

Helena College

Summary	All Funds Summary
Bud 200	Total Unrestricted Expenses Instruction Organized Research Public Service 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 2019 Actual Auxiliary Funds FY 2018
Bud 400D	Budget for Designated Funds FY 2019 Actual Designated Funds FY 2018
Bud 400E	Budget for Endowment Funds FY 2019 Actual Endowment Funds FY 2018
Bud 400L	Budget for Loan Funds FY 2019 Actual Loan Funds FY 2018
Bud 400P	Budget for Plant Funds FY 2019 Actual Plant Funds FY 2018
Bud 400R	Budget for Restricted Funds FY 2019 Actual Restricted Funds FY 2018
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 117	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 2019

Campus/Agency	Actual FY 2018	Budgeted FY 2019	Dollar Change Actual 2018 to Budgeted 2019	Percent Change Actual 2018 to Budgeted 2019
Helena College University of Montana:				
Current Operating Unrestricted	\$ 7,548,256	\$ 7,921,577	\$ 373,321	5%
Current Restricted	2,953,387	2,673,134	(280,253)	-9%
Current Designated	1,071,037	917,318	(153,719)	-14%
Auxiliary Enterprises	903,193	749,970	(153,223)	-17%
Loan & Endowment Funds	4,500	6,010	1,510	34%
Plant Funds	354,981	616,354	261,373	74%
TOTAL ALL FUNDS	\$ 12,835,354	\$ 12,884,363	\$ 49,009	0%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2019

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	2,001,377	26.51%	2,110,069	26.64%	5.43%
Contract Administrative	611ADM	404,052	5.35%	305,226	3.85%	-24.46%
Classified	611CLS	1,104,827	14.64%	1,156,159	14.60%	4.65%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	749,337	9.93%	967,475	12.21%	29.11%
Other Salaries	612OTS	55,247	0.73%	80,931	1.02%	46.49%
Other Compensation	613OTC	7,386	0.10%	6,605	0.08%	-10.58%
Total Salaries and Wages		4,322,226	57.26%	4,626,465	58.40%	7.04%
Employee Benefits	614BEN	1,828,140	24.22%	1,893,255	23.90%	3.56%
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	92,502	1.23%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		1,920,642	25.44%	1,893,255	23.90%	-1.43%
Total Personal Services		6,242,869	82.71%	6,519,720	82.30%	4.43%
Operating Expenses						
Contracted Services	621SRV	223,795	2.96%	201,230	2.54%	-10.08%
Supplies	622SUP	224,216	2.97%	278,297	3.51%	24.12%
Communications	623COM	59,594	0.79%	119,725	1.51%	100.90%
Travel	624TRV	57,587	0.76%	58,655	0.74%	1.85%
Rent	625RNT	37,243	0.49%	24,413	0.31%	-34.45%
Utilities	626UTL	231,719	3.07%	245,670	3.10%	6.02%
Repairs & Maintenance	627MNT	130,792	1.73%	123,387	1.56%	-5.66%
Other	628OTH	147,189	1.95%	157,731	1.99%	7.16%
Waivers & Scholarships	628WAV	116,870	1.55%	115,000	1.45%	-1.60%
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		1,229,005	16.28%	1,324,108	16.72%	7.74%
Capital and Transfers						
Capital Equipment	631CEQ	14,733	0.20%	16,100	0.20%	9.28%
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	0.82%	61,649	0.78%	0.00%
Total Capital		76,382	1.01%	77,749	0.98%	1.79%
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		76,382	1.01%	77,749	0.98%	1.79%
Total Expenses		7,548,256	100.00%	7,921,577	100.00%	4.95%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2019
Instruction

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	1,990,377	59.97%	2,110,069	58.36%	6.01%
Contract Administrative	611ADM	61,777	1.86%	0	0.00%	-100.00%
Classified	611CLS	38,021	1.15%	40,496	1.12%	6.51%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	169,320	5.10%	282,916	7.83%	67.09%
Other Salaries	612OTS	2,693	0.08%	0	0.00%	-100.00%
Other Compensation	613OTC	1,250	0.04%	1,632	0.05%	30.52%
Total Salaries and Wages		2,263,439	68.19%	2,435,114	67.35%	7.58%
Employee Benefits	614BEN	872,289	26.28%	910,225	25.18%	4.35%
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	25,070	0.76%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		897,359	27.04%	910,225	25.18%	1.43%
Total Personal Services		3,160,798	95.23%	3,345,338	92.53%	5.84%
Operating Expenses						
Contracted Services	621SRV	2,908	0.09%	8,100	0.22%	178.58%
Supplies	622SUP	83,265	2.51%	163,148	4.51%	95.94%
Communications	623COM	47	0.00%	30	0.00%	-35.97%
Travel	624TRV	6,223	0.19%	6,040	0.17%	-2.93%
Rent	625RNT	36,305	1.09%	23,863	0.66%	-34.27%
Utilities	626UTL	306	0.01%	320	0.01%	4.72%
Repairs & Maintenance	627MNT	10,300	0.31%	26,975	0.75%	161.91%
Other	628OTH	13,889	0.42%	25,499	0.71%	83.59%
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		153,241	4.62%	253,975	7.02%	65.74%
Capital and Transfers						
Capital Equipment	631CEQ	5,035	0.15%	16,100	0.45%	219.74%
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		5,035	0.15%	16,100	0.45%	219.74%
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		5,035	0.15%	16,100	0.45%	219.74%
Total Expenses		3,319,075	100.00%	3,615,413	100.00%	8.93%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2019
Organized Research

