

Helena College

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Helena College

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL FISCAL YEAR 2024

Campus/Agency	Actual FY 2023	Budgeted FY 2024	Dollar Change Actual FY 2022 to Budgeted FY 2024	Percent Change Actual FY 2023 to Budgeted FY 2024
Helena College:				
Current Operating Unrestricted	\$ 8,205,765	\$ 8,203,560	\$ (2,205)	0%
Current Restricted	3,225,127	3,616,487	391,360	12%
Current Designated	1,284,700	2,002,644	717,944	56%
Auxiliary Enterprises	161,280	213,181	51,901	32%
Loan & Endowment Funds	4,500	4,500	-	0%
Plant Funds	816,308	2,718,583	1,902,275	233%
TOTAL ALL FUNDS	<u>\$ 13,697,680</u>	<u>\$ 16,758,955</u>	<u>\$ 3,061,275</u>	22%

Montana University System
Current Unrestricted Revenue
FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year 23

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 FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$898	0.01%	\$580	0.01%	-35.41%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$100,454	1.17%	\$95,681	1.17%	-4.75%	
	Registration Fee	515REG	\$43,079	0.50%	\$41,010	0.50%	-4.80%	Chart of Accounts
	Resident Tuition	500RES	\$1,615,798	18.77%	\$1,658,068	20.21%	2.62%	
	WUE Tuition	505WUE	\$52,829	0.61%	\$43,967	0.54%	-16.78%	Ed Units or Agencies
	Category Total		\$1,813,059	21.07%	\$1,839,306	22.42%	1.45%	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$5,573,530	64.76%	\$5,699,302	69.47%	2.26%	Reporting Units Helena College
	MUS Retirement Plan	555SPE	\$22,109	0.26%	\$21,010	0.26%	-4.97%	
	Other OCHE/State Funding	555SPE	\$692,620	8.05%	\$150,000	1.83%	-78.34%	Fund All
	Category Total		\$6,288,259	73.06%	\$5,870,312	71.56%	-6.65%	
Other Revenues	Course Fees	530CRS						Org All
	Federal Grants & Contracts	560FGC						
	Gifts & Scholarships	565GFT	\$635	0.01%				Account All
	Investments	540INV	\$115,998	1.35%	\$50,000	0.61%	-56.90%	
	Other Revenue	580OTH	\$198,444	2.31%	\$19,423	0.24%	-90.21%	Program All
	Other Student Fees	532OSF	\$7,653	0.09%	\$6,889	0.08%	-9.98%	
	State Grants & Contracts	560SGC	(\$2,614)	-0.03%				Activity All
Category Total		\$320,115	3.72%	\$76,312	0.93%	-76.16%		
Transfers	Non Mandatory Transfer In	557NMX	\$184,960	2.15%	\$417,630	5.09%	125.79%	Location All
	Category Total		\$184,960	2.15%	\$417,630	5.09%	125.79%	
Total Revenue			\$8,606,394	100.00%	\$8,203,560	100.00%	-4.68%	Fund 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.

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,161,973	26.35%	\$2,137,186	26.05%	-1.15%	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 Helena College Fund All Org All Account All Program All Activity All Location All Fund Type All Account Type All
		Contract Administrat..	611ADM	\$200,364	2.44%	\$155,323	1.89%	-22.48%	
		Classified	611CLS	\$1,126,286	13.73%	\$1,315,291	16.03%	16.78%	
		Contract Professio..	611PRF	\$846,772	10.32%	\$1,034,901	12.62%	22.22%	
		Other Salaries	612OTS	\$98,026	1.19%	\$17,792	0.22%	-81.85%	
		Other Compensati..	613OTC	\$103,318	1.26%	\$8,190	0.10%	-92.07%	
	Subcategory Total			\$4,536,740	55.29%	\$4,668,683	56.91%	2.91%	
	Benefits	Employee Benefits	614BEN	\$1,662,114	20.26%	\$1,806,161	22.02%	8.67%	
		Termination Pay	615TRP	\$14,075	0.17%				
	Subcategory Total			\$1,676,189	20.43%	\$1,806,161	22.02%	7.75%	
Category Total			\$6,212,929	75.71%	\$6,474,844	78.93%	4.22%		
Operating Expenses	Operating Expenses	Communications	623COM	\$92,154	1.12%	\$142,513	1.74%	54.65%	
		Contracted Services	621SRV	\$259,856	3.17%	\$295,795	3.61%	13.83%	
		Other	628OTH	\$214,326	2.61%	\$307,470	3.75%	43.46%	
		Rent	625RNT	\$2,871	0.03%	\$9,000	0.11%	213.49%	
		Repairs & Mainten..	627MNT	\$153,874	1.88%	\$185,825	2.27%	20.76%	
		Supplies	622SUP	\$419,774	5.12%	\$320,863	3.91%	-23.56%	
		Travel	624TRV	\$35,103	0.43%	\$46,750	0.57%	33.18%	
		Utilities	626UTL	\$229,704	2.80%	\$238,000	2.90%	3.61%	
		Waivers & Scholar..	628WAV	\$47,779	0.58%	\$70,000	0.85%	46.51%	
		Subcategory Total			\$1,455,440	17.74%	\$1,616,216	19.70%	11.05%
Category Total			\$1,455,440	17.74%	\$1,616,216	19.70%	11.05%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$84,180	1.03%	\$10,000	0.12%	-88.12%	
		Subcategory Total			\$84,180	1.03%	\$10,000	0.12%	-88.12%
	Transfers	Mandatory Transf..	687MXF	\$55,586	0.68%	\$62,500	0.76%	12.44%	
		NonMandatory Tra..	688NXF	\$397,629	4.85%	\$40,000	0.49%	-89.94%	
Subcategory Total			\$453,215	5.52%	\$102,500	1.25%	-77.38%		
Category Total			\$537,395	6.55%	\$112,500	1.37%	-79.07%		
Total Expenses			\$8,205,765	100.00%	\$8,203,560	100.00%	-0.03%		

