

# Helena College

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**Helena College**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2022**

Campus/Agency	Actual FY 2021	Budgeted FY 2022	Dollar Change Actual FY 2021 to Budgeted FY 2022	Percent Change Actual FY 2021 to Budgeted FY 2022
<b>Helena College:</b>				
Current Operating Unrestricted	\$ 7,409,637	\$ 7,326,160	\$ (83,477)	-1%
Current Restricted	4,280,461	5,410,028	1,129,567	26%
Current Designated	932,650	910,389	(22,261)	-2%
Auxiliary Enterprises	198,719	237,382	38,663	19%
Loan & Endowment Funds	1,050	1,050	-	0%
Plant Funds	817,367	1,573,898	756,531	93%
<b>TOTAL ALL FUNDS</b>	<b>\$ 13,639,884</b>	<b>\$ 15,458,907</b>	<b>\$ 1,819,023</b>	<b>13%</b>

**Montana University System**  
**Current Unrestricted Revenue**  
**FY21 Actuals to FY22 Budgeted**  
 Chart of Accounts: All  
 Reporting Units: Helena College

Fiscal Year  
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Period  
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FY Comparison  
Next FY

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

Category	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$6,478	0.09%	\$6,109	0.08%	-5.70%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$97,588	1.30%	\$122,588	1.67%	25.62%	
	Registration Fee	515REG	\$44,958	0.60%	\$45,857	0.63%	2.00%	
	Resident Tuition	500RES	\$1,580,106	21.08%	\$1,611,708	22.00%	2.00%	
	WUE Tuition	505WUE	\$31,459	0.42%	\$31,459	0.43%	0.00%	
	<b>Category Total</b>		<b>\$1,760,589</b>	<b>23.49%</b>	<b>\$1,817,721</b>	<b>24.81%</b>	<b>3.25%</b>	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$5,516,582	73.60%	\$5,320,497	72.62%	-3.55%	Ed Units or Agencies <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	MUS Retirement Plan	555SPE	\$14,966	0.20%	\$19,102	0.26%	27.64%	
	Other OCHE/State Funding	555SPE	\$120,000	1.60%				
	<b>Category Total</b>		<b>\$5,651,548</b>	<b>75.40%</b>	<b>\$5,339,599</b>	<b>72.88%</b>	<b>-5.52%</b>	
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%				Reporting Units Helena College
	Course Fees	530CRS	\$30,000	0.40%	\$30,054	0.41%	0.18%	
	Gifts & Scholarships	565GFT	\$0	0.00%				
	Investments	540INV	\$36,517	0.49%	\$36,517	0.50%	0.00%	
	Other Revenue	580OTH	\$4,231	0.06%	\$4,231	0.06%	0.00%	
	Other Student Fees	532OSF	\$9,920	0.13%	\$9,938	0.14%	0.18%	
	State Grants & Contracts	560SGC	\$2,274	0.03%				
	<b>Category Total</b>		<b>\$82,943</b>	<b>1.11%</b>	<b>\$80,740</b>	<b>1.10%</b>	<b>-2.66%</b>	
Transfers	Mandatory Transfer In	557MNX						Fund All
	Non Mandatory Transfer In	557MNX	\$0	0.00%	\$88,100	1.20%		
	<b>Category Total</b>		<b>\$0</b>	<b>0.00%</b>	<b>\$88,100</b>	<b>1.20%</b>		
<b>Total Revenue</b>			<b>\$7,495,080</b>	<b>100.00%</b>	<b>\$7,326,160</b>	<b>100.00%</b>	<b>-2.25%</b>	Org All

\* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.  
 \*\*Hi Ed General Fund Revenue reported by MSU for FY21 actuals had an accounting coding error that included only one side of a PY activity code entry. Therefore \$4,022,994 of general fund revenue is included in total revenue in error. The state appropriate for FY21 was \$64,987,574.

Account Type  
All

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

Montana University System  
 Current Unrestricted Expenditures  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Helena College