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0		0		0.00%
Contract Administrative	611ADM	0		0		0.00%
Classified	611CLS	0		0		0.00%
Graduate Assistants	611GST	0		0		0.00%
Contract Professional	611PRF	0		0		0.00%
Other Salaries	612OTS	0		0		0.00%
Other Compensation	613OTC	0		0		0.00%
Total Salaries and Wages		0		0		0.00%
Employee Benefits	614BEN	0		0		0.00%
Employee Waivers	614BNW	0		0		0.00%
Termination Benefits	615TRB	0		0		0.00%
Termination Pay	615TRP	0		0		0.00%
Other Benefits	619OTB	0		0		0.00%
Total Benefits		0		0		0.00%
Total Personal Services		0		0		0.00%
Operating Expenses						
Contracted Services	621SRV	0		0		0.00%
Supplies	622SUP	0		0		0.00%
Communications	623COM	0		0		0.00%
Travel	624TRV	0		0		0.00%
Rent	625RNT	0		0		0.00%
Utilities	626UTL	0		0		0.00%
Repairs & Maintenance	627MNT	0		0		0.00%
Other	628OTH	0		0		0.00%
Waivers & Scholarships	628WAV	0		0		0.00%
Sponsored Programs Indirect Cost	690IDC	0		0		0.00%
Costs of Goods Sold	629CGS	0		0		0.00%
Total Operating Expenses		0		0		0.00%
Capital and Transfers						
Capital Equipment	631CEQ	0		0		0.00%
Capital Land	641CLN	0		0		0.00%
Capital Building	643CBL	0		0		0.00%
Capital Other Improvements	645COI	0		0		0.00%
Debt Service	650DBT	0		0		0.00%
Total Capital		0		0		0.00%
Mandatory Transfer Out	687MXF	0		0		0.00%
NonMandatory Transfer Out	688NXF	0		0		0.00%
Intra-Entity Exp-External	689XFR	0		0		0.00%
Total Transfers		0		0		0.00%
Total Capital and Transfers		0		0		0.00%
Total Expenses		0		0		0.00%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2019
Public Service