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,155,119	52.06%	\$2,134,686	56.09%	-0.95%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$5,501	0.13%				
		Classified	611CLS	\$38,201	0.92%	\$70,063	1.84%	83.41%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Contract Professio..	611PRF	\$261,412	6.31%	\$262,680	6.90%	0.49%	
		Other Salaries	612OTS	\$16,214	0.39%	\$5,380	0.14%	-66.82%	
		Other Compensati..	613OTC	\$60,270	1.46%	\$1,034	0.03%	-98.28%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$2,536,716	61.27%	\$2,473,843	65.01%	-2.48%	
	Benefits	Employee Benefits	614BEN	\$859,153	20.75%	\$933,990	24.54%	8.71%	Reporting Units Helena College
		Termination Pay	615TRP	\$3,683	0.09%				
		Subcategory Total		\$862,835	20.84%	\$933,990	24.54%	8.25%	
Category Total			\$3,399,552	82.11%	\$3,407,833	89.55%	0.24%	Fund All	
Operating Expenses	Operating Expenses	Communications	623COM	\$2,306	0.06%	\$50,200	1.32%	2076.57%	Org All
		Contracted Services	621SRV	\$23,382	0.56%	\$106,875	2.81%	357.08%	
		Other	628OTH	\$96,296	2.33%	\$66,463	1.75%	-30.98%	Account All
		Rent	625RNT	\$2,744	0.07%	\$9,000	0.24%	227.93%	
		Repairs & Mainten..	627MNT	\$63,775	1.54%	\$9,825	0.26%	-84.59%	Program 01 Instruction
		Supplies	622SUP	\$282,353	6.82%	\$142,153	3.74%	-49.65%	
		Travel	624TRV	\$4,353	0.11%	\$3,150	0.08%	-27.64%	
				Subcategory Total	\$475,210	11.48%	\$387,666	10.19%	-18.42%
Category Total			\$475,210	11.48%	\$387,666	10.19%	-18.42%	Location All	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$84,180	2.03%	\$10,000	0.26%	-88.12%	Fund Type All
		Subcategory Total		\$84,180	2.03%	\$10,000	0.26%	-88.12%	
	Transfers	NonMandatory Tra..	688NXF	\$181,093	4.37%				Account Type All
		Subcategory Total		\$181,093	4.37%				
Category Total			\$265,273	6.41%	\$10,000	0.26%	-96.23%		
Total Expenses				\$4,140,034	100.00%	\$3,805,499	100.00%	-8.08%	