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FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,970,638	26.60%	\$1,889,584	25.79%	-4.11%	Net/Gross Tuition Net  Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM  Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units  Reporting Units Helena College  Fund All  Org All  Account All  Program All  Activity All  Location All  Fund Type All  Account Type All
		Contract Administrat..	611ADM	\$188,693	2.55%	\$146,687	2.00%	-22.26%	
		Classified	611CLS	\$1,113,708	15.03%	\$1,032,321	14.09%	-7.31%	
		Contract Professio..	611PRF	\$667,346	9.01%	\$888,839	12.13%	33.19%	
		Other Salaries	612OTS	\$74,133	1.00%	\$48,500	0.66%	-34.58%	
	Other Compensati..	613OTC	\$4,623	0.06%	\$4,803	0.07%	3.89%		
	<b>Subcategory Total</b>			<b>\$4,019,141</b>	<b>54.24%</b>	<b>\$4,010,734</b>	<b>54.75%</b>	<b>-0.21%</b>	
	Benefits	Employee Benefits	614BEN	\$1,549,638	20.91%	\$1,439,604	19.65%	-7.10%	
		Termination Benef..	615TRB	\$20,479	0.28%		0.00%		
		Termination Pay	615TRP	\$60,298	0.81%	\$0	0.00%	-100.00%	
<b>Subcategory Total</b>			<b>\$1,630,415</b>	<b>22.00%</b>	<b>\$1,439,604</b>	<b>19.65%</b>	<b>-11.70%</b>		
<b>Category Total</b>			<b>\$5,649,556</b>	<b>76.25%</b>	<b>\$5,450,338</b>	<b>74.40%</b>	<b>-3.53%</b>		
Operating Expenses	Operating Expenses	Communications	623COM	\$71,452	0.96%	\$66,569	0.91%	-6.83%	
		Contracted Services	621SRV	\$233,548	3.15%	\$230,140	3.14%	-1.46%	
		Other	628OTH	\$150,713	2.03%	\$485,804	6.63%	222.34%	
		Rent	625RNT	\$847	0.01%	\$14,940	0.20%	1663.29%	
		Repairs & Mainten..	627MNT	\$127,893	1.73%	\$344,659	4.70%	169.49%	
		Supplies	622SUP	\$317,450	4.28%	\$273,529	3.73%	-13.84%	
		Travel	624TRV	\$8,693	0.12%	\$42,355	0.58%	387.23%	
		Utilities	626UTL	\$221,971	3.00%	\$228,430	3.12%	2.91%	
		Waivers & Scholar..	628WAV	\$39,538	0.53%	\$42,000	0.57%	6.23%	
		<b>Subcategory Total</b>			<b>\$1,172,105</b>	<b>15.82%</b>	<b>\$1,728,426</b>	<b>23.59%</b>	<b>47.46%</b>
<b>Category Total</b>			<b>\$1,172,105</b>	<b>15.82%</b>	<b>\$1,728,426</b>	<b>23.59%</b>	<b>47.46%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$30,110	0.41%	\$3,710	0.05%	-87.68%	
		Debt Service	650DBT						
	<b>Subcategory Total</b>			<b>\$30,110</b>	<b>0.41%</b>	<b>\$3,710</b>	<b>0.05%</b>	<b>-87.68%</b>	
	Transfers	Mandatory Transf..	687MXF	\$55,586	0.75%	\$55,586	0.76%	0.00%	
		NonMandatory Tra..	688NXF	\$502,280	6.78%	\$88,100	1.20%	-82.46%	
<b>Subcategory Total</b>			<b>\$557,866</b>	<b>7.53%</b>	<b>\$143,686</b>	<b>1.96%</b>	<b>-74.24%</b>		
<b>Category Total</b>			<b>\$587,976</b>	<b>7.94%</b>	<b>\$147,396</b>	<b>2.01%</b>	<b>-74.93%</b>		
<b>Total Expenses</b>				<b>\$7,409,637</b>	<b>100.00%</b>	<b>\$7,326,160</b>	<b>100.00%</b>	<b>-1.13%</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  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Helena College

Fiscal Year  
21

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,967,188	55.33%	\$1,889,584	57.35%	-3.94%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$42,338	1.19%					
		Classified	611CLS	\$60,763	1.71%	\$62,114	1.89%	2.22%		
		Contract Professio..	611PRF	\$157,426	4.43%	\$189,319	5.75%	20.26%		
		Other Salaries	6120TS	\$2,987	0.08%	\$10,500	0.32%	251.52%		
		Other Compensati..	6130TC	\$345	0.01%	\$925	0.03%	167.85%		
	<b>Subcategory Total</b>				<b>\$2,231,047</b>	<b>62.75%</b>	<b>\$2,152,442</b>	<b>65.33%</b>		<b>-3.52%</b>
	Benefits	Employee Benefits	614BEN	\$790,145	22.22%	\$735,341	22.32%	-6.94%		Ed Units or Agencies
		Termination Benef..	615TRB	\$20,479	0.58%					
		Termination Pay	615TRP	\$42,538	1.20%	\$0	0.00%	-100.00%		
<b>Subcategory Total</b>				<b>\$853,163</b>	<b>24.00%</b>	<b>\$735,341</b>	<b>22.32%</b>	<b>-13.81%</b>		
<b>Category Total</b>				<b>\$3,084,210</b>	<b>86.75%</b>	<b>\$2,887,783</b>	<b>87.65%</b>	<b>-6.37%</b>		
Operating Expenses	Operating Expenses	Communications	623COM	\$7	0.00%	\$250	0.01%	3523.19%	Fund All	
		Contracted Services	621SRV	\$3,382	0.10%	\$6,850	0.21%	102.53%		
		Other	6280TH	\$17,906	0.50%	\$102,621	3.11%	473.10%		
		Rent	625RNT	\$847	0.02%	\$14,640	0.44%	1627.88%		
		Repairs & Mainten..	627MNT	\$40,759	1.15%	\$116,757	3.54%	186.45%		
		Supplies	622SUP	\$146,874	4.13%	\$161,169	4.89%	9.73%		
		Travel	624TRV	\$1,295	0.04%	\$850	0.03%	-34.35%		
		Utilities	626UTL	\$0	0.00%					
<b>Subcategory Total</b>				<b>\$211,071</b>	<b>5.94%</b>	<b>\$403,137</b>	<b>12.24%</b>	<b>91.00%</b>		
<b>Category Total</b>				<b>\$211,071</b>	<b>5.94%</b>	<b>\$403,137</b>	<b>12.24%</b>	<b>91.00%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$3,710	0.11%		Reporting Units Helena College	
		<b>Subcategory Total</b>				<b>\$0</b>	<b>0.00%</b>	<b>\$3,710</b>		<b>0.11%</b>
	Transfers	NonMandatory Tra..	688NXF	\$260,000	7.31%					Fund All
<b>Subcategory Total</b>				<b>\$260,000</b>	<b>7.31%</b>					
<b>Category Total</b>				<b>\$260,000</b>	<b>7.31%</b>	<b>\$3,710</b>	<b>0.11%</b>	<b>-98.57%</b>		
<b>Total Expenses</b>				<b>\$3,555,281</b>	<b>100.00%</b>	<b>\$3,294,630</b>	<b>100.00%</b>	<b>-7.33%</b>	Account Type All	