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0		0		0.00%
Contract Administrative	611ADM	0		0		0.00%
Classified	611CLS	0		0		0.00%
Graduate Assistants	611GST	0		0		0.00%
Contract Professional	611PRF	0		0		0.00%
Other Salaries	612OTS	0		0		0.00%
Other Compensation	613OTC	0		0		0.00%
Total Salaries and Wages		0		0		0.00%
Employee Benefits	614BEN	0		0		0.00%
Employee Waivers	614BNW	0		0		0.00%
Termination Benefits	615TRB	0		0		0.00%
Termination Pay	615TRP	0		0		0.00%
Other Benefits	619OTB	0		0		0.00%
Total Benefits		0		0		0.00%
Total Personal Services		0		0		0.00%
Operating Expenses						
Contracted Services	621SRV	0		0		0.00%
Supplies	622SUP	0		0		0.00%
Communications	623COM	0		0		0.00%
Travel	624TRV	0		0		0.00%
Rent	625RNT	0		0		0.00%
Utilities	626UTL	0		0		0.00%
Repairs & Maintenance	627MNT	0		0		0.00%
Other	628OTH	0		0		0.00%
Waivers & Scholarships	628WAV	0		0		0.00%
Sponsored Programs Indirect Cost	690IDC	0		0		0.00%
Costs of Goods Sold	629CGS	0		0		0.00%
Total Operating Expenses		0		0		0.00%
Capital and Transfers						
Capital Equipment	631CEQ	0		0		0.00%
Capital Land	641CLN	0		0		0.00%
Capital Building	643CBL	0		0		0.00%
Capital Other Improvements	645COI	0		0		0.00%
Debt Service	650DBT	0		0		0.00%
Total Capital		0		0		0.00%
Mandatory Transfer Out	687MXF	0		0		0.00%
NonMandatory Transfer Out	688NXF	0		0		0.00%
Intra-Entity Exp-External	689XFR	0		0		0.00%
Total Transfers		0		0		0.00%
Total Capital and Transfers		0		0		0.00%
Total Expenses		0		0		0.00%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2019
Academic Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	11,000	0.94%	0	0.00%	-100.00%
Contract Administrative	611ADM	54,549	4.66%	95,792	7.22%	75.61%
Classified	611CLS	390,905	33.38%	407,997	30.75%	4.37%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	244,500	20.88%	281,357	21.21%	15.07%
Other Salaries	612OTS	21,710	1.85%	0	0.00%	-100.00%
Other Compensation	613OTC	1,001	0.09%	1,440	0.11%	43.88%
Total Salaries and Wages		723,664	61.79%	786,586	59.29%	8.69%
Employee Benefits	614BEN	333,403	28.47%	360,992	27.21%	8.28%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	6,412	0.55%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		339,815	29.01%	360,992	27.21%	6.23%
Total Personal Services		1,063,480	90.80%	1,147,578	86.50%	7.91%
Operating Expenses						
Contracted Services	621SRV	18,808	1.61%	16,647	1.25%	-11.49%
Supplies	622SUP	27,312	2.33%	51,305	3.87%	87.85%
Communications	623COM	13	0.00%	420	0.03%	3048.43%
Travel	624TRV	7,311	0.62%	28,125	2.12%	284.67%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	25,063	2.14%	42,416	3.20%	69.24%
Other	628OTH	19,518	1.67%	40,252	3.03%	106.23%
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		98,026	8.37%	179,165	13.50%	82.77%
Capital and Transfers						
Capital Equipment	631CEQ	9,698	0.83%	0	0.00%	-100.00%
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		9,698	0.83%	0	0.00%	-100.00%
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		9,698	0.83%	0	0.00%	-100.00%
Total Expenses		1,171,203	100.00%	1,326,743	100.00%	13.28%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2019
Student Services

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	79,620	7.56%	0	0.00%	-100.00%
Classified	611CLS	259,309	24.61%	276,294	28.22%	6.55%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	219,694	20.85%	263,085	26.87%	19.75%
Other Salaries	612OTS	21,283	2.02%	48,138	4.92%	126.18%
Other Compensation	613OTC	1,872	0.18%	828	0.08%	-55.77%
Total Salaries and Wages		581,778	55.22%	588,345	60.09%	1.13%
Employee Benefits	614BEN	275,191	26.12%	267,692	27.34%	-2.72%
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	10,605	1.01%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		285,795	27.13%	267,692	27.34%	-6.33%
Total Personal Services		867,573	82.34%	856,037	87.43%	-1.33%
Operating Expenses						
Contracted Services	621SRV	32,082	3.04%	35,977	3.67%	12.14%
Supplies	622SUP	53,991	5.12%	12,594	1.29%	-76.67%
Communications	623COM	5,401	0.51%	35,250	3.60%	552.64%
Travel	624TRV	33,240	3.15%	17,840	1.82%	-46.33%
Rent	625RNT	0	0.00%	220	0.02%	0.00%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	16,710	1.59%	815	0.08%	-95.12%
Other	628OTH	44,598	4.23%	20,342	2.08%	-54.39%
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		186,022	17.66%	123,038	12.57%	-33.86%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		1,053,596	100.00%	979,075	100.00%	-7.07%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2019
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	208,106	20.76%	209,434	21.59%	0.64%
Classified	611CLS	233,228	23.27%	235,741	24.30%	1.08%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	55,458	5.53%	69,391	7.15%	25.12%
Other Salaries	612OTS	165	0.02%	0	0.00%	-100.00%
Other Compensation	613OTC	2,435	0.24%	1,877	0.19%	-22.92%
Total Salaries and Wages		499,392	49.82%	516,443	53.24%	3.41%
Employee Benefits	614BEN	205,072	20.46%	207,214	21.36%	1.04%
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	36,481	3.64%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		241,554	24.10%	207,214	21.36%	-14.22%
Total Personal Services		740,945	73.92%	723,657	74.60%	-2.33%
Operating Expenses						
Contracted Services	621SRV	122,408	12.21%	114,806	11.83%	-6.21%
Supplies	622SUP	2,974	0.30%	4,750	0.49%	59.70%
Communications	623COM	43,787	4.37%	74,000	7.63%	69.00%
Travel	624TRV	10,813	1.08%	6,650	0.69%	-38.50%
Rent	625RNT	938	0.09%	30	0.00%	-96.80%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	31,405	3.13%	50	0.01%	-99.84%
Other	628OTH	49,153	4.90%	46,138	4.76%	-6.13%
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		261,478	26.08%	246,424	25.40%	-5.76%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		0	0.00%	0	0.00%	0.00%
Total Expenses		1,002,423	100.00%	970,081	100.00%	-3.23%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2019
Operation & Maintenance of Plant