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,705	0.15%				Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$49,961	4.37%	\$0	0.00%	-100.00%	
		Classified	611CLS	\$365,888	31.99%	\$413,563	34.79%	13.03%	Chart of Accounts
		Contract Professio..	611PRF	\$219,925	19.23%	\$312,322	26.28%	42.01%	<input checked="" type="checkbox"/> MSU
		Other Salaries	6120TS	\$31,058	2.72%	\$5,762	0.48%	-81.45%	<input checked="" type="checkbox"/> UM
		Other Compensati..	6130TC	\$12,584	1.10%	\$1,041	0.09%	-91.73%	Ed Units or Agencies
	Subcategory Total			\$681,123	59.56%	\$732,688	61.64%	7.57%	<input checked="" type="checkbox"/> Agencies
Benefits	Employee Benefits	614BEN	\$269,745	23.59%	\$287,596	24.20%	6.62%	Reporting Units	
		Termination Pay	615TRP	\$1,904	0.17%			Helena College	
	Subcategory Total			\$271,650	23.75%	\$287,596	24.20%	5.87%	Fund
Category Total			\$952,772	83.31%	\$1,020,284	85.84%	7.09%	All	
Operating Expenses	Operating Expenses	Communications	623COM	\$7,811	0.68%	\$15,700	1.32%	101.00%	Org
		Contracted Services	621SRV	\$13,505	1.18%	\$1,232	0.10%	-90.88%	All
		Other	6280TH	\$48,558	4.25%	\$59,268	4.99%	22.06%	Account
		Repairs & Mainten..	627MNT	\$10,358	0.91%	\$4,500	0.38%	-56.55%	All
		Supplies	622SUP	\$39,946	3.49%	\$65,302	5.49%	63.48%	Program
		Travel	624TRV	\$20,737	1.81%	\$22,350	1.88%	7.78%	04 Academic Support
Subcategory Total			\$140,914	12.32%	\$168,352	14.16%	19.47%	Activity	
Category Total			\$140,914	12.32%	\$168,352	14.16%	19.47%	All	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$50,000	4.37%				Fund Type
		Subcategory Total		\$50,000	4.37%				All
Category Total			\$50,000	4.37%				Account Type	
Total Expenses				\$1,143,686	100.00%	\$1,188,636	100.00%	3.93%	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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$5,150	0.65%	\$2,500	0.29%	-51.46%	
		Classified	611CLS	\$217,428	27.41%	\$269,362	31.50%	23.89%	
		Contract Professio..	611PRF	\$183,144	23.09%	\$188,365	22.03%	2.85%	
		Other Salaries	612OTS	\$42,324	5.34%	\$2,340	0.27%	-94.47%	
		Other Compensati..	6130TC	\$13,362	1.68%	\$2,181	0.26%	-83.68%	
	Subcategory Total				\$461,408	58.17%	\$464,748	54.36%	0.72%
	Benefits	Employee Benefits	614BEN	\$179,014	22.57%	\$189,425	22.16%	5.82%	
		Termination Pay	615TRP	\$3,862	0.49%				
	Subcategory Total				\$182,875	23.06%	\$189,425	22.16%	3.58%
	Category Total				\$644,283	81.23%	\$654,173	76.51%	1.53%
Operating Expenses	Operating Expenses	Communications	623COM	\$20,651	2.60%	\$15,150	1.77%	-26.64%	
		Contracted Services	621SRV	\$9,692	1.22%	\$25,400	2.97%	162.07%	
		Other	628OTH	\$27,955	3.52%	\$55,119	6.45%	97.17%	
		Repairs & Mainten..	627MNT	\$0	0.00%				
		Supplies	622SUP	\$38,458	4.85%	\$61,650	7.21%	60.31%	
		Travel	624TRV	\$6,923	0.87%	\$13,500	1.58%	95.00%	
		Waivers & Scholar..	628WAV	\$31,657	3.99%	\$30,000	3.51%	-5.23%	
Subcategory Total				\$135,335	17.06%	\$200,819	23.49%	48.39%	
Category Total				\$135,335	17.06%	\$200,819	23.49%	48.39%	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$13,537	1.71%				
		Subcategory Total				\$13,537	1.71%		
		Category Total				\$13,537	1.71%		
Total Expenses				\$793,155	100.00%	\$854,992	100.00%	7.80%	

Net/Gross Tuition Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
Helena College