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
Helena College

Fund  
All

Org  
All

Account  
All

Program  
01 Instruction

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All

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

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

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,500	0.13%				Net/Gross Tuition Net	
		Contract Administrat..	611ADM							
		Classified	611CLS	\$346,644	29.70%	\$348,262	28.01%	0.47%	Chart of Accounts	
		Contract Professio..	611PRF	\$275,145	23.57%	\$340,152	27.36%	23.63%	<input checked="" type="checkbox"/> MSU	
		Other Salaries	6120TS	\$23,407	2.01%	\$0	0.00%	-100.00%	<input checked="" type="checkbox"/> UM	
		Other Compensati..	6130TC	\$964	0.08%	\$1,162	0.09%	20.49%	Ed Units or Agencies	
	<b>Subcategory Total</b>				<b>\$647,659</b>	<b>55.48%</b>	<b>\$689,576</b>	<b>55.46%</b>	<b>6.47%</b>	<input checked="" type="checkbox"/> Agencies
	Benefits	Employee Benefits	614BEN	\$275,309	23.59%	\$272,059	21.88%	-1.18%	Reporting Units	
		Termination Pay	615TRP	\$1,988	0.17%				Helena College	
		<b>Subcategory Total</b>				<b>\$277,297</b>	<b>23.76%</b>	<b>\$272,059</b>	<b>21.88%</b>	<b>-1.89%</b>
<b>Category Total</b>				<b>\$924,957</b>	<b>79.24%</b>	<b>\$961,635</b>	<b>77.34%</b>	<b>3.97%</b>	Fund All	
Operating Expenses	Operating Expenses	Communications	623COM	\$1,524	0.13%				Org All	
		Contracted Services	621SRV	\$12,188	1.04%	\$13,150	1.06%	7.89%	Account All	
		Other	6280TH	\$40,857	3.50%	\$117,451	9.45%	187.47%	Program 04 Academic Support	
		Repairs & Mainten..	627MNT	\$8,074	0.69%	\$79,380	6.38%	883.11%	Activity All	
		Supplies	622SUP	\$96,403	8.26%	\$48,440	3.90%	-49.75%	Location All	
		Travel	624TRV	\$2,239	0.19%	\$23,400	1.88%	945.02%	Fund Type All	
<b>Subcategory Total</b>				<b>\$161,286</b>	<b>13.82%</b>	<b>\$281,821</b>	<b>22.66%</b>	<b>74.73%</b>	Account Type All	
<b>Category Total</b>				<b>\$161,286</b>	<b>13.82%</b>	<b>\$281,821</b>	<b>22.66%</b>	<b>74.73%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$23,755	2.04%					
		<b>Subcategory Total</b>				<b>\$23,755</b>	<b>2.04%</b>			
	Transfers	NonMandatory Tra..	688NXF	\$57,280	4.91%					
<b>Subcategory Total</b>				<b>\$57,280</b>	<b>4.91%</b>					
<b>Category Total</b>				<b>\$81,035</b>	<b>6.94%</b>					
<b>Total Expenses</b>				<b>\$1,167,277</b>	<b>100.00%</b>	<b>\$1,243,456</b>	<b>100.00%</b>	<b>6.53%</b>		

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

Montana University System  
 Current Unrestricted Expenditures  
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FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change			
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$1,950	0.23%				Net/Gross Tuition Net		
		Contract Administrat..	611ADM								
		Classified	611CLS	\$172,225	20.58%	\$187,131	21.53%	8.65%	Chart of Accounts		
		Contract Professio..	611PRF	\$172,725	20.64%	\$244,718	28.16%	41.68%	<input checked="" type="checkbox"/> MSU		
		Other Salaries	612OTS	\$40,313	4.82%	\$38,000	4.37%	-5.74%	<input checked="" type="checkbox"/> UM		
		Other Compensati..	6130TC	\$982	0.12%	\$1,162	0.13%	18.35%	Ed Units or Agencies		
	<b>Subcategory Total</b>				<b>\$388,195</b>	<b>46.39%</b>	<b>\$471,011</b>	<b>54.20%</b>	<b>21.33%</b>	<input checked="" type="checkbox"/> Agencies	
	Benefits	Employee Benefits	614BEN	\$154,453	18.46%	\$162,408	18.69%	5.15%	Reporting Units		
		Termination Pay	615TRP	\$15,697	1.88%	\$0	0.00%	-100.00%	Helena College		
		<b>Subcategory Total</b>				<b>\$170,151</b>	<b>20.33%</b>	<b>\$162,408</b>	<b>18.69%</b>	<b>-4.55%</b>	Fund
<b>Category Total</b>				<b>\$558,345</b>	<b>66.72%</b>	<b>\$633,419</b>	<b>72.89%</b>	<b>13.45%</b>	All		
Operating Expenses	Operating Expenses	Communications	623COM	\$12,898	1.54%	\$23,477	2.70%	82.03%	Org		
		Contracted Services	621SRV	\$41,747	4.99%	\$31,800	3.66%	-23.83%	All		
		Other	628OTH	\$16,536	1.98%	\$51,475	5.92%	211.29%	Account		
		Repairs & Mainten..	627MNT	\$317	0.04%	\$21,694	2.50%	6747.85%	All		
		Supplies	622SUP	\$16,367	1.96%	\$10,625	1.22%	-35.08%	Program		
		Travel	624TRV	\$641	0.08%	\$8,430	0.97%	1214.39%	05 Student Services		
		Waivers & Scholar..	628WAV	\$5,044	0.60%				Activity		
		<b>Subcategory Total</b>				<b>\$93,549</b>	<b>11.18%</b>	<b>\$147,501</b>	<b>16.97%</b>	<b>57.67%</b>	All
<b>Category Total</b>				<b>\$93,549</b>	<b>11.18%</b>	<b>\$147,501</b>	<b>16.97%</b>	<b>57.67%</b>	All		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$185,000	22.11%	\$88,100	10.14%	-52.38%	Fund Type		
		<b>Subcategory Total</b>				<b>\$185,000</b>	<b>22.11%</b>	<b>\$88,100</b>	<b>10.14%</b>	<b>-52.38%</b>	All
		<b>Category Total</b>				<b>\$185,000</b>	<b>22.11%</b>	<b>\$88,100</b>	<b>10.14%</b>	<b>-52.38%</b>	Account Type
<b>Total Expenses</b>				<b>\$836,895</b>	<b>100.00%</b>	<b>\$869,020</b>	<b>100.00%</b>	<b>3.84%</b>	All		

