

# University of Montana Western

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**University of Montana Western**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2021**

Campus/Agency	Actual FY 2020	Budgeted FY 2021	Dollar Change Actual 2020 to Budgeted 2021	Percent Change Actual 2020 to Budgeted 2021
<b>University of Montana Western</b>				
Current Operating Unrestricted*	\$ 15,746,963	\$ 15,162,344	\$ (584,619)	-3.7%
Current Restricted	4,630,115	5,023,697	393,582	8.5%
Current Designated	3,597,046	3,893,053	296,007	8.2%
Auxiliary Enterprises	4,822,329	5,551,967	729,638	15.1%
Loan & Endowment Funds	129,919	50,150	(79,769)	-61.4%
Plant Funds	10,377,984	2,876,737	(7,501,247)	-72.3%
<b>TOTAL ALL FUNDS</b>	<b>\$ 39,304,356</b>	<b>\$ 32,557,948</b>	<b>\$ (6,746,408)</b>	<b>-17.2%</b>

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

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

Fiscal Year  
20

Period  
14

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$5,022,200	33.97%	\$4,862,316	34.34%	103.29%	
		Contract Administrat..	611ADM	\$577,325	3.91%	\$573,508	4.05%	100.67%	
		Classified	611CLS	\$1,713,457	11.59%	\$1,765,831	12.47%	97.03%	
		Contract Professio..	611PRF	\$1,013,293	6.85%	\$1,056,923	7.46%	95.87%	
		Other Salaries	612OTS	\$34,445	0.23%	\$22,000	0.16%	156.57%	
		Other Compensati..	613OTC	\$2,281	0.02%	\$0	0.00%		
	<b>Subcategory Total</b>				<b>\$8,363,000</b>	<b>56.57%</b>	<b>\$8,280,577</b>	<b>58.48%</b>	<b>101.00%</b>
	Benefits	Employee Benefits	614BEN		\$3,273,677	22.14%	\$3,276,107	23.14%	99.93%
		Termination Benefi..	615TRB						
		Termination Pay	615TRP		\$114,931	0.78%	\$0	0.00%	
		<b>Subcategory Total</b>				<b>\$3,388,608</b>	<b>22.92%</b>	<b>\$3,276,107</b>	<b>23.14%</b>
	<b>Category Total</b>				<b>\$11,751,608</b>	<b>79.49%</b>	<b>\$11,556,684</b>	<b>81.61%</b>	<b>101.69%</b>
	Operating Expenses	Operating Expenses	Communications	623COM	\$159,933	1.08%	\$159,339	1.13%	100.37%
			Contracted Services	621SRV	\$593,060	4.01%	\$552,048	3.90%	107.43%
Cost of Goods Sold			629CGS	\$156	0.00%				
Other			628OTH	\$67,832	0.46%	\$213,876	1.51%	31.72%	
Rent			625RNT	\$65,081	0.44%	\$55,100	0.39%	118.11%	
Repairs & Mainten..			627MNT	\$293,785	1.99%	\$221,470	1.56%	132.65%	
Supplies			622SUP	\$388,031	2.62%	\$323,332	2.28%	120.01%	
Travel			624TRV	\$339,599	2.30%	\$388,312	2.74%	87.46%	
Utilities			626UTL	\$252,258	1.71%	\$309,695	2.19%	81.45%	
Waivers & Scholar..			628WAV	\$29,270	0.20%	\$28,000	0.20%	104.53%	
<b>Subcategory Total</b>				<b>\$2,189,005</b>	<b>14.81%</b>	<b>\$2,251,171</b>	<b>15.90%</b>	<b>97.24%</b>	
<b>Category Total</b>				<b>\$2,189,005</b>	<b>14.81%</b>	<b>\$2,251,171</b>	<b>15.90%</b>	<b>97.24%</b>	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$14,981	0.10%	\$48,056	0.34%	31.17%	
		Debt Service	650DBT	\$10,080	0.07%	\$72,190	0.51%	13.96%	
		<b>Subcategory Total</b>				<b>\$25,060</b>	<b>0.17%</b>	<b>\$120,246</b>	<b>0.85%</b>
	Transfers	Mandatory Transf..	687MXF	\$8,666	0.06%				
		NonMandatory Tra..	688NXF	\$809,882	5.48%	\$232,000	1.64%	349.09%	
		<b>Subcategory Total</b>				<b>\$818,548</b>	<b>5.54%</b>	<b>\$232,000</b>	<b>1.64%</b>
<b>Category Total</b>				<b>\$843,609</b>	<b>5.71%</b>	<b>\$352,246</b>	<b>2.49%</b>	<b>239.49%</b>	
<b>Total Expenses</b>				<b>\$14,784,222</b>	<b>100.00%</b>	<b>\$14,160,101</b>	<b>100.00%</b>	<b>104.41%</b>	

FY Comparison  
Next FY

Net/Gross Tuition  
Net

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
UM-Western

Fund  
All

Org  
All

Account  
All

Program  
All

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

FY Comparisons:  
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Montana University System  
 Current Unrestricted Expenditures  
 FY20 Actuals to FY21 Budgeted  
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 Reporting Units: UM-Western

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FY Comparison  
 Next FY

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Chart of Accounts  
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 UM-Western

