

University of Montana Western

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University of Montana Western
 ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
 FISCAL YEAR 2022

Campus/Agency	Actual FY 2021	Budgeted FY 2022	Dollar Change Actual 2021 to Budgeted 2022	Percent Change Actual 2021 to Budgeted 2022
University of Montana Western				
Current Operating Unrestricted	\$ 15,072,783	\$ 14,509,546	\$ (563,237)	-3.7%
Current Restricted	9,030,515	7,802,660	(1,227,855)	-13.6%
Current Designated	2,615,111	4,096,317	1,481,206	56.6%
Auxiliary Enterprises	4,863,028	5,840,751	977,723	20.1%
Loan & Endowment Funds	143,500	51,350	(92,150)	-64.2%
Plant Funds	2,755,617	3,999,411	1,243,794	45.1%
TOTAL ALL FUNDS	\$ 34,480,554	\$ 36,300,035	\$ 1,819,481	5.3%

Montana University System
Current Unrestricted Revenue
FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: UM-Western

Fiscal Year
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Period
14

FY Comparison
Next FY

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

Category	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change	
Tuition and Fees*	Admissions Fees	515ADM	\$10,230	0.07%	\$29,580	0.20%	189.15%	Net/Gross Tuition Net
	Non resident Tuition	505NON	\$642,567	4.30%	\$688,906	4.75%	7.21%	
	Program Tuition & Fees	520PRG	\$258,490	1.73%	\$246,220	1.70%	-4.75%	
	Registration Fee	515REG	\$80,967	0.54%	\$89,340	0.62%	10.34%	
	Resident Tuition	500RES	\$3,496,056	23.41%	\$3,250,079	22.40%	-7.04%	
	WUE Tuition	505WUE	\$1,552,239	10.39%	\$1,721,231	11.86%	10.89%	
	Category Total		\$6,040,548	40.45%	\$6,025,356	41.53%	-0.25%	
State Allocations	Hi Ed General Fund Reven..	555GEN	\$7,105,792	47.58%	\$7,137,414	49.19%	0.45%	Reporting Units UM-Western
	Hi Ed Millage Revenue	555MIL	\$1,110,900	7.44%	\$1,147,955	7.91%	3.34%	
	MUS Retirement Plan	555SPE	\$45,821	0.31%	\$57,474	0.40%	25.43%	
	Other OCHE/State Funding	555SPE	\$0	0.00%				
Category Total		\$8,262,513	55.33%	\$8,342,843	57.50%	0.97%		
Other Revenues	CARES Act Ed Stabilizatio..	555CAR	\$215,995	1.45%				Fund All
	Financial Aid	562FNA	\$15,551	0.10%	\$15,834	0.11%	1.82%	
	Investments	540INV	\$8,248	0.06%	\$30,000	0.21%	263.72%	
	Other Revenue	580OTH	\$181	0.00%	\$200	0.00%	10.34%	
	Other Student Fees	532OSF	\$10,630	0.07%	\$17,900	0.12%	68.39%	
	Sales & Service	570SAS			\$0	0.00%		
Category Total		\$250,605	1.68%	\$63,934	0.44%	-74.49%		
Transfers	Non Mandatory Transfer In	557NMX	\$380,402	2.55%	\$77,413	0.53%	-79.65%	Program All
	Category Total		\$380,402	2.55%	\$77,413	0.53%	-79.65%	
Total Revenue			\$14,934,069	100.00%	\$14,509,546	100.00%	-2.84%	Activity All

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Fund
All

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.
 **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.

