

University of Montana Missoula

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Bud 230	Statement of Waivers & Scholarships
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University of Montana - Missoula
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2022

Campus/Agency	Actual FY 2021	Budgeted FY 2022	Dollar Change Actual 2021 to Budgeted 2022	Percent Change Actual 2021 to Budgeted 2022
University of Montana - Missoula:				
Current Operating Unrestricted	\$ 126,748,752	\$ 132,388,592	\$ 5,639,840	4%
Digital Academy	2,217,525	2,897,784	680,259	31%
Travel Research	780,158	1,097,038	316,880	41%
Yellow Bay	124,996	125,000	4	0%
Current Restricted	135,200,876	138,867,570	3,666,694	3%
Current Designated	52,280,643	53,572,011	1,291,368	2%
Auxiliary Enterprises	40,308,122	48,454,880	8,146,758	20%
Loan & Endowment Funds	1,191,726	1,164,500	(27,226)	-2%
Plant Funds	47,483,074	77,900,814	30,417,740	64%
TOTAL ALL FUNDS	\$ 406,335,872	\$ 456,468,189	\$ 50,132,317	12%

Montana University System
Current Unrestricted Revenue
FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year 21

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 FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$277,607	0.22%	\$0	0.00%	-100.00%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$23,521,909	18.56%	\$27,115,782	20.48%	15.28%	
	Program Tuition & Fees	520PRG	\$5,553,053	4.38%	\$6,225,818	4.70%	12.12%	
	Registration Fee	515REG	\$593,405	0.47%	\$510,695	0.39%	-13.94%	Chart of Accounts
	Resident Tuition	500RES	\$21,947,825	17.32%	\$21,987,265	16.61%	0.18%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	WUE Tuition	505WUE	\$6,017,873	4.75%	\$6,488,518	4.90%	7.82%	Ed Units or Agencies
	Category Total		\$57,911,671	45.70%	\$62,328,078	47.08%	7.63%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
State Allocations	Hi Ed General Fund Reven..	555GEN	\$53,576,043	42.28%	\$52,199,995	39.43%	-2.57%	Reporting Units UM-Missoula
	Hi Ed Millage Revenue	555MIL	\$7,776,301	6.14%	\$8,035,685	6.07%	3.34%	Fund Multiple values
	MUS Retirement Plan	555SPE	\$539,348	0.43%	\$548,812	0.41%	1.75%	
	Other OCHE/State Funding	555SPE	\$533,000	0.42%	\$1,500,000	1.13%	181.43%	
Category Total		\$62,424,692	49.26%	\$62,284,492	47.05%	-0.22%		
Other Revenues	Carry Forward Funds	585CAR			\$450,022	0.34%		Org All
	Continuing Education	535CED			\$0	0.00%		Account All
	Course Fees	530CRS						Program All
	Financial Aid	562FNA	\$59,035	0.05%	\$110,000	0.08%	86.33%	Activity All
	Investments	540INV	\$118,125	0.09%	\$220,000	0.17%	86.24%	Location All
	Mandatory Fees	525MAN						Fund Type All
	Other Revenue	580OTH	\$6,159	0.00%	\$21,000	0.02%	240.97%	Account Type All
	Other Student Fees	532OSF	\$197,184	0.16%	\$175,000	0.13%	-11.25%	
	Sales & Service	570SAS	\$0	0.00%				
Category Total		\$380,504	0.30%	\$976,022	0.74%	156.51%		
Transfers	Non Mandatory Transfer In	557NMX	\$6,011,937	4.74%	\$6,800,000	5.14%	13.11%	
	Category Total		\$6,011,937	4.74%	\$6,800,000	5.14%	13.11%	
Total Revenue		\$126,728,804	100.00%	\$132,388,592	100.00%	4.47%		

* 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.
 **Hi Ed General Fund Revenue reported by MSU for FY21 actuals had an accounting coding error that included only one side of a PY activity code entry. Therefore \$4,022,994 of general fund revenue is included in total revenue in error. The state appropriate for FY21 was \$64,987,574.

Montana University System
Current Unrestricted Revenue
FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year 21

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 FY21	% of Total	Budget FY22	% of Total Budget	% Change	
State Allocations	Other OCHE/State Funding	555SPE	\$2,000,500	84.50%	\$2,240,395	77.31%	11.99%	Net/Gross Tuition Net
	Category Total		\$2,000,500	84.50%	\$2,240,395	77.31%	11.99%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
Other Revenues	CARES Act Ed Stabilization Revenues	555CAR	\$366,977	15.50%				Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Carry Forward Funds	585CAR	\$0	0.00%				Reporting Units UM-Missoula
	Other Revenue	5800TH			\$657,389	22.69%		Fund 317500 Digital Academy
	Category Total		\$366,977	15.50%	\$657,389	22.69%	79.14%	Org All
Transfers	Non Mandatory Transfer In	557NMX	\$0	0.00%				Account All
	Category Total		\$0	0.00%				Program All
Total Revenue			\$2,367,477	100.00%	\$2,897,784	100.00%	22.40%	Activity All
								Location All
								Fund Type All
								Account Type All

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Montana University System
Current Unrestricted Revenue
FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year 21

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 FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Tuition and Fees*	Resident Tuition	500RES						Net/Gross Tuition Net
	Category Total							Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
State Allocations	Other OCHE/State Funding	555SPE	\$938,999	100.00%	\$1,006,360	91.73%	7.17%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total		\$938,999	100.00%	\$1,006,360	91.73%	7.17%	Reporting Units UM-Missoula
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%				Fund 316000 Travel Research
	Category Total		\$0	0.00%				Org All
Transfers	Non Mandatory Transfer In	557NMX			\$90,678	8.27%		Account All
	Category Total				\$90,678	8.27%		Program All
Total Revenue			\$938,999	100.00%	\$1,097,038	100.00%	16.83%	Activity All
								Location All
								Fund Type All
								Account Type All

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Montana University System
 Current Unrestricted Revenue
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year 21

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 FY21	% of Total	Budget FY22	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$125,000	100.00%	\$125,000	100.00%	0.00%	Net/Gross Tuition Net
	Category Total		\$125,000	100.00%	\$125,000	100.00%	0.00%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units UM-Missoula
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%				Fund 317000 Bio Station Research
	Category Total		\$0	0.00%				Org All Account All Program All Activity All
Total Revenue			\$125,000	100.00%	\$125,000	100.00%	0.00%	Location All Fund Type All Account Type All