Fund  
 All

Org  
 All

Account  
 All

Program  
 01 Instruction

Activity  
 All

Location  
 All

Fund Type  
 All

Account Type  
 All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$5,021,720	63.68%	\$4,862,316	65.18%	103.28%	
		Classified	611CLS	\$82,367	1.04%	\$69,136	0.93%	119.14%	
		Contract Professio..	611PRF	\$52,103	0.66%	\$55,540	0.74%	93.81%	
		Other Salaries	6120TS	\$2,913	0.04%	\$3,250	0.04%	89.62%	
	<b>Subcategory Total</b>				<b>\$5,159,103</b>	<b>65.43%</b>	<b>\$4,990,242</b>	<b>66.90%</b>	<b>103.38%</b>
	Benefits	Employee Benefits	614BEN	\$1,863,491	23.63%	\$1,861,605	24.96%	100.10%	
		Termination Benef..	615TRB						
		Termination Pay	615TRP	\$40,800	0.52%				
	<b>Subcategory Total</b>				<b>\$1,904,291</b>	<b>24.15%</b>	<b>\$1,861,605</b>	<b>24.96%</b>	<b>102.29%</b>
	<b>Category Total</b>				<b>\$7,063,394</b>	<b>89.58%</b>	<b>\$6,851,847</b>	<b>91.85%</b>	<b>103.09%</b>
Operating Expenses	Operating Expenses	Communications	623COM	\$42,524	0.54%	\$39,118	0.52%	108.71%	
		Contracted Services	621SRV	\$57,242	0.73%	\$55,843	0.75%	102.50%	
		Other	6280TH	\$25,665	0.33%	\$141,475	1.90%	18.14%	
		Rent	625RNT	\$5,100	0.06%	\$5,100	0.07%	100.00%	
		Repairs & Mainten..	627MNT	\$11,638	0.15%	\$1,612	0.02%	721.78%	
		Supplies	622SUP	\$80,234	1.02%	\$73,408	0.98%	109.30%	
		Travel	624TRV	\$51,457	0.65%	\$59,246	0.79%	86.85%	
		Waivers & Scholar..	628WAV	(\$7,937)	-0.10%				
<b>Subcategory Total</b>				<b>\$265,923</b>	<b>3.37%</b>	<b>\$375,803</b>	<b>5.04%</b>	<b>70.76%</b>	
<b>Category Total</b>				<b>\$265,923</b>	<b>3.37%</b>	<b>\$375,803</b>	<b>5.04%</b>	<b>70.76%</b>	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$556,017	7.05%	\$232,000	3.11%	239.66%	
		<b>Subcategory Total</b>				<b>\$556,017</b>	<b>7.05%</b>	<b>\$232,000</b>	<b>3.11%</b>
<b>Category Total</b>				<b>\$556,017</b>	<b>7.05%</b>	<b>\$232,000</b>	<b>3.11%</b>	<b>239.66%</b>	
<b>Total Expenses</b>				<b>\$7,885,334</b>	<b>100.00%</b>	<b>\$7,459,650</b>	<b>100.00%</b>	<b>105.71%</b>	

FY Comparisons:  
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 ■ Next FY

Montana University System  
 Current Unrestricted Expenditures  
 FY20 Actuals to FY21 Budgeted  
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 Reporting Units: UM-Western

Fiscal Year  
20

Period  
14

FY Comparison  
Next FY

Net/Gross Tuition  
Net

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
UM-Western

Fund  
All

Org  
All

Account  
All

Program  
04 Academic Support

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$480	0.05%			
		Contract Administr..	611ADM	\$211,094	20.17%	\$208,324	19.40%	101.33%
		Classified	611CLS	\$260,404	24.88%	\$264,203	24.61%	98.56%
		Contract Professio..	611PRF	\$112,831	10.78%	\$149,856	13.96%	75.29%
		Other Salaries	612OTS	\$6,165	0.59%	\$1,500	0.14%	411.01%
		Other Compensati..	6130TC	\$1,089	0.10%	\$0	0.00%	
		<b>Subcategory Total</b>		<b>\$592,063</b>	<b>56.56%</b>	<b>\$623,883</b>	<b>58.11%</b>	<b>94.90%</b>
	Benefits	Employee Benefits	614BEN	\$237,793	22.72%	\$242,729	22.61%	97.97%
		Termination Pay	615TRP	\$22,311	2.13%			
		<b>Subcategory Total</b>		<b>\$260,103</b>	<b>24.85%</b>	<b>\$242,729</b>	<b>22.61%</b>	<b>107.16%</b>
<b>Category Total</b>		<b>\$852,166</b>	<b>81.41%</b>	<b>\$866,612</b>	<b>80.72%</b>	<b>98.33%</b>		
Operating Expenses	Operating Expenses	Communications	623COM	\$9,410	0.90%	\$9,512	0.89%	98.93%
		Contracted Services	621SRV	\$644	0.06%			
		Other	628OTH	\$4,434	0.42%	\$23,112	2.15%	19.19%
		Repairs & Mainten..	627MNT	\$21,303	2.04%	\$15,039	1.40%	141.65%
		Supplies	622SUP	\$118,907	11.36%	\$101,460	9.45%	117.20%
		Travel	624TRV	\$1,615	0.15%	\$9,845	0.92%	16.41%
	<b>Subcategory Total</b>		<b>\$156,315</b>	<b>14.93%</b>	<b>\$158,968</b>	<b>14.81%</b>	<b>98.33%</b>	
<b>Category Total</b>		<b>\$156,315</b>	<b>14.93%</b>	<b>\$158,968</b>	<b>14.81%</b>	<b>98.33%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$30,281	2.89%	\$48,056	4.48%	63.01%
		<b>Subcategory Total</b>		<b>\$30,281</b>	<b>2.89%</b>	<b>\$48,056</b>	<b>4.48%</b>	<b>63.01%</b>
	Transfers	NonMandatory Tra..	688NXF	\$8,000	0.76%			
		<b>Subcategory Total</b>		<b>\$8,000</b>	<b>0.76%</b>			
<b>Category Total</b>		<b>\$38,281</b>	<b>3.66%</b>	<b>\$48,056</b>	<b>4.48%</b>	<b>79.66%</b>		
<b>Total Expenses</b>				<b>\$1,046,762</b>	<b>100.00%</b>	<b>\$1,073,636</b>	<b>100.00%</b>	<b>97.50%</b>

FY Comparisons:  
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 ■ Next FY

Montana University System  
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Fiscal Year  
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Period  
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FY Comparison  
Next FY

