,154,827	\$109,886	\$1,798,853
Athletics	(\$753,136)	\$7,909,653	\$50,000	\$7,959,653	\$3,403,045	\$5,965,470	\$1,480,218	\$10,848,733	\$242,572	(\$3,399,643)
Campus Sales & Services	\$1,177,332	\$3,744,749	\$508,585	\$4,253,334	\$2,038,489	\$2,206,719	\$106,116	\$4,351,324	\$145,338	\$1,224,681
Continuing Education	\$1,438,957	\$2,003,915	\$24,000	\$2,027,915	\$1,370,781	\$380,980	\$285,000	\$2,036,761	\$83,373	\$1,513,484
Designated Scholarships	\$102,164	\$341,989	\$500	\$342,489	\$0	\$345,353		\$345,353		\$99,300
F&A Sponsored Pr..	\$2,942,897	\$13,673,736	\$238,800	\$13,912,536	\$4,542,694	\$5,479,196	\$4,095,611	\$14,117,501	\$497,491	\$3,235,423
Fees	\$1,909,377	\$2,804,247	\$3,600	\$2,807,847	\$722,605	\$2,042,911	\$174,818	\$2,940,334	\$11,647	\$1,788,537
General Designated	\$12,964,691	\$12,617,075	\$597,523	\$13,214,598	\$5,511,102	\$6,945,677	\$6,442,650	\$18,899,429	\$4,034,119	\$11,313,979
Instructional Fees	\$700,822	\$960,993		\$960,993	\$180,027	\$831,947	\$5,000	\$1,016,974	\$10,509	\$655,350
Sales & Services	\$1,924,223	\$4,981,700	\$13,600	\$4,995,300	\$2,733,389	\$2,385,607	\$3,769	\$5,122,765	\$216,886	\$2,013,645
Grand Total	\$24,137,436	\$52,151,744	\$1,436,608	\$53,588,352	\$22,315,414	\$27,720,970	\$12,797,617	\$62,834,001	\$5,351,823	\$20,243,610

**Chart of Accounts: All
UM-Missoula
Actuals for Designated
FY20**

Fund Type Designated	Fiscal Year 20	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Missoula	Actuals/Budget Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$1,753,103	\$2,621,130	\$30,299	\$2,651,429	\$1,696,060	\$765,635	\$212,730	\$2,674,425	\$109,886	\$1,839,993
Athletics	\$193,692	\$8,971,827	\$19,210	\$8,991,037	\$3,438,815	\$6,069,242	\$429,808	\$9,937,865	\$242,572	(\$510,563)
Campus Sales & Services	\$2,180,758	\$3,938,920	\$1,305,462	\$5,244,382	\$1,590,302	\$4,209,481	\$344,026	\$6,143,809	\$145,338	\$1,426,669
Continuing Education	\$1,073,805	\$2,524,181	\$43,000	\$2,567,181	\$1,377,308	\$522,179	\$302,542	\$2,202,029	\$83,373	\$1,522,330
Designated Scholarships	\$373,243	\$664,564	\$0	\$664,564	\$0	\$935,643		\$935,643		\$102,164
F&A Sponsored Pr..	\$2,841,762	\$12,927,193	\$298,473	\$13,225,665	\$5,252,835	\$5,177,694	\$2,694,001	\$13,124,530	\$497,491	\$3,440,388
Fees	\$2,021,909	\$3,039,430	\$1,234	\$3,040,665	\$618,015	\$2,339,911	\$195,271	\$3,153,196	\$11,647	\$1,921,024
General Designated	\$15,348,649	\$12,593,875	\$734,254	\$13,328,130	\$5,589,458	\$6,116,782	\$4,005,847	\$15,712,087	\$4,034,119	\$16,998,810
Instructional Fees	\$527,101	\$1,234,623		\$1,234,623	\$269,109	\$791,792		\$1,060,901	\$10,509	\$711,331
Sales & Services	\$2,131,575	\$4,876,190	\$185,154	\$5,061,344	\$2,867,301	\$2,283,961	\$117,433	\$5,268,695	\$216,886	\$2,141,110
Grand Total	\$28,445,596	\$53,391,933	\$2,617,086	\$56,009,019	\$22,699,203	\$29,212,320	\$8,301,658	\$60,213,181	\$5,351,823	\$29,593,257