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
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Montana University System
 Current Unrestricted Expenditures
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
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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	\$5,133,699	34.06%	\$5,019,168	34.59%	-2.23%	Net/Gross Tuition Net		
		Contract Administrat..	611ADM	\$549,497	3.65%	\$605,936	4.18%	10.27%			
		Classified	611CLS	\$1,669,060	11.07%	\$1,883,159	12.98%	12.83%			
		Contract Professio..	611PRF	\$1,035,017	6.87%	\$1,101,978	7.59%	6.47%			
		Other Salaries	612OTS	\$54,719	0.36%	\$22,000	0.15%	-59.79%			
			Subcategory Total	\$8,444,335	56.02%	\$8,632,241	59.49%	2.23%			
		Benefits	Employee Benefits	614BEN	\$3,275,218	21.73%	\$3,099,272	21.36%		-5.37%	Ed Units or Agencies
			Termination Benef..	615TRB	\$6,090	0.04%					
			Termination Pay	615TRP	\$176,815	1.17%	\$0	0.00%		-100.00%	
			Subcategory Total	\$3,458,123	22.94%	\$3,099,272	21.36%	-10.38%			
		Category Total	\$11,902,458	78.97%	\$11,731,513	80.85%	-1.44%	Reporting Units UM-Western			
Operating Expenses	Operating Expenses	Communications	623COM	\$202,424	1.34%	\$160,320	1.10%	-20.80%	Fund All Org All Account All Program All Activity All		
		Contracted Services	621SRV	\$732,743	4.86%	\$596,475	4.11%	-18.60%			
		Cost of Goods Sold	629CGS	\$297	0.00%						
		Other	6280TH	\$88,628	0.59%	\$168,631	1.16%	90.27%			
		Rent	625RNT	\$69,652	0.46%	\$54,845	0.38%	-21.26%			
		Repairs & Mainten..	627MNT	\$497,445	3.30%	\$496,616	3.42%	-0.17%			
		Supplies	622SUP	\$616,581	4.09%	\$290,354	2.00%	-52.91%			
		Travel	624TRV	\$49,450	0.33%	\$359,792	2.48%	627.59%			
		Utilities	626UTL	\$207,055	1.37%	\$296,000	2.04%	42.96%			
		Waivers & Scholar..	628WAV	\$16,500	0.11%	\$25,000	0.17%	51.52%			
		Subcategory Total	\$2,480,776	16.46%	\$2,448,033	16.87%	-1.32%				
		Category Total	\$2,480,776	16.46%	\$2,448,033	16.87%	-1.32%				
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$26,088	0.17%	\$38,000	0.26%	45.66%	Location All Fund Type All Account Type All		
		Debt Service	650DBT	\$72,961	0.48%	\$0	0.00%	-100.00%			
			Subcategory Total	\$99,049	0.66%	\$38,000	0.26%	-61.64%			
	Transfers	Mandatory Transf..	687MXF			\$50,000	0.34%				
		NonMandatory Tra..	688NXF	\$590,500	3.92%	\$242,000	1.67%	-59.02%			
		Subcategory Total	\$590,500	3.92%	\$292,000	2.01%	-50.55%				
		Category Total	\$689,549	4.57%	\$330,000	2.27%	-52.14%				
Total Expenses				\$15,072,783	100.00%	\$14,509,546	100.00%	-3.74%			

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
 FY21 Actuals to FY22 Budgeted
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Fiscal Year
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Period
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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	\$5,133,699	66.60%	\$5,019,168	66.76%	-2.23%	Net/Gross Tuition Net
		Contract Administrat..	611ADM			\$0	0.00%		
		Classified	611CLS	\$74,026	0.96%	\$78,213	1.04%	5.66%	Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Contract Professio..	611PRF	\$50,107	0.65%	\$56,830	0.76%	13.42%	
		Other Salaries	6120TS	\$280	0.00%	\$3,250	0.04%	1059.27%	
	Subcategory Total			\$5,258,112	68.21%	\$5,157,461	68.60%	-1.91%	Ed Units or Agencies
	Benefits	Employee Benefits	614BEN	\$1,896,872	24.61%	\$1,751,980	23.30%	-7.64%	<input type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		Termination Benef..	615TRB	\$6,090	0.08%				Reporting Units UM-Western
		Termination Pay	615TRP	\$88,479	1.15%	\$0	0.00%	-100.00%	
		Subcategory Total			\$1,991,440	25.83%	\$1,751,980	23.30%	-12.02%
Category Total			\$7,249,553	94.04%	\$6,909,441	91.90%	-4.69%	Org All	
Operating Expenses	Operating Expenses	Communications	623COM	\$47,147	0.61%	\$4,661	0.06%	-90.11%	Account All
		Contracted Services	621SRV	\$58,863	0.76%	\$55,189	0.73%	-6.24%	
		Other	6280TH	\$43,117	0.56%	\$125,558	1.67%	191.20%	Program 01 Instruction
		Rent	625RNT	\$5,100	0.07%	\$4,845	0.06%	-5.00%	
		Repairs & Mainten..	627MNT	\$7,001	0.09%	\$76,005	1.01%	985.66%	
		Supplies	622SUP	\$56,188	0.73%	\$69,736	0.93%	24.11%	Activity All
		Travel	624TRV	\$1,132	0.01%	\$40,922	0.54%	3515.78%	
		Subcategory Total			\$218,548	2.84%	\$376,916	5.01%	72.46%
Category Total			\$218,548	2.84%	\$376,916	5.01%	72.46%	Fund Type All	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$240,517	3.12%	\$232,000	3.09%	-3.54%	Account Type All
		Subcategory Total			\$240,517	3.12%	\$232,000	3.09%	
	Category Total			\$240,517	3.12%	\$232,000	3.09%	-3.54%	
Total Expenses				\$7,708,617	100.00%	\$7,518,357	100.00%	-2.47%	

