

Helena College University of Montana

Summary	All Funds Summary
Bud 200	Total Unrestricted Expenses Instruction Academic Support Student Services Institutional Support Operation & Maintenance of Plant Scholarships & Fellowships
Bud 220	Comparison of Expenditures by Program
Bud 230	Statement of Waivers & Scholarships
Bud 300	Current Unrestricted Revenues
Bud 400A	Budget for Auxiliary Funds FY 2015 Actual Auxiliary Funds FY 2014
Bud 400D	Budget for Designated Funds FY 2015 Actual Designated Funds FY 2014
Bud 400E	Budget for Endowment Funds FY 2015 Actual Endowment Funds FY 2014
Bud 400L	Budget for Loan Funds FY 2015 Actual Loan Funds FY 2014
Bud 400P	Budget for Plant Funds FY 2015 Actual Plant Funds FY 2014
Bud 400R	Budget for Restricted Funds FY 2015 Actual Restricted Funds FY 2014
CHE 104	Comparative Statement of Tuition Waivers & Scholarships
CHE 113	FTE Employee Data
CHE 114	BOR Reserve Funds Report
CHE 115	Negative Fund Balance Report
CHE 116	Negative Cash Balance Report
CHE 120	Report on Outstanding Indebtedness

Helena College University of Montana
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2015

Campus/Agency	Actual FY 2014	Budgeted FY 2015	Dollar Change Actual 2014 to Budgeted 2015	Percent Change Actual 2014 to Budgeted 2015
Helena College University of Montana:				
Current Operating Unrestricted	\$ 7,410,125	\$ 7,991,964	\$ 581,839	8%
Current Restricted	3,688,953	5,397,932	1,708,979	46%
Current Designated	1,338,932	1,022,756	(316,176)	-24%
Auxiliary Enterprises	1,038,989	1,040,048	1,059	0.1%
Loan & Endowment Funds	466	24,000	23,534	5050%
Plant Funds	322,148	823,650	501,502	156%
TOTAL ALL FUNDS	\$ 13,799,613	\$ 16,300,350	\$ 2,500,737	18%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2015

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	2,211,891	29.85%	2,246,768	28.11%	1.58%
Contract Administrative	611ADM	408,405	5.51%	351,237	4.39%	-14.00%
Classified	611CLS	933,419	12.60%	1,052,214	13.17%	12.73%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	697,113	9.41%	1,053,423	13.18%	51.11%
Other Salaries	612OTS	79,500	1.07%	67,936	0.85%	-14.55%
Other Compensation	613OTC	7,343	0.10%	8,383	0.10%	14.17%
Total Salaries and Wages		4,337,671	58.54%	4,779,961	59.81%	10.20%
Employee Benefits	614BEN	1,616,836	21.82%	1,787,291	22.36%	10.54%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	26,970	0.36%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		1,643,806	22.18%	1,787,291	22.36%	8.73%
Total Personal Services		5,981,477	80.72%	6,567,252	82.17%	9.79%
Operating Expenses						
Contracted Services	621SRV	192,018	2.59%	200,246	2.51%	4.29%
Supplies	622SUP	303,085	4.09%	261,121	3.27%	-13.85%
Communications	623COM	133,156	1.80%	119,140	1.49%	-10.53%
Travel	624TRV	45,005	0.61%	30,310	0.38%	-32.65%
Rent	625RNT	13,740	0.19%	22,928	0.29%	66.88%
Utilities	626UTL	232,820	3.14%	231,000	2.89%	-0.78%
Repairs & Maintenance	627MNT	43,744	0.59%	93,835	1.17%	114.51%
Other	628OTH	127,664	1.72%	136,483	1.71%	6.91%
Waivers & Scholarships	628WAV	236,414	3.19%	245,000	3.07%	3.63%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		1,327,646	17.92%	1,340,063	16.77%	0.94%
Capital and Transfers						
Capital Equipment	631CEQ	421	0.01%	23,000	0.29%	5365.78%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	61,649	0.83%	61,649	0.77%	0.00%
Total Capital		62,070	0.84%	84,649	1.06%	36.38%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	38,932	0.53%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		38,932	0.53%	0	0.00%	-100.00%
Total Capital and Transfers		101,002	1.36%	84,649	1.06%	-16.19%
Total Expenses		7,410,125	100.00%	7,991,964	100.00%	7.85%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2015
Instruction