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Net

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
UM-Western

Fund  
All

Org  
All

Account  
All

Program  
05 Student Services

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Administrat..	611ADM	\$41,515	1.65%	\$42,182	1.71%	98.42%
		Classified	611CLS	\$363,418	14.40%	\$386,470	15.68%	94.04%
		Contract Professio..	611PRF	\$654,784	25.95%	\$655,874	26.61%	99.83%
		Other Salaries	6120TS	\$5,446	0.22%	\$2,000	0.08%	272.28%
		Other Compensati..	6130TC	\$469	0.02%	\$0	0.00%	
	<b>Subcategory Total</b>			<b>\$1,065,631</b>	<b>42.24%</b>	<b>\$1,086,527</b>	<b>44.09%</b>	<b>98.08%</b>
	Benefits	Employee Benefits	614BEN	\$510,519	20.23%	\$504,016	20.45%	101.29%
		Termination Pay	615TRP	\$2,249	0.09%	\$0	0.00%	
		<b>Subcategory Total</b>			<b>\$512,768</b>	<b>20.32%</b>	<b>\$504,016</b>	<b>20.45%</b>
	<b>Category Total</b>			<b>\$1,578,399</b>	<b>62.56%</b>	<b>\$1,590,543</b>	<b>64.54%</b>	<b>99.24%</b>
Operating Expenses	Operating Expenses	Communications	623COM	\$72,262	2.86%	\$67,563	2.74%	106.95%
		Contracted Services	621SRV	\$288,091	11.42%	\$265,899	10.79%	108.35%
		Cost of Goods Sold	629CGS	\$156	0.01%			
		Other	6280TH	\$131,596	5.22%	\$92,497	3.75%	142.27%
		Rent	625RNT	\$966	0.04%			
		Repairs & Mainten..	627MNT	\$35,896	1.42%	\$31,275	1.27%	114.78%
		Supplies	622SUP	\$139,878	5.54%	\$111,635	4.53%	125.30%
		Travel	624TRV	\$275,745	10.93%	\$304,999	12.38%	90.41%
<b>Subcategory Total</b>			<b>\$944,589</b>	<b>37.44%</b>	<b>\$873,868</b>	<b>35.46%</b>	<b>108.09%</b>	
<b>Category Total</b>			<b>\$944,589</b>	<b>37.44%</b>	<b>\$873,868</b>	<b>35.46%</b>	<b>108.09%</b>	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF					
		<b>Subcategory Total</b>						
<b>Category Total</b>								
<b>Total Expenses</b>				<b>\$2,522,988</b>	<b>100.00%</b>	<b>\$2,464,411</b>	<b>100.00%</b>	<b>102.38%</b>

FY Comparisons:  
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Net

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Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
UM-Western

Fund  
All

Org  
All

Account  
All

Program  
06 Institutional Support

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Contract Administr..	611ADM	\$324,716	20.72%	\$323,001	20.87%	100.53%	
		Classified	611CLS	\$385,098	24.57%	\$403,794	26.09%	95.37%	
		Contract Professio..	611PRF	\$126,995	8.10%	\$128,415	8.30%	98.89%	
		Other Salaries	612OTS	\$1,150	0.07%	\$1,500	0.10%	76.67%	
	<b>Subcategory Total</b>				<b>\$837,960</b>	<b>53.47%</b>	<b>\$856,710</b>	<b>55.36%</b>	<b>97.81%</b>
	Benefits	Employee Benefits	614BEN	\$323,049	20.61%	\$360,796	23.31%	89.54%	
		Termination Benef..	615TRB						
		Termination Pay	615TRP	\$34,107	2.18%				
	<b>Subcategory Total</b>				<b>\$357,155</b>	<b>22.79%</b>	<b>\$360,796</b>	<b>23.31%</b>	<b>98.99%</b>
	<b>Category Total</b>				<b>\$1,195,115</b>	<b>76.26%</b>	<b>\$1,217,506</b>	<b>78.68%</b>	<b>98.16%</b>
Operating Expenses	Operating Expenses	Communications	623COM	\$30,892	1.97%	\$37,646	2.43%	82.06%	
		Contracted Services	621SRV	\$114,063	7.28%	\$105,305	6.80%	108.32%	
		Other	628OTH	\$70,202	4.48%	\$101,792	6.58%	68.97%	
		Rent	625RNT	\$9,015	0.58%	\$0	0.00%		
		Repairs & Mainten..	627MNT	\$63,194	4.03%	\$43,700	2.82%	144.61%	
		Supplies	622SUP	\$46,443	2.96%	\$31,829	2.06%	145.91%	
		Travel	624TRV	\$8,371	0.53%	\$9,721	0.63%	86.11%	
<b>Subcategory Total</b>				<b>\$342,179</b>	<b>21.83%</b>	<b>\$329,993</b>	<b>21.32%</b>	<b>103.69%</b>	
<b>Category Total</b>				<b>\$342,179</b>	<b>21.83%</b>	<b>\$329,993</b>	<b>21.32%</b>	<b>103.69%</b>	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$9,200	0.59%				
		Debt Service	650DBT	\$651	0.04%				
	<b>Subcategory Total</b>				<b>\$9,851</b>	<b>0.63%</b>			
	Transfers	NonMandatory Tra..	688NXF	\$20,003	1.28%				
<b>Subcategory Total</b>				<b>\$20,003</b>	<b>1.28%</b>				
<b>Category Total</b>				<b>\$29,853</b>	<b>1.90%</b>				
<b>Total Expenses</b>				<b>\$1,567,148</b>	<b>100.00%</b>	<b>\$1,547,499</b>	<b>100.00%</b>	<b>101.27%</b>	

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Reporting Units  
UM-Western

Fund  
All

Org  
All

Account  
All

Program  
07 Operation/Mainten..