FY Comparisons:
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 Next FY

Montana University System
 Current Unrestricted Expenditures
 FY21 Actuals to FY22 Budgeted
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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						Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$189,982	17.73%	\$223,172	19.97%	17.47%		
		Classified	611CLS	\$256,602	23.95%	\$278,465	24.92%	8.52%		
		Contract Professio..	611PRF	\$140,716	13.13%	\$147,141	13.17%	4.57%		
		Other Salaries	612OTS	\$3,112	0.29%	\$1,500	0.13%	-51.80%		
		Other Compensati..	6130TC	\$1,084	0.10%	\$0	0.00%	-100.00%		
		Subcategory Total			\$591,496	55.20%	\$650,278	58.18%		9.94%
	Benefits	Employee Benefits	614BEN		\$232,178	21.67%	\$232,274	20.78%		0.04%
		Termination Pay	615TRP		\$1,247	0.12%	\$0	0.00%		-100.00%
		Subcategory Total			\$233,425	21.78%	\$232,274	20.78%		-0.49%
	Category Total			\$824,921	76.98%	\$882,552	78.97%	6.99%		
Operating Expenses	Operating Expenses	Communications	623COM	\$7,443	0.69%	\$4,453	0.40%	-40.17%	Fund All	
		Contracted Services	621SRV	\$2,315	0.22%					
		Cost of Goods Sold	629CGS	\$173	0.02%					
		Other	6280TH	\$5,938	0.55%	\$18,934	1.69%	218.84%		
		Repairs & Mainten..	627MNT	\$15,567	1.45%	\$64,260	5.75%	312.81%		
		Supplies	622SUP	\$123,113	11.49%	\$100,135	8.96%	-18.66%		
		Travel	624TRV	\$0	0.00%	\$9,278	0.83%			
	Subcategory Total			\$154,549	14.42%	\$197,060	17.63%	27.51%		
	Category Total			\$154,549	14.42%	\$197,060	17.63%	27.51%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$26,088	2.43%	\$38,000	3.40%	45.66%	Location All	
			Subcategory Total			\$26,088	2.43%	\$38,000		3.40%
	Transfers	NonMandatory Tra..	688NXF	\$66,000	6.16%					Fund Type All
	Subcategory Total			\$66,000	6.16%					
	Category Total			\$92,088	8.59%	\$38,000	3.40%	-58.74%		
Total Expenses				\$1,071,559	100.00%	\$1,117,612	100.00%	4.30%	Account Type All	

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

FY Comparisons:
 Selected FY Actual to Current Budget
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Montana University System
 Current Unrestricted Expenditures
 FY21 Actuals to FY22 Budgeted
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Period
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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 Administrat..	611ADM	\$42,576	1.73%	\$43,027	1.66%	1.06%	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 UM-Western Fund All Org All Account All Program 05 Student Services Activity All Location All Fund Type All Account Type All	
		Classified	611CLS	\$385,911	15.67%	\$445,049	17.21%	15.32%		
		Contract Professio..	611PRF	\$667,405	27.10%	\$712,420	27.54%	6.74%		
		Other Salaries	6120TS	\$7,135	0.29%	\$2,000	0.08%	-71.97%		
		Other Compensati..	6130TC	\$738	0.03%	\$0	0.00%	-100.00%		
	Subcategory Total				\$1,103,766	44.82%	\$1,202,496	46.49%		8.94%
	Benefits	Employee Benefits	614BEN	\$524,349	21.29%	\$511,230	19.77%	-2.50%		
		Termination Pay	615TRP	\$7,656	0.31%	\$0	0.00%	-100.00%		
		Subcategory Total				\$532,005	21.60%	\$511,230		19.77%
	Category Total				\$1,635,771	66.42%	\$1,713,726	66.26%		4.77%
Operating Expenses	Operating Expenses	Communications	623COM	\$101,148	4.11%	\$50,208	1.94%	-50.36%		
		Contracted Services	621SRV	\$373,510	15.17%	\$262,636	10.15%	-29.68%		
		Cost of Goods Sold	629CGS	\$125	0.01%					
		Other	6280TH	\$126,539	5.14%	\$82,740	3.20%	-34.61%		
		Rent	625RNT	\$5,194	0.21%	\$0	0.00%	-100.00%		
		Repairs & Mainten..	627MNT	\$16,091	0.65%	\$76,251	2.95%	373.88%		
		Supplies	622SUP	\$154,913	6.29%	\$94,615	3.66%	-38.92%		
		Travel	624TRV	\$46,380	1.88%	\$296,292	11.46%	538.83%		
Subcategory Total				\$823,899	33.46%	\$862,742	33.36%	4.71%		
Category Total				\$823,899	33.46%	\$862,742	33.36%	4.71%		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$3,000	0.12%	\$10,000	0.39%	233.33%		
		Subcategory Total				\$3,000	0.12%	\$10,000	0.39%	233.33%
		Category Total				\$3,000	0.12%	\$10,000	0.39%	233.33%
Total Expenses				\$2,462,670	100.00%	\$2,586,468	100.00%	5.03%		