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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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change			
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$42,627,794	33.63%	\$45,013,561	34.00%	5.60%	Net/Gross Tuition Net		
		Contract Administrat..	611ADM	\$3,945,433	3.11%	\$4,691,955	3.54%	18.92%			
		Classified	611CLS	\$18,427,272	14.54%	\$21,243,902	16.05%	15.29%			
		Graduate Assistan..	611GST	\$3,527,521	2.78%	\$3,688,813	2.79%	4.57%			
		Contract Professio..	611PRF	\$11,705,686	9.24%	\$13,000,382	9.82%	11.06%			
		Other Salaries	6120TS	\$1,729,547	1.36%	\$1,291,896	0.98%	-25.30%			
		Other Compensati..	6130TC	\$24,146	0.02%	\$30,543	0.02%	26.49%			
	Subcategory Total				\$81,987,399	64.68%	\$88,961,052	67.20%		8.51%	
	Benefits	Employee Benefits	614BEN	\$28,575,859	22.55%	\$28,414,067	21.46%	-0.57%		Ed Units or Agencies	
		Termination Benef..	615TRB	\$271,525	0.21%						
		Termination Pay	615TRP	\$1,275,240	1.01%	\$168,402	0.13%	-86.79%			
	Subcategory Total				\$30,122,624	23.77%	\$28,582,469	21.59%		-5.11%	
	Category Total				\$112,110,023	88.45%	\$117,543,521	88.79%		4.85%	
Operating Expenses	Operating Expenses	Communications	623COM	\$834,773	0.66%	\$637,171	0.48%	-23.67%	Reporting Units UM-Missoula		
		Contracted Services	621SRV	\$5,529,928	4.36%	\$6,597,482	4.98%	19.31%			
		Cost of Goods Sold	629CGS	\$0	0.00%						
		Other	628OTH	(\$6,270,957)	-4.95%	(\$7,166,312)	-5.41%	14.28%			
		Rent	625RNT	\$1,304,944	1.03%	\$1,297,157	0.98%	-0.60%			
		Repairs & Mainten..	627MNT	\$2,836,187	2.24%	\$2,825,334	2.13%	-0.38%			
		Supplies	622SUP	\$5,142,857	4.06%	\$4,997,029	3.77%	-2.84%			
		Travel	624TRV	\$30,897	0.02%	\$605,275	0.46%	1859.00%			
		Utilities	626UTL	\$3,399,778	2.68%	\$3,693,985	2.79%	8.65%			
		Waivers & Scholar..	628WAV	\$211,270	0.17%	\$337,785	0.26%	59.88%			
		Subcategory Total				\$13,019,677	10.27%	\$13,824,906		10.44%	6.18%
		Category Total				\$13,019,677	10.27%	\$13,824,906		10.44%	6.18%
		Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%	\$0		0.00%	
Capital Equipment	631CEQ			\$242,206	0.19%	\$177,385	0.13%	-26.76%			
Capital Land	641CLN			\$0	0.00%						
Capital Other Impr..	645COI										
Debt Service	650DBT		\$320,865	0.25%	\$302,120	0.23%	-5.84%				
Subcategory Total					\$563,071	0.44%	\$479,505	0.36%	-14.84%		
Transfers	Mandatory Transf..		687MXF	\$189,625	0.15%				Org All		
	NonMandatory Tra..	688NXF	\$866,355	0.68%	\$540,660	0.41%	-37.59%				
Subcategory Total				\$1,055,980	0.83%	\$540,660	0.41%	-48.80%			
Category Total				\$1,619,051	1.28%	\$1,020,165	0.77%	-36.99%			
Total Expenses				\$126,748,752	100.00%	\$132,388,592	100.00%	4.45%	Account Type All		

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

Montana University System
 Current Unrestricted Expenditures
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$41,360,298	62.91%	\$42,501,129	67.76%	2.76%	
		Contract Administrat..	611ADM	\$12,251	0.02%	\$56,500	0.09%	361.19%	
			Classified	611CLS	\$1,913,548	2.91%	\$975,322	1.55%	-49.03%
			Graduate Assistan..	611GST	\$3,502,921	5.33%	\$3,688,813	5.88%	5.31%
			Contract Professio..	611PRF	\$1,401,286	2.13%	\$923,605	1.47%	-34.09%
			Other Salaries	612OTS	\$316,490	0.48%	\$70,652	0.11%	-77.68%
			Other Compensati..	6130TC	\$413	0.00%			
			Subcategory Total		\$48,507,208	73.78%	\$48,216,021	76.87%	-0.60%
		Benefits	Employee Benefits	614BEN	\$15,476,333	23.54%	\$13,714,521	21.87%	-11.38%
			Termination Benef..	615TRB	\$271,525	0.41%			
	Termination Pay		615TRP	\$685,743	1.04%	\$156,711	0.25%	-77.15%	
		Subcategory Total		\$16,433,601	25.00%	\$13,871,232	22.12%	-15.59%	
		Category Total		\$64,940,809	98.77%	\$62,087,253	98.99%	-4.39%	
Operating Expenses	Operating Expenses	Communications	623COM	\$13,220	0.02%	\$3,045	0.00%	-76.97%	
		Contracted Services	621SRV	\$272,794	0.41%	\$7,671	0.01%	-97.19%	
		Cost of Goods Sold	629CGS	\$0	0.00%				
		Other	6280TH	\$22,786	0.03%	\$104,108	0.17%	356.90%	
		Rent	625RNT	\$4,955	0.01%	\$3,353	0.01%	-32.33%	
		Repairs & Mainten..	627MNT	\$30,803	0.05%	\$16,580	0.03%	-46.17%	
		Supplies	622SUP	\$408,095	0.62%	\$441,947	0.70%	8.30%	
		Travel	624TRV	\$21,670	0.03%	\$58,443	0.09%	169.70%	
		Utilities	626UTL	\$88	0.00%	\$0	0.00%	-100.00%	
		Waivers & Scholar..	628WAV			\$0	0.00%		
		Subcategory Total		\$774,409	1.18%	\$635,147	1.01%	-17.98%	
		Category Total		\$774,409	1.18%	\$635,147	1.01%	-17.98%	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%	\$0	0.00%		
		Capital Equipment	631CEQ						
		Debt Service	650DBT	\$15,017	0.02%	\$0	0.00%	-100.00%	
			Subcategory Total		\$15,017	0.02%	\$0	-100.00%	
	Transfers	NonMandatory Tra..	688NXF	\$16,000	0.02%				
		Subcategory Total		\$16,000	0.02%	\$0	-100.00%		
		Category Total		\$31,017	0.05%	\$0	-100.00%		
Total Expenses				\$65,746,235	100.00%	\$62,722,400	100.00%	-4.60%	

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
01 Instruction

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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$425,320	33.56%	\$439,179	16.00%	3.26%
		Classified	611CLS	\$192,490	15.19%	\$228,960	8.34%	18.95%
		Graduate Assistants	611GST	\$24,600	1.94%	\$0	0.00%	-100.00%
		Contract Professional	611PRF	\$310,748	24.52%	\$268,908	9.80%	-13.46%
		Other Salaries	612OTS	\$9,295	0.73%	\$0	0.00%	-100.00%
		Other Compensation	613OTC	\$828	0.07%	\$816	0.03%	-1.44%
		Subcategory Total			\$963,280	76.00%	\$937,863	34.18%
	Benefits	Employee Benefits	614BEN	\$302,908	23.90%	\$296,402	10.80%	-2.15%
		Termination Pay	615TRP	\$1,560	0.12%			
		Subcategory Total		\$304,468	24.02%	\$296,402	10.80%	-2.65%
Category Total				\$1,267,748	100.03%	\$1,234,265	44.98%	-2.64%
Operating Expenses	Operating Expenses	Communications	623COM			\$0	0.00%	
		Contracted Services	621SRV			\$1,500,000	54.66%	
		Other	628OTH	(\$330)	-0.03%			
		Supplies	622SUP	\$0	0.00%	\$50	0.00%	
		Travel	624TRV	\$0	0.00%	\$9,742	0.36%	
		Subcategory Total		(\$330)	-0.03%	\$1,509,792	55.02%	-457945.71%
Category Total				(\$330)	-0.03%	\$1,509,792	55.02%	-457945.71%
Total Expenses				\$1,267,419	100.00%	\$2,744,057	100.00%	116.51%