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Classified	611CLS	\$622,170	36.07%	\$642,227	40.47%	96.88%	
		Contract Professio..	611PRF	\$66,579	3.86%	\$67,238	4.24%	99.02%	
		Other Salaries	612OTS	\$18,772	1.09%	\$13,750	0.87%	136.52%	
		Other Compensati..	6130TC	\$723	0.04%	\$0	0.00%		
	<b>Subcategory Total</b>				<b>\$708,243</b>	<b>41.06%</b>	<b>\$723,215</b>	<b>45.57%</b>	<b>97.93%</b>
	Benefits	Employee Benefits	614BEN	\$338,825	19.64%	\$306,961	19.34%	110.38%	
		Termination Pay	615TRP	\$15,465	0.90%				
		<b>Subcategory Total</b>				<b>\$354,290</b>	<b>20.54%</b>	<b>\$306,961</b>	<b>19.34%</b>
	<b>Category Total</b>				<b>\$1,062,534</b>	<b>61.60%</b>	<b>\$1,030,176</b>	<b>64.92%</b>	<b>103.14%</b>
	Operating Expenses	Operating Expenses	Communications	623COM	\$4,845	0.28%	\$5,500	0.35%	88.08%
Contracted Services			621SRV	\$133,021	7.71%	\$125,000	7.88%	106.42%	
Other			628OTH	(\$164,065)	-9.51%	(\$145,000)	-9.14%	113.15%	
Rent			625RNT	\$50,000	2.90%	\$50,000	3.15%	100.00%	
Repairs & Mainten..			627MNT	\$161,754	9.38%	\$129,843	8.18%	124.58%	
Supplies			622SUP	\$2,570	0.15%	\$5,000	0.32%	51.40%	
Travel			624TRV	\$2,411	0.14%	\$4,500	0.28%	53.57%	
Utilities			626UTL	\$252,258	14.63%	\$309,695	19.52%	81.45%	
<b>Subcategory Total</b>				<b>\$442,793</b>	<b>25.67%</b>	<b>\$484,538</b>	<b>30.53%</b>	<b>91.38%</b>	
<b>Category Total</b>				<b>\$442,793</b>	<b>25.67%</b>	<b>\$484,538</b>	<b>30.53%</b>	<b>91.38%</b>	
Capital and Transfers	Capital	Capital Equipment	631CEQ	(\$24,500)	-1.42%				
		Debt Service	650DBT	\$9,429	0.55%	\$72,190	4.55%	13.06%	
		<b>Subcategory Total</b>				<b>(\$15,071)</b>	<b>-0.87%</b>	<b>\$72,190</b>	<b>4.55%</b>
	Transfers	Mandatory Transf..	687MXF	\$8,666	0.50%				
		NonMandatory Tra..	688NXF	\$225,862	13.10%				
<b>Subcategory Total</b>				<b>\$234,528</b>	<b>13.60%</b>				
<b>Category Total</b>				<b>\$219,457</b>	<b>12.72%</b>	<b>\$72,190</b>	<b>4.55%</b>	<b>304.00%</b>	
<b>Total Expenses</b>				<b>\$1,724,784</b>	<b>100.00%</b>	<b>\$1,586,904</b>	<b>100.00%</b>	<b>108.69%</b>	

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

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

Fiscal Year  
 20

Period  
 14

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	FY Comparison Next FY
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$37,207	100.00%	\$28,000	100.00%	132.88%	Net/Gross Tuition Net
		<b>Subcategory Total</b>		<b>\$37,207</b>	<b>100.00%</b>	<b>\$28,000</b>	<b>100.00%</b>	<b>132.88%</b>	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	<b>Category Total</b>			<b>\$37,207</b>	<b>100.00%</b>	<b>\$28,000</b>	<b>100.00%</b>	<b>132.88%</b>	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF						Reporting Units UM-Western
		<b>Subcategory Total</b>							Fund All
	<b>Category Total</b>								Org All
									Account All
									Program 08 Scholarships/Fello..
									Activity All
									Location All
									Fund Type All
<b>Total Expenses</b>				<b>\$37,207</b>	<b>100.00%</b>	<b>\$28,000</b>	<b>100.00%</b>	<b>132.88%</b>	Account Type All

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

Fiscal Year  
 2021

Chart of Accounts  
 MSU  
 UM

Program	2017	2018	2019	2020	2021 Budgeted
Instruction	\$7,269,736	\$7,375,622	\$7,713,703	\$7,885,334	\$7,459,650
Academic Support	\$1,125,033	\$1,104,084	\$1,218,567	\$1,046,762	\$1,073,636
Student Services	\$2,371,886	\$2,372,291	\$2,436,852	\$2,522,988	\$2,464,411
Institutional Support	\$1,534,017	\$1,548,968	\$1,574,934	\$1,567,148	\$1,547,499
Operation & Maintenance of Plant	\$1,721,752	\$1,790,031	\$1,617,207	\$1,724,784	\$1,586,904
Scholarships & Fellowships	\$58,300	\$15,473	\$123,239	\$37,207	\$28,000
<b>Grand Total</b>	<b>\$14,080,724</b>	<b>\$14,206,469</b>	<b>\$14,684,502</b>	<b>\$14,784,222</b>	<b>\$14,160,101</b>

Ed Units or Agencies  
 All

Reporting Unit  
 UM-Western

Program  
 All

Fund  
 All

Org  
 All

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

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

Fiscal Year  
 20

Period  
 14

Aid Type	Award Type	Actual	Percent of Total Expense	Budget	% of Total Budget	Percent Expense to Bu..
Discounts	Non resident Undergraduate*	\$0	0.00%	\$16,000	1.55%	0.00%
	<b>Total</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$16,000</b>	<b>1.55%</b>	<b>0.00%</b>
Scholarships & Grants	MT Senior Citizen Waiver	\$0	0.00%	\$4,000	0.39%	0.00%
	Resident Graduate**			\$0	0.00%	
	Resident Undergraduate	\$64,822	6.82%	\$131,912	12.80%	49.14%
	<b>Total</b>	<b>\$64,822</b>	<b>6.82%</b>	<b>\$135,912</b>	<b>13.19%</b>	<b>47.69%</b>
Waivers	American Indian Waiver	\$81,256	8.54%	\$82,000	7.96%	99.09%
	Dependent Waiver	\$28,646	3.01%	\$30,500	2.96%	93.92%
	Employee Waiver	\$6,409	0.67%	\$11,598	1.13%	55.26%
	Federal Yellow Ribbon Program	\$2,899	0.30%	\$7,317	0.71%	39.62%
	Honorably Discharged Veteran Waivr	\$0	0.00%	\$3,387	0.33%	0.00%
	MUS High School Honors	\$18,092	1.90%	\$16,529	1.60%	109.46%
	Peace & Fire Orphans	\$4,523	0.48%			
	<b>Total</b>	<b>\$141,824</b>	<b>14.91%</b>	<b>\$151,331</b>	<b>14.69%</b>	<b>93.72%</b>
Athletic Scholarships	Non resident Athlete	\$422,279	44.40%	\$349,000	33.88%	121.00%
	Resident Athlete	\$284,906	29.96%	\$350,000	33.97%	81.40%
	<b>Total</b>	<b>\$707,185</b>	<b>74.36%</b>	<b>\$699,000</b>	<b>67.85%</b>	<b>101.17%</b>
Cash Scholarships	Scholarships & Fellowships	\$37,207	3.91%	\$28,000	2.72%	132.88%
	<b>Total</b>	<b>\$37,207</b>	<b>3.91%</b>	<b>\$28,000</b>	<b>2.72%</b>	<b>132.88%</b>
Other***	Other Tuition Waivers			\$0	0.00%	
	<b>Total</b>			<b>\$0</b>	<b>0.00%</b>	
<b>Grand Total</b>		<b>\$951,038</b>	<b>100.00%</b>	<b>\$1,030,243</b>	<b>100.00%</b>	<b>92.31%</b>