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	2,211,891	62.55%	2,246,768	59.84%	1.58%
Contract Administrative	611ADM	71,860	2.03%	0	0.00%	-100.00%
Classified	611CLS	21,489	0.61%	44,216	1.18%	105.76%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	117,915	3.33%	309,043	8.23%	162.09%
Other Salaries	612OTS	14,715	0.42%	0	0.00%	-100.00%
Other Compensation	613OTC	2,936	0.08%	2,160	0.06%	-26.43%
Total Salaries and Wages		2,440,806	69.02%	2,602,187	69.31%	6.61%
Employee Benefits	614BEN	834,088	23.59%	903,807	24.07%	8.36%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	13,638	0.39%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		847,726	23.97%	903,807	24.07%	6.62%
Total Personal Services		3,288,532	93.00%	3,505,994	93.38%	6.61%
Operating Expenses						
Contracted Services	621SRV	50,871	1.44%	35,914	0.96%	-29.40%
Supplies	622SUP	162,734	4.60%	134,376	3.58%	-17.43%
Communications	623COM	0	0.00%	620	0.02%	0.00%
Travel	624TRV	6,338	0.18%	6,915	0.18%	9.10%
Rent	625RNT	8,909	0.25%	17,791	0.47%	99.69%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	853	0.02%	29,875	0.80%	3403.37%
Other	628OTH	11,132	0.31%	23,105	0.62%	107.55%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		240,838	6.81%	248,596	6.62%	3.22%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	6,782	0.19%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		6,782	0.19%	0	0.00%	-100.00%
Total Capital and Transfers		6,782	0.19%	0	0.00%	-100.00%
Total Expenses		3,536,153	100.00%	3,754,590	100.00%	6.18%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2015
Academic Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	76,757	7.04%	86,622	7.38%	12.85%
Classified	611CLS	320,090	29.34%	350,836	29.88%	9.61%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	223,621	20.50%	282,376	24.05%	26.27%
Other Salaries	612OTS	11,431	1.05%	2,918	0.25%	-74.47%
Other Compensation	613OTC	1,272	0.12%	3,156	0.27%	148.11%
Total Salaries and Wages		633,170	58.04%	725,908	61.83%	14.65%
Employee Benefits	614BEN	253,930	23.28%	288,233	24.55%	13.51%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	5,434	0.50%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		259,365	23.77%	288,233	24.55%	11.13%
Total Personal Services		892,535	81.81%	1,014,141	86.38%	13.62%
Operating Expenses						
Contracted Services	621SRV	19,661	1.80%	7,430	0.63%	-62.21%
Supplies	622SUP	90,449	8.29%	51,450	4.38%	-43.12%
Communications	623COM	399	0.04%	420	0.04%	5.15%
Travel	624TRV	17,715	1.62%	2,530	0.22%	-85.72%
Rent	625RNT	1,061	0.10%	1,400	0.12%	31.98%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	20,185	1.85%	28,000	2.38%	38.72%
Other	628OTH	48,529	4.45%	45,634	3.89%	-5.97%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		198,000	18.15%	136,864	11.66%	-30.88%
Capital and Transfers						
Capital Equipment	631CEQ	421	0.04%	23,000	1.96%	5365.78%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		421	0.04%	23,000	1.96%	5365.78%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		421	0.04%	23,000	1.96%	5365.78%
Total Expenses		1,090,956	100.00%	1,174,005	100.00%	7.61%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2015
Student Services