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

02 Research

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
 FY21 Actuals to FY22 Budgeted
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Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$343	0.04%	\$0	0.00%	-100.00%	Net/Gross Tuition Net	
		Classified	611CLS	\$258,215	27.44%	\$328,469	29.19%	27.21%	Chart of Accounts	
		Contract Professional	611PRF	\$379,797	40.36%	\$488,530	43.42%	28.63%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Other Salaries	612OTS	\$0	0.00%	\$4,000	0.36%		Ed Units or Agencies	
	Subcategory Total				\$638,355	67.83%	\$820,999	72.97%	28.61%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Benefits	Employee Benefits	614BEN	\$272,227	28.93%	\$294,131	26.14%	8.05%	Reporting Units	
		Termination Pay	615TRP	\$19,746	2.10%				UM-Missoula	
		Subcategory Total				\$291,973	31.03%	\$294,131	26.14%	0.74%
	Category Total				\$930,328	98.86%	\$1,115,130	99.11%	19.86%	All
	Operating Expenses	Operating Expenses	Communications	623COM	\$0	0.00%				Org
Contracted Services			621SRV	\$3,370	0.36%	\$0	0.00%	-100.00%	All	
Other			6280TH	(\$3,264)	-0.35%				Account	
Repairs & Maintenance			627MNT	\$971	0.10%				All	
Supplies			622SUP	\$9,683	1.03%	\$10,000	0.89%	3.27%	Program	
Travel			624TRV						All	
Subcategory Total					\$10,760	1.14%	\$10,000	0.89%	-7.07%	Activity
Category Total				\$10,760	1.14%	\$10,000	0.89%	-7.07%	All	
Total Expenses				\$941,088	100.00%	\$1,125,130	100.00%	19.56%	Location	
									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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$785,699	4.45%	\$2,073,253	9.88%	163.87%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$1,502,284	8.50%	\$1,415,421	6.74%	-5.78%		
		Classified	611CLS	\$3,377,604	19.12%	\$4,546,202	21.66%	34.60%		
		Graduate Assistan..	611GST	\$0	0.00%					
		Contract Professio..	611PRF	\$2,956,450	16.73%	\$2,943,402	14.03%	-0.44%		
		Other Salaries	612OTS	\$440,798	2.50%	\$524,738	2.50%	19.04%		
		Other Compensati..	6130TC	\$2,467	0.01%	\$2,400	0.01%	-2.71%		
	Subcategory Total			\$9,065,301	51.31%	\$11,505,416	54.83%	26.92%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$3,601,798	20.39%	\$4,152,632	19.79%	15.29%		<input checked="" type="checkbox"/> MSU
		Termination Pay	615TRP	\$206,505	1.17%	\$11,691	0.06%	-94.34%		<input checked="" type="checkbox"/> UM
Subcategory Total			\$3,808,303	21.56%	\$4,164,323	19.84%	9.35%	Ed Units or Agencies		
Category Total			\$12,873,604	72.87%	\$15,669,739	74.67%	21.72%	<input checked="" type="checkbox"/> Agencies		
Operating Expenses	Operating Expenses	Communications	623COM	\$74,117	0.42%	\$26,032	0.12%	-64.88%	<input checked="" type="checkbox"/> Ed Units	
		Contracted Services	621SRV	\$221,153	1.25%	\$594,045	2.83%	168.61%	Reporting Units	
		Cost of Goods Sold	629CGS						UM-Missoula	
		Other	6280TH	\$77,357	0.44%	\$192,422	0.92%	148.75%	Fund	
		Rent	625RNT	\$300	0.00%				All	
		Repairs & Mainten..	627MNT	\$571,054	3.23%	\$616,450	2.94%	7.95%	Org	
		Supplies	622SUP	\$3,390,696	19.19%	\$3,329,706	15.87%	-1.80%	All	
		Travel	624TRV	\$1,669	0.01%	\$54,049	0.26%	3138.99%	Account	
		Utilities	626UTL	\$222	0.00%				All	
		Waivers & Scholar..	628WAV	\$211,270	1.20%	\$337,785	1.61%	59.88%	Program	
Subcategory Total			\$4,547,837	25.74%	\$5,150,489	24.54%	13.25%	04 Academic Support		
Category Total			\$4,547,837	25.74%	\$5,150,489	24.54%	13.25%	Activity		
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%				All	
		Capital Equipment	631CEQ	\$211,739	1.20%	\$162,385	0.77%	-23.31%	Location	
		Capital Land	641CLN	\$0	0.00%				All	
		Debt Service	650DBT	\$0	0.00%	\$2,650	0.01%	981381.48%	Fund Type	
		Subcategory Total			\$211,739	1.20%	\$165,035	0.79%	-22.06%	All
	Transfers	NonMandatory Tra..	688NXF	\$34,000	0.19%				Account Type	
Subcategory Total			\$34,000	0.19%				All		
Category Total			\$245,739	1.39%	\$165,035	0.79%	-32.84%			
Total Expenses				\$17,667,180	100.00%	\$20,985,263	100.00%	18.78%		

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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
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Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$41,545	0.35%			
		Contract Administrat..	611ADM	\$538,116	4.60%	\$610,790	5.06%	13.51%
		Classified	611CLS	\$2,403,637	20.54%	\$3,066,383	25.40%	27.57%
		Graduate Assistan..	611GST					
		Contract Professio..	611PRF	\$3,264,294	27.89%	\$3,658,540	30.31%	12.08%
		Other Salaries	612OTS	\$432,141	3.69%	\$402,779	3.34%	-6.79%
		Other Compensati..	613OTC	\$1,258	0.01%	\$0	0.00%	-100.00%
		Subcategory Total		\$6,680,992	57.08%	\$7,738,492	64.10%	15.83%
	Benefits	Employee Benefits	614BEN	\$2,612,112	22.32%	\$2,803,729	23.23%	7.34%
		Termination Pay	615TRP	\$96,323	0.82%	\$0	0.00%	-100.00%
	Subcategory Total		\$2,708,435	23.14%	\$2,803,729	23.23%	3.52%	
	Category Total		\$9,389,427	80.22%	\$10,542,221	87.33%	12.28%	
Operating Expenses	Operating Expenses	Communications	623COM	\$64,910	0.55%	\$199,517	1.65%	207.38%
		Contracted Services	621SRV	\$1,745,375	14.91%	\$652,675	5.41%	-62.61%
		Other	628OTH	\$67,059	0.57%	\$201,178	1.67%	200.00%
		Rent	625RNT	\$5,530	0.05%	\$4,500	0.04%	-18.63%
		Repairs & Mainten..	627MNT	\$47,461	0.41%	\$37,370	0.31%	-21.26%
		Supplies	622SUP	\$383,887	3.28%	\$218,043	1.81%	-43.20%
		Travel	624TRV	\$283	0.00%	\$214,212	1.77%	75628.07%
		Utilities	626UTL					
	Subcategory Total		\$2,314,504	19.77%	\$1,527,495	12.65%	-34.00%	
	Category Total		\$2,314,504	19.77%	\$1,527,495	12.65%	-34.00%	
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%			
		Capital Equipment	631CEQ					
		Debt Service	650DBT	\$702	0.01%	\$1,930	0.02%	174.89%
		Subcategory Total		\$702	0.01%	\$1,930	0.02%	174.89%
	Category Total		\$702	0.01%	\$1,930	0.02%	174.89%	
Total Expenses				\$11,704,634	100.00%	\$12,071,646	100.00%	3.14%

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

05 Student Services

Activity

All

Location

All

Fund Type

All

Account Type

All

FY Comparisons:
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 Selected FY Actual to Next Budget
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 Next FY