FY Comparison  
 Next FY

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Ed Units

Reporting Units

UM-Western

Account

All

**Definitions:**

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

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

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

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

**Data Caveats:**

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

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

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

Fiscal Year  
20

Period  
14

FY Comparison  
Next FY

Net/Gross Tuition  
Net

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
UM-Western

Fund  
All

Org  
All

Account  
All

Program  
All

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

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

Category	Accounts	Level 1 Acct Code	Actual	Percent of Total Revenue	Budget/Actual	% of Total Budget/Actual	Percent Revenue to Budget/Actual
Tuition and Fees*	Admissions Fees	515ADM	\$33,930	0.23%	\$25,438	0.18%	133.39%
	Non resident Tuition	505NON	\$601,240	4.06%	\$546,967	3.86%	109.92%
	Program Tuition & Fees	520PRG	\$225,950	1.52%	\$211,722	1.50%	106.72%
	Registration Fee	515REG	\$86,483	0.58%	\$76,829	0.54%	112.57%
	Resident Tuition	500RES	\$3,857,566	26.02%	\$3,148,753	22.24%	122.51%
	WUE Tuition	505WUE	\$1,639,606	11.06%	\$1,573,543	11.11%	104.20%
	<b>Category Total</b>			<b>\$6,444,774</b>	<b>43.48%</b>	<b>\$5,583,250</b>	<b>39.43%</b>
State Allocations	Hi Ed General Fund Reven..	555GEN	\$7,104,952	47.93%	\$7,321,787	51.71%	97.04%
	Hi Ed Millage Revenue	555MIL	\$1,087,600	7.34%	\$1,110,900	7.85%	97.90%
	MUS Retirement Plan	555SPE	\$54,947	0.37%	\$40,000	0.28%	137.37%
	Other OCHE/State Funding	555SPE	\$36,263	0.24%	\$0	0.00%	
	<b>Category Total</b>			<b>\$8,283,762</b>	<b>55.88%</b>	<b>\$8,472,687</b>	<b>59.83%</b>
Other Revenues	Carry Forward Funds	585CAR					
	Financial Aid	562FNA	\$15,058	0.10%	\$13,617	0.10%	110.58%
	Investments	540INV	\$62,664	0.42%	\$74,982	0.53%	83.57%
	Other Revenue	5800TH	\$229	0.00%	\$172	0.00%	132.93%
	Other Student Fees	532OSF	\$16,772	0.11%	\$15,393	0.11%	108.96%
	Sales & Service	570SAS					
<b>Category Total</b>			<b>\$94,723</b>	<b>0.64%</b>	<b>\$104,164</b>	<b>0.74%</b>	<b>90.94%</b>
<b>Total Revenue</b>			<b>\$14,823,259</b>	<b>100.00%</b>	<b>\$14,160,101</b>	<b>100.00%</b>	<b>104.68%</b>

\* 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.