FY Comparisons:  
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Montana University System  
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Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC						Net/Gross Tuition Net
		Contract Administrative	611ADM	\$146,354	16.09%	\$146,687	14.53%	0.23%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Classified	611CLS	\$315,908	34.74%	\$250,650	24.82%	-20.66%	
		Contract Professional	611PRF	\$0	0.00%	\$56,000	5.55%		Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Other Salaries	6120TS	\$1,589	0.17%	\$0	0.00%	-100.00%	
		Other Compensation	6130TC	\$301	0.03%	\$1,213	0.12%	302.74%	
		<b>Subcategory Total</b>				<b>\$464,152</b>	<b>51.04%</b>	<b>\$454,550</b>	<b>45.01%</b>
Benefits	Employee Benefits	Employee Benefits	614BEN	\$185,846	20.43%	\$164,992	16.34%	-11.22%	Fund All
		Termination Pay	615TRP						
		<b>Subcategory Total</b>				<b>\$185,846</b>	<b>20.43%</b>	<b>\$164,992</b>	<b>16.34%</b>
<b>Category Total</b>				<b>\$649,998</b>	<b>71.47%</b>	<b>\$619,542</b>	<b>61.35%</b>	<b>-4.69%</b>	
Operating Expenses	Operating Expenses	Communications	623COM	\$50,222	5.52%	\$36,713	3.64%	-26.90%	Account All
		Contracted Services	621SRV	\$117,799	12.95%	\$133,335	13.20%	13.19%	Program 06 Institutional Support
		Other	6280TH	\$38,184	4.20%	\$147,190	14.58%	285.47%	
		Rent	625RNT	\$0	0.00%	\$50	0.00%		Activity All
		Repairs & Maintenance	627MNT	\$44,497	4.89%	\$61,054	6.05%	37.21%	
		Supplies	622SUP	\$4,761	0.52%	\$3,295	0.33%	-30.80%	
		Travel	624TRV	\$4,010	0.44%	\$8,675	0.86%	116.36%	Fund Type All
<b>Subcategory Total</b>				<b>\$259,473</b>	<b>28.53%</b>	<b>\$390,312</b>	<b>38.65%</b>	<b>50.42%</b>	Account Type All
<b>Category Total</b>				<b>\$259,473</b>	<b>28.53%</b>	<b>\$390,312</b>	<b>38.65%</b>	<b>50.42%</b>	
<b>Total Expenses</b>				<b>\$909,471</b>	<b>100.00%</b>	<b>\$1,009,854</b>	<b>100.00%</b>	<b>11.04%</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  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Helena College

Fiscal Year  
21

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Classified	611CLS	\$218,169	24.21%	\$184,164	21.24%	-15.59%	Net/Gross Tuition Net  Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM  Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units  Reporting Units Helena College  Fund All  Org All  Account All  Program 07 Operation/Mainten..  Activity All  Location All  Fund Type All  Account Type All	
		Contract Professio..	611PRF	\$58,426	6.48%	\$58,650	6.76%	0.38%		
		Other Salaries	612OTS	\$5,838	0.65%					
		Other Compensati..	613OTC	\$2,016	0.22%	\$341	0.04%	-83.09%		
	<b>Subcategory Total</b>				<b>\$284,450</b>	<b>31.57%</b>	<b>\$243,155</b>	<b>28.04%</b>		<b>-14.52%</b>
	Benefits	Employee Benefits	614BEN		\$142,345	15.80%	\$104,804	12.09%		-26.37%
		Termination Pay	615TRP		\$74	0.01%				
		<b>Subcategory Total</b>				<b>\$142,419</b>	<b>15.81%</b>	<b>\$104,804</b>		<b>12.09%</b>
	<b>Category Total</b>				<b>\$426,869</b>	<b>47.38%</b>	<b>\$347,959</b>	<b>40.12%</b>		<b>-18.49%</b>
	Operating Expenses	Operating Expenses	Communications	623COM	\$6,801	0.75%	\$6,129	0.71%		-9.88%
Contracted Services			621SRV	\$58,431	6.48%	\$45,005	5.19%	-22.98%		
Other			628OTH	\$37,230	4.13%	\$67,067	7.73%	80.14%		
Rent			625RNT			\$250	0.03%			
Repairs & Mainten..			627MNT	\$34,246	3.80%	\$65,774	7.58%	92.06%		
Supplies			622SUP	\$53,044	5.89%	\$50,000	5.77%	-5.74%		
Travel			624TRV	\$508	0.06%	\$1,000	0.12%	96.80%		
Utilities			626UTL	\$221,971	24.63%	\$228,430	26.34%	2.91%		
<b>Subcategory Total</b>				<b>\$412,231</b>	<b>45.75%</b>	<b>\$463,655</b>	<b>53.47%</b>	<b>12.47%</b>		
<b>Category Total</b>				<b>\$412,231</b>	<b>45.75%</b>	<b>\$463,655</b>	<b>53.47%</b>	<b>12.47%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$6,355	0.71%					
		Debt Service	650DBT							
	<b>Subcategory Total</b>				<b>\$6,355</b>	<b>0.71%</b>				
	Transfers	Mandatory Transf..	687MXF	\$55,586	6.17%	\$55,586	6.41%	0.00%		
		NonMandatory Tra..	688NXF							
<b>Subcategory Total</b>				<b>\$55,586</b>	<b>6.17%</b>	<b>\$55,586</b>	<b>6.41%</b>	<b>0.00%</b>		
<b>Category Total</b>				<b>\$61,941</b>	<b>6.87%</b>	<b>\$55,586</b>	<b>6.41%</b>	<b>-10.26%</b>		
<b>Total Expenses</b>				<b>\$901,041</b>	<b>100.00%</b>	<b>\$867,200</b>	<b>100.00%</b>	<b>-3.76%</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  
 FY21 Actuals to FY22 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Helena College