Montana University System
 Current Unrestricted Expenditures
 FY21 Actuals to FY22 Budgeted
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$5,089	0.03%				Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> 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	
		Contract Administrat..	611ADM	\$1,892,782	12.91%	\$2,485,082	14.90%	31.29%		
		Classified	611CLS	\$6,153,622	41.98%	\$7,017,684	42.09%	14.04%		
		Contract Professio..	611PRF	\$2,658,433	18.14%	\$3,899,413	23.39%	46.68%		
		Other Salaries	612OTS	\$245,032	1.67%	\$263,189	1.58%	7.41%		
		Other Compensati..	613OTC	\$11,188	0.08%	\$19,311	0.12%	72.60%		
	Subcategory Total				\$10,966,147	74.82%	\$13,684,679	82.08%		24.79%
	Benefits	Employee Benefits	614BEN		\$3,977,150	27.13%	\$4,733,866	28.39%		19.03%
		Termination Benef..	615TRB							
		Termination Pay	615TRP		\$183,933	1.25%	\$0	0.00%		-100.00%
Subcategory Total				\$4,161,083	28.39%	\$4,733,866	28.39%	13.77%		
Category Total				\$15,127,230	103.21%	\$18,418,545	110.47%	21.76%		
Operating Expenses	Operating Expenses	Communications	623COM	\$681,809	4.65%	\$408,077	2.45%	-40.15%		
		Contracted Services	621SRV	\$2,335,898	15.94%	\$2,688,188	16.12%	15.08%		
		Cost of Goods Sold	629CGS							
		Other	628OTH	(\$6,339,413)	-43.25%	(\$7,672,127)	-46.02%	21.02%		
		Rent	625RNT	\$5,882	0.04%	\$2,694	0.02%	-54.20%		
		Repairs & Mainten..	627MNT	\$1,467,825	10.01%	\$1,479,559	8.87%	0.80%		
		Supplies	622SUP	\$620,321	4.23%	\$776,172	4.66%	25.12%		
		Travel	624TRV	\$5,132	0.04%	\$268,187	1.61%	5125.95%		
		Utilities	626UTL	\$503	0.00%					
		Subcategory Total				(\$1,222,043)	-8.34%	(\$2,049,250)	-12.29%	67.69%
Category Total				(\$1,222,043)	-8.34%	(\$2,049,250)	-12.29%	67.69%		
Capital and Transfers	Capital	Capital Building	643CBL							
		Capital Equipment	631CEQ	\$18,340	0.13%					
		Capital Land	641CLN							
		Debt Service	650DBT	\$1,931	0.01%	\$0	0.00%	-100.00%		
	Subcategory Total				\$20,271	0.14%	\$0	0.00%	-100.00%	
	Transfers	Mandatory Transf..	687MXF	\$189,625	1.29%					
		NonMandatory Tra..	688NXF	\$542,060	3.70%	\$303,759	1.82%	-43.96%		
Subcategory Total				\$731,685	4.99%	\$303,759	1.82%	-58.49%		
Category Total				\$751,956	5.13%	\$303,759	1.82%	-59.60%		
Total Expenses				\$14,657,143	100.00%	\$16,673,054	100.00%	13.75%		

FY Comparisons:
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Montana University System
 Current Unrestricted Expenditures
 FY21 Actuals to FY22 Budgeted
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 Reporting Units: UM-Missoula

Fiscal Year
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Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$12,500	0.08%				Net/Gross Tuition Net	
		Contract Administrat..	611ADM			\$124,162	0.77%			
		Classified	611CLS	\$4,128,155	27.96%	\$5,080,882	31.62%	23.08%	Chart of Accounts	
		Contract Professio..	611PRF	\$734,678	4.98%	\$817,984	5.09%	11.34%	<input checked="" type="checkbox"/> MSU	
		Other Salaries	6120TS	\$285,791	1.94%	\$26,538	0.17%	-90.71%	<input checked="" type="checkbox"/> UM	
		Other Compensati..	6130TC	\$7,991	0.05%	\$8,016	0.05%	0.31%		
		Subcategory Total			\$5,169,116	35.01%	\$6,057,582	37.70%	17.19%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$2,333,844	15.81%	\$2,418,786	15.05%	3.64%	<input checked="" type="checkbox"/> Agencies	
		Termination Pay	615TRP	\$81,429	0.55%	\$0	0.00%	-100.00%	<input checked="" type="checkbox"/> Ed Units	
		Subcategory Total		\$2,415,274	16.36%	\$2,418,786	15.05%	0.15%		
	Category Total		\$7,584,389	51.37%	\$8,476,368	52.76%	11.76%	Reporting Units UM-Missoula		
Operating Expenses	Operating Expenses	Communications	623COM	\$718	0.00%	\$500	0.00%	-30.32%	Fund All	
		Contracted Services	621SRV	\$951,338	6.44%	\$1,154,903	7.19%	21.40%	Org All	
		Cost of Goods Sold	629CGS						Account All	
		Other	6280TH	(\$95,152)	-0.64%	\$8,107	0.05%	-108.52%	Program 07 Operation/Mainten..	
		Rent	625RNT	\$1,288,277	8.73%	\$1,286,610	8.01%	-0.13%	Activity All	
		Repairs & Mainten..	627MNT	\$718,073	4.86%	\$675,375	4.20%	-5.95%	Location All	
		Supplies	622SUP	\$326,663	2.21%	\$221,111	1.38%	-32.31%	Fund Type All	
		Travel	624TRV	\$2,144	0.01%	\$642	0.00%	-70.06%	Account Type All	
		Utilities	626UTL	\$3,398,965	23.02%	\$3,693,985	22.99%	8.68%		
			Subcategory Total		\$6,591,026	44.64%	\$7,041,233	43.82%	6.83%	
	Category Total		\$6,591,026	44.64%	\$7,041,233	43.82%	6.83%			
Capital and Transfers	Capital	Capital Building	643CBL	\$0	0.00%					
		Capital Equipment	631CEQ	\$12,128	0.08%	\$15,000	0.09%	23.69%		
		Capital Other Impr..	645COI							
		Debt Service	650DBT	\$303,215	2.05%	\$297,540	1.85%	-1.87%		
		Subcategory Total		\$315,342	2.14%	\$312,540	1.95%	-0.89%		
	Transfers	NonMandatory Tra..	688NXF	\$274,295	1.86%	\$236,901	1.47%	-13.63%		
	Subcategory Total		\$274,295	1.86%	\$236,901	1.47%	-13.63%			
	Category Total		\$589,638	3.99%	\$549,441	3.42%	-6.82%			
Total Expenses				\$14,765,053	100.00%	\$16,067,042	100.00%	8.82%		

FY Comparisons:
 Selected FY Actual to Current Budget
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 Selected FY Actual to Previous Actual
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Montana University System
 Current Unrestricted Expenditures
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
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Period
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$6,050	0.27%	\$30,000	1.04%	395.87%	Net/Gross Tuition Net	
		Classified	611CLS							
		Contract Professio..	611PRF	\$465,629	21.00%	\$629,934	21.74%	35.29%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Other Salaries	612OTS	\$0	0.00%	\$15,780	0.54%			
		Other Compensati..	6130TC	\$9,862	0.44%	\$14,109	0.49%	43.06%		
	Subcategory Total				\$481,541	21.72%	\$689,823	23.81%	43.25%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Benefits	Employee Benefits	614BEN	\$146,666	6.61%	\$252,365	8.71%	72.07%	Reporting Units UM-Missoula	
		Termination Pay	615TRP	\$2,926	0.13%	\$32,675	1.13%	1016.83%		
		Subcategory Total				\$149,591	6.75%	\$285,040	9.84%	90.55%
	Category Total				\$631,133	28.46%	\$974,863	33.64%	54.46%	Org All
Operating Expenses	Operating Expenses	Communications	623COM	\$3,499	0.16%	\$4,750	0.16%	35.77%	Account All	
		Contracted Services	621SRV	\$16,304	0.74%	\$108,750	3.75%	567.00%		
		Other	6280TH	\$1,476,633	66.59%	\$1,565,983	54.04%	6.05%	Program All	
		Repairs & Mainten..	627MNT	\$72,171	3.25%	\$75,000	2.59%	3.92%		
		Supplies	622SUP	\$17,785	0.80%	\$30,450	1.05%	71.21%		
		Travel	624TRV	\$0	0.00%	\$33,100	1.14%		Activity All	
	Subcategory Total				\$1,586,392	71.54%	\$1,818,033	62.74%	14.60%	Location All
Category Total				\$1,586,392	71.54%	\$1,818,033	62.74%	14.60%	Fund Type All	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF			\$104,888	3.62%		Account Type All	
		Subcategory Total				\$104,888	3.62%			
	Category Total						\$104,888	3.62%		
Total Expenses				\$2,217,525	100.00%	\$2,897,784	100.00%	30.68%		