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	73,301	7.88%	75,200	6.84%	2.59%
Classified	611CLS	189,167	20.34%	259,397	23.59%	37.13%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	274,128	29.48%	313,532	28.52%	14.37%
Other Salaries	612OTS	34,485	3.71%	38,307	3.48%	11.08%
Other Compensation	613OTC	624	0.07%	624	0.06%	0.00%
Total Salaries and Wages		571,705	61.49%	687,060	62.49%	20.18%
Employee Benefits	614BEN	234,459	25.22%	286,573	26.06%	22.23%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	4,296	0.46%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		238,755	25.68%	286,573	26.06%	20.03%
Total Personal Services		810,460	87.16%	973,633	88.55%	20.13%
Operating Expenses						
Contracted Services	621SRV	24,314	2.61%	55,027	5.00%	126.32%
Supplies	622SUP	18,478	1.99%	14,425	1.31%	-21.94%
Communications	623COM	17,813	1.92%	27,500	2.50%	54.38%
Travel	624TRV	11,898	1.28%	14,340	1.30%	20.52%
Rent	625RNT	65	0.01%	65	0.01%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	1,540	0.17%	4,740	0.43%	207.79%
Other	628OTH	15,241	1.64%	9,780	0.89%	-35.83%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		89,349	9.61%	125,877	11.45%	40.88%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	30,000	3.23%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		30,000	3.23%	0	0.00%	-100.00%
Total Capital and Transfers		30,000	3.23%	0	0.00%	-100.00%
Total Expenses		929,809	100.00%	1,099,510	100.00%	18.25%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2015
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	186,487	21.66%	189,415	21.74%	1.57%
Classified	611CLS	222,483	25.84%	198,866	22.82%	-10.62%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	38,928	4.52%	78,420	9.00%	101.45%
Other Salaries	612OTS	17,005	1.97%	5,122	0.59%	-69.88%
Other Compensation	613OTC	1,908	0.22%	1,579	0.18%	-17.24%
Total Salaries and Wages		466,812	54.21%	473,402	54.32%	1.41%
Employee Benefits	614BEN	176,542	20.50%	167,117	19.18%	-5.34%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		176,542	20.50%	167,117	19.18%	-5.34%
Total Personal Services		643,354	74.71%	640,519	73.50%	-0.44%
Operating Expenses						
Contracted Services	621SRV	75,125	8.72%	89,375	10.26%	18.97%
Supplies	622SUP	4,285	0.50%	8,070	0.93%	88.35%
Communications	623COM	90,686	10.53%	84,000	9.64%	-7.37%
Travel	624TRV	8,465	0.98%	6,525	0.75%	-22.92%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	37,076	4.31%	42,964	4.93%	15.88%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		215,637	25.04%	230,934	26.50%	7.09%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	2,149	0.25%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		2,149	0.25%	0	0.00%	-100.00%
Total Capital and Transfers		2,149	0.25%	0	0.00%	-100.00%
Total Expenses		861,140	100.00%	871,453	100.00%	1.20%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2015
Operation & Maintenance of Plant

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	180,190	23.85%	198,899	23.47%	10.38%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	42,521	5.63%	70,052	8.27%	64.75%
Other Salaries	612OTS	1,865	0.25%	21,589	2.55%	1057.85%
Other Compensation	613OTC	603	0.08%	864	0.10%	43.32%
Total Salaries and Wages		225,178	29.80%	291,404	34.39%	29.41%
Employee Benefits	614BEN	117,816	15.59%	141,562	16.71%	20.15%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	3,602	0.48%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		121,418	16.07%	141,562	16.71%	16.59%
Total Personal Services		346,596	45.87%	432,966	51.09%	24.92%
Operating Expenses						
Contracted Services	621SRV	22,047	2.92%	12,500	1.48%	-43.30%
Supplies	622SUP	27,139	3.59%	52,800	6.23%	94.56%
Communications	623COM	24,258	3.21%	6,600	0.78%	-72.79%
Travel	624TRV	588	0.08%	0	0.00%	-100.00%
Rent	625RNT	3,705	0.49%	3,672	0.43%	-0.88%
Utilities	626UTL	232,820	30.81%	231,000	27.26%	-0.78%
Repairs & Maintenance	627MNT	21,167	2.80%	31,220	3.68%	47.50%
Other	628OTH	15,685	2.08%	15,000	1.77%	-4.37%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		347,408	45.97%	352,792	41.63%	1.55%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	61,649	8.16%	61,649	7.28%	0.00%
Total Capital		61,649	8.16%	61,649	7.28%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		61,649	8.16%	61,649	7.28%	0.00%
Total Expenses		755,654	100.00%	847,407	100.00%	12.14%

**The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2015
Scholarships & Fellowships**

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	0	0.00%	0	0.00%	0.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	0	0.00%	0.00%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		0	0.00%	0	0.00%	0.00%
Employee Benefits	614BEN	0	0.00%	0	0.00%	0.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		0	0.00%	0	0.00%	0.00%
Total Personal Services		0	0.00%	0	0.00%	0.00%
Operating Expenses						
Contracted Services	621SRV	0	0.00%	0	0.00%	0.00%
Supplies	622SUP	0	0.00%	0	0.00%	0.00%
Communications	623COM	0	0.00%	0	0.00%	0.00%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	0	0.00%	0	0.00%	0.00%
Waivers & Scholarships	628WAV	236,414	100.00%	245,000	100.00%	3.63%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		236,414	100.00%	245,000	100.00%	3.63%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		236,414	100.00%	245,000	100.00%	3.63%