Fund
All

Org
All

Account
All

Program
05 Student Services

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC						Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$144,902	12.01%	\$155,323	12.48%	7.19%		
		Classified	611CLS	\$252,380	20.92%	\$307,358	24.69%	21.78%	Chart of Accounts	
		Contract Professio..	611PRF	\$117,256	9.72%	\$160,534	12.89%	36.91%	<input checked="" type="checkbox"/> MSU	
		Other Salaries	612OTS	\$2,049	0.17%	\$1,170	0.09%	-42.91%	<input checked="" type="checkbox"/> UM	
		Other Compensati..	6130TC	\$9,406	0.78%	\$1,869	0.15%	-80.13%	Ed Units or Agencies	
	Subcategory Total				\$525,993	43.59%	\$626,254	50.30%	19.06%	<input checked="" type="checkbox"/> Agencies
	Benefits	Employee Benefits	614BEN		\$200,200	16.59%	\$230,442	18.51%	15.11%	<input checked="" type="checkbox"/> Ed Units
		Subcategory Total			\$200,200	16.59%	\$230,442	18.51%	15.11%	Reporting Units
	Category Total				\$726,193	60.19%	\$856,696	68.81%	17.97%	Helena College
Operating Expenses	Operating Expenses	Communications	623COM	\$54,408	4.51%	\$54,463	4.37%	0.10%	Fund All	
		Contracted Services	621SRV	\$151,022	12.52%	\$112,059	9.00%	-25.80%	Org All	
		Other	6280TH	\$44,945	3.73%	\$84,620	6.80%	88.28%	Account All	
		Rent	625RNT	\$126	0.01%				Program 06 Institutional Support	
		Repairs & Mainten..	627MNT	\$63,885	5.29%	\$68,000	5.46%	6.44%	Activity All	
		Supplies	622SUP	\$10,439	0.87%	\$21,458	1.72%	105.56%	Location All	
		Travel	624TRV	\$2,487	0.21%	\$7,750	0.62%	211.64%	Fund Type All	
		Utilities	626UTL	\$59	0.00%				Account Type All	
Subcategory Total				\$327,369	27.13%	\$348,350	27.98%	6.41%		
Category Total				\$327,369	27.13%	\$348,350	27.98%	6.41%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$153,000	12.68%	\$40,000	3.21%	-73.86%		
		Subcategory Total			\$153,000	12.68%	\$40,000	3.21%	-73.86%	
		Category Total			\$153,000	12.68%	\$40,000	3.21%	-73.86%	
Total Expenses				\$1,206,562	100.00%	\$1,245,046	100.00%	3.19%		

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
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 FY23 Actuals to FY24 Budgeted
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Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Classified	611CLS	\$252,389	26.56%	\$254,945	26.30%	1.01%		
		Contract Professio..	611PRF	\$65,035	6.84%	\$73,500	7.58%	13.02%		
		Other Salaries	6120TS	\$6,381	0.67%	\$3,140	0.32%	-50.79%		
		Other Compensati..	6130TC	\$7,696	0.81%	\$2,065	0.21%	-73.17%		
	Subcategory Total				\$331,500	34.88%	\$333,650	34.42%	0.65%	
	Benefits	Employee Benefits	614BEN	\$154,002	16.20%	\$150,208	15.50%	-2.46%		
		Termination Pay	615TRP	\$4,626	0.49%					
		Subcategory Total				\$158,628	16.69%	\$150,208	15.50%	-5.31%
	Category Total				\$490,129	51.57%	\$483,858	49.91%	-1.28%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$6,977	0.73%	\$7,000	0.72%	0.33%	
Contracted Services			621SRV	\$62,256	6.55%	\$50,229	5.18%	-19.32%		
Other			6280TH	\$40,794	4.29%	\$42,000	4.33%	2.96%		
Rent			625RNT	\$0	0.00%	\$0	0.00%			
Repairs & Mainten..			627MNT	\$15,836	1.67%	\$55,500	5.73%	250.46%		
Supplies			622SUP	\$48,579	5.11%	\$30,300	3.13%	-37.63%		
Travel			624TRV	\$603	0.06%					
Utilities			626UTL	\$229,645	24.16%	\$238,000	24.55%	3.64%		
Subcategory Total					\$404,690	42.58%	\$423,029	43.64%	4.53%	
Category Total				\$404,690	42.58%	\$423,029	43.64%	4.53%		
Capital and Transfers	Transfers	Mandatory Transf..	687MXF	\$55,586	5.85%	\$62,500	6.45%	12.44%		
		Subcategory Total				\$55,586	5.85%	\$62,500	6.45%	12.44%
		Category Total				\$55,586	5.85%	\$62,500	6.45%	12.44%
Total Expenses				\$950,405	100.00%	\$969,387	100.00%	2.00%		

Net/Gross Tuition Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
Helena College

Fund
All

Org
All

Account
All

Program
07 Operation/Mainten..

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Helena College

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Other	6280TH	(\$44,200)	157.42%				Net/Gross Tuition Net
		Waivers & Scholarships	628WAV	\$16,122	-57.42%	\$40,000	100.00%	148.11%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Subcategory Total		(\$28,078)	100.00%	\$40,000	100.00%	-242.46%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Category Total		(\$28,078)	100.00%	\$40,000	100.00%	-242.46%	Reporting Units Helena College
		Total Expenses		(\$28,078)	100.00%	\$40,000	100.00%	-242.46%	Fund All

Account
All

Org
All

Account
All

Program
08 Scholarships/Fello..