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Montana University System
 Current Unrestricted Expenditures
 FY21 Actuals to FY22 Budgeted
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Period
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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 Administrat..	611ADM	\$316,939	14.69%	\$339,737	20.53%	7.19%	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 UM-Western Fund All Org All Account All Program 06 Institutional Support Activity All Location All Fund Type All Account Type All
		Classified	611CLS	\$312,467	14.48%	\$395,571	23.91%	26.60%	
		Contract Professio..	611PRF	\$121,306	5.62%	\$122,587	7.41%	1.06%	
		Other Salaries	612OTS	\$14,775	0.68%	\$1,500	0.09%	-89.85%	
		Subcategory Total		\$765,487	35.48%	\$859,395	51.94%	12.27%	
	Benefits	Employee Benefits	614BEN	\$274,861	12.74%	\$296,927	17.95%	8.03%	
		Termination Pay	615TRP	\$58,831	2.73%				
		Subcategory Total		\$333,692	15.47%	\$296,927	17.95%	-11.02%	
	Category Total		\$1,099,178	50.95%	\$1,156,322	69.89%	5.20%		
	Operating Expenses	Operating Expenses	Communications	623COM	\$40,241	1.87%	\$99,922	6.04%	
Contracted Services			621SRV	\$170,408	7.90%	\$163,650	9.89%	-3.97%	
Other			6280TH	\$130,291	6.04%	\$106,399	6.43%	-18.34%	
Rent			625RNT	\$9,359	0.43%	\$0	0.00%	-100.00%	
Repairs & Mainten..			627MNT	\$287,476	13.32%	\$95,100	5.75%	-66.92%	
Supplies			622SUP	\$278,275	12.90%	\$22,868	1.38%	-91.78%	
Travel			624TRV	\$448	0.02%	\$10,300	0.62%	2198.70%	
Subcategory Total				\$916,499	42.48%	\$498,239	30.11%	-45.64%	
Category Total		\$916,499	42.48%	\$498,239	30.11%	-45.64%			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%				
		Debt Service	650DBT	\$771	0.04%				
		Subcategory Total		\$771	0.04%				
	Transfers	NonMandatory Tra..	688NXF	\$140,983	6.53%				
		Subcategory Total		\$140,983	6.53%				
Category Total		\$141,754	6.57%						
Total Expenses				\$2,157,431	100.00%	\$1,654,561	100.00%	-23.31%	

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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	Classified	611CLS	\$640,053	40.74%	\$685,861	42.67%	7.16%	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 UM-Western Fund All Org All Account All Program 07 Operation/Mainten.. Activity All Location All Fund Type All Account Type All
		Contract Professio..	611PRF	\$55,483	3.53%	\$63,000	3.92%	13.55%	
		Other Salaries	6120TS	\$29,416	1.87%	\$13,750	0.86%	-53.26%	
		Other Compensati..	6130TC	\$521	0.03%	\$0	0.00%	-100.00%	
	Subcategory Total			\$725,473	46.18%	\$762,611	47.44%	5.12%	
	Benefits	Employee Benefits	614BEN	\$346,959	22.09%	\$306,861	19.09%	-11.56%	
		Termination Pay	615TRP	\$20,602	1.31%				
		Subcategory Total			\$367,561	23.40%	\$306,861	19.09%	
	Category Total			\$1,093,035	69.58%	\$1,069,472	66.53%	-2.16%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$6,444	0.41%	\$1,076	0.07%	
Contracted Services			621SRV	\$127,646	8.13%	\$115,000	7.15%	-9.91%	
Other			6280TH	(\$217,258)	-13.83%	(\$165,000)	-10.26%	-24.05%	
Rent			625RNT	\$50,000	3.18%	\$50,000	3.11%	0.00%	
Repairs & Mainten..			627MNT	\$171,311	10.90%	\$185,000	11.51%	7.99%	
Supplies			622SUP	\$4,092	0.26%	\$3,000	0.19%	-26.69%	
Travel			624TRV	\$1,490	0.09%	\$3,000	0.19%	101.37%	
Utilities			626UTL	\$207,055	13.18%	\$296,000	18.41%	42.96%	
Subcategory Total			\$350,782	22.33%	\$488,076	30.36%	39.14%		
Category Total			\$350,782	22.33%	\$488,076	30.36%	39.14%		
Capital and Transfers	Capital	Capital Equipment	631CEQ						
		Debt Service	650DBT	\$72,190	4.60%	\$0	0.00%	-100.00%	
	Subcategory Total			\$72,190	4.60%	\$0	0.00%	-100.00%	
	Transfers	Mandatory Transf..	687MXF			\$50,000	3.11%		
		NonMandatory Tra..	688NXF	\$55,000	3.50%				
Subcategory Total			\$55,000	3.50%	\$50,000	3.11%	-9.09%		
Category Total			\$127,190	8.10%	\$50,000	3.11%	-60.69%		
Total Expenses				\$1,571,006	100.00%	\$1,607,548	100.00%	2.33%	