Chart of Accounts: All
UM-Missoula
Budget for Endowments
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	21	All	All	UM-Missoula	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Quasi	\$1,520,078			\$0				\$0		\$1,520,078
Regular	\$18,401,156			\$0				\$0		\$18,401,156
STIP Transaction	\$78,431	(\$21,000)		(\$21,000)			\$3,000	\$3,000		\$54,431
Grand Total	\$19,999,665	(\$21,000)		(\$21,000)			\$3,000	\$3,000		\$19,975,665

Chart of Accounts: All
UM-Missoula
Actuals for Endowments
FY20

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	20	All	All	UM-Missoula	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Quasi	\$1,546,576	(\$25,324)		(\$25,324)			\$1,174	\$1,174		\$1,520,078
Regular	\$18,711,139	(\$309,983)		(\$309,983)				\$0		\$18,401,156
STIP Transaction	\$56,590	\$21,841		\$21,841			\$0	\$0		\$78,431
Grand Total	\$20,314,305	(\$313,466)		(\$313,466)			\$1,174	\$1,174		\$19,999,665

**Chart of Accounts: All
UM-Missoula
Budget for Loan Funds
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	21	All	All	UM-Missoula	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$7,829,112	\$290,000		\$290,000		\$137,500		\$137,500		\$7,981,612
Institutional Loan	\$2,342,554	\$601,500		\$601,500		\$25,000		\$25,000		\$2,919,054
Private Loan	\$256,901	\$0		\$0				\$0		\$256,901
Grand Total	\$10,428,567	\$891,500		\$891,500		\$162,500		\$162,500		\$11,157,567

**Chart of Accounts: All
UM-Missoula
Actuals for Loan Funds
FY20**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	20	All	All	UM-Missoula	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$9,657,328	(\$469,564)		(\$469,564)		\$1,358,652		\$1,358,652		\$7,829,112
Institutional Loan	\$1,581,756	\$785,181		\$785,181		\$9,383	\$15,000	\$24,383		\$2,342,554
Private Loan	\$250,521	\$6,475		\$6,475		\$95		\$95		\$256,901
Grand Total	\$11,489,605	\$322,092		\$322,092		\$1,368,131	\$15,000	\$1,383,131		\$10,428,567

**Chart of Accounts: All
UM-Missoula
Budget for Plant Funds
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	21	All	All	UM-Missoula	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Rep..	\$15,109,425	\$800,000	\$7,500,000	\$8,300,000	\$825,000	\$7,960,000	\$1,000,000	\$9,785,000		\$13,624,425
Retirement of Indebtedness	(\$181,227)	\$1,000	\$14,000,000	\$14,001,000		\$11,539,000	\$2,462,000	\$14,001,000		(\$181,227)
Unexpended Plant	\$74,397,979	\$10,250,000	\$11,500,000	\$21,750,000		\$10,300,000	\$11,450,000	\$21,750,000		\$74,397,979
Grand Total	\$89,326,177	\$11,051,000	\$33,000,000	\$44,051,000	\$825,000	\$29,799,000	\$14,912,000	\$45,536,000		\$87,841,177

**Chart of Accounts: All
UM-Missoula
Actuals for Plant Funds
FY20**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	20	All	All	UM-Missoula	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Rep..	\$17,716,711	\$1,672,097	\$5,223,624	\$6,895,721	\$367,427	\$8,291,299	\$844,281	\$9,503,007		\$15,109,425
Retirement of Indebtedness	\$3,134,761	\$1,294,426	\$5,507,675	\$6,802,101		\$4,533,833	\$5,584,257	\$10,118,090		(\$181,227)
Unexpended Plant	\$8,066,427	\$5,369,641	\$72,655,275	\$78,024,916		\$1,416,221	\$10,277,143	\$11,693,364		\$74,397,979
Grand Total	\$28,917,899	\$8,336,164	\$83,386,574	\$91,722,739	\$367,427	\$14,241,353	\$16,705,681	\$31,314,461		\$89,326,177