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

The Montana University System
 Institutional Financial Aid
 FY23 Actuals to FY24 Budgeted

Fiscal Year
23

Period
14

Aid Type	Award Type	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change
Scholarships & Grants	MT Senior Citizen Waiver	\$2,092	2.00%	\$2,000	1.60%	-4.38%
	Resident Undergraduate	\$12,685	12.14%	\$13,750	11.02%	8.40%
	Total	\$14,776	14.14%	\$15,750	12.63%	6.59%
Waivers	American Indian Waiver	\$17,672	16.91%	\$20,000	16.03%	13.18%
	Dependent Waiver	\$6,263	6.00%	\$8,000	6.41%	27.73%
	Employee Waiver	\$671	0.64%	\$2,000	1.60%	198.02%
	Federal Yellow Ribbon Program					
	Honorably Discharged Veteran Waiver	\$5,368	5.14%	\$3,000	2.40%	-44.12%
	MT National Guard Tuition Waiver	\$3,224	3.09%			
	MUS High School Honors	\$5,704	5.46%	\$6,000	4.81%	5.19%
	Peace & Fire Orphans	\$3,020	2.89%			
	Total	\$41,922	40.13%	\$39,000	31.26%	-6.97%
Cash Scholarships	Scholarships & Fellowships	\$16,122	15.43%	\$40,000	32.06%	148.11%
	Total	\$16,122	15.43%	\$40,000	32.06%	148.11%
Other***	Other Tuition Waivers	\$0	0.00%			
	Scholarships & Fellowships	\$31,657	30.30%	\$30,000	24.05%	-5.23%
	Total	\$31,657	30.30%	\$30,000	24.05%	-5.23%
Grand Total		\$104,476	100.00%	\$124,750	100.00%	19.40%

FY Comparison
Next FY

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Ed Units

Reporting Units
Helena College

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 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.

*** 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
Helena College UM
Budget for Auxiliary
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	24	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$429,061	\$166,000		\$166,000	\$55,819	\$77,250		\$133,069	\$2,777	\$464,770
Dining/Food Services	\$1,098			\$0				\$0	\$0	\$1,098
Inter-Entity Loans Pledged	\$73			\$0				\$0		\$73
Rentals	\$99,199	\$68,500		\$68,500		\$43,500	\$36,612	\$80,112		\$87,587
Grand Total	\$529,431	\$234,500		\$234,500	\$55,819	\$120,750	\$36,612	\$213,181	\$2,777	\$553,527

Chart of Accounts: All
Helena College UM
Actuals for Auxiliary
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	23	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$410,108	\$154,273		\$154,273	\$49,269	\$86,050		\$135,320	\$2,777	\$431,839
Dining/Food Services	\$1,098			\$0				\$0	\$0	\$1,098
Inter-Entity Loans Pledged	\$73			\$0				\$0		\$73
Rentals	\$56,659	\$68,500		\$68,500		\$25,961		\$25,961		\$99,199
Grand Total	\$467,938	\$222,773		\$222,773	\$49,269	\$112,011		\$161,280	\$2,777	\$532,208

Chart of Accounts: All
Helena College UM
Budget for Designated
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	24	All	All	Helena College UM	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	\$64,462	\$50,000		\$50,000	\$26,344	\$37,000		\$63,344		\$51,118
Continuing Education	\$113,931	\$384,972	\$75,000	\$459,972	\$259,973	\$128,400	\$75,000	\$463,373	\$6,553	\$117,082
Designated Scholarships	\$169,696	\$200,000		\$200,000		\$200,000	\$53,537	\$253,537		\$116,159
Fees	\$420,947	\$340,754		\$340,754	\$26,345	\$282,200		\$308,545	\$2,898	\$456,053
General Designated	\$2,425,445	\$76,684		\$76,684	\$138,277	\$43,833	\$419,093	\$601,203	\$0	\$1,900,926
Instructional Fees	\$709,173	\$217,336		\$217,336	\$213,742	\$96,400		\$310,142	\$16,735	\$633,102
Sales & Services	\$137,161	\$52,500		\$52,500	\$0	\$2,500		\$2,500		\$187,161
Grand Total	\$4,040,815	\$1,322,246	\$75,000	\$1,397,246	\$664,681	\$790,333	\$547,630	\$2,002,644	\$26,185	\$3,461,602