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: UM-Western

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	\$16,500	16.26%	\$25,000	100.00%	51.52%	Net/Gross Tuition Net
		Subcategory Total		\$16,500	16.26%	\$25,000	100.00%	51.52%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Category Total		\$16,500	16.26%	\$25,000	100.00%	51.52%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units Reporting Units UM-Western	
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$85,000	83.74%				Fund All
		Subcategory Total		\$85,000	83.74%				Org All
	Category Total		\$85,000	83.74%				Account All	
									Program 08 Scholarships/Fello..
									Activity All
									Location All
									Fund Type All
Total Expenses				\$101,500	100.00%	\$25,000	100.00%	-75.37%	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
Discounts	Non resident Undergraduate*	\$9,457	1.00%	\$16,000	1.64%	69.19%
	Total	\$9,457	1.00%	\$16,000	1.64%	69.19%
Scholarships & Grants	MT Senior Citizen Waiver	\$0	0.00%	\$2,000	0.20%	
	Resident Graduate**	\$0	0.00%			
	Resident Undergraduate	\$57,023	6.04%	\$75,000	7.68%	31.53%
	Total	\$57,023	6.04%	\$77,000	7.89%	35.03%
Waivers	American Indian Waiver	\$82,649	8.75%	\$82,000	8.40%	-0.78%
	Dependent Waiver	\$32,792	3.47%	\$30,500	3.12%	-6.99%
	Employee Waiver	\$11,008	1.17%	\$11,000	1.13%	-0.08%
	Federal Yellow Ribbon Program	\$0	0.00%	\$2,000	0.20%	
	Honorably Discharged Veteran Waivr	\$0	0.00%	\$2,000	0.20%	
	MUS High School Honors	\$31,736	3.36%	\$32,000	3.28%	0.83%
	Peace & Fire Orphans	\$2,262	0.24%			
	Total	\$160,447	16.98%	\$159,500	16.33%	-0.59%
Athletic Scholarships	Non resident Athlete	\$396,330	41.95%	\$349,000	35.74%	-11.94%
	Resident Athlete	\$305,021	32.28%	\$350,000	35.84%	14.75%
	Total	\$701,351	74.23%	\$699,000	71.58%	-0.34%
Cash Scholarships	Scholarships & Fellowships	\$16,500	1.75%	\$25,000	2.56%	51.52%
	Total	\$16,500	1.75%	\$25,000	2.56%	51.52%
Other***	Other Tuition Waivers	\$0	0.00%			
	Total	\$0	0.00%			
Grand Total		\$944,777	100.00%	\$976,500	100.00%	3.36%

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 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
UM-Western
Budget for Auxiliary
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	22	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	\$409,620	\$590,000		\$590,000	\$139,587	\$476,500		\$616,087	\$8,970	\$392,503
Dining/Food Services	\$392,059	\$2,066,000		\$2,066,000	\$1,219,589	\$1,030,000	\$57,000	\$2,306,589	\$48,237	\$199,707
Health Services	\$1,778	\$259,550		\$259,550	\$186,055	\$74,700		\$260,755	\$1,186	\$1,759
Other Auxiliary Non-Pledg..	\$59,072	\$40,000	\$232,000	\$272,000		\$243,500	\$5,000	\$248,500		\$82,572
Other Auxiliary Pledged	\$857,778	\$403,000	\$222,000	\$625,000	\$376,525	\$231,152	\$53,000	\$660,677	\$28,000	\$850,100
Parking	\$69,783	\$58,800		\$58,800	\$17,683	\$8,000	\$50,000	\$75,683	\$0	\$52,900
Rentals	\$45,719	\$56,500		\$56,500		\$30,000	\$5,000	\$35,000		\$67,219
Student Housing	\$494,140	\$1,430,000		\$1,430,000	\$594,353	\$645,800	\$224,000	\$1,464,153	\$66,063	\$526,050
Student Union	\$15,851	\$158,000		\$158,000	\$10,407	\$147,900	\$15,000	\$173,307	\$0	\$544
Grand Total	\$2,345,800	\$5,061,850	\$454,000	\$5,515,850	\$2,544,199	\$2,887,552	\$409,000	\$5,840,751	\$152,457	\$2,173,355