Fiscal Year  
21

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Waivers & Scholarships	628WAV	\$34,494	100.00%	\$42,000	100.00%	21.76%
		<b>Subcategory Total</b>		<b>\$34,494</b>	<b>100.00%</b>	<b>\$42,000</b>	<b>100.00%</b>	<b>21.76%</b>
	<b>Category Total</b>			<b>\$34,494</b>	<b>100.00%</b>	<b>\$42,000</b>	<b>100.00%</b>	<b>21.76%</b>
<b>Total Expenses</b>				<b>\$34,494</b>	<b>100.00%</b>	<b>\$42,000</b>	<b>100.00%</b>	<b>21.76%</b>

Net/Gross Tuition  
Net

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
Helena College

Fund  
All

Org  
All

Account  
All

Program  
08 Scholarships/Fello..

Activity  
All

Location  
All

Fund Type  
All

Account Type  
All



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

The Montana University System  
 Institutional Financial Aid  
 FY21 Actuals to FY22 Budgeted

Fiscal Year  
21

Period  
14

Aid Type	Award Type	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Scholarships & Grants	MT Senior Citizen Waiver	\$0	0.00%	\$3,000	2.75%	
	Resident Undergraduate	\$15,002	20.16%	\$22,200	20.37%	47.98%
	<b>Total</b>	<b>\$15,002</b>	<b>20.16%</b>	<b>\$25,200</b>	<b>23.13%</b>	<b>67.98%</b>
Waivers	American Indian Waiver	\$16,179	21.75%	\$21,000	19.27%	29.80%
	Dependent Waiver	\$2,606	3.50%	\$5,000	4.59%	91.86%
	Employee Waiver	\$760	1.02%	\$8,200	7.53%	978.76%
	Federal Yellow Ribbon Program			\$0	0.00%	
	Honorably Discharged Veteran Waivr	\$0	0.00%	\$970	0.89%	
	MUS High School Honors	\$0	0.00%	\$5,000	4.59%	
	<b>Total</b>	<b>\$19,545</b>	<b>26.27%</b>	<b>\$40,170</b>	<b>36.86%</b>	<b>105.52%</b>
Cash Scholarships	Scholarships & Fellowships	\$34,494	46.36%	\$42,000	38.54%	21.76%
	<b>Total</b>	<b>\$34,494</b>	<b>46.36%</b>	<b>\$42,000</b>	<b>38.54%</b>	<b>21.76%</b>
Other***	Other Tuition Waivers	\$315	0.42%	\$1,600	1.47%	407.28%
	Scholarships & Fellowships	\$5,044	6.78%			
	<b>Total</b>	<b>\$5,359</b>	<b>7.20%</b>	<b>\$1,600</b>	<b>1.47%</b>	<b>-70.14%</b>
<b>Grand Total</b>		<b>\$74,400</b>	<b>100.00%</b>	<b>\$108,970</b>	<b>100.00%</b>	<b>46.46%</b>

FY Comparison  
Next FY

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Ed Units

Reporting Units  
Helena College

Account  
All

**Definitions:**

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

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

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

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

**Data Caveats:**

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

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

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

Chart of Accounts: All  
Helena College UM  
Budget for Auxiliary  
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	22	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$442,999	\$165,000		\$165,000	\$88,882	\$94,000		\$182,882	\$6,876	\$431,993
Dining/Food Services	\$1,098			\$0				\$0	\$0	\$1,098
Inter-Entity Loans Pledged	\$73			\$0				\$0		\$73
Rentals	\$57,708	\$48,000		\$48,000		\$54,500		\$54,500		\$51,208
<b>Grand Total</b>	<b>\$501,878</b>	<b>\$213,000</b>		<b>\$213,000</b>	<b>\$88,882</b>	<b>\$148,500</b>		<b>\$237,382</b>	<b>\$6,876</b>	<b>\$484,371</b>

Chart of Accounts: All  
Helena College UM  
Actuals for Auxiliary  
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	21	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Bookstore	\$321,228	\$141,880	\$159,864	\$301,744	\$86,912	\$93,061		\$179,972	\$6,876	\$449,875
Dining/Food Services	\$1,098			\$0				\$0	\$0	\$1,098
Inter-Entity Loans Pledged	\$73			\$0				\$0		\$73
Rentals	\$34,999	\$41,455		\$41,455	\$0	\$18,747		\$18,747		\$57,708
<b>Grand Total</b>	<b>\$357,398</b>	<b>\$183,335</b>	<b>\$159,864</b>	<b>\$343,199</b>	<b>\$86,912</b>	<b>\$111,807</b>		<b>\$198,719</b>	<b>\$6,876</b>	<b>\$508,753</b>