Chart of Accounts: All
Helena College UM
Actuals for Designated
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	23	All	All	Helena College UM	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	\$59,977	\$51,496		\$51,496	\$32,307	\$14,704		\$47,011		\$64,462
Continuing Education	\$176,416	\$309,894	\$66,990	\$376,885	\$258,976	\$113,404	\$66,990	\$439,370	\$6,553	\$120,483
Designated Scholarships	\$265,024	\$193,846	\$13,537	\$207,383		\$192,244	\$110,467	\$302,711		\$169,696
Fees	\$376,892	\$220,680		\$220,680	\$33,334	\$143,291		\$176,625	\$2,898	\$423,844
General Designated	\$2,130,839	\$146,387	\$314,093	\$460,480	\$28,260	\$22,937	\$114,677	\$165,874	\$0	\$2,425,445
Instructional Fees	\$570,262	\$291,058		\$291,058	\$104,820	\$47,326		\$152,147	\$16,735	\$725,908
Sales & Services	\$135,719	\$2,406		\$2,406	\$818	\$146		\$964		\$137,161
Grand Total	\$3,715,128	\$1,215,767	\$394,620	\$1,610,387	\$458,514	\$534,053	\$292,134	\$1,284,700	\$26,185	\$4,067,000

Chart of Accounts: All
Helena College UM
Budget for Endowments
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	24	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment Interest	\$14,190	\$500		\$500				\$0		\$14,690
Hamm Endowment Intere..	\$39,487	\$1,450		\$1,450			\$1,500	\$1,500		\$39,437
Helena College Quasi End..	\$280,955	\$3,000		\$3,000				\$0		\$283,955
Potter Endowment Intere..	\$26,619	\$700		\$700			\$3,000	\$3,000		\$24,319
Grand Total	\$361,251	\$5,650		\$5,650			\$4,500	\$4,500		\$362,401

Chart of Accounts: All
Helena College UM
Actuals for Endowments
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	23	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment Interest	\$13,699	\$491		\$491				\$0		\$14,190
Hamm Endowment Intere..	\$39,566	\$1,421		\$1,421			\$1,500	\$1,500		\$39,487
Helena College Quasi End..	\$273,206	\$7,749		\$7,749				\$0		\$280,955
Potter Endowment Intere..	\$28,574	\$1,045		\$1,045			\$3,000	\$3,000		\$26,619
Grand Total	\$355,045	\$10,706		\$10,706			\$4,500	\$4,500		\$361,251

Chart of Accounts: All
Helena College UM
Budget for Loan Funds
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	24	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Institutional Loan	\$5,836			\$0				\$0		\$5,836
Grand Total	\$5,836			\$0				\$0		\$5,836

Chart of Accounts: All
Helena College UM
Actuals for Loan Funds
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	23	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Institutional Loan	\$5,836			\$0				\$0		\$5,836
Grand Total	\$5,836			\$0				\$0		\$5,836

Chart of Accounts: All
Helena College UM
Budget for Plant Funds
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	24	All	All	Helena College UM	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	\$290,688	\$1,000	\$1,695,000	\$1,696,000		\$1,728,331		\$1,728,331		\$258,357
Retirement of Indebtedne..	\$0		\$378,614	\$378,614		\$366,000		\$366,000		\$12,614
Unexpended Plant	\$1,496,908	\$313,898		\$313,898	\$0	\$344,750	\$279,502	\$624,252		\$1,186,554
Grand Total	\$1,787,595	\$314,898	\$2,073,614	\$2,388,512	\$0	\$2,439,081	\$279,502	\$2,718,583		\$1,457,524

Chart of Accounts: All
Helena College UM
Actuals for Plant Funds
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	23	All	All	Helena College UM	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	\$148,894	\$64	\$381,199	\$381,263		\$239,469	\$0	\$239,469		\$290,688
Retirement of Indebtedne..	\$14	(\$14)	\$196,001	\$195,987		\$196,001		\$196,001		\$0
Unexpended Plant	\$1,562,785	\$314,960		\$314,960	\$10,129	\$213,793	\$156,915	\$380,837		\$1,496,908
Grand Total	\$1,711,693	\$315,010	\$577,200	\$892,210	\$10,129	\$649,264	\$156,915	\$816,308		\$1,787,595