Chart of Accounts: All
UM-Western
Actuals for Auxiliary
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Auxiliary	21	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	\$508,393	\$528,948		\$528,948	\$127,435	\$500,286		\$627,721	\$8,970	\$418,590
Dining/Food Services	(\$294,072)	\$1,462,045	\$883,644	\$2,345,690	\$755,034	\$847,525	\$57,000	\$1,659,559	\$48,237	\$440,296
Health Services	(\$8,440)	\$161,291		\$161,291	\$74,153	\$76,920		\$151,073	\$1,186	\$2,964
Other Auxiliary Non-Pledg..	\$56,605	\$29,385	\$206,500	\$235,885		\$233,418		\$233,418		\$59,072
Other Auxiliary Pledged	\$522,439	\$322,960	\$571,041	\$894,001	\$305,678	\$213,976	\$39,008	\$558,662	\$28,000	\$885,777
Parking	\$87,312	\$44,210		\$44,210	\$0	\$1,739	\$60,000	\$61,739	\$0	\$69,783
Rentals	\$55,875	\$22,742		\$22,742		\$27,898	\$5,000	\$32,898		\$45,719
Student Housing	\$315,152	\$1,411,140	\$170,207	\$1,581,347	\$593,357	\$729,003	\$80,000	\$1,402,359	\$66,063	\$560,203
Student Union	\$66,523	\$81,927	\$3,000	\$84,927	\$3,706	\$119,894	\$12,000	\$135,600	\$0	\$15,851
Grand Total	\$1,309,787	\$4,064,649	\$1,834,392	\$5,899,041	\$1,859,361	\$2,750,659	\$253,008	\$4,863,028	\$152,457	\$2,498,256

Chart of Accounts: All
UM-Western
Budget for Designated
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	22	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	\$167,341	\$142,400		\$142,400	\$95,563	\$92,575		\$188,138	\$2,293	\$123,896
Athletics	\$137,212	\$153,200		\$153,200	\$32,701	\$170,650		\$203,351	\$0	\$87,061
Campus Sales & Services	\$83,044	\$654,700		\$654,700	\$172,435	\$581,150	\$0	\$753,585	\$16,588	\$747
Continuing Education	\$572,643	\$2,070,000		\$2,070,000	\$411,947	\$1,701,000		\$2,112,947	\$8,503	\$538,199
Designated Scholarships	\$0	\$43,000		\$43,000		\$43,000		\$43,000		\$0
F&A Sponsored Programs	\$242,346	\$85,000		\$85,000	\$74,072	\$28,000		\$102,072	\$45,577	\$270,851
Fees	\$213,882	\$267,800		\$267,800	\$152,328	\$118,000		\$270,328	\$6,254	\$217,609
General Designated	\$2,534,652	\$140,000		\$140,000	\$172,123	\$27,000	\$25,000	\$224,123	\$10,011	\$2,460,540
Instructional Fees	\$216,690	\$142,150		\$142,150		\$133,675		\$133,675		\$225,165
Sales & Services	\$64,227	\$59,320		\$59,320	\$4,468	\$60,630		\$65,098	\$15	\$58,464
Grand Total	\$4,232,036	\$3,757,570		\$3,757,570	\$1,115,637	\$2,955,680	\$25,000	\$4,096,317	\$89,242	\$3,982,532

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

Fund Type Designated	Fiscal Year 21	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Western	Actuals/Budget 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	\$110,887	\$208,369		\$208,369	\$78,769	\$73,147		\$151,916	\$2,293	\$169,634
Athletics	\$5,204	\$193,973	\$171,554	\$365,527	\$28,252	\$205,267		\$233,519	\$0	\$137,212
Campus Sales & Services	\$183,262	\$932,326		\$932,326	\$156,763	\$875,781	\$0	\$1,032,544	\$16,588	\$99,632
Continuing Education	\$481,381	\$330,417	\$144,073	\$474,489	\$308,071	\$54,948	\$20,209	\$383,227	\$8,503	\$581,146
F&A Sponsored Programs	\$234,507	\$122,806		\$122,806	\$110,308	\$4,660	\$0	\$114,968	\$45,577	\$287,923
Fees	\$198,323	\$274,066		\$274,066	\$132,622	\$112,518	\$13,366	\$258,506	\$6,254	\$220,137
General Designated	\$2,301,966	\$154,177	\$411,864	\$566,041	\$145,808	\$27,547	\$160,000	\$333,355	\$10,011	\$2,544,663
Instructional Fees	\$201,553	\$120,166		\$120,166		\$105,029		\$105,029		\$216,690
Sales & Services	\$68,262	(\$1,988)	\$0	(\$1,988)	\$1,349	\$698		\$2,047	\$15	\$64,242
Grand Total	\$3,785,345	\$2,334,312	\$727,491	\$3,061,803	\$961,942	\$1,459,594	\$193,575	\$2,615,111	\$89,242	\$4,321,279

Chart of Accounts: All
UM-Western
Budget for Endowments
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Endowments	22	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	\$3,288	\$50		\$50			\$150	\$150		\$3,188
Grand Total	\$3,288	\$50		\$50			\$150	\$150		\$3,188