**The Montana University System
Helena College UM
5 Year Comparison by Program
Fiscal Year 2015**

Bud 220

Program	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	Percent Change
Instruction	3,352,557	3,634,945	3,714,953	3,536,153	3,754,590	6.18%
Organized Research					0	
Public Service					0	
Academic Support	918,621	1,010,611	1,095,889	1,090,956	1,174,005	7.61%
Student Services	816,605	781,868	974,623	929,809	1,099,510	18.25%
Institutional Support	892,237	1,107,021	1,327,682	861,140	871,453	1.20%
Operation and Maintenance of Plant	732,947	736,039	864,259	755,654	847,407	12.14%
Total	6,712,966	7,270,484	7,977,405	7,173,711	7,746,964	7.99%
Scholarships and Fellowships	226,739	232,903	265,430	236,414	245,000	3.63%
Total	6,939,705	7,503,387	8,242,835	7,410,125	7,991,964	7.85%

The Montana University System
Helena College UM
Statement of Waivers and Scholarships
Fiscal Year 2015

Accounts	Account Code	Actual FY 2014	Percent Of Total Expense	Budget FY 2015	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	162,096	68.56%	168,070	68.60%	3.69%
Non-Res Tuition Waiver-Undergrad	62846	0	0.00%	0	0.00%	0.00%
Custodial Student	62874B	0	0.00%	0	0.00%	0.00%
Senior Citizens	62874G	4,028	1.70%	4,165	1.70%	3.39%
Total Undergraduate		166,125	70.27%	172,235	70.30%	3.68%
Graduate						
Res Tuition Waiver-Graduate	62820	0	0.00%	0	0.00%	0.00%
Non-Res Tuition Waiver-Graduate	62820A	0	0.00%	0	0.00%	0.00%
GTA/GRA Waiver	62820T	0	0.00%	0	0.00%	0.00%
Total Graduate		0	0.00%	0	0.00%	0.00%
Athletic						
Res Tuition Waiver-Athletics	62829A	0	0.00%	0	0.00%	0.00%
Non-Res Tuition Waiver-Athletics	62846A	0	0.00%	0	0.00%	0.00%
Total Athletic		0	0.00%	0	0.00%	0.00%
Other						
Other Tuition Waivers	62874	6,009	2.54%	6,125	2.50%	1.92%
Scholarships & Fellowships	62828	0	0.00%	0	0.00%	0.00%
Yellow Ribbon Program	62874Y	0	0.00%	0	0.00%	0.00%
Total Other		6,009	2.54%	6,125	2.50%	1.92%
Total Campus Discretionary Waiver		172,134	72.81%	178,360	72.80%	3.62%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	52,859	22.36%	54,880	22.40%	3.82%
Employee Waiver	62874T	2,555	1.08%	2,695	1.10%	5.50%
Dependent Waiver	62874R	2,383	1.01%	2,450	1.00%	2.83%
Veteran	62874H	6,485	2.74%	6,615	2.70%	2.01%
Peace & Fire Orphans	62874F	0	0.00%	0	0.00%	0.00%
War Orphans/Prisoners of War	62874J	0	0.00%	0	0.00%	0.00%
September 11, 2001 Victim	62874S	0	0.00%	0	0.00%	0.00%
Community College Honor	62874A	0	0.00%	0	0.00%	0.00%
MUS High School Honor	62874C	0	0.00%	0	0.00%	0.00%
National Merit	62874D	0	0.00%	0	0.00%	0.00%
Total Waivers and Scholarships		64,280	27.19%	66,640	27.20%	3.67%
Total Board of Regents Designated		64,280	27.19%	66,640	27.20%	3.67%
Total Expenses		236,414	100.00%	245,000	100.00%	3.63%

The University of Montana
Helena College UM
Current Unrestricted Revenues
Fiscal Year 2015

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2014	Percent Of Total	Budget FY 2015	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	87,930	1.12%	85,898	1.07%	-2.31%
Resident Tuition	500RES	2,311,033	29.50%	2,137,913	26.75%	-7.49%
Non-resident Tuition	505NON	176,506	2.25%	133,620	1.67%	-24.30%
WUE Tuition	505WUE	35,671	0.46%	26,246	0.33%	-26.42%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	28,317	0.36%	29,716	0.37%	4.94%
Program Tuition & Fees	520PRG	0	0.00%	0	0.00%	0.00%
Total Tuition and Fees		2,639,457	33.69%	2,413,393	30.20%	-8.56%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	5,079,109	64.82%	5,245,273	65.63%	3.27%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	43,661	0.56%	30,000	0.38%	-31.29%
Total State Allocations		5,122,770	65.38%	5,275,273	66.01%	2.98%
Other Revenues						
Investments	540INV	45,993	0.59%	45,993	0.58%	0.00%
Federal Appropriations	550FED	0	0.00%	0	0.00%	0.00%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Other Student Fees	532OSF	21,525	0.27%	21,525	0.27%	0.00%
Gifts & Scholarships	565GFT	1	0.00%	0	0.00%	-100.00%
Sales & Service	570SAS	280	0.00%	280	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	230,000	2.88%	0.00%
F & A Cost Recovery	575FAA	60	0.00%	0	0.00%	-100.00%
Other Revenue	580OTH	5,218	0.07%	5,500	0.07%	5.41%
Total Other Revenues		73,077	0.93%	303,298	3.80%	315.04%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Revenues		7,835,303	100.00%	7,991,964	100.00%	2.00%