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	21	All	All	UM-Western	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$508,393	\$594,710		\$594,710	\$126,345	\$459,385		\$585,730	\$7,215	\$524,588
Dining/Food Services	(\$294,072)	\$1,541,917		\$1,541,917	\$1,110,097	\$850,880	\$107,200	\$2,068,177	\$56,610	(\$763,722)
Health Services	(\$8,440)	\$135,637		\$135,637	\$115,932	\$71,600		\$187,532	\$3,025	(\$57,310)
Other Auxiliary No..	\$56,605	\$18,000	\$232,000	\$250,000		\$235,496		\$235,496		\$71,109
Other Auxiliary Ple..	\$522,439	\$599,421	\$222,000	\$821,421	\$448,171	\$407,393	\$54,008	\$909,572	\$37,431	\$471,719
Parking	\$87,312	\$53,297		\$53,297	\$11,890	\$4,589		\$16,479	\$0	\$124,130
Rentals	\$55,875	\$37,200		\$37,200		\$29,463	\$26,000	\$55,463		\$37,612
Student Housing	\$315,152	\$1,290,460		\$1,290,460	\$635,215	\$593,831	\$171,000	\$1,400,046	\$58,726	\$264,293
Student Union	\$66,523	\$98,870		\$98,870	\$10,220	\$71,252	\$12,000	\$93,472	\$127	\$72,048
<b>Grand Total</b>	<b>\$1,309,787</b>	<b>\$4,369,512</b>	<b>\$454,000</b>	<b>\$4,823,512</b>	<b>\$2,457,870</b>	<b>\$2,723,888</b>	<b>\$370,208</b>	<b>\$5,551,967</b>	<b>\$163,135</b>	<b>\$744,466</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	20	All	All	UM-Western	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$287,701	\$461,321		\$461,321	\$101,313	\$139,317		\$240,630	\$7,215	\$515,608
Dining/Food Services	\$72,280	\$1,857,399		\$1,857,399	\$1,037,496	\$1,092,255	\$94,000	\$2,223,751	\$56,610	(\$237,462)
Health Services	\$32,146	\$129,705		\$129,705	\$105,768	\$64,524		\$170,292	\$3,025	(\$5,415)
Other Auxiliary No..	\$43,683	\$56,194	\$195,820	\$252,014		\$239,092		\$239,092		\$56,605
Other Auxiliary Ple..	\$484,562	\$585,511	\$251,613	\$837,124	\$414,394	\$337,628	\$47,226	\$799,248	\$37,431	\$559,870
Parking	\$41,529	\$48,982		\$48,982	\$2,233	\$966		\$3,200	\$0	\$87,312
Rentals	\$44,606	\$57,377		\$57,377		\$33,993	\$12,115	\$46,108		\$55,875
Student Housing	\$315,629	\$1,284,804		\$1,284,804	\$546,629	\$630,944	\$107,708	\$1,285,281	\$58,726	\$373,879
Student Union	\$69,706	\$92,218		\$92,218	\$8,846	\$74,556	\$12,000	\$95,402	\$127	\$66,650
<b>Grand Total</b>	<b>\$1,391,843</b>	<b>\$4,573,513</b>	<b>\$447,433</b>	<b>\$5,020,946</b>	<b>\$2,216,678</b>	<b>\$2,613,275</b>	<b>\$273,049</b>	<b>\$5,103,003</b>	<b>\$163,135</b>	<b>\$1,472,921</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	21	All	All	UM-Western	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	\$110,887	\$190,600		\$190,600	\$89,653	\$116,100		\$205,753	\$2,294	\$98,028
Athletics	\$5,204	\$160,500	\$5,000	\$165,500	\$28,760	\$169,750		\$198,510	\$0	(\$27,806)
Campus Sales & Services	\$183,262	\$560,700		\$560,700	\$180,686	\$416,550	\$35,000	\$632,236	\$16,726	\$128,453
Continuing Education	\$481,381	\$2,035,000		\$2,035,000	\$412,317	\$1,611,100		\$2,023,417	\$8,904	\$501,868
Designated Scholarships	\$0	\$43,000	\$0	\$43,000		\$43,000		\$43,000		\$0
F&A Sponsored Pr..	\$234,507	\$107,200		\$107,200	\$93,720	\$0	\$10,000	\$103,720	\$35,919	\$273,906
Fees	\$198,323	\$267,300		\$267,300	\$151,398	\$108,700		\$260,098	\$5,747	\$211,271
General Designated	\$2,301,966	\$159,500	\$12,900	\$172,400	\$162,455	\$28,650	\$34,700	\$225,805	\$15,272	\$2,263,833
Instructional Fees	\$201,553	\$148,150		\$148,150		\$132,800		\$132,800		\$216,903
Sales & Services	\$68,262	\$34,720	\$3,000	\$37,720	\$4,115	\$63,600		\$67,715	\$0	\$38,267
<b>Grand Total</b>	<b>\$3,785,345</b>	<b>\$3,706,670</b>	<b>\$20,900</b>	<b>\$3,727,570</b>	<b>\$1,123,103</b>	<b>\$2,690,250</b>	<b>\$79,700</b>	<b>\$3,893,053</b>	<b>\$84,862</b>	<b>\$3,704,724</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	20	All	All	UM-Western	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	\$113,701	\$211,922		\$211,922	\$84,276	\$128,762	\$1,698	\$214,736	\$2,294	\$113,181
Athletics	\$15,224	\$184,341	\$5,000	\$189,341	\$25,303	\$174,058		\$199,361	\$0	\$5,204
Campus Sales & Services	\$248,279	\$756,334		\$756,334	\$173,505	\$613,159	\$34,687	\$821,351	\$16,726	\$199,989
Continuing Education	\$524,945	\$1,859,141		\$1,859,141	\$357,752	\$1,544,953		\$1,902,705	\$8,904	\$490,285
Designated Scholarships	\$200	\$0	\$44,200	\$44,200		\$44,400		\$44,400		\$0
F&A Sponsored Pr..	\$226,364	\$107,690		\$107,690	\$93,794	\$5,752	\$0	\$99,546	\$35,919	\$270,426
Fees	\$248,300	\$278,236		\$278,236	\$129,541	\$198,672		\$328,213	\$5,747	\$204,069
General Designated	\$1,916,921	\$199,068	\$366,000	\$565,068	\$161,498	\$18,525	\$0	\$180,023	\$15,272	\$2,317,238
Instructional Fees	\$159,052	\$170,196		\$170,196		\$127,695		\$127,695		\$201,553
Sales & Services	\$163,747	\$42,485	\$0	\$42,485	\$1,561	\$136,410		\$137,971	\$0	\$68,262
<b>Grand Total</b>	<b>\$3,616,732</b>	<b>\$3,809,413</b>	<b>\$415,200</b>	<b>\$4,224,613</b>	<b>\$1,027,231</b>	<b>\$2,992,385</b>	<b>\$36,385</b>	<b>\$4,056,001</b>	<b>\$84,862</b>	<b>\$3,870,207</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Endowments	21	All	All	UM-Western	Budget

  