FY Comparisons:
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 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
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Montana University System
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC						Net/Gross Tuition Net Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units UM-Missoula Fund 316000 Travel Research Org All Account All Program All Activity All Location All Fund Type All Account Type All	
		Classified	611CLS	\$24,151	3.10%	\$23,526	2.14%	-2.59%		
		Graduate Assistan..	611GST			\$30,400	2.77%			
		Contract Professio..	611PRF	\$358,693	45.98%	\$403,286	36.76%	12.43%		
		Other Salaries	612OTS	\$146,424	18.77%	\$257,004	23.43%	75.52%		
		Other Compensati..	6130TC	\$436	0.06%	\$882	0.08%	102.28%		
	Subcategory Total				\$529,705	67.90%	\$715,098	65.18%		35.00%
	Benefits	Employee Benefits	614BEN	\$165,259	21.18%	\$213,165	19.43%	28.99%		
		Termination Pay	615TRP	\$17,410	2.23%					
		Subcategory Total			\$182,669	23.41%	\$213,165	19.43%		16.69%
Category Total				\$712,374	91.31%	\$928,263	84.62%	30.31%		
Operating Expenses	Operating Expenses	Communications	623COM	\$1,650	0.21%	\$10,225	0.93%	519.61%		
		Contracted Services	621SRV	\$2,932	0.38%	\$11,400	1.04%	288.81%		
		Other	628OTH	\$2,167	0.28%	\$25,850	2.36%	1092.95%		
		Repairs & Mainten..	627MNT	\$518	0.07%	\$4,000	0.36%	672.50%		
		Supplies	622SUP	\$6,311	0.81%	\$21,500	1.96%	240.66%		
		Travel	624TRV	\$54,207	6.95%	\$91,300	8.32%	68.43%		
		Waivers & Scholar..	628WAV							
Subcategory Total			\$67,785	8.69%	\$164,275	14.97%	142.35%			
Category Total				\$67,785	8.69%	\$164,275	14.97%	142.35%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$0	0.00%	\$4,500	0.41%			
		Subcategory Total			\$0	0.00%	\$4,500	0.41%		
		Category Total			\$0	0.00%	\$4,500	0.41%		
Total Expenses				\$780,158	100.00%	\$1,097,038	100.00%	40.62%		

FY Comparisons:
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 Selected FY Actual to Previous Actual
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Montana University System
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FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC						Net/Gross Tuition Net	
		Classified	611CLS	\$38,932	31.15%	\$26,117	20.89%	-32.92%	Chart of Accounts	
		Contract Professional	611PRF	\$26,582	21.27%	\$25,120	20.10%	-5.50%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Subcategory Total			\$65,514	52.41%	\$51,237	40.99%	-21.79%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN		\$23,994	19.20%	\$19,689	15.75%	-17.94%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Subcategory Total			\$23,994	19.20%	\$19,689	15.75%	-17.94%	Reporting Units
		Category Total			\$89,508	71.61%	\$70,926	56.74%	-20.76%	UM-Missoula Fund 317000 Bio Station Research
Operating Expenses	Operating Expenses	Communications	623COM	\$0	0.00%				Org All	
		Contracted Services	621SRV	\$29,400	23.52%	\$42,000	33.60%	42.86%	Account All	
		Other	628OTH	(\$2,677)	-2.14%	\$300	0.24%	-111.21%	Program All	
		Supplies	622SUP	\$3,042	2.43%	\$4,540	3.63%	49.26%	Activity All	
		Travel	624TRV	\$5,723	4.58%	\$7,234	5.79%	26.40%	Location All	
		Subcategory Total			\$35,488	28.39%	\$54,074	43.26%	52.37%	Fund Type All
	Category Total			\$35,488	28.39%	\$54,074	43.26%	52.37%	Account Type All	
Total Expenses				\$124,996	100.00%	\$125,000	100.00%	0.00%		

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2022
 Chart of Accounts: All
 Reporting Units: UM-Missoula

Fiscal Year
 2022

Chart of Accounts
 MSU
 UM

Program	2018	2019	2020	2021	2022 Budgeted	
Instruction	\$74,536,531	\$72,769,901	\$68,633,206	\$67,375,965	\$64,613,690	Ed Units or Agencies All
Organized Research	\$2,161,905	\$2,079,669	\$2,195,726	\$2,172,573	\$3,966,095	
Public Service	\$1,178,702	\$1,115,925	\$1,064,951	\$941,088	\$1,125,130	Reporting Unit UM-Missoula
Academic Support	\$17,297,159	\$18,242,945	\$19,497,235	\$18,254,975	\$21,991,757	
Student Services	\$9,849,941	\$10,262,539	\$11,135,649	\$11,704,634	\$12,071,646	Program All
Institutional Support	\$12,697,335	\$12,780,918	\$11,991,030	\$14,657,143	\$16,673,054	
Operation & Maintenance of Plant	\$15,137,898	\$15,308,303	\$15,663,879	\$14,765,053	\$16,067,042	Fund All
Scholarships & Fellowships	(\$1,462)	\$0	\$0	\$0		
Grand Total	\$132,858,009	\$132,560,200	\$130,181,676	\$129,871,431	\$136,508,414	Org All

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
 FY21 Actuals to FY22 Budgeted

Fiscal Year
 21

Period
 14

Aid Type	Award Type	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Discounts	Non resident Graduate	\$966,598	5.48%	\$1,077,799	6.16%	11.50%
	Non resident Undergraduate*	\$7,077,721	40.10%	\$6,210,000	35.51%	-12.26%
	Total	\$8,044,319	45.57%	\$7,287,799	41.67%	-9.40%
Scholarships & Grants	MT Senior Citizen Waiver	\$25,410	0.14%	\$9,000	0.05%	-64.58%
	Resident Graduate**	\$1,988,594	11.27%	\$2,144,201	12.26%	7.82%
	Resident Undergraduate	\$1,995,955	11.31%	\$2,025,000	11.58%	1.46%
	Total	\$4,009,959	22.72%	\$4,178,201	23.89%	4.20%
Waivers	American Indian Waiver	\$818,241	4.64%	\$900,000	5.15%	9.99%
	Community College Honor Scholarship	\$34,342	0.19%	\$48,000	0.27%	39.77%
	Dependent Waiver	\$118,449	0.67%	\$200,000	1.14%	68.85%
	Employee Waiver	\$103,959	0.59%	\$95,000	0.54%	-8.62%
	Federal Yellow Ribbon Program	\$231,564	1.31%	\$232,000	1.33%	0.19%
	Honorably Discharged Veteran Waivr	\$17,171	0.10%	\$30,000	0.17%	74.71%
	MUS High School Honors	\$712,053	4.03%	\$715,000	4.09%	0.41%
	National Merit Scholarship	\$6,500	0.04%	\$6,500	0.04%	0.00%
	Peace & Fire Orphans	\$0	0.00%	\$0	0.00%	0.00%
	Total	\$2,042,279	11.57%	\$2,226,500	12.73%	9.02%
Athletic Scholarships	Non resident Athlete	\$2,448,353	13.87%	\$2,239,650	12.81%	-8.52%
	Resident Athlete	\$190,613	1.08%	\$810,350	4.63%	325.13%
	Total	\$2,638,966	14.95%	\$3,050,000	17.44%	15.58%
Cash Scholarships	Scholarships & Fellowships	\$0	0.00%	\$0	0.00%	0.00%
	Total	\$0	0.00%	\$0	0.00%	0.00%
Other***	Other Tuition Waivers	\$704,144	3.99%	\$407,500	2.33%	-42.13%
	Scholarships & Fellowships	\$211,270	1.20%	\$337,785	1.93%	59.88%
	Total	\$915,414	5.19%	\$745,285	4.26%	-18.58%
Grand Total		\$17,650,937	100.00%	\$17,487,785	100.00%	-0.92%

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 dictated by BOR policy. Individuals meeting BOR policy criteria are entitled to waivers.