Chart of Accounts: All  
Helena College UM  
Budget for Designated  
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	22	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$56,772	\$55,000		\$55,000	\$34,166	\$54,900		\$89,066		\$22,706
Continuing Education	\$161,170	\$170,000		\$170,000	\$62,916	\$84,000		\$146,916	\$4,394	\$188,648
Designated Scholarships	\$206,335			\$0		\$3,776		\$3,776		\$202,559
Fees	\$482,965	\$220,250		\$220,250	\$24,766	\$234,450		\$259,216	\$1,145	\$445,144
General Designated	\$1,487,609	\$64,184		\$64,184	\$115,451	\$25,500		\$140,951	\$0	\$1,410,842
Instructional Fees	\$416,885	\$351,400		\$351,400	\$84,864	\$146,100		\$230,964	\$11,987	\$549,309
Sales & Services	\$130,347	\$52,500		\$52,500	\$37,000	\$2,500		\$39,500		\$143,347
<b>Grand Total</b>	<b>\$2,942,083</b>	<b>\$913,334</b>		<b>\$913,334</b>	<b>\$359,163</b>	<b>\$551,226</b>		<b>\$910,389</b>	<b>\$17,526</b>	<b>\$2,962,555</b>

Chart of Accounts: All  
Helena College UM  
Actuals for Designated  
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	21	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Associated Students	\$40,184	\$51,023		\$51,023	\$8,583	\$25,851		\$34,434		\$56,772
Continuing Education	\$116,573	\$145,227	\$131,497	\$276,724	\$110,733	\$95,663	\$25,730	\$232,127	\$4,394	\$165,564
Designated Scholarships	\$117,615	\$144,624	\$115,000	\$259,624		\$170,905	\$0	\$170,905		\$206,335
Fees	\$537,412	\$170,548		\$170,548	\$19,904	\$205,092		\$224,995	\$1,145	\$484,110
General Designated	\$1,075,176	\$108,496	\$387,280	\$495,776	\$31,252	\$52,090	\$0	\$83,342	\$0	\$1,487,609
Instructional Fees	\$208,311	\$358,452		\$358,452	\$101,787	\$48,090		\$149,878	\$11,987	\$428,873
Sales & Services	\$133,118	\$34,199		\$34,199		\$36,970	\$0	\$36,970		\$130,347
<b>Grand Total</b>	<b>\$2,228,388</b>	<b>\$1,012,568</b>	<b>\$633,777</b>	<b>\$1,646,346</b>	<b>\$272,259</b>	<b>\$634,662</b>	<b>\$25,730</b>	<b>\$932,650</b>	<b>\$17,526</b>	<b>\$2,959,610</b>



Chart of Accounts: All  
Helena College UM  
Budget for Endowments  
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	22	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment Interest	\$13,539	\$500		\$500				\$0		\$14,039
Hamm Endowment Intere..	\$41,829	\$1,450		\$1,450			\$550	\$550		\$42,729
Helena College Quasi End..	\$270,654	\$3,000		\$3,000				\$0		\$273,654
Potter Endowment Intere..	\$28,236	\$700		\$700			\$500	\$500		\$28,436
<b>Grand Total</b>	<b>\$354,259</b>	<b>\$5,650</b>		<b>\$5,650</b>			<b>\$1,050</b>	<b>\$1,050</b>		<b>\$358,859</b>

Chart of Accounts: All  
Helena College UM  
Actuals for Endowments  
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	21	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Clay Endowment Interest	\$13,361	\$178		\$178			\$0	\$0		\$13,539
Hamm Endowment Intere..	\$41,328	\$1,052		\$1,052			\$550	\$550		\$41,829
Helena College Quasi End..	\$267,815	\$2,839		\$2,839			\$0	\$0		\$270,654
Potter Endowment Intere..	\$28,357	\$379		\$379			\$500	\$500		\$28,236
<b>Grand Total</b>	<b>\$350,860</b>	<b>\$4,448</b>		<b>\$4,448</b>			<b>\$1,050</b>	<b>\$1,050</b>		<b>\$354,259</b>

Chart of Accounts: All  
 Helena College UM  
 Budget for Loan Funds  
 FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	22	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Institutional Loan	\$5,836			\$0				\$0		\$5,836
<b>Grand Total</b>	<b>\$5,836</b>			<b>\$0</b>				<b>\$0</b>		<b>\$5,836</b>

Chart of Accounts: All  
Helena College UM  
Actuals for Loan Funds  
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Loan Funds	21	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Institutional Loan	\$5,836			\$0				\$0		\$5,836
<b>Grand Total</b>	<b>\$5,836</b>			<b>\$0</b>				<b>\$0</b>		<b>\$5,836</b>

Chart of Accounts: All  
Helena College UM  
Budget for Plant Funds  
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	22	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$367,296	\$35,000	\$600,000	\$635,000		\$565,947	\$17,000	\$582,947		\$419,349
Retirement of Indebtedne..	(\$3,994)		\$169,621	\$169,621		\$63,090		\$63,090		\$102,537
Unexpended Plant	\$2,049,820	\$341,140		\$341,140	\$0	\$280,750	\$647,111	\$927,861		\$1,463,099
<b>Grand Total</b>	<b>\$2,413,121</b>	<b>\$376,140</b>	<b>\$769,621</b>	<b>\$1,145,761</b>	<b>\$0</b>	<b>\$909,787</b>	<b>\$664,111</b>	<b>\$1,573,898</b>		<b>\$1,984,984</b>

Chart of Accounts: All  
Helena College UM  
Actuals for Plant Funds  
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	21	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$593,610	\$5,511	\$0	\$5,511		\$231,825	\$0	\$231,825		\$367,296
Retirement of Indebtedne..	\$50		\$150,693	\$150,693		\$154,738	\$0	\$154,738		(\$3,994)
Unexpended Plant	\$2,192,709	\$287,914		\$287,914	\$5,348	\$313,849	\$111,607	\$430,804		\$2,049,820
<b>Grand Total</b>	<b>\$2,786,370</b>	<b>\$293,425</b>	<b>\$150,693</b>	<b>\$444,118</b>	<b>\$5,348</b>	<b>\$700,412</b>	<b>\$111,607</b>	<b>\$817,367</b>		<b>\$2,413,121</b>