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Regular endowments	\$3,432	\$50		\$50			\$150	\$150		\$3,332
<b>Grand Total</b>	<b>\$3,432</b>	<b>\$50</b>		<b>\$50</b>			<b>\$150</b>	<b>\$150</b>		<b>\$3,332</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	20	All	All	UM-Western	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Regular endowments	\$3,533	\$48		\$48			\$150	\$150		\$3,432
<b>Grand Total</b>	<b>\$3,533</b>	<b>\$48</b>		<b>\$48</b>			<b>\$150</b>	<b>\$150</b>		<b>\$3,432</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	21	All	All	UM-Western	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$307,697	\$25,000		\$25,000		\$50,000		\$50,000	\$0	\$282,697
Institutional Loan	\$72,282	\$1,250		\$1,250		\$1,200		\$1,200		\$72,332
<b>Grand Total</b>	<b>\$379,978</b>	<b>\$26,250</b>		<b>\$26,250</b>		<b>\$51,200</b>		<b>\$51,200</b>	<b>\$0</b>	<b>\$355,028</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	20	All	All	UM-Western	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Federal & State Loan	\$408,705	\$28,868		\$28,868		\$129,877		\$129,877	\$0	\$307,697
Institutional Loan	\$71,251	\$923		\$923		(\$108)		(\$108)		\$72,282
<b>Grand Total</b>	<b>\$479,956</b>	<b>\$29,791</b>		<b>\$29,791</b>		<b>\$129,769</b>		<b>\$129,769</b>	<b>\$0</b>	<b>\$379,978</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	21	All	All	UM-Western	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Rep..	\$4,842,251	\$66,750	\$467,700	\$534,450		\$1,250,456	\$265,000	\$1,515,456		\$3,861,245
Retirement of Indebtedness	\$47,949	\$59,310	\$552,599	\$611,909		\$552,899	\$38,500	\$591,399		\$68,459
Unexpended Plant	\$1,420,475	\$703,317	\$5,000	\$708,317	\$300	\$269,582	\$500,000	\$769,882		\$1,358,910
<b>Grand Total</b>	<b>\$6,310,676</b>	<b>\$829,377</b>	<b>\$1,025,299</b>	<b>\$1,854,676</b>	<b>\$300</b>	<b>\$2,072,937</b>	<b>\$803,500</b>	<b>\$2,876,737</b>		<b>\$5,288,615</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	20	All	All	UM-Western	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Rep..	\$2,476,931	\$81,242	\$2,880,018	\$2,961,260		\$506,889	\$89,050	\$595,940		\$4,842,251
Retirement of Indebtedness	\$42,233	\$62,852	\$349,331	\$412,182		\$286,789	\$119,677	\$406,466		\$47,949
Unexpended Plant	\$1,190,011	\$873,955	\$0	\$873,955	\$0	\$241,878	\$401,613	\$643,491		\$1,420,475
<b>Grand Total</b>	<b>\$3,709,175</b>	<b>\$1,018,048</b>	<b>\$3,229,349</b>	<b>\$4,247,397</b>	<b>\$0</b>	<b>\$1,035,556</b>	<b>\$610,340</b>	<b>\$1,645,896</b>		<b>\$6,310,676</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	21	All	All	UM-Western	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	\$0	\$2,940,500		\$2,940,500	\$235,715	\$2,704,785		\$2,940,500		\$0
Other Restricted	\$4,891	\$113,069		\$113,069	\$32,939	\$80,130		\$113,069		\$4,890
Private Gifts & Scholarships	\$297,217	\$772,650	\$150	\$772,800		\$772,800		\$772,800		\$297,217
Restricted Sponsored Pr..	(\$25,239)	\$1,195,731		\$1,195,731	\$678,852	\$518,476		\$1,197,328		(\$26,836)
<b>Grand Total</b>	<b>\$276,868</b>	<b>\$5,021,950</b>	<b>\$150</b>	<b>\$5,022,100</b>	<b>\$947,506</b>	<b>\$4,076,191</b>		<b>\$5,023,697</b>		<b>\$275,271</b>

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

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	20	All	All	UM-Western	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	\$0	\$2,697,026		\$2,697,026	\$172,698	\$2,524,328		\$2,697,026		\$0
Other Restricted	\$0	\$116,503		\$116,503	\$33,137	\$78,476		\$111,613		\$4,891
Private Gifts & Scholarships	\$0	\$1,177,833	\$150	\$1,177,983		\$880,766		\$880,766		\$297,217
Restricted Spon Prog G..	\$0	(\$88,816)		(\$88,816)		(\$88,816)		(\$88,816)		\$0
Restricted Sponsored Pr..	\$0	\$1,004,233		\$1,004,233	\$634,622	\$394,851		\$1,029,473		(\$25,239)
<b>Grand Total</b>	<b>\$0</b>	<b>\$4,906,780</b>	<b>\$150</b>	<b>\$4,906,930</b>	<b>\$840,457</b>	<b>\$3,789,605</b>		<b>\$4,630,062</b>		<b>\$276,868</b>

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

NAME				
<b>The University of Montana Western</b>				
	Original OP Plan FY 2020	Actual FY 20	Budgeted FY 21	Actual FY 20 to Budgeted FY 21
DESCRIPTION	Tuition Revenue Waived	Tuition Revenue Waived	Tuition Revenue Waived	% Change in Tuition Revenue Waived
<b>Discretionary</b>				
<b>Resident</b>				
Resident Undergrad	131,912	64,822	131,912	103.5%
Resident Athletics	350,000	284,906	350,000	22.8%
Senior Citizens	4,000	0	4,000	
<b>SUBTOTAL</b>	<b>485,912</b>	<b>349,728</b>	<b>485,912</b>	<b>38.9%</b>
<b>Non-Resident</b>				
NR Undergraduate	16,000	0	16,000	
NR Athletics	349,000	422,279	349,000	-17.4%
NR Graduate				
Yellow Ribbon Program	7,317	2,899	7,317	
<b>SUBTOTAL</b>	<b>372,317</b>	<b>425,178</b>	<b>372,317</b>	<b>-12.4%</b>
<b>Designated</b>				
Montana American Indians	82,000	81,256	82,000	0.9%
Veterans	3,387	0	3,387	
Resident Faculty & Staff	11,598	6,408	11,598	81.0%
Resident Employee Dependents	30,500	28,646	30,500	6.5%
Dep Firefighters/Peace Officers	0	4,523	0	-100.0%
Community Colleges				
High School Honors	16,529	18,092	16,529	-8.6%
National Merit				
<b>SUBTOTAL</b>	<b>144,014</b>	<b>138,925</b>	<b>144,014</b>	<b>3.7%</b>
<b>Scholarships</b>	<b>28,000</b>	<b>37,207</b>	<b>28,000</b>	<b>-24.7%</b>
<b>Total Tuition Waived</b>	<b>1,030,243</b>	<b>951,038</b>	<b>1,030,243</b>	<b>8.3%</b>