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	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	183,364	20.72%	195,631	21.37%	6.69%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	60,365	6.82%	70,725	7.73%	17.16%
Other Salaries	612OTS	9,396	1.06%	32,793	3.58%	249.01%
Other Compensation	613OTC	828	0.09%	828	0.09%	-0.01%
Total Salaries and Wages		253,953	28.69%	299,977	32.77%	18.12%
Employee Benefits	614BEN	142,186	16.06%	147,132	16.08%	3.48%
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	13,933	1.57%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		156,119	17.64%	147,132	16.08%	-5.76%
Total Personal Services		410,072	46.33%	447,109	48.85%	9.03%
Operating Expenses						
Contracted Services	621SRV	47,590	5.38%	25,700	2.81%	-46.00%
Supplies	622SUP	56,674	6.40%	46,500	5.08%	-17.95%
Communications	623COM	10,345	1.17%	10,025	1.10%	-3.09%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	0	0.00%	300	0.03%	0.00%
Utilities	626UTL	231,413	26.15%	245,350	26.81%	6.02%
Repairs & Maintenance	627MNT	47,315	5.35%	53,131	5.80%	12.29%
Other	628OTH	20,031	2.26%	25,500	2.79%	27.30%
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		413,368	46.70%	406,506	44.41%	-1.66%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	61,649	6.97%	61,649	6.74%	0.00%
Total Capital		61,649	6.97%	61,649	6.74%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	0	0.00%	0	0.00%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		0	0.00%	0	0.00%	0.00%
Total Capital and Transfers		61,649	6.97%	61,649	6.74%	0.00%
Total Expenses		885,089	100.00%	915,264	100.00%	3.41%

The University of Montana
Helena College UM
Current Unrestricted Expenses
Fiscal Year 2019
Scholarships & Fellowships

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	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	116,870	100.00%	115,000	100.00%	-1.60%
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		116,870	100.00%	115,000	100.00%	-1.60%
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		116,870	100.00%	115,000	100.00%	-1.60%

**The University of Montana
Helena College UM
5 Year Comparison by Program
Fiscal Year 2019**

Bud 220

Program	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Percent Change
Instruction	3,591,600	3,273,997	3,751,147	3,319,075	3,615,413	8.93%
Organized Research					0	
Public Service					0	
Academic Support	1,126,615	1,107,945	1,640,454	1,171,203	1,326,743	13.28%
Student Services	893,326	970,966	1,047,714	1,053,596	979,075	-7.07%
Institutional Support	1,021,328	906,786	1,102,774	1,002,423	970,081	-3.23%
Operation and Maintenance of Plant	888,822	882,588	950,699	885,089	915,264	3.41%
Total	7,521,691	7,142,281	8,492,789	7,431,386	7,806,577	5.05%
Scholarships and Fellowships	100,823	78,250	99,239	116,870	115,000	-1.60%
Total	7,622,514	7,220,531	8,592,028	7,548,256	7,921,577	4.95%

The University of Montana
Helena College UM
Statement of Waivers and Scholarships
Fiscal Year 2019

Accounts	Account Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
Campus Discretionary Waivers						
Undergraduate						
Res Tuition Waiver-Undergraduate	62829	43,309	37.06%	42,665	37.10%	-1.49%
Non-Res Tuition Waiver-Undergrad	62846	0	0.00%	0	0.00%	0.00%
Custodial Student	62874B	0	0.00%	0	0.00%	0.00%
Senior Citizens	62874G	1,476	1.26%	1,495	1.30%	1.25%
Total Undergraduate		44,786	38.32%	44,160	38.40%	-1.40%
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	199	0.17%	230	0.20%	15.52%
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		199	0.17%	230	0.20%	15.52%
Total Campus Discretionary Waiver		44,985	38.49%	44,390	38.60%	-1.32%
Board of Regents Designated						
Waivers and Scholarships						
American Indian Waiver	62874E	43,982	37.63%	43,240	37.60%	-1.69%
Employee Waiver	62874T	16,520	14.14%	16,215	14.10%	-1.85%
Dependent Waiver	62874R	3,949	3.38%	3,910	3.40%	-1.00%
Veteran	62874H	2,478	2.12%	2,415	2.10%	-2.54%
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	4,956	4.24%	4,830	4.20%	-2.54%
National Merit	62874D	0	0.00%	0	0.00%	0.00%
Total Waivers and Scholarships		71,885	61.51%	70,610	61.40%	-1.77%
Total Board of Regents Designated		71,885	61.51%	70,610	61.40%	-1.77%
Total Expenses		116,870	100.00%	115,000	100.00%	-1.60%