**The University of Montana
Helena College UM
Budget for Auxiliary Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Bookstore	507,615	970,048	0	970,048	144,556	825,492	0	970,048	10,319	517,934
Dining/Food Services	-32,155	60,350	0	60,350	0	60,000	0	60,000	172	-31,633
Inter-Entity Loans Pledged	73	0	0	0	0	0	0	0	0	73
Other Auxiliary Pledged	0	0	0	0	0	0	0	0	0	0
Rentals	113,362	28,000	0	28,000	0	10,000	0	10,000	0	131,362
Totals	588,894	1,058,398	0	1,058,398	144,556	895,492	0	1,040,048	10,491	617,735

**The University of Montana
Helena College UM
Actuals for Auxiliary Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Bookstore	525,461	928,643	0	928,643	143,726	802,764	0	946,489	10,319	517,934
Dining/Food Services	-104	53,772	0	53,772	41,810	44,014	0	85,823	172	-31,983
Inter-Entity Loans Pledged	73	0	0	0	0	0	0	0	0	73
Other Auxiliary Pledged	0	0	0	0	0	0	0	0	0	0
Rentals	92,515	27,524	0	27,524	0	6,677	0	6,677	0	113,362
Totals	617,945	1,009,939	0	1,009,939	185,535	853,454	0	1,038,989	10,491	599,385

**The University of Montana
Helena College UM
Budget for Designated Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Associated Students	15,194	46,000	0	46,000	4,200	41,800	0	46,000	0	15,194
Campus Sales & Services	0	0	0	0	0	0	0	0	0	0
Continuing Education	168,510	0	0	0	85,848	46,702	0	132,550	2,767	38,727
Designated Scholarships	40,658	69,466	0	69,466	0	69,466	0	69,466	0	40,658
Fees	466,847	308,025	0	308,025	3,994	248,490	0	252,484	9,281	531,669
General Designated	501,069	113,192	0	113,192	103,855	30,000	0	133,855	2,447	482,854
Instructional Fees	461,443	215,450	0	215,450	157,858	124,744	0	282,602	513	394,804
Sales & Services	183,243	118,200	0	118,200	0	105,800	0	105,800	0	195,643
Totals	1,836,965	870,333	0	870,333	355,754	667,002	0	1,022,756	15,008	1,699,550

**The University of Montana
Helena College UM
Actuals for Designated Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Associated Students	27,722	45,416	4,500	49,916	4,826	53,118	4,500	62,444	0	15,194
Campus Sales & Services	0	0	0	0	0	0	0	0	0	0
Continuing Education	152,829	296,131	0	296,131	117,631	162,818	0	280,450	2,767	171,277
Designated Scholarships	35,363	143,966	30,000	173,966	0	168,671	0	168,671	0	40,658
Fees	559,175	265,154	0	265,154	18,810	338,672	0	357,482	9,281	476,128
General Designated	511,358	139,400	0	139,400	75,026	71,934	2,728	149,689	2,447	503,517
Instructional Fees	469,280	208,953	0	208,953	158,332	58,458	0	216,790	513	461,956
Sales & Services	162,496	124,153	0	124,153	0	103,406	0	103,406	0	183,243
Totals	1,918,224	1,223,172	34,500	1,257,672	374,625	957,078	7,228	1,338,932	15,008	1,851,973

**The University of Montana
Helena College UM
Budget for Endowment Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Endowment	83,997	9,050	0	9,050	0	0	24,000	24,000	0	69,047
Totals	83,997	9,050	0	9,050	0	0	24,000	24,000	0	69,047

**The University of Montana
Helena College UM
Actuals for Endowment Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Endowment	75,877	8,585	0	8,585	0	0	466	466	0	83,997
Totals	75,877	8,585	0	8,585	0	0	466	466	0	83,997

**The University of Montana
Helena College UM
Budget for Loan Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Federal & State Loan	0	0	0	0	0	0	0	0	0	0
Institutional Loan	5,836	0	0	0	0	0	0	0	0	5,836
Totals	5,836	0	0	0	0	0	0	0	0	5,836