Athletic Scholarships: Full or 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.

*** Other category consists largely of UM-Missoula and Missoula College miscellaneous waivers, including both Resident and Non resident scholarships such as the Presidential and Horatio Alger scholarships, which use general funds.

Chart of Accounts: All
UM-Missoula
Budget for Auxiliary
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	22	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	\$1,006,104	\$11,306,506		\$11,306,506	\$5,464,612	\$6,598,595		\$12,063,207	\$291,370	\$540,773
Health Services	(\$129,019)	\$5,076,543		\$5,076,543	\$3,625,160	\$1,149,675	\$266,622	\$5,041,457	\$379,614	\$285,680
Other Auxiliary Non-Pledg..	\$127,671	\$1,340,000		\$1,340,000	\$250,065	\$778,663	\$120,000	\$1,148,728	\$36,195	\$355,138
Other Auxiliary Pledged	\$4,735,919	\$7,339,607	\$930,200	\$8,269,807	\$3,564,075	\$2,495,932	\$1,227,749	\$7,287,756	\$341,501	\$6,059,471
Parking	\$328,858	\$2,219,660		\$2,219,660	\$1,692,127	\$336,174	\$264,065	\$2,292,366	\$181,585	\$437,737
Rentals	\$305,339	\$406,825		\$406,825	\$153,985	\$179,725	\$59,292	\$393,002	\$24,092	\$343,254
Student Housing	\$4,868,556	\$12,081,987		\$12,081,987	\$5,174,412	\$4,091,465	\$5,618,629	\$14,884,506	\$366,670	\$2,432,707
Student Union	\$661,846	\$3,706,221		\$3,706,221	\$2,599,937	\$1,686,922	\$406,999	\$4,693,858	\$230,039	(\$95,751)
University of Montana Bo..	\$3,118	\$700,000		\$700,000		\$650,000		\$650,000		\$53,118
Grand Total	\$11,908,393	\$44,177,349	\$930,200	\$45,107,549	\$22,524,373	\$17,967,151	\$7,963,356	\$48,454,880	\$1,851,065	\$10,412,127

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

Fund Type Auxiliary	Fiscal Year 21	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
Dining/Food Services	\$1,288,161	\$7,346,197	\$1,000,000	\$8,346,197	\$4,559,515	\$4,037,947	\$30,791	\$8,628,253	\$291,370	\$1,297,474
Health Services	(\$405,724)	\$4,973,673		\$4,973,673	\$3,773,561	\$687,691	\$235,716	\$4,696,968	\$379,614	\$250,594
Other Auxiliary Non-Pledg..	\$230,001	\$1,374,346		\$1,374,346	\$442,503	\$768,798	\$265,375	\$1,476,676	\$36,195	\$163,866
Other Auxiliary Pledged	\$3,813,255	\$6,193,891	\$905,530	\$7,099,422	\$3,189,126	\$2,006,129	\$981,503	\$6,176,758	\$341,501	\$5,077,420
Parking	\$32,431	\$1,295,644	\$1,000,000	\$2,295,644	\$1,617,205	\$309,624	\$72,388	\$1,999,217	\$181,585	\$510,443
Rentals	\$280,527	\$383,984		\$383,984	\$146,645	\$146,707	\$65,820	\$359,172	\$24,092	\$329,431
Student Housing	\$4,367,631	\$13,003,866	\$41,158	\$13,045,024	\$4,642,202	\$3,805,455	\$4,096,441	\$12,544,099	\$366,670	\$5,235,226
Student Union	\$537,329	\$3,846,767	\$381,199	\$4,227,966	\$2,382,719	\$1,317,918	\$402,812	\$4,103,449	\$230,039	\$891,886
University of Montana Bo..		\$326,648		\$326,648		\$323,531		\$323,531		\$3,118
Grand Total	\$10,143,611	\$38,745,016	\$3,327,888	\$42,072,904	\$20,753,476	\$13,403,801	\$6,150,845	\$40,308,122	\$1,851,065	\$13,759,458

**Chart of Accounts: All
UM-Missoula
Budget for Designated
FY22**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	22	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	\$2,056,609	\$2,536,131		\$2,536,131	\$1,846,578	\$1,375,380	\$165,862	\$3,387,820	\$130,476	\$1,335,396
Athletics	(\$2,380,257)	\$10,693,170	\$1,950,000	\$12,643,170	\$3,590,948	\$5,720,732	\$1,184,571	\$10,496,251	\$269,609	\$36,271
Campus Sales & Services	\$1,383,959	\$3,006,530	\$742,420	\$3,748,950	\$1,013,510	\$2,008,104		\$3,021,614	\$65,156	\$2,176,451
Continuing Education	\$2,913,573	\$2,769,078		\$2,769,078	\$1,332,132	\$540,250		\$1,872,382	\$98,153	\$3,908,422
Designated Scholarships	\$106,550			\$0		\$1,658		\$1,658		\$104,892
F&A Sponsored Programs	\$4,693,363	\$17,227,551	\$0	\$17,227,551	\$5,959,076	\$1,251,134	\$1,642,354	\$8,852,564	\$611,947	\$13,680,297
Fees	\$1,942,718	\$2,534,628	\$0	\$2,534,628	\$744,430	\$1,994,240	\$196,670	\$2,935,340	\$35,417	\$1,577,423
General Designated	\$13,860,106	\$10,709,791	\$453,250	\$11,163,041	\$4,400,018	\$6,482,452	\$6,805,001	\$17,687,471	\$4,280,326	\$11,616,001
Instructional Fees	\$704,145	\$1,106,517		\$1,106,517	\$318,789	\$782,724		\$1,101,513	\$7,344	\$716,492
Sales & Services	\$1,916,305	\$2,868,274		\$2,868,274	\$2,706,908	\$1,472,967	\$35,523	\$4,215,398	\$202,257	\$771,438
Grand Total	\$27,197,070	\$53,451,670	\$3,145,670	\$56,597,340	\$21,912,389	\$21,629,641	\$10,029,981	\$53,572,011	\$5,700,684	\$35,923,083

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

Fund Type Designated	Fiscal Year 21	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	\$1,730,107	\$2,492,808	\$242,536	\$2,735,344	\$1,653,940	\$531,206	\$223,696	\$2,408,842	\$130,476	\$2,187,085
Athletics	(\$753,136)	\$3,782,905	\$1,500,000	\$5,282,905	\$3,252,605	\$3,476,654	\$180,766	\$6,910,026	\$269,609	(\$2,110,648)
Campus Sales & Services	\$1,177,332	\$2,729,550	\$806,879	\$3,536,428	\$1,514,234	\$1,799,009	\$16,558	\$3,329,801	\$65,156	\$1,449,115
Continuing Education	\$1,438,957	\$3,289,462	\$20,286	\$3,309,748	\$1,761,753	\$57,232	\$16,147	\$1,835,133	\$98,153	\$3,011,726
Designated Scholarships	\$102,164	\$51,000	\$0	\$51,000	\$0	\$46,615		\$46,615		\$106,550
F&A Sponsored Programs	\$2,942,897	\$15,162,160	\$156,863	\$15,319,022	\$5,275,877	\$5,287,963	\$3,004,716	\$13,568,557	\$611,947	\$5,305,310
Fees	\$1,909,377	\$2,829,538	\$88,970	\$2,918,508	\$744,557	\$1,881,986	\$258,624	\$2,885,167	\$35,417	\$1,978,135
General Designated	\$12,964,691	\$10,626,185	\$5,879,434	\$16,505,618	\$5,037,412	\$5,906,437	\$4,666,355	\$15,610,204	\$4,280,326	\$18,140,431
Instructional Fees	\$700,822	\$856,050		\$856,050	\$284,702	\$567,624	\$400	\$852,727	\$7,344	\$711,488
Sales & Services	\$1,924,223	\$4,799,972	\$25,683	\$4,825,655	\$2,371,720	\$2,443,854	\$17,999	\$4,833,572	\$202,257	\$2,118,562
Grand Total	\$24,137,436	\$46,619,628	\$8,720,650	\$55,340,278	\$21,896,802	\$21,998,581	\$8,385,261	\$52,280,643	\$5,700,684	\$32,897,754