The University of Montana
Helena College UM
Current Unrestricted Revenues
Fiscal Year 2019

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Revenue	Budget FY 2019	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	70,955	0.91%	66,736	0.84%	-5.95%
Resident Tuition	500RES	2,087,351	26.73%	1,965,910	24.82%	-5.82%
Non-resident Tuition	505NON	140,778	1.80%	132,574	1.67%	-5.83%
WUE Tuition	505WUE	45,361	0.58%	42,693	0.54%	-5.88%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	25,604	0.33%	24,268	0.31%	-5.22%
Program Tuition & Fees	520PRG	0	0.00%	0	0.00%	0.00%
Total Tuition and Fees		2,370,049	30.35%	2,232,181	28.18%	-5.82%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	5,313,095	68.04%	5,334,081	67.34%	0.39%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	23,336	0.30%	25,000	0.32%	7.13%
Total State Allocations		5,336,431	68.34%	5,359,081	67.65%	0.42%
Other Revenues						
Investments	540INV	53,193	0.68%	51,765	0.65%	-2.68%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Mandatory Fees	525MAN	0	0.00%	0	0.00%	0.00%
Other Student Fees	532OSF	15,722	0.20%	14,830	0.19%	-5.67%
Gifts & Scholarships	565GFT	780	0.01%	758	0.01%	-2.82%
Carry Forward Funds	585CAR	0	0.00%	260,389	3.29%	0.00%
Other Revenue	580OTH	12,019	0.15%	2,573	0.03%	-78.59%
Total Other Revenues		81,714	1.05%	330,315	4.17%	304.23%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	20,451	0.26%	0	0.00%	-100.00%
Total Transfers		20,451	0.26%	0	0.00%	-100.00%
Total Revenues		7,808,645	100.00%	7,921,577	100.00%	1.45%

**The University of Montana
Helena College UM
Budget for Auxiliary Funds
FY19**

<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	423,821	719,300	0	719,300	144,120	564,650	0	708,770	6,873	441,223
Dining/Food Services	-66,490	395	0	395	0	0	0	0	0	-66,095
Inter-Entity Loans Pledged	73	0	0	0	0	0	0	0	0	73
Rentals	-31,380	30,000	0	30,000	13,500	27,700	0	41,200	0	-42,580
Totals	326,023	749,695	0	749,695	157,620	592,350	0	749,970	6,873	332,620

**The University of Montana
Helena College UM
Actuals for Auxiliary Funds
FY18**

<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	407,405	718,832	0	718,832	142,782	559,634	0	702,416	6,873	430,693
Dining/Food Services	-66,886	395	0	395	0	0	0	0	0	-66,490
Inter-Entity Loans Pledged	73	0	0	0	0	0	0	0	0	73
Rentals	155,017	14,380	0	14,380	815	199,962	0	200,777	0	-31,380
Totals	495,609	733,607	0	733,607	143,597	759,596	0	903,193	6,873	332,895

**The University of Montana
Helena College UM
Budget for Designated Funds
FY19**

<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	17,934	31,100	0	31,100	7,240	11,265	0	18,505	0	30,529
Continuing Education	69,540	300,000	0	300,000	125,811	165,960	0	291,771	2,891	80,660
Designated Scholarships	61,780	0	0	0	0	0	0	0	0	61,780
Fees	496,469	246,300	0	246,300	4,696	228,882	0	233,578	6,269	515,460
General Designated	559,631	72,194	0	72,194	42,145	43,089	0	85,234	0	546,591
Instructional Fees	294,979	218,270	0	218,270	191,947	96,283	0	288,230	3,618	228,637
Sales & Services	124,377	0	0	0	0	0	0	0	0	124,377
Totals	1,624,710	867,864	0	867,864	371,839	545,479	0	917,318	12,778	1,588,034

**The University of Montana
Helena College UM
Actuals for Designated Funds
FY18**

<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	4,447	32,353	0	32,353	7,234	11,632	0	18,866	0	17,934
Continuing Education	55,940	294,509	0	294,509	126,487	154,422	0	280,908	2,891	72,431
Designated Scholarships	90,764	1,000	0	1,000	0	29,983	0	29,983	0	61,780
Fees	482,164	250,906	0	250,906	10,030	226,571	0	236,601	6,269	502,738
General Designated	605,260	71,205	0	71,205	62,209	54,625	0	116,834	0	559,631
Instructional Fees	394,973	217,064	0	217,064	234,550	82,509	0	317,059	3,618	298,597
Sales & Services	118,409	40,749	36,005	76,754	0	34,781	36,005	70,786	0	124,377
Totals	1,751,957	907,786	36,005	943,791	440,510	594,523	36,005	1,071,037	12,778	1,637,489