Chart of Accounts: All  
Helena College UM  
Budget for Restricted  
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	22	All	All	Helena College UM	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Financial Aid Programs	\$297,647	\$3,405,530	\$11,981	\$3,417,511	\$121,882	\$3,246,501	\$11,981	\$3,380,364		\$334,794
Other Restricted	\$29,398			\$0				\$0	\$0	\$29,398
Private Gifts & Scholarshi..	\$24,217	\$250,000		\$250,000		\$250,000		\$250,000		\$24,217
Restricted Spon Prog GAAP	\$202			\$0				\$0		\$202
Restricted Sponsored Pro..	\$160,727	\$1,779,664		\$1,779,664	\$490,867	\$1,288,797		\$1,779,664		\$160,727
<b>Grand Total</b>	<b>\$512,191</b>	<b>\$5,435,194</b>	<b>\$11,981</b>	<b>\$5,447,175</b>	<b>\$612,749</b>	<b>\$4,785,298</b>	<b>\$11,981</b>	<b>\$5,410,028</b>	<b>\$0</b>	<b>\$549,338</b>

Chart of Accounts: All  
Helena College UM  
Actuals for Restricted  
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	21	All	All	Helena College UM	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Financial Aid Programs	\$29,615	\$3,790,165		\$3,790,165	\$112,170	\$3,144,332	\$265,631	\$3,522,133		\$297,647
Other Restricted	\$26,807	\$5,025		\$5,025	\$285	\$2,148		\$2,433	\$0	\$29,398
Private Gifts & Scholarshi..	\$7,324	\$211,317	\$1,050	\$212,367		\$195,474		\$195,474		\$24,217
Restricted Spon Prog GAAP	\$202			\$0				\$0		\$202
Restricted Sponsored Pro..	\$180,333	\$540,815		\$540,815	\$417,379	\$143,042		\$560,421		\$160,727
<b>Grand Total</b>	<b>\$244,280</b>	<b>\$4,547,322</b>	<b>\$1,050</b>	<b>\$4,548,372</b>	<b>\$529,834</b>	<b>\$3,484,996</b>	<b>\$265,631</b>	<b>\$4,280,461</b>	<b>\$0</b>	<b>\$512,191</b>



ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	Helena College University of Montana				
	Actual FY 2021	PER- CENT	BUDGETED FY 2022	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND: <sup>1</sup></b>					
Contract Faculty (AY) (61123)	33.25	43.7%	32.00	42.8%	-3.8%
Contract Administrative (61128)	1.40	1.8%	1.50	2.0%	7.1%
Contract Professional (61124)	11.00	14.4%	11.33	15.1%	3.0%
Classified (61125)	28.54	37.5%	28.00	37.4%	-1.9%
GTA		0.0%		0.0%	0.0%
GRA		0.0%		0.0%	0.0%
Part-Time and Other	2.00	2.6%	2.00	2.7%	0.0%
TOTAL	76.19	100.0%	74.83	100.0%	-1.8%
<b>RESTRICTED:</b>					
Contract Faculty (AY) (61123)	-	0.0%	1.00	8.4%	#DIV/0!
Contract Administrative (61128)	-	0.0%	-	0.0%	0.0%
Contract Professional (61124)	3.00	34.7%	3.48	29.3%	16.0%
Classified (61125)	4.00	46.2%	5.75	48.4%	43.8%
GTA		0.0%		0.0%	0.0%
GRA		0.0%		0.0%	0.0%
Part-Time and Other	1.65	0.19	1.65	13.9%	0.0%
TOTAL	8.65	100.0%	11.88	100.0%	37.3%
<b>DESIGNATED:</b>					
Contract Faculty (AY) (61123)	-	0.0%	-	0.0%	#DIV/0!
Contract Administrative (61128)	-	#VALUE!	-	0.0%	#VALUE!
Contract Professional (61124)	1.00	27.2%	1.75	35.6%	75.0%
Classified (61125)	2.30	62.7%	2.80	64.4%	21.7%
GTA		0.0%		0.0%	0.0%
GRA		0.0%		0.0%	0.0%
Part-Time and Other	0.37	10.1%	0.37	7.5%	0.0%
TOTAL	3.67	#VALUE!	4.92	107.5%	34.1%
<b>AUXILIARY:</b>					
Contract Faculty (AY) (61123)	-	0.0%	-	0.0%	0.0%
Contract Administrative (61128)	-	0.0%	-	0.0%	0.0%
Contract Professional (61124)	-	0.0%	-	0.0%	0.0%
Classified (61125)	2.00	100.0%	2.00	100.0%	0.0%
Part-Time and Other	-	0.0%	-	0.0%	0.0%
TOTAL	2.00	100.0%	2.00	100.0%	0.0%
<b>TOTAL FTE:</b>					
Contract Faculty (AY) (61123)	33.25	36.7%	33.00	35.2%	-0.8%
Contract Administrative (61128)	1.40	1.5%	1.50	1.6%	7.1%
Contract Professional (61124)	15.00	16.6%	16.56	17.7%	10.4%
Classified (61125)	36.84	40.7%	38.55	41.2%	4.6%
GTA	-	0.0%	-	0.0%	0.0%
GRA	-	0.0%	-	0.0%	0.0%
Part-Time and Other	4.02	4.4%	4.02	4.3%	0.0%
TOTAL	90.51	100.0%	93.63	100.0%	3.4%