**Chart of Accounts: All
UM-Missoula
Budget for Restricted
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget				
Restricted	21	All	Ed Units	UM-Missoula	Budget				
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Ending Fund Balance
Financial Aid Programs	\$3,988,223	\$14,170,892		\$14,170,892	\$889,115	\$13,281,778		\$14,170,893	\$3,988,222
Other Restricted	\$44,602			\$0				\$0	\$44,602
Private Gifts & Scholars..	\$3,218,533	\$11,381,304		\$11,381,304	\$73,223	\$10,481,137		\$10,554,360	\$4,045,477
Restricted Spon Prog G..	\$2,668,986	\$28,616,289	\$0	\$28,616,289	\$5,685,321	\$25,599,954		\$31,285,275	\$0
Restricted Sponsored P..	(\$2,666,321)	\$45,883,711	\$500,000	\$46,383,711	\$41,979,013	\$1,735,699	\$0	\$43,714,712	\$2,678
Grand Total	\$7,254,024	\$100,052,196	\$500,000	\$100,552,196	\$48,626,672	\$51,098,568	\$0	\$99,725,240	\$8,080,980

**Chart of Accounts: All
UM-Missoula
Actuals for Restricted
FY20**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	20	All	Ed Units	UM-Missoula	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Ending Fund Balance	
Financial Aid Programs	\$154,861	\$21,581,149		\$21,581,149	\$908,899	\$14,628,284	\$2,210,604	\$17,747,787	\$3,988,223	
Other Restricted	\$44,445	\$157		\$157				\$0	\$44,602	
Private Gifts & Scholars..	\$3,256,521	\$19,747,667	\$231,964	\$19,979,630	\$5,862,553	\$14,118,051	\$37,014	\$20,017,618	\$3,218,533	
Restricted Spon Prog G..	\$2,908,438	(\$16,659,399)	\$0	(\$16,659,399)	(\$2,951,923)	(\$13,468,036)		(\$16,419,959)	\$2,668,999	
Restricted Sponsored P..	(\$2,902,263)	\$89,521,327	\$123,301	\$89,644,627	\$49,124,480	\$39,960,753	\$323,453	\$89,408,685	(\$2,666,321)	
Grand Total	\$3,462,002	\$114,190,901	\$355,265	\$114,546,165	\$52,944,008	\$55,239,052	\$2,571,070	\$110,754,131	\$7,254,037	

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

University of Montana - Missoula

		Original OP Plan FY 20	Actual FY 20	Budgeted FY 21	Actual FY 20 to Budgeted FY 21
DESCRIPTION		Tuition Revenue Waived	Tuition Revenue Waived	Tuition Revenue Waived	% Change in Tuition Revenue Waived
Discretionary					
Resident					
	Resident Undergrad	2,088,647	1,902,297	2,388,734	25.6%
	Resident Athletics	744,283	191,215	241,421	26.3%
	Resident Graduate	1,533,266	1,349,674	1,528,000	13.2%
	SUBTOTAL	4,366,196	3,443,186	4,158,155	20.8%
Non-Resident					
	NR Undergraduate	5,284,714	6,536,048	6,880,480	5.3%
	NR Athletics	2,608,374	2,465,696	2,808,374	13.9%
	NR Graduate	848,975	1,500,646	1,618,355	7.8%
	Yellow Ribbbon Program	424,130	204,847	200,000	-2.4%
	SUBTOTAL	9,166,193	10,707,236	11,507,209	7.5%
Designated					
	Montana American Indians	1,019,860	895,009	1,062,950	18.8%
	Veterans	32,374	26,310	33,000	25.4%
	Resident Faculty & Staff	94,638	117,976	95,000	-19.5%
	Resident Employee Dependents	199,801	168,114	200,000	19.0%
	War Orphans/Peace Officers	5,228	0	6,000	0.0%
	Community Colleges	47,637	44,823	48,000	7.1%
	High School Honors	792,768	713,600	800,000	12.1%
	National Merit	12,364	7,352	13,000	76.8%
	Montana Senior Citizen Waiver	0	36,201	9,000	-75.1%
	SUBTOTAL	2,204,670	2,009,385	2,266,950	12.8%
Scholarships					
					0.0%
Total Tuition Waived					
		15,737,059	16,159,807	17,932,314	11.0%