**The University of Montana
Helena College UM
Budget for Endowment Funds
FY19**

<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	77,880	1,615	0	1,615	0	0	6,010	6,010	0	73,485
Totals	77,880	1,615	0	1,615	0	0	6,010	6,010	0	73,485

**The University of Montana
Helena College UM
Actuals for Endowment Funds
FY18**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
Endowment	81,879	501	0	501	0	0	4,500	4,500	0	77,880
Totals	81,879	501	0	501	0	0	4,500	4,500	0	77,880

**The University of Montana
Helena College UM
Budget for Loan Funds
FY19**

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

**The University of Montana
Helena College UM
Actuals for Loan Funds
FY18**

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

**The University of Montana
Helena College UM
Budget for Plant Funds
FY19**

<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	661,371	10,000	0	10,000	0	256,854	0	256,854	0	414,518
Retirement of Indebtedness	10	5	75,600	75,605	0	75,600	0	75,600	0	15
Unexpended Plant	2,855,662	469,900	10,000	479,900	14,286	183,114	86,500	283,900	0	3,051,662
Totals	3,517,044	479,905	85,600	565,505	14,286	515,568	86,500	616,354	0	3,466,195

**The University of Montana
Helena College UM
Actuals for Plant Funds
FY18**

<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	399,227	266,512	0	266,512	0	4,368	0	4,368	0	661,371
Retirement of Indebtedness	5,052	4	76,787	76,791	0	74,325	7,508	81,833	0	10
Unexpended Plant	2,663,640	460,803	0	460,803	11,970	171,031	85,779	268,781	0	2,855,662
Totals	3,067,919	727,320	76,787	804,107	11,970	249,724	93,287	354,981	0	3,517,044

**The University of Montana
Helena College UM
Budget for Restricted Funds
FY19**

<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	49,454	2,104,305	0	2,104,305	58,639	2,045,666	0	2,104,305	0	49,454
Other Restricted	40,753	0	0	0	413	0	0	413	0	40,341
Private Gifts & Scholarships	26,794	0	6,010	6,010	0	6,010	0	6,010	0	26,794
Restricted Spon Prog GAAP	202	0	0	0	0	0	0	0	0	202
Restricted Sponsored Programs	163,424	513,160	0	513,160	320,637	241,769	0	562,406	0	114,178
Totals	280,627	2,617,465	6,010	2,623,475	379,688	2,293,445	0	2,673,134	0	230,969

**The University of Montana
Helena College UM
Actuals for Restricted Funds
FY18**

<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	25,745	2,140,935	13,305	2,154,240	61,314	2,055,911	13,305	2,130,531	0	49,454
Other Restricted	15,969	28,382	0	28,382	1,612	1,986	0	3,598	0	40,753
Private Gifts & Scholarships	14,557	76,439	4,500	80,939	0	68,702	0	68,702	0	26,794
Restricted Spon Prog GAAP	202	0	0	0	0	0	0	0	0	202
Restricted Sponsored Programs	83,657	830,323	0	830,323	547,692	202,864	0	750,556	0	163,424
Totals	140,130	3,076,079	17,805	3,093,884	610,618	2,329,464	13,305	2,953,387	0	280,627

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

NAME				
Helena College University of Montana				
	Original OP Plan FY 18	Actual FY 18	Budgeted FY 19	Actual FY 18 to Budgeted FY 19
DESCRIPTION	Tuition Revenue Waived	Tuition Revenue Waived	Tuition Revenue Waived	% Change in Tuition Revenue Waived
Discretionary				
Resident				
Resident Undergrad	31,680	44,985	44,390	-1.3%
Resident Athletics				
Resident Graduate				
SUBTOTAL	31,680	44,985	44,390	-1.3%
Non-Resident				
NR Undergraduate				
NR Athletics				
NR Graduate				
Yellow Ribbon Program				
SUBTOTAL	0	0	0	0.0%
Designated				
Montana American Indians	37,530	43,982	43,240	-1.7%
Veterans	6,660	2,478	2,415	-2.5%
Resident Faculty & Staff	7,920	16,520	16,215	-1.8%
Resident Employee Dependents	3,780	3,949	3,910	-1.0%
War Orphans/Peace Officers				
Community Colleges				
High School Honors	2,430	4,956	4,830	-2.5%
National Merit				
SUBTOTAL	58,320	71,885	70,610	-1.8%
Scholarships				
Total Tuition Waived	90,000	116,870	115,000	-1.6%