Chart of Accounts: All
Helena College UM
Budget for Restricted
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	24	All	All	Helena College UM	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	\$81,645	\$2,565,441		\$2,565,441	\$63,243	\$2,521,716		\$2,584,959		\$62,127
Other Restricted	(\$38,896)	\$220,900		\$220,900	\$11,905	\$136,000		\$147,905	\$0	\$34,099
Private Gifts & Scholarshi..	\$163,017	\$250,000	\$4,500	\$254,500		\$254,500		\$254,500		\$163,017
Restricted - GAAP	(\$3,483)			\$0				\$0		(\$3,483)
Restricted Spon Prog GAAP	\$202			\$0				\$0		\$202
Restricted Sponsored Pro..	\$297,660	\$645,508		\$645,508	\$503,562	\$125,561		\$629,123		\$314,045
Grand Total	\$500,144	\$3,681,849	\$4,500	\$3,686,349	\$578,710	\$3,037,777		\$3,616,487	\$0	\$570,006

Chart of Accounts: All
Helena College UM
Actuals for Restricted
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	23	All	All	Helena College UM	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	\$94,371	\$1,978,146		\$1,978,146	\$74,390	\$1,916,482	\$0	\$1,990,871		\$81,645
Other Restricted	\$38,832	\$105,321		\$105,321		\$183,049		\$183,049	\$0	(\$38,896)
Private Gifts & Scholarshi..	\$23,892	\$361,748	\$4,500	\$366,248		\$227,123		\$227,123		\$163,017
Restricted - GAAP	(\$1,759)	\$1,451		\$1,451	(\$3,753)	\$6,928		\$3,175		(\$3,483)
Restricted Spon Prog GAAP	\$202			\$0				\$0		\$202
Restricted Sponsored Pro..	\$327,525	\$791,042		\$791,042	\$552,394	\$268,514		\$820,908		\$297,660
Grand Total	\$483,063	\$3,237,708	\$4,500	\$3,242,208	\$623,031	\$2,602,095	\$0	\$3,225,127	\$0	\$500,144

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Helena College University of Montana				
	Actual FY 2023	% of BUDGET	BUDGETED FY 2024	% of BUDGET	% Change
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY) (61123)	29.00	41.8%	30.00	42.1%	3.4%
Contract Administrative (61128)	1.00	1.4%	1.00	1.4%	0.0%
Contract Professional (61124)	12.00	17.3%	12.41	17.4%	3.4%
Classified (61125)	25.51	36.7%	27.73	39.0%	8.7%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	2.00	2.9%	0.05	0.1%	-97.5%
TOTAL	69.51	100.1%	71.19	100.0%	2.4%
RESTRICTED:					
Contract Faculty (AY) (61123)	-	0.0%	-	0.0%	0.0%
Contract Administrative (61128)	-	0.0%	-	0.0%	0.0%
Contract Professional (61124)	4.00	80.0%	2.82	58.0%	-29.5%
Classified (61125)	1.00	20.0%	2.04	42.0%	104.0%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	-	0.0%	-	0.0%	0.0%
TOTAL	5.00	100.0%	4.86	100.0%	-2.8%
DESIGNATED:					
Contract Faculty (AY) (61123)	-	0.0%	1.00	15.4%	100.0%
Contract Administrative (61128)	-	0.0%	-	0.0%	0.0%
Contract Professional (61124)	4.00	50.0%	2.75	42.4%	-31.2%
Classified (61125)	4.00	50.0%	2.74	42.2%	-31.5%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	-	0.0%	-	0.0%	0.0%
TOTAL	8.00	100.0%	6.49	100.0%	-18.9%
AUXILIARY:					
Contract Faculty (AY) (61123)	-	0.0%	-	0.0%	0.0%
Contract Administrative (61128)	-	0.0%	-	0.0%	0.0%
Contract Professional (61124)	-	0.0%	-	0.0%	0.0%
Classified (61125)	1.00	100.0%	1.00	100.0%	0.0%
Part-Time and Other	-	0.0%	-	0.0%	0.0%
TOTAL	1.00	100.0%	1.00	100.0%	0.0%
TOTAL FTE:					
Contract Faculty (AY) (61123)	29.00	34.7%	31.00	37.1%	6.9%
Contract Administrative (61128)	1.00	1.2%	1.00	1.2%	0.0%
Contract Professional (61124)	20.00	23.9%	17.98	21.5%	-10.1%
Classified (61125)	31.51	37.7%	33.51	40.1%	6.3%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	2.00	2.4%	0.05	0.1%	-97.5%
TOTAL	83.51	100.0%	83.54	100.0%	0.0%