**The University of Montana
Helena College UM
Actuals for Loan Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Federal & State Loan	0	0	0	0	0	0	0	0	0	0
Institutional Loan	5,836	0	0	0	0	0	0	0	0	5,836
Totals	5,836	0	0	0	0	0	0	0	0	5,836

**The University of Montana
Helena College UM
Budget for Plant Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	544,841	8,000	0	8,000	0	68,000	0	68,000	0	484,841
Retirement of Indebtedness	7,147	0	190,077	190,077	0	190,077	0	190,077	0	7,147
Unexpended Plant	2,154,652	561,200	0	561,200	10,362	444,211	111,000	565,573	0	2,150,279
Totals	2,706,640	569,200	190,077	759,277	10,362	702,288	111,000	823,650	0	2,642,267

**The University of Montana
Helena College UM
Actuals for Plant Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Renewal/Replacement	627,904	7,914	51,485	59,399	0	74,626	68,535	143,161	0	544,141
Retirement of Indebtedness	7,215	0	48,300	48,300	0	48,368	0	48,368	0	7,147
Unexpended Plant	1,702,594	561,903	20,774	582,677	12,903	52,917	64,800	130,619	0	2,154,652
Totals	2,337,713	569,817	120,559	690,376	12,903	175,910	133,335	322,148	0	2,705,940

**The University of Montana
Helena College UM
Budget for Restricted Funds
FY15**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Financial Aid Programs	121,279	3,125,486	0	3,125,486	58,639	3,066,847	0	3,125,486	0	121,279
Other Restricted	4,004	0	0	0	0	0	0	0	0	4,004
Private Gifts & Scholarships	24,241	0	24,000	24,000	0	24,000	0	24,000	0	24,241
Restricted Spon Prog GAAP	202	0	0	0	0	0	0	0	0	202
Restricted Sponsored Programs	9,563	2,260,036	0	2,260,036	513,479	1,734,967	0	2,248,446	0	21,153
Totals	159,290	5,385,522	24,000	5,409,522	572,118	4,825,814	0	5,397,932	0	170,880

**The University of Montana
Helena College UM
Actuals for Restricted Funds
FY14**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Financial Aid Programs	123,463	3,140,165	0	3,140,165	56,066	3,086,283	0	3,142,349	0	121,279
Other Restricted	4,004	2,428	9,510	11,938	1,724	10,215	0	11,938	0	4,004
Private Gifts & Scholarships	26,241	33,134	466	33,600	0	35,600	0	35,600	0	24,241
Restricted Spon Prog GAAP	202	0	0	0	0	0	0	0	0	202
Restricted Sponsored Programs	36,868	469,612	2,149	471,761	345,295	153,770	0	499,065	0	9,563
Totals	190,778	3,645,339	12,126	3,657,465	403,085	3,285,868	0	3,688,953	0	159,290

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

NAME							CODE	
The University of Montana - Helena							35140	
DESCRIPTION	Original Op Plan FY 14		Actual FY 14		Budgeted FY 15		Actual FY 14 to Budgeted FY 15	
	Student FTE	Tuition Revenue Waived	Student FTE	Tuition Revenue Waived	Student FTE	Tuition Revenue Waived	% Change in Utilization	% Change in Tuition Revenue Waived
Discretionary								
Resident								
Resident Undergrad	3.73	9,031	2.49	6,009	2.53	6,125	1.6%	1.9%
Resident Dual Credit	63.09	152,544	67.04	162,096	69.51	168,070	3.7%	3.7%
Resident Athletics	-		-		-			
Resident Graduate	-		-		-			
Senior Citizens	2.42	5,858	1.67	4,028	1.72	4,165	3.0%	3.4%
SUBTOTAL	69.24	167,433	71.20	172,133	73.76	178,360	3.6%	3.6%
Non-Resident								
NR Undergraduate	-		-		-			
NR Athletics	-		-		-			
NR Graduate	-		-		-			
NR WICHE	-		-		-			
PhD/MSSE	-		-		-			
Other	-		-		-			
SUBTOTAL	-	0	-	0	-	0		
Designated								
Montana Indians	21.80	52,720	21.86	52,859	22.70	54,880	3.8%	3.8%
Resident Faculty & Staff	3.53	8,543	1.06	2,555	1.11	2,695	4.7%	5.5%
Resident Employee Dependents	2.02	4,881	0.99	2,383	1.01	2,450	2.0%	2.8%
Veterans	4.34	10,495	2.68	6,485	2.74	6,615	2.2%	2.0%
War Orphans/Peace Officers	-		-		-			
Prisoners of War	-		-		-			
Custodial Students	-		-		-			
Community Colleges	-		-		-			
High School Honors	-		-		-			
National Merit	-		-		-			
Yellow Riddon Program	-		-		-			
Other	-		-		-			
SUBTOTAL	31.69	76,639	26.59	64,282	27.56	66,640	3.6%	3.7%
Scholarships								
Total Tuition Waived	100.93	244,072	97.79	236,415	101.32	245,000	3.6%	3.6%