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	University of Montana - Missoula				
	ACTUAL 2020	PER- CENT	BUDGETED 2021	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	550.53	41%	506.39	38%	-8.02%
Contract Administrative	23.53	2%	24.19	2%	2.82%
Contract Professional	144.63	11%	158.91	12%	9.88%
Classified	416.31	31%	447.43	34%	7.48%
Graduate Teaching & Research Assistants (GTA & GRA)	137.68	10%	143.70	11%	4.37%
Part-Time and Other	69.61	5%	49.72	4%	-28.57%
TOTAL	1,342.27	100%	1,330.34	100%	-0.89%
RESTRICTED:					
Contract Faculty (AY/FY)	72.68	10%	73.05	10%	0.50%
Contract Administrative	0.50	0%	0.50	0%	0.50%
Contract Professional	290.30	42%	291.75	42%	0.50%
Classified	72.99	10%	73.36	10%	0.50%
Graduate Teaching & Research Assistants (GTA & GRA)	66.47	10%	66.80	10%	0.50%
Part-Time and Other	195.79	28%	196.77	28%	0.50%
TOTAL	698.74	100%	702.23	100%	0.50%
DESIGNATED:					
Contract Faculty (AY/FY)	29.57	9%	26.13	8%	-11.61%
Contract Administrative	2.74	1%	2.68	1%	-2.41%
Contract Professional	83.99	26%	73.72	22%	-12.23%
Classified	96.02	29%	114.17	35%	18.91%
Graduate Teaching & Research Assistants (GTA & GRA)	18.40	6%	12.72	4%	-30.89%
Part-Time and Other	96.11	29%	101.27	31%	5.37%
TOTAL	326.83	100%	330.69	100%	1.18%
AUXILIARY:					
Contract Administrative	0.00	0%		0%	0.00%
Contract Professional	33.27	9%	30.67	8%	-7.83%
Classified	217.66	59%	222.81	59%	2.37%
Graduate Teaching & Research Assistants (GTA & GRA)	0.33	0%	-	0%	-100.00%
Part-Time and Other	116.69	32%	126.19	33%	8.14%
TOTAL	367.95	100%	379.66	100%	3.18%
TOTAL FTE:					
Contract Faculty (AY/FY)	652.78	24%	605.57	22%	-7.23%
Contract Administrative	26.77	1%	27.37	1%	2.24%
Contract Professional	552.19	20%	555.05	20%	0.52%
Classified	802.98	29%	857.77	31%	6.82%
Graduate Teaching & Research Assistants (GTA & GRA)	222.89	8%	223.22	8%	0.15%
Part-Time and Other	478.20	17%	473.95	17%	-0.89%
TOTAL	2,735.80	100%	2,742.93	100%	0.26%

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

University of Montana - Missoula				51030
DESCRIPTION	BOR POLICY 910.10 Termination Pool	BOR POLICY 901.13 Scholarships & Stipends	BOR POLICY 901.15 Enrollment Contingency	BOR POLICY 901.6 Facilities Maintenance
1. Effective Date of Board Policy	January 2004	May 2003	May 2005	November 1999
2. Date Reserve Fund Established by Campus	FY 2003	FY 1992	FY2010	FY 1992
3. Fund Code (BANNER)	338145	338143	338147 & 338149 ^{note 3}	372291
4. Financial Summary				
Fund Balance - FYE 2019 (Actual)	-	3,133	4,416,064	-
+ Revenues, Transfers In (Actual FY20)		-	-	-
- Expenditures, Transfers Out (Actual FY20)	-	-	3,834,000	-
Fund Balance - FYE 2020 (Actual)	-	3,133	582,064	-
+ Revenues, Transfers In (Projected FY21)	-	-	-	-
- Expenditures, Transfers Out (Projected FY21)	-	-	582,064	-
Fund Balance - FYE 2021 (Projected)	-	3,133	-	-
5. Required Reports				
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?	N/A	N/A	N/A	note 2
b. Has the required annual business plan for FY20 been submitted and approved by OCHE?	N/A	N/A	note 1	N/A
c. Has the required documentation for the FY20 transfers out of this reserve fund been submitted to OCHE?	N/A	N/A	note 1	N/A