\*\*\*Comments\*\*\*

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

NAME		CODE		
<b>Helena College University of Montana</b>				<b>35140</b>
DESCRIPTION	BOR POLICY 901.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Current Unrestricted to Reserves	BOR POLICY 901.13 Scholarships & Stipends
1. Effective Date of Board Policy	January 2004	May 2006	March 2021	May 2003
2. Date Reserve Fund Established by Campus	FY 2004	FY 2010	FY 2021	FY 2010
3. Designated / Plant Fund Codes	43700	433900	433902	435200
<b>4. Financial Summary</b>				
Fund Balance - FYE 2020 (Actual)	96,755	387,062	305,707	88,155
From Unrestricted to projects*				
+ Revenues, Transfers In (Actual FY21)				
- Expenditures, Transfers Out (Actual FY21)				
Fund Balance - FYE 2021(Actual)	96,755	387,062	305,707	88,155
+ Revenues, Transfers In (Projected FY22)			426,059	115,000
- Expenditures, Transfers Out (Projected FY22)			383,500	
Fund Balance - FYE 2022 (Projected)	96,755	387,062	348,266	203,155
<b>5. Required Reports</b>				
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 FY21 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\*\***

Helena College  
Long Term Deferred Maintenance and  
Equipment/Fixed Asset Plan for Facility Maintenance Account

Project Description	Budget
Electrical Work in CAM Computer Lab	25,000
Sidewalk & Curb Repairs	50,000
Boilers	75,000
Tree Trimming	3,500
Painting interior spaces	140,000
Welding & diesel lab cleanup/washing	40,000
Planning & Design for Cosmetology space	50,000
<b>Total</b>	<b>383,500</b>

**Helena College  
University of Montana**

**Analysis of FYE 6/30/2021**  
**Negative Fund Balances**

Roll up Fund 410000 does not have a negative fund balance in total. However, a third level Fund 412000 is negative. This fund is made up of two indexes, accounts receivable and bad debt write offs. There was an accounting error on transaction date 6/30/2020 in bad debt write-offs. The transaction posted in both FY20 and FY21.

**The University of Montana  
Trial Balance Transaction Details  
FY20**

Fund: 412000 Student A/R

Acct	Account Title	Per	Trans Date	Doc #	Sub	Item	Seq	RUCL	Transaction Description	Amount Dr	Amount Cr
1104	Cash in Treasury	14	6/30/2020	JH020212	0	0	2	JE2	Correct FY on bad debt write offs	39,924.73	0.00
<b>Net Amount</b>										<b>\$39,924.73</b>	<b>0.00</b>
1203	Accounts Receivable-Receipts	14	6/30/2020	JH020212	0	0	2	JE2	Correct FY on bad debt write offs	0.00	39,924.73
<b>Net Amount</b>										<b>(\$39,924.73)</b>	<b>0.00</b>
<b>Totals for: 412000 Student A/R</b>										<b>39,924.73</b>	<b>39,924.73</b>

**The University of Montana  
Trial Balance Transaction Details  
FY21**

Fund: 412000 Student A/R

Acct	Account Title	Per	Trans Date	Doc #	Sub	Item	Seq	RUCL	Transaction Description	Amount Dr	Amount Cr
1104	Cash in Treasury	00	6/30/2020	JH020212	0	0	2	JE2	Correct FY on bad debt write offs	39,924.73	0.00
			7/1/2020	BAGY0005			7873	YEOB	BEGINNING BALANCE	0.00	869,607.96
<b>Net Amount</b>										<b>(\$829,683.23)</b>	<b>39,924.73</b>
1200	Accounts Receivable	00	7/1/2020	BAGY0005	0	0	7874	YEOB	BEGINNING BALANCE	0.00	0.00
<b>Net Amount</b>										<b>\$0.00</b>	<b>0.00</b>
1203	Accounts Receivable-Receipts	00	6/30/2020	JH020212	0	0	2	JE2	Correct FY on bad debt write offs	0.00	39,924.73
			7/1/2020	BAGY0005			7875	YEOB	BEGINNING BALANCE	654,509.74	0.00
<b>Net Amount</b>										<b>\$614,585.01</b>	<b>654,509.74</b>

**The University of Montana  
Trial Balance Transaction Details  
FY20**

Fund: 412001 Bad Debt

Acct	Account Title	Per	Trans Date	Doc #	Sub	Item	Seq	RUCL	Transaction Description	Amount Dr	Amount Cr
1104	Cash in Treasury	14	6/30/2020	JH020209	0	0	3	JE2	Book Bad debt expense FY20	0.00	65,537.79
<b>Net Amount</b>										<b>(\$65,537.79)</b>	<b>0.00</b>
EXP	Actual Expenditure Control	14	7/20/2020	07201623	0	2020	1	JV	summary posting	65,537.79	0.00
<b>Net Amount</b>										<b>\$65,537.79</b>	<b>65,537.79</b>

**The University of Montana  
Trial Balance Transaction Details  
FY21**

Fund: 412001 Bad Debt

Acct	Account Title	Per	Trans Date	Doc #	Sub	Item	Seq	RUCL	Transaction Description	Amount Dr	Amount Cr
1104	Cash in Treasury	00	6/30/2020	JH020209	0	0	3	JE2	Book Bad debt expense FY20	0.00	65,537.79
			7/1/2020	BAGY0005			7888	YEOB	BEGINNING BALANCE	0.00	4,462.21
<b>Net Amount</b>										<b>(\$70,000.00)</b>	<b>0.00</b>
4101	Fund Balance	00	6/30/2020	JH020209	0	0	3	JE2	Book Bad debt expense FY20	65,537.79	0.00
			7/1/2020	BAGY0005			7889	YEOB	BEGINNING BALANCE	0.00	45,000.00
							7890	YEOB	BEGINNING BALANCE	45,000.00	0.00
							7891	YEOB	BEGINNING BALANCE	4,462.21	0.00
<b>Net Amount</b>										<b>(\$70,000.00)</b>	<b>115,000.00</b>

**Helena College  
University of Montana  
FY 21**

**TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES**

No top-level fund groups are negative cash.