**Chart of Accounts: All
 UM-Western
 Actuals for Endowments
 FY21**

Fund Type Endowments	Fiscal Year 21	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit UM-Western	Actuals/Budget 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	\$3,432	\$6		\$6			\$150	\$150		\$3,288
Grand Total	\$3,432	\$6		\$6			\$150	\$150		\$3,288

Chart of Accounts: All
UM-Western
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	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	\$184,924	\$25,000		\$25,000		\$50,000		\$50,000	\$0	\$159,924
Institutional Loan	\$72,408	\$1,250		\$1,250		\$1,200		\$1,200		\$72,458
Grand Total	\$257,332	\$26,250		\$26,250		\$51,200		\$51,200	\$0	\$232,382

Chart of Accounts: All
UM-Western
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	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	\$307,697	\$20,577		\$20,577		\$129,395	\$13,955	\$143,350	\$0	\$184,924
Institutional Loan	\$72,282	\$126	\$0	\$126		\$0		\$0		\$72,408
Grand Total	\$379,978	\$20,703	\$0	\$20,703		\$129,395	\$13,955	\$143,350	\$0	\$257,332

Chart of Accounts: All
UM-Western
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	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/Replacement	\$4,284,855	\$102,250	\$762,000	\$864,250		\$1,563,812	\$1,070,000	\$2,633,812		\$2,515,293
Retirement of Indebtedne..	\$139,635	\$58,500	\$562,000	\$620,500		\$553,099	\$68,500	\$621,599		\$138,536
Unexpended Plant	\$1,674,788	\$735,500	\$5,000	\$740,500		\$222,000	\$522,000	\$744,000		\$1,671,288
Grand Total	\$6,099,278	\$896,250	\$1,329,000	\$2,225,250		\$2,338,911	\$1,660,500	\$3,999,411		\$4,325,117

Chart of Accounts: All
UM-Western
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	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/Replacement	\$4,842,251	\$86,639	\$912,164	\$998,803		\$600,599	\$955,600	\$1,556,199		\$4,284,855
Retirement of Indebtedne..	\$47,949	\$58,071	\$552,601	\$610,673		\$480,486	\$38,501	\$518,987		\$139,635
Unexpended Plant	\$1,420,475	\$934,744	\$0	\$934,744	\$0	\$208,431	\$472,000	\$680,431		\$1,674,788
Grand Total	\$6,310,676	\$1,079,455	\$1,464,765	\$2,544,220	\$0	\$1,289,516	\$1,466,101	\$2,755,617		\$6,099,278

Chart of Accounts: All
UM-Western
Budget for Restricted
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	22	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	\$469,094	\$4,409,013		\$4,409,013	\$366,514	\$4,048,298		\$4,414,812		\$463,295
Other Restricted	(\$674)	\$203,300		\$203,300	\$41,922	\$118,900		\$160,822		\$41,804
Private Gifts & Scholarshi..	\$3,715	\$2,500,818	\$150	\$2,500,968		\$2,499,968		\$2,499,968		\$4,715
Restricted Sponsored Pro..	\$29,196	\$1,414,685		\$1,414,685	\$222,747	\$504,311		\$727,058		\$716,824
Grand Total	\$501,331	\$8,527,816	\$150	\$8,527,966	\$631,183	\$7,171,477		\$7,802,660		\$1,226,637

Chart of Accounts: All
UM-Western
Actuals for Restricted
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	21	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	\$6,980,614		\$6,980,614	\$433,091	\$4,136,853	\$1,941,576	\$6,511,520		\$469,094
Other Restricted	\$4,891	\$241,766		\$241,766	\$48,500	\$198,831		\$247,331		(\$674)
Private Gifts & Scholarshi..	\$297,217	\$1,025,504	\$14,105	\$1,039,609	\$2,379	\$1,330,733		\$1,333,112		\$3,715
Restricted Spon Prog GAAP	\$0	(\$92,783)		(\$92,783)		(\$92,783)		(\$92,783)		\$0
Restricted Sponsored Pro..	(\$25,239)	\$1,085,771		\$1,085,771	\$735,758	\$295,577		\$1,031,335		\$29,196
Grand Total	\$276,868	\$9,240,873	\$14,105	\$9,254,978	\$1,219,728	\$5,869,211	\$1,941,576	\$9,030,515		\$501,331