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Helena College University of Montana				
	Actual FY 2018	PER- CENT	BUDGETED FY 2019	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND: ¹					
Contract Faculty (AY) (61123)	39.15	43.0%	43.60	42.8%	11.4%
Contract Administrative (61128)	4.28	4.7%	3.00	2.9%	-29.9%
Contract Professional (61124)	13.29	14.6%	15.10	14.8%	13.6%
Classified (61125)	33.03	36.2%	37.61	36.9%	13.9%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other	1.49	0.02	2.49	2.6%	67.1%
TOTAL	91.24	100.0%	101.80	100.0%	11.6%
RESTRICTED:					
Contract Faculty (AY) (61123)	3.31	34.5%		0.0%	-100.0%
Contract Administrative (61128)	0.12	1.3%		0.0%	-100.0%
Contract Professional (61124)	2.17	22.6%	2.86	46.8%	31.8%
Classified (61125)	1.94	20.2%	1.84	30.1%	-5.2%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other	2.06	0.21	1.41	23.1%	-31.6%
TOTAL	9.60	100.0%	6.11	100.0%	-36.4%
DESIGNATED:					
Contract Faculty (AY) (61123)	3.47	47.2%	1.97	31.4%	-43.2%
Contract Administrative (61128)	0.15	2.0%	0.04	0.6%	-73.3%
Contract Professional (61124)	0.91	12.4%	1.18	18.8%	29.7%
Classified (61125)	2.30	31.3%	2.49	49.2%	8.3%
GTA		0.0%		0.0%	
GRA		0.0%		0.0%	
Part-Time and Other	0.52	7.1%	0.59	9.4%	13.5%
TOTAL	7.35	100.0%	6.27	109.4%	-14.7%
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)	2.71	98.2%	2.73	100.0%	0.7%
Part-Time and Other	0.05	1.8%		0.0%	
TOTAL	2.76	100.0%	2.73	100.0%	-1.1%
TOTAL FTE:					
Contract Faculty (AY) (61123)	45.93	41.4%	45.57	39.0%	-0.8%
Contract Administrative (61128)	4.55	4.1%	3.04	2.6%	-33.2%
Contract Professional (61124)	16.37	14.8%	19.14	16.4%	16.9%
Classified (61125)	39.98	36.0%	44.67	38.2%	11.7%
GTA	-	0.0%	-	0.0%	
GRA	-	0.0%	-	0.0%	
Part-Time and Other	4.12	3.7%	4.49	3.8%	9.0%
TOTAL	110.95	100.0%	116.91	100.0%	5.4%

Comments

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

Name				Code
Helena College University of Montana				35140
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Reverted Appropriations	BOR POLICY 901.13 Scholarships & Stipends
1. Effective Date of Board Policy	Jan-04	May-06	Nov-99	May-03
2. Date Reserve Fund Established by Campus	FY 2004	FY 2010	FY 2000	FY 2010
3. Designated / Plant Fund Codes	437000	433900	472500	435200
4. Financial Summary				
Fund Balance -FYE 2017 (Actual)	\$ 96,754.92	\$ 300,000.00	\$ 244,208.40	\$ 60,217.24
+ Revenues, Transfers In (Actual FY18)	-	-	-	-
- Expenditures, Transfers Out (Actual FY18)	-	-	-	28,983.20
Fund Balance -FYE 2018 (Actual)	\$ 96,754.92	\$ 300,000.00	\$ 244,208.40	\$ 31,234.04
+ Revenues, Transfers In (Projected FY19)	-	-	-	30,000.00
- Expenditures, Transfers Out (Projected FY19)	-	-	-	30,000.00
Fund Balance -FYE 2019 (Projected)	\$ 96,754.92	\$ 300,000.00	\$ 244,208.40	\$ 31,234.04
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 been submitted and approved by OCHE?	will be as needed			
c. Has the required documentation for the transfers out of this reserve fund been submitted to OCHE?		n/a		
NOTES				

**Helena College
University of Montana**

Analysis of FYE 6/30/18
Negative Fund Balances

The Dining/Food Services negative fund balance was \$66,886 at the end of FY18. The Bookstore assumed all the food service functions during FY17 and FY18. The negative balance from Dining/Food Services was closeout into the Bookstore fund in FY19.

The Rentals fund is \$31,380 negative at the end of FY18. This is the result of recording an intercap loan for the purchase of property within the Helena College acquisition zone in the Rentals fund. The loan should have been recorded in the Debt Service fund and will be corrected in FY19.