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	University of Montana Western				
	ACTUAL 2020	PER- CENT	BUDGETED FY 2021	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	80.24	53%	80.32	52%	0.10%
Contract Administrative	4.90	3%	4.40	3%	-10.20%
Contract Professional	19.60	13%	22.05	14%	12.50%
Classified	45.65	30%	45.00	29%	-1.42%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	1.38	1%	2.00	1%	44.93%
TOTAL	151.77	100%	153.77	100%	1.32%
<b>RESTRICTED:</b>					
Contract Faculty (AY/FY)	2.60	14%	2.00	11%	-23.08%
Contract Administrative	-	0%	0.25	1%	25.00%
Contract Professional	4.78	26%	0.50	3%	-89.54%
Classified	2.85	16%	5.24	29%	83.86%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	8.00	44%	10.30	56%	28.75%
TOTAL	18.23	100%	18.29	100%	0.33%
<b>DESIGNATED:</b>					
Contract Faculty (AY/FY)	3.92	17%	2.79	14%	-28.83%
Contract Administrative	0.40	2%	0.40	2%	-
Contract Professional	2.95	13%	2.50	12%	-15.25%
Classified	11.59	50%	8.86	43%	-23.55%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	4.30	19%	5.90	29%	-
TOTAL	23.16	100%	20.45	100%	-11.70%
<b>AUXILIARY:</b>					
Contract Administrative	1.69	4%	1.69	4%	0.00%
Contract Professional	3.90	8%	3.76	8%	-3.59%
Classified	32.56	68%	30.48	63%	-6.39%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	9.39	20%	12.20	25%	29.93%
TOTAL	47.54	100%	48.13	100%	1.24%
<b>PLANT:</b>					
Classified	-	#DIV/0!	-	#DIV/0!	#DIV/0!
Part-Time and Other	-	#DIV/0!	-	#DIV/0!	#DIV/0!
TOTAL	-	#DIV/0!	-	#DIV/0!	#DIV/0!
<b>TOTAL FTE:</b>					
Contract Faculty (AY/FY)	86.76	36%	86.80	36%	0.05%
Contract Administrative	6.99	3%	5.05	2%	-27.75%
Contract Professional	31.23	13%	28.81	12%	-7.75%
Classified	92.65	38%	89.58	37%	-3.31%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	23.07	10%	30.40	13%	31.77%
TOTAL	240.70	100%	240.64	100%	-0.02%
***Comments***					

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

NAME		CODE			
<b>The University of Montana - Western</b>			<b>51080</b>		
DESCRIPTION	BOR POLICY 901.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Facilities Maintenance	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy	January 2004	May 2006	November 1999	May 2003	
2. Date Reserve Fund Established by Campus	FY 2004	FY 2006	FY 2000	FY 2013	
3. Designated / Plant Fund Codes	838750	838755	872401	838751	
4. Financial Summary					
Fund Balance - FYE 2019 (Actual)	325,224	765,934	69,848	479,000	
From Unrestricted to projects*			225,862		
+ Revenues, Transfers In (Actual FY20)	136,000	-	6,286	200,000	
- Expenditures, Transfers Out (Actual FY20)	-	-	225,862	-	
Fund Balance - FYE 2020 (Actual)	461,224	765,934	76,133	679,000	
+ Revenues, Transfers In (Projected FY21)	-	10,900			
- Expenditures, Transfers Out (Projected FY21)	-	12,000	-	22,700	
Fund Balance - FYE 2021 (Projected)	461,224	764,834	76,133	656,300	
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 FY20 been submitted and approved by OCHE?	will be as needed				
c. Has the required documentation for the FY20 transfers out of this reserve fund been submitted to OCHE?		will be as needed			

**\*\*NOTES\*\***

\* The reserve amount for deferred maintenance was put directly into the project funds instead of the main 872401 account.

**THE UNIVERSITY OF MONTANA WESTERN**  
**SUPPLEMENTAL INFORMATION**  
**NEGATIVE FUND BALANCE ANALYSIS**  
**For Fiscal Year 2020**

Montana Western had three negative fund balances at the third fund level in Fiscal Year 20.

1) Federal Grants and Contracts (25,239.44)

One of our grants had termination pay on 6/30/20 that was not included in the June billing. We have a positive cash balance in the Loan account (8200LN) which covers this negative, and it will be billed and received in FY21.

2) Dining/ Food Service (294,071.60)

This fund is negative because meal plans were reimbursed due to COVID-19. The balance will be covered by funds from the CARES Act Institutional Grant. This grant was not awarded until July 2, 2020. The funds will be transferred in FY21.

3) Health Services (8,440.36)

This fund is negative because funds for counseling services for PIMA students were credited to Residence Life instead of Health Services. This will be remedied in FY21.

**THE UNIVERSITY OF MONTANA WESTERN  
OUTSTANDING LOAN / NEGATIVE CASH REPORT**

For Fiscal Year 2020

**LOANS AUTHORIZED TO SUBFUND ENTITIES**

Agency:	The University of Montana - Western		
Fund Name:	Inter Entity Loans Restricted Funds		
Fund Number:	8200LN		
Loan Amount:	FYE 2019	FYE 2020	
	\$270,000	\$145,000	

Fund Name:	Inter Entity Loans Designated Funds		
Fund Number:	8300LN		
Loan Amount:	(\$145,000)	(\$154,894)	

1. Brief Explanation of the Fund:  
The purpose of these funds is to record a loan at the subfund level for restricted entities.
2. Explanation as to Why the Loan Exists:  
This loan is necessary due to the nature of cost reimbursable grants. These grants are billed after the expense is incurred.
3. Solvency Analysis:  
The grants are all solvent because they are a contract between the university and a funding agency. A receivable is booked to match the incurred expense making the grant's fund balance, the true measure of solvency, positive.
4. Reduction/Elimination Plan:  
While a loan will continue to be needed at the end of each reporting period, timely billing and collection minimize the impact of cost reimbursable grants on cash flow.

**University of Montana Western**

**TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES**  
**FOR TWO CONSECUTIVE YEARS**

Western has no negative cash balances in its SABHRS fund group totals. No SABHRS fund group total has been negative cash in either of the last two years. Prior to the close of the fiscal year, inter-entity loans were established for any funds requiring cash borrowings. Such borrowings are reported on the Inter-Entity loan report.

### Inter-Entity Loan Status Report

Campus: **University of Montana Western**

Date: **June 30, 2020**

*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 FY20	Ending Loan Balance FY20
6.30.20	\$145,000	Designated InterEntity Loan/33600		6.30.20	\$9,894	0004309955	\$145,000	\$154,894
		Agency Fund/ 80600	Designated InterEntity Loan/33600					

Percent Change From FY19 to FY20 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 Designated Account 33600 were loaned to the Agency Fund 80600 to cover a negative cash balance at year end.