Tuition Waiver are valued as follows:

AY Tuition and Registration Fees/FTE:

	FY14	FY15
Resident Undergraduate	2,418	2,418
Resident Graduate	-	-
Non-Resident Undergraduate	7,632	7,632
Non-Resident Graduate	-	-

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Helena College University of Montana				
	Actual FY 2014	PER- CENT	BUDGETED FY 2015	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY) (61123)	50.50	47.7%	49.67	47.2%	-1.6%
Contract Administrative (61128)	3.82	3.6%	3.80	3.6%	-0.5%
Contract Professional (61124)	14.00	13.2%	16.00	15.2%	14.3%
Classified (61125)	33.68	31.7%	32.85	31.2%	-2.5%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other	4.09	3.9%	2.88	2.7%	-29.6%
TOTAL	106.09	100.1%	105.20	99.9%	-0.8%
RESTRICTED:					
Contract Faculty (AY) (61123)	1.16	25.2%	5.25	46.7%	352.6%
Contract Administrative (61128)		0.0%		0.0%	
Contract Professional (61124)	1.44	31.3%	4.00	35.6%	177.8%
Classified (61125)	2.00	43.5%	2.00	17.8%	0.0%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other		0.0%		0.0%	
TOTAL	4.60	100.0%	11.25	100.0%	144.6%
DESIGNATED:					
Contract Faculty (AY) (61123)	2.63	48.4%	2.00	30.2%	-24.0%
Contract Administrative (61128)	0.18	3.3%	0.20	3.0%	11.1%
Contract Professional (61124)	1.00	18.4%	1.00	15.1%	0.0%
Classified (61125)	1.62	29.8%	3.43	51.7%	111.7%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other		0.0%		0.0%	
TOTAL	5.43	99.9%	6.63	100.0%	22.1%
AUXILIARY:					
Contract Faculty (AY) (61123)		0.0%		0.0%	
Contract Administrative (61128)		0.0%		0.0%	
Contract Professional (61124)		0.0%		0.0%	
Classified (61125)	4.33	100.0%	3.00	100.0%	-30.7%
Part-Time and Other		0.0%		0.0%	
TOTAL	4.33	100.0%	3.00	100.0%	-30.7%
TOTAL FTE:					
Contract Faculty (AY) (61123)	54.29	45.1%	56.92	45.1%	4.8%
Contract Administrative (61128)	4.00	3.3%	4.00	3.2%	0.0%
Contract Professional (61124)	16.44	13.6%	21.00	16.7%	27.7%
Classified (61125)	41.63	34.6%	41.28	32.7%	-0.8%
GTA	-	0.0%	-	0.0%	
GRA	-	0.0%	-	0.0%	
Part-Time and Other	4.09	3.4%	2.88	2.3%	-29.6%
TOTAL	120.45	100.0%	126.08	100.0%	4.7%

Comments

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

Name				Code
The University of Montana -Helena College of Technology				35140
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Reverted Appropriations	BOR POLICY 901.13 Scholarships & Stipends
1. Effective Date of Board Policy	Jan-04	May-06	Nov-99	May-03
2. Date Reserve Fund Established by Campus	FY 2004	FY 2010	FY 2000	FY 2010
3. Designated / Plant Fund Codes	437000	433900	472500	435200
4. Financial Summary				
Fund Balance -FYE 2014 (Actual)	\$ 97,644.64	\$ 300,000.00	\$ 487,239.06	\$ 3,948.04
+ Revenues, Transfers In (Actual FY14)	-	-	-	30,000.00
- Expenditures, Transfers Out (Actual FY14)	-	-	68,535.09	18,256.40
Fund Balance -FYE 2014 (Actual)	\$ 97,644.64	\$ 300,000.00	\$ 418,703.97	\$ 15,691.64
+ Revenues, Transfers In (Projected FY15)	-	-	-	-
- Expenditures, Transfers Out (Projected FY15)	-	-	150,000.00	15,691.64
Fund Balance -FYE 2015 (Projected)	\$ 97,644.64	\$ 300,000.00	\$ 268,703.97	\$ -
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 FY15 been submitted and approved by OCHE?	will be as needed			
c. Has the required documentation for the FY15 transfers out of this reserve fund been submitted to OCHE?		n/a		
NOTES				

**Helena College
University of Montana**

Analysis of FYE 6/30/14 Negative Fund Balances

The Current Unrestricted fund is negative by \$274,419. The negative is being created by the \$1,536,269 OPEB Liability.