Chart of Accounts: All
UM-Missoula
Budget for Endowments
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	22	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	\$1,426,543			\$0				\$0		\$1,426,543
Regular	\$17,127,953			\$0				\$0		\$17,127,953
STIP Transaction	\$57,412	\$301,000		\$301,000			\$2,000	\$2,000		\$356,412
Grand Total	\$18,611,908	\$301,000		\$301,000			\$2,000	\$2,000		\$18,910,908

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

Fund Type Endowments	Fiscal Year 21	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
Quasi	\$1,520,078	(\$93,535)		(\$93,535)				\$0		\$1,426,543
Regular	\$18,401,156	(\$1,273,203)		(\$1,273,203)				\$0		\$17,127,953
STIP Transaction	\$78,431	(\$21,019)		(\$21,019)			\$0	\$0		\$57,412
Grand Total	\$19,999,665	(\$1,387,757)		(\$1,387,757)			\$0	\$0		\$18,611,908

Chart of Accounts: All
UM-Missoula
Budget for Loan Funds
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	22	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	\$6,660,368	\$140,000		\$140,000		\$1,137,500		\$1,137,500		\$5,662,868
Institutional Loan	\$2,526,348	\$251,500		\$251,500		\$25,000		\$25,000		\$2,752,848
Private Loan	\$240,541	\$0		\$0				\$0		\$240,541
Grand Total	\$9,427,256	\$391,500		\$391,500		\$1,162,500		\$1,162,500		\$8,656,256

Chart of Accounts: All
UM-Missoula
Actuals 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	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	\$7,829,112	(\$68,723)		(\$68,723)		\$1,100,021		\$1,100,021		\$6,660,368
Institutional Loan	\$2,342,554	\$254,243		\$254,243		\$70,450		\$70,450		\$2,526,348
Private Loan	\$256,901	\$4,895		\$4,895		\$21,255		\$21,255		\$240,541
Grand Total	\$10,428,567	\$190,415		\$190,415		\$1,191,726		\$1,191,726		\$9,427,256

Chart of Accounts: All
UM-Missoula
Budget for Plant Funds
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	22	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/Replacement	\$12,176,558	\$635,000	\$22,384,200	\$23,019,200	\$1,008,180	\$18,275,000	\$900,000	\$20,183,180		\$15,012,578
Retirement of Indebtedne..	\$33,824	\$0	\$9,174,160	\$9,174,160		\$8,570,000	\$600,000	\$9,170,000		\$37,984
Unexpended Plant	\$66,355,697	\$10,250,000	\$18,619,901	\$28,869,901		\$11,000,000	\$37,547,634	\$48,547,634		\$46,677,964
Grand Total	\$78,566,079	\$10,885,000	\$50,178,261	\$61,063,261	\$1,008,180	\$37,845,000	\$39,047,634	\$77,900,814		\$61,728,526

Chart of Accounts: All
UM-Missoula
Actuals 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	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$15,109,425	\$696,547	\$13,527,647	\$14,224,195	\$364,760	\$9,965,382	\$6,826,920	\$17,157,062		\$12,176,558
Retirement of Indebtedne..	(\$181,227)	\$1,242,340	\$5,935,084	\$7,177,423		\$5,596,335	\$1,366,038	\$6,962,372		\$33,824
Unexpended Plant	\$74,397,979	\$3,527,087	\$11,794,271	\$15,321,358		\$7,156,700	\$16,206,940	\$23,363,640		\$66,355,697
Grand Total	\$89,326,177	\$5,465,974	\$31,257,002	\$36,722,976	\$364,760	\$22,718,416	\$24,399,898	\$47,483,074		\$78,566,079

Chart of Accounts: All
UM-Missoula
Budget for Restricted
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	22	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
Financial Aid Programs	\$1,762,842	\$14,245,651	\$5,000	\$14,250,651	\$915,465	\$13,356,536		\$14,272,001		\$1,741,492
Other Restricted	\$45,002			\$0				\$0		\$45,002
Private Gifts & Scholarshi..	\$3,919,139	\$11,283,359	\$6,500	\$11,289,859	\$3,259,110	\$11,296,444		\$14,555,554		\$653,444
Restricted Sponsored Pro..	\$40,015	\$109,500,000	\$500,000	\$110,000,000	\$58,540,015	\$51,000,000	\$500,000	\$110,040,015		\$0
Grand Total	\$5,766,998	\$135,029,010	\$511,500	\$135,540,510	\$62,714,590	\$75,652,980	\$500,000	\$138,867,570		\$2,439,938

Chart of Accounts: All
UM-Missoula
Actuals for Restricted
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	21	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
Financial Aid Programs	\$3,988,223	\$32,841,222	\$235,901	\$33,077,123	\$939,723	\$24,529,866	\$9,832,915	\$35,302,504		\$1,762,842
Other Restricted	\$44,602	\$400		\$400				\$0		\$45,002
Private Gifts & Scholarshi..	\$3,218,533	\$20,861,827	\$56,436	\$20,918,263	\$6,111,090	\$13,951,879	\$154,688	\$20,217,657		\$3,919,139
Restricted Sponsored Pro..	\$2,665	\$78,661,556	\$1,056,508	\$79,718,064	\$50,994,787	\$28,125,693	\$560,235	\$79,680,714		\$40,015
Grand Total	\$7,254,024	\$132,365,005	\$1,348,845	\$133,713,850	\$58,045,600	\$66,607,438	\$10,547,838	\$135,200,876		\$5,766,998