**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, 2018**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES	FY 17 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2018	FY2018 PRINCIPAL & INTEREST PAYMENT Actual	FY2019 PRINCIPAL & INTEREST PAYMENT Est	FY2020 PRINCIPAL & INTEREST PAYMENT Est	FY2021 PRINCIPAL & INTEREST PAYMENT Est
Series O, 2017	\$ 14,125,000	The Series O 2017 revenue bonds were issued for the purpose of constructing the Living Learning Center building on the Butte campus, and pay the cost of issuance of Series O.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Building Fees, Academic Facility Fee, Events Revenue,Continuing Education Revenue, Land Grant Income	2.71 Series K,L,M,N	\$ 95,836,083	\$ 12,601,053	\$ 12,778,929	\$ 12,823,072	\$ 12,781,361
Series N, 2015	\$ 20,500,000	The Series N 2015 bonds were issued for the purpose of refunding the remaining outstanding Series J bond issuance and pay the cost of issuance of Series N.	Net Auxiliary Facility Operating Revenues, Investment Income, Student Building Fees, Academic Facility Fee, Events Revenue,Continuing Education Revenue, Land Grant Income						
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 Building Fees, Academic Facility Fee, Events Revenue,Continuing Education Revenue, Land Grant Income						
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 Building Fees, Academic Facility Fee, Events Revenue,Continuing Education Revenue, Land Grant Income						
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 Building Fees, Academic Facility Fee, Events Revenue,Continuing Education Revenue, Land Grant Income						

Bonded Indebtedness Report

Campus: **The University of Montana**

Date: **June 30, 2018**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEGGED REVENUES	FY 17 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2018	FY2018 PRINCIPAL & INTEREST PAYMENT Actual	FY2019 PRINCIPAL & INTEREST PAYMENT Est	FY2020 PRINCIPAL & INTEREST PAYMENT Est	FY2021 PRINCIPAL & INTEREST PAYMENT Est
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 Building Fees, Academic Facility Fee, Events Revenue, Continuing Education Revenue, Land Grant Income						
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 Building Fees, Academic Facility Fee, Events Revenue, Continuing Education Revenue, Land Grant Income						
Total Bonded Indebtedness									
					\$ 95,836,083				

Bonded Indebtedness Report

Campus: **The University of Montana**

Date: **June 30, 2018**

REVENUE BONDS ISSUE	ORIGINAL AMOUNT OF ISSUE	USES OF FUNDS - PROJECTS/AMOUNTS	PLEDGED REVENUES	FY 17 DEBT SERVICE RATIO	OUTSTANDING PRINCIPAL BALANCE AT JUNE 30,2018	FY2018 PRINCIPAL & INTEREST PAYMENT Actual	FY2019 PRINCIPAL & INTEREST PAYMENT Est	FY2020 PRINCIPAL & INTEREST PAYMENT Est	FY2021 PRINCIPAL & INTEREST PAYMENT Est
OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS / AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	JUNE 30, 2017 BALANCE	JUNE 30, 2018 BALANCE	Percent Change From FY17 to FY18			
Intercap-MSTA	\$ 501,375	Research	Indirect Cost Assessment	\$ 395,215	\$ 390,085	-1%			
Intercap	\$ 3,429,300	HPER Building Renovation Expansion CBB Energy Conservation Project	User Fees	\$ 2,718,691	\$ 2,503,503	-8%			
SBCEP Loans	\$ 1,096,999	Campus Wide Mechanical Insulation, Engineering Lab Classroom Elec Upgrade	User Fees	\$ 999,985	\$ 939,719	-6%			
SBCEP Loans	\$ 828,204	Airport Facility, Donaldson Building, Energy Upgrade Package	User Fees	\$ 633,290	\$ 591,646	-7%			
Intercap Loans	\$ 187,500	Purchase property within Helena College acquisition zone	Rent	\$ 187,500	\$ 170,025	-9%			
Intercap Loans	\$ 12,202,492	Park-n-Ride construction, Washington-Grizzly Stadium Stadium Lights, Real property @ 820 Arthur, Bus Barn Construction. O'Connor Center remodel, Completion of 3rd Floor research space - ISB., Adams Center Basement Completion, Electric Buses, Grizzly Champions Center	User Fees	\$ 10,639,759	\$ 9,691,312	-9%			
Intercap Loans - MSTA	\$ 3,509,627	Research	Indirect Cost Assessment	\$ 2,766,507	\$ 2,730,597	-1%			
Subordinated Bond Issue	\$ 319,000	Backflow Prevention Project	User Fees	\$ 124,000	\$ 90,000	-27%			
SBCEP Loans	\$ 5,509,965	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 3,072,006	\$ 2,703,771	-12%			
Intercap	\$ 1,179,078	PE Electrical Repair, Purchase of 528 E Poindexter, Matthews Bathroom Renovation	Rent	\$ 303,262	\$ 1,073,502	254%			
SBCEP Loans	\$ 1,718,446	Department of Environmental Quality Energy Savings Loans	User Fees	\$ 730,614	\$ 622,854	-15%			
Total Other Indebtedness					\$ 21,507,015				

TOTAL OUTSTANDING DEBT at June 30, 2018 **\$ 117,343,098**