****NOTES****

note 1 - UM-Missoula transfers reverted appropriation amounts to a reserve fund established in the renewal and replacement subfund. **note 2** - Reserve Revolving fund code **338149** was established in BANNER for the Montana Digital Academy.

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Fund Balance Report

Analysis as of FYE 6/30/20

Negative Fund Balances

The University had the following negative fund balances to report at 6/30/20:

Designated Funds:

Athletics

Athletics did not receive the final Guaranteed Royalty Fee payment of \$1.1 million due in FY20 under terms of the contract with their exclusive marketing partner, which caused the \$753,136 negative fund balance reported at 6/30/20. The company has indicated that the final payment will be made in August, 2020, though no payment has been received as of the report date. Due to uncertainty surrounding the 2020-2021 athletic year because of COVID-19, the University chose not to record a receivable for the amount due at 6/30/20.

Overall, the designated funds reported a positive fund balance at 6/30/20 of \$24,241,434.

Auxiliary Funds:

Health Services

The \$405,724 negative fund balance reported at 6/30/20 was caused by the unfunded portion of the unit's compensated absences liability. The adjustment to accrue the compensated absences liability is an "off budget" expense and is not required to be funded. At this time, the auxiliary operation does not have a plan to fully fund the compensated absences liability.

Overall, the auxiliary funds reported positive fund balance at 6/30/20 of \$10,413,611.

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Cash Balance Report

Analysis as of FYE 6/30/20

Negative Cash Balances

The University does not have any negative cash balances to report at 6/30/20, for funds that have been negative for two consecutive years.

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2019 BALANCE	JUNE 30, 2020 BALANCE	Percent Change From FY19 to FY20
1-B	Intercap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 384,827	\$ 379,438	-1%
2-B	Intercap	\$ 3,429,300	HPER Building Renovation Expansion Energy Conservation Project CBB	User Fees	\$ 2,285,235	\$ 0	-100%
3-B	SBCEP Loans	\$ 1,096,999	Campus Wide Mechanical Insulation, Engineering Lab Classroom Elec Upgrade	User Fees	\$ 877,645	\$ 0	-100%
4-H	SBCEP Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 548,662	\$ 0	-100%
5-H	Intercap Loans	\$ 362,500	Purchase property @ 1515 Livingston & 1514 Townsend Ave.	Rent	\$ 322,557	\$ 0	-100%
6-M	Intercap Loans	\$ 11,913,769	Park-n-Ride construction, Washington-Grizzly Stadium Lights, Real property @ 820 Arthur, Bus Barn Construction. O'Connor Center remodel, Completion of 3rd Floor research space - ISB., Adams Center Basement Completion, Electric Buses, Grizzly Champions Center	User Fees	\$ 8,581,059	\$ 0	-100%
7-M	Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,693,791	\$ 2,656,066	-1%
8-M	Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 55,000	\$ 0	-100%
9-M	SBCEP Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 2,388,315	\$ 0	-100%
10-D	Intercap	\$ 1,250,000	PE Electrical Repair, Purchase of 528 E Poindexter, Matthews Bathroom Renovation	Rent	\$ 1,012,506	\$ 0	-100%
11-D	SBCEP Loans	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 510,159	\$ 0	-100%
Total Other Indebtedness						\$ 3,035,504	
TOTAL OUTSTANDING DEBT at June 30, 2020						\$ 162,490,504	