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	University of Montana - Missoula				
	ACTUAL 2021	PER- CENT	BUDGETED 2022	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	487.91	38%	479.50	36%	-1.72%
Contract Administrative	23.03	2%	25.00	2%	8.55%
Contract Professional	152.27	12%	168.79	13%	10.85%
Classified	409.93	32%	462.95	35%	12.93%
Graduate Teaching & Research Assistants (GTA & GRA)	149.12	12%	143.70	11%	-3.63%
Part-Time and Other	59.52	5%	46.69	4%	-21.56%
TOTAL	1,281.78	100%	1,326.63	100%	3.50%
RESTRICTED:					
Contract Faculty (AY/FY)	66.18	9%	88.04	10%	33.03%
Contract Administrative	0.28	0%	0.47	0%	67.86%
Contract Professional	338.33	45%	358.72	40%	6.03%
Classified	77.67	10%	116.85	13%	50.44%
Graduate Teaching & Research Assistants (GTA & GRA)	68.72	9%	78.85	9%	14.74%
Part-Time and Other	204.15	27%	252.19	28%	23.53%
TOTAL	755.33	100%	895.12	100%	18.51%
DESIGNATED:					
Contract Faculty (AY/FY)	18.56	6%	21.10	8%	13.66%
Contract Administrative	1.63	1%	2.03	1%	24.53%
Contract Professional	89.80	30%	65.83	24%	-26.69%
Classified	100.31	34%	106.99	39%	6.66%
Graduate Teaching & Research Assistants (GTA & GRA)	13.72	5%	7.79	3%	-43.22%
Part-Time and Other	71.03	24%	69.09	25%	-2.73%
TOTAL	295.05	100%	272.83	100%	-7.53%
AUXILIARY:					
Contract Administrative	-	0%		0%	0.00%
Contract Professional	32.31	10%	37.17	11%	15.05%
Classified	207.71	65%	217.50	64%	4.71%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	0.50	0.2%	0.00%
Part-Time and Other	79.29	25%	85.85	25%	8.28%
TOTAL	319.31	100%	341.02	100%	6.80%
TOTAL FTE:					
Contract Faculty (AY/FY)	572.65	22%	588.64	21%	2.79%
Contract Administrative	24.94	1%	27.50	1%	10.26%
Contract Professional	612.71	23%	630.51	22%	2.91%
Classified	795.62	30%	904.28	32%	13.66%
Graduate Teaching & Research Assistants (GTA & GRA)	231.56	9%	230.84	8%	-0.31%
Part-Time and Other	413.99	16%	453.82	16%	9.62%
TOTAL	2,651.47	100%	2,835.60	100%	6.94%

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

The University of Montana - Missoula							CODE
							51030
DESCRIPTION	BOR POLICY 910.10 Termination Pool	Montana 10 BOR POLICY 901.13 Scholarships & Stipends	BOR POLICY 901.13 Scholarships & Stipends	Current Unrestricted Operating BOR POLICY 901.15 Enrollment Contingency	Travel Research BOR POLICY 901.15 Enrollment Contingency	Montana Digital Academy BOR POLICY 901.15 Enrollment Contingency	BOR POLICY 901.6 Facilities Maintenance
1. Effective Date of Board Policy	January 2004	May 2005	May 2005	May 2005	May 2005	May 2005	November 1999
2. Date Reserve Fund Established by Campus	FY 2003	FY2010	FY2010	FY2010	FY2010	FY2010	FY 1992
3. Fund Code (BANNER)	338145	338143	338143	338147	338147	338149	372291
4. Financial Summary							
Fund Balance - FYE 2020 (Actual)	-		3,133	582,064	-	4,000	-
+ Revenues, Transfers In (Actual FY21)		-	300,000	4,260,314	-		-
- Expenditures, Transfers Out (Actual FY21)	-	-	-	4,667,145	-		-
Fund Balance - FYE 2021 (Actual)	-	-	303,133	175,233	-	4,000	-
+ Revenues, Transfers In (Projected FY22)	-	451,603	-	6,800,000	498,845	-	-
- Expenditures, Transfers Out (Projected FY22)	-	450,022	-	6,800,000	90,678	-	-
Fund Balance - FYE 2022 (Projected)	-	1,581	303,133	175,233	408,167	4,000	-
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	N/A	N/A	N/A	N/A
b. Has the required annual business plan for FY21 been submitted and approved by OCHE?	N/A	N/A	N/A	N/A	N/A	N/A	N/A
c. Has the required documentation for the FY21 transfers out of this reserve fund been submitted to OCHE?	N/A	N/A	N/A	N/A	N/A	N/A	N/A

****NOTES****

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Fund Balance Report

Analysis as of FYE 6/30/21

Negative Fund Balances

The University had the following negative fund balances to report at 6/30/21:

Designated Funds:

Athletics

The \$2,110,648 negative fund balance reported at 6/30/21 was caused by a significant decline in Athletics ticket fee revenue, partially offset by a reduction in expenses. Cancellation of the 2020 Fall football season and limited fan participation in other athletic events resulted in a decrease in general and season admission revenue of almost \$5.1 million compared to FY20. In FY21, \$1.5 million of Higher Education Emergency Relief Funds awarded to the University were transferred to Athletics to help mitigate the impact of lost revenue during the year. Even with the additional funding and significant reductions in operating expenses, Athletics Designated Fund expenditures exceeded revenue from all sources by over \$1.6 million in FY21.

In FY22 the University will transfer \$1.9 million the Athletics Designated Fund to bring the projected ending fund balance to a positive position. The funds being transferred into the Athletics Designated Fund will come from available reserves.

Overall, the designated funds reported positive fund balance at 6/30/21.

THE UNIVERSITY OF MONTANA - MISSOULA

Negative Cash Balance Report

Analysis as of FYE 6/30/21

Negative Cash Balances

The University does not have any negative cash balances to report at 6/30/21, for funds that have been negative for two consecutive years.

Bonded Indebtedness Report

Campus: **The University of Montana**
Date: **June 30, 2021**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES		OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2021	FY2022 PRINCIPAL & INTEREST PAYMENT Actual	FY2023 PRINCIPAL & INTEREST PAYMENT Est	FY2024 PRINCIPAL & INTEREST PAYMENT Est	FY2025 PRINCIPAL & INTEREST PAYMENT Est
1 Series 2019A	\$ 13,185,000	Series A refinanced Series O 2017. The Series O 2017 revenue bonds were issued for the purpose of constructing the Living Learning Center building on the Butte campus, and paying the cost of issuance of Series O.	Auxiliary Facilities Gross Pledged Revenues remaining after related charges for Operation and Maintenance Expenses other than General Administrative Assessments. All unrestricted revenues of the University not constituting Auxiliary Facilities Gross Pledged Revenues. Land Grant Income and Indirect Cost Recovery Payments relating to Research Contracts.		\$ 12,080,000	\$ 989,512	\$ 989,850	\$ 989,510	\$ 993,492
2 Series 2019B (Tax Exempt)	\$ 54,460,000	A portion of the proceeds from Series 2019B (Tax Exempt) will go toward funding various projects on the University of Montana campuses. The remaining proceeds refunded all of the University's outstanding bonds (Series K, L, M, N) and loans (SBECP & Intercap), except Series 20170 bonds and the MSTA Debt.	Auxiliary Facilities Gross Pledged Revenues remaining after related charges for Operation and Maintenance Expenses other than General Administrative Assessments. All unrestricted revenues of the University not constituting Auxiliary Facilities Gross Pledged Revenues. Land Grant Income and Indirect Cost Recovery Payments relating to Research Contracts.		\$ 52,605,000	\$ 4,538,400	\$ 4,539,200	\$ 4,540,900	\$ 4,533,500
3 Series 2019C (Taxable)	\$ 92,355,000	A portion of the proceeds from Series 2019C (Taxable) will go toward funding various projects on the University of Montana campuses. The remaining proceeds refunded all of the University's outstanding bonds (Series K, L, M, N) and loans (SBECP & Intercap), except Series 20170 bonds and the MSTA Debt.	Auxiliary Facilities Gross Pledged Revenues remaining after related charges for Operation and Maintenance Expenses other than General Administrative Assessments. All unrestricted revenues of the University not constituting Auxiliary Facilities Gross Pledged Revenues. Land Grant Income and Indirect Cost Recovery Payments relating to Research Contracts.		\$ 92,355,000	\$ 2,948,591	\$ 2,948,591	\$ 2,948,591	\$ 2,948,591
Total Bonded Indebtedness					\$ 157,040,000				

OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2020 BALANCE	JUNE 30, 2021 BALANCE	Percent Change From FY20 to FY21			
1-B Intercap Loans-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 379,438	\$ 373,914	-1%			
7-M Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,656,066	\$ 2,617,399	-1%			
Total Other Indebtedness					\$ 2,991,313				

TOTAL OUTSTANDING DEBT at June 30, 2021 **\$ 160,031,313**