**ALL FUNDS
FTE EMPLOYEE DATA**

UNIT	University of Montana Western				
	ACTUAL FY 2021	% of Budget	BUDGETED FY 2022	% of Budget	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	80.32	52%	80.00	51%	-0.40%
Contract Administrative	4.40	3%	4.62	3%	5.00%
Contract Professional	22.05	14%	22.25	14%	0.91%
Classified	45.00	29%	47.90	31%	6.44%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	1.64	1%	0.66	0%	-59.76%
TOTAL	153.41	100%	155.43	100%	1.32%
RESTRICTED:					
Contract Faculty (AY/FY)	2.00	12%	1.00	7%	-50.00%
Contract Administrative	0.25	2%	0.29	2%	25.00%
Contract Professional	1.00	6%	1.00	7%	0.00%
Classified	5.24	32%	5.00	35%	-4.58%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	7.64	47%	7.12	49%	-6.81%
TOTAL	16.13	100%	14.41	100%	-10.66%
DESIGNATED:					
Contract Faculty (AY/FY)	2.79	16%	3.05	16%	9.32%
Contract Administrative	0.40	2%	0.40	2%	-
Contract Professional	2.50	14%	2.90	15%	16.00%
Classified	8.86	51%	8.88	45%	0.23%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	2.76	16%	4.44	23%	-
TOTAL	17.31	100%	19.67	100%	13.63%
AUXILIARY:					
Contract Administrative	1.69	4%	1.69	4%	0.00%
Contract Professional	3.76	9%	3.66	8%	-2.66%
Classified	30.48	76%	29.94	67%	-1.77%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	4.06	10%	9.23	21%	127.34%
TOTAL	39.99	100%	44.52	100%	11.33%
PLANT:					
Classified	-	0%	-	0%	0.00%
Part-Time and Other	-	0%	-	0%	0.00%
TOTAL	-	0%	-	0%	0.00%
TOTAL FTE:					
Contract Faculty (AY/FY)	85.11	38%	84.05	36%	-1.25%
Contract Administrative	6.74	3%	7.00	3%	3.86%
Contract Professional	29.31	13%	29.81	13%	1.71%
Classified	89.58	39%	91.72	39%	2.39%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	16.10	7%	21.45	9%	33.23%
TOTAL	226.84	100%	234.03	100%	3.17%

NOTES

Due to covid, the student and hourly pools FY21 actuals were much less than the budgets. Budgets in FY 22 are like FY 21 budgets

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

NAME		CODE		
The University of Montana - Western				51080
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 2020	May 2003
2. Date Reserve Fund Established by Campus	FY 2004	FY 2006	FY 2021	FY 2013
3. Designated / Plant Fund Codes	838750	838755	838756	838751
4. Financial Summary				
Fund Balance - FYE 2020 (Actual)	461,224	765,934	-	679,000
From Unrestricted to projects*			-	
+ Revenues, Transfers In (Actual FY21)	25,000	24,000	309,000	26,000
- Expenditures, Transfers Out (Actual FY21)	160,000	-	-	-
Fund Balance - FYE 2021(Actual)	326,224	789,934	309,000	705,000
+ Revenues, Transfers In (Projected FY22)	-	-	-	
- Expenditures, Transfers Out (Projected FY22)	-	52,413	-	25,000
Fund Balance - FYE 2022 (Projected)	326,224	737,521	309,000	680,000
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 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

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

NAME		CODE			
The University of Montana - Western				51080	
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	
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3. Designated / Plant Fund Codes	838750	838755	838756	838751	
4. Financial Summary					
Fund Balance - FYE 2020 (Actual)	461,224	765,934	-	679,000	
From Unrestricted to projects*			-		
+ Revenues, Transfers In (Actual FY21)	25,000	24,000	309,000	26,000	
- Expenditures, Transfers Out (Actual FY21)	160,000	-	-	-	
Fund Balance - FYE 2021 (Actual)	326,224	789,934	309,000	705,000	
+ Revenues, Transfers In (Projected FY22)	-	-	-		
- Expenditures, Transfers Out (Projected FY22)	-	-	-	25,000	
Fund Balance - FYE 2022 (Projected)	326,224	789,934	309,000	680,000	
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 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

**THE UNIVERSITY OF MONTANA WESTERN
SUPPLEMENTAL INFORMATION
NEGATIVE FUND BALANCE ANALYSIS
For Fiscal Year 2021**

Montana Western had one negative fund balance at the third level in FY21.

- 1) Development office payroll amount posted as June 30, and the receivable was not posted until July. Has been remedied in FY22, and this account was not negative last year.

University of Montana Western

TOP LEVEL FUNDS WITH NEGATIVE CASH BALANCES
FOR TWO CONSECUTIVE YEARS

Western did not have any negative cash balances for two consecutive years.

Inter-Entity Loan Status Report

Campus: **University of Montana Western**

Date: **June 30, 2021**

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
6.30.21	\$145,000	Designated InterEntity Loan/33600		8/4/2020	(\$9,894)	004330004	\$154,894	\$145,000
		Agency Fund/ 80600	Designated InterEntity Loan/33600					

Percent Change From FY20 to FY21 7%

Loan/Advance Balance (Long-Term)

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

Narrative:

Funds from the Designated Account 33600 were loaned to the Agency Fund 80600 to cover a negative cash balance at year end.