**Helena College
University of Montana**

TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES

No top-level fund groups are negative cash.

Bonded Indebtedness Report

Campus: **The University of Montana**
Date: **June 30, 2014**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY 13 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2014	FY2014 PRINCIPAL & INTEREST PAYMENT Actual	FY2015 PRINCIPAL & INTEREST PAYMENT Est	FY2016 PRINCIPAL & INTEREST PAYMENT Est	FY2017 PRINCIPAL & INTEREST PAYMENT Est
1 Series M, 2013	\$ 7,891,000	The Series M 2013 bonds were issued for the purpose of financing construction projects and paying cost of issuance of the Series M 2013 bonds. In Butte, Prospector Residence Hall Restroom Renovation \$1,246,913. In Missoula, Technology Modular Units \$1,870,791, Gilkey Executive Education Center \$1,490,000, Adams Center Basement \$100,000 and Interdisciplinary Science Building (ISB) \$3,152,526.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income	2.79 Series I,J,K,L	\$ 114,089,120	\$ 11,531,864	\$ 11,960,184	\$ 11,935,708	\$ 11,951,374
2 Series L, 2012	\$ 39,415,000	The Series L taxable and tax-exempt bonds were issued in the amount of \$39,415,000 to refund the remaining outstanding Series F and G bond issuances, and a portion of the Series I issuance, and pay the cost of issuance of Series L	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
3 Series K, 2010	\$ 48,415,000	The Series K Taxable Bonds were issued in the amount of \$41,224,997 to partially refund the 1999 Series F and pay costs of issuance of the Series K 2010 Taxable Bonds. The Series K Tax-Exempt bonds were issued for the purpose of refunding \$5,760,000 of the 1998 Series E and paying costs of issuance of the Series K 2010 Tax-Exempt Bonds	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
4 Series J, 2005	\$ 31,095,000	Advance refund a portion of Series F, 1999; Missoula: Interdisciplinary Research Building (\$12,000,000), Steam Line Replacement (\$1,800,000), Journalism Building Remodel (\$750,000), Avian Research Facility (\$750,000); Butte/Dillon: Sprinkler systems (\$350,000)	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
5 Series I, 2004	\$ 40,490,000	Current refunding Series A, 1993 (\$30,540,000); Missoula: Addition to Skaggs Building & Various Deferred Maintenance Projects (\$9,950,000)	Net Auxiliary Facility Operating Revenues, Investment Income, Student Fees, Academic Facility Fee, Events Revenue, continuing Education Revenue, Land Grant Income						
Total Bonded Indebtedness					\$ 114,089,120				

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2013 BALANCE	JUNE 30, 2014 BALANCE	PERCENT CHANGE FY12 TO FY13			
1-B	Intercap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 414,515	\$ 409,867	-1%			
2-B	Intercap	\$ 2,340,000	HPER Building Renovation Expansion	User Fees	\$ 2,197,597	\$ 2,059,652	-6%			
3-B	SBCEP Loans	\$ 296,999	Campus Wide Mechanical Insulation	User Fees	\$ 296,999	\$ 273,810	-8%			
4-H	SBCEP Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 787,322	\$ 750,614	-5%			
5-M	Intercap Loans	\$ 4,146,816	Park-n-Ride construction, transportation buses, Washington-Grizzly Stadium Astro-turf. Real property @ 820 Arthur, Northern Tier Network Project, Bus Barn Construction. Passenger Van Replacement. KUFM fundraising software. O'Connor Center remodel, Purchase & Installation of IT Equipment	User Fees	\$ 2,594,739	\$ 2,032,173	-22%			
6-M	Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,901,605	\$ 2,869,069	-1%			
7-M	Commercial Loan	\$ 470,000	Printing Press	User Fees	\$ 110,930	\$ 56,693	-49%			
8-M	Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 256,000	\$ 224,000	-13%			
9-M	SBCEP Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 4,472,894	\$ 4,131,804	-8%			
10-D	Intercap	\$ 379,078	PE Electrical Repair	Rent	\$ 323,064	\$ 435,155	35%			
11-D	SBCEP Loans	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 1,122,829	\$ 1,030,788	-8%			
	Total Other Indebtedness					\$ 14,273,626				
	TOTAL OUTSTANDING DEBT at June 30, 2014					\$ 128,362,746				