Comments

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

NAME		CODE		
Helena College University of Montana				35140
DESCRIPTION	BOR POLICY 901.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Facilities Deferred Maintenance	BOR POLICY 901.13 Scholarships & Stipends
1. Effective Date of Board Policy	January 2004	May 2006	March 2021	May 2003
2. Date Reserve Fund Established by Campus	FY 2004	FY 2010	FY 2021	FY 2010
3. Designated / Plant Fund Codes	437000	433900	433902	435200
4. Financial Summary				
Fund Balance - FYE 2022 (Actual)	96,755	729,500	978,903	261,844
From Unrestricted to projects*				
+ Revenues, Transfers In (Actual FY23)		-	294,861	13,538
- Expenditures, Transfers Out (Actual FY23)			114,677	110,467
Fund Balance - FYE 2023(Actual)	96,755	729,500	1,159,087	164,915
+ Revenues, Transfers In (Projected FY24)				
- Expenditures, Transfers Out (Projected FY24)		100,000	319,093	53,537
Fund Balance - FYE 2024 (Projected)	96,755	629,500	839,994	111,378
5. Required Reports				
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			Yes	
b. Has the required annual business plan for FY24 been submitted and approved by OCHE?	will be as needed			
c. Has the required documentation for the FY23 transfers out of this reserve fund been submitted to OCHE?		will be as needed		

****NOTES****

**Helena College
Univ. of Montana
Deferred Maintenance List - FY24**

TEN+ YEAR RENEWAL COST / DEFERRED MAINTENANCE

ACADEMIC / TRADES	Obligation Sum	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 10+
DONALDSON												
Roof - 25yr	\$ 500,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	300,000
HVAC/RTU Cooling - 15yr	\$ 390,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	130,000
Int carpeting	\$ 325,000	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	32,500	-
EXT. Windows	\$ 250,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-
NEC Fire Alarm panels (5)	\$ 125,000	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	-
Non-compliant electrical sub-panels (7)	\$ 105,000	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	-
ADA Lift 2nd floor	\$ 100,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-
Main Gas Boiler - 15yr	\$ 100,000	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	33,333
Lab & Stair safety flooring	\$ 60,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	-
Sidewalk / Apron access	\$ 45,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	-
Safe Rooftop access	\$ 25,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-
Insulate Upper Fire Suppression distribution	\$ 25,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-
Rooftop Exhaust vents (5)	\$ 20,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-
Subtotal	\$ 2,070,000											

**Helena College
Univ. of Montana
Deferred Maintenance List - FY24**

ACADEMIC / TRADES	Obligation Sum	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 10+	
AIRPORT CAMPUS													
Parking lot re-paving	\$ 350,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	-
Renovate all six (6) Restrooms	\$ 300,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-
Exterior paint & soffit	\$ 250,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-
Replace Fire Alarm Panel & NEC boxes	\$ 250,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-
RTU servicing Info Tech/servers ~ ≤ 12 mos life // 15yr	\$ 150,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000
RTU servicing Admin/Student Welcome center ~ < 60 mos // 15yr	\$ 150,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	50,000
Replace leaking compressed air distribution lines	\$ 100,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-
Renovate/Replace Epoxy flooring	\$ 75,000	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	-
Replace VCT flooring in Annex	\$ 45,000	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	-
Safe Rooftop access	\$ 20,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	-
Subtotal	\$ 1,690,000												
Grand Total	\$ 3,760,000												

**Helena College
University of Montana**

Analysis of FYE 6/30/2023
Negative Fund Balances

Helena College did not have any negative fund balances.

Helena College
University of Montana
FY 23

TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES

At fiscal year end Helena College's plant fund became cash negative due to construction in progress for our new Cosmetology Bay. Helena College is borrowing up to \$1,600,000 from UM in order to cover the cost of construction. Several bills were paid by A&E on our behalf in late June and we had not yet received our bond transfer from UM. An inter-entity loan was processed at year end to correct the cash balance and will be repaid in FY24.

Inter-Entity Loan Status Report

Campus: **Helena College University of Montana**
Date: **June 30, 2023**

Inter-Entity Loan Balance:

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY23	Ending Loan Balance FY23
6.30.23	\$704,704	Plant InterEntity Loan/74004	Plant Renewal/72004	6/30/2023	\$704,704	4849549	\$0	\$704,704
		Plant Renewal/72004	CUR/31004	6/30/2023	\$97,000	4850412	\$0	\$97,000

Percent Change From FY20 to FY21 7%

Loan/Advance Balance (Long-Term)

Origination Date	Original Loan Amount	Receiving Fund Name & SABHRS Code	Sending Fund Name & SABHRS Code	Date	Transaction Amount	SABHRS journal #	Beginning Loan Balance FY19	Ending Loan Balance FY19

Narrative:

Funds from the renewal and replacement were loaned to cover a negative cash balance at year end.

CHE 120 is prepared by University of Montana as all debt has been restructured through UM.