

University of Montana

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# The University of Montana



Financial  
Report  
1991





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## **MONTANA BOARD OF REGENTS**

William L. Mathers (Chairman)  
Miles City

Paul F. Boylan  
Bozeman

Cordell Johnson  
Helena

James Kaze  
Havre

Kathey S. Rebish  
Student Regent  
Missoula

Kermit Schwanke  
Missoula

Thomas F. Topel  
Billings

The Honorable Stan Stephens  
Governor of Montana  
Ex Officio Member of the Board

Nancy Keenan  
Superintendent of Public Instruction  
Ex Officio Member of the Board

John Hutchinson  
Commissioner of Higher Education  
Ex Officio Member of the Board

## **UNIVERSITY EXECUTIVE OFFICERS**

George M. Dennison  
President

Donald E. Habbe  
Provost & Vice President  
for Academic Affairs

James E. Todd  
Vice President for  
Administration & Finance

Sheila M. Sterns  
Vice President for  
University Relations

Barbara Hollmann  
Dean of Students

Joan Newman  
Legal Counsel

## **LOCAL EXECUTIVE BOARD**

Arlene Breum  
Missoula

Bob Greil  
Missoula

Leonard Landa  
Missoula

## **CONTROLLER'S OFFICE**

Rosi C. Keller  
Controller

Susan D. Briggs  
Assistant Controller

### **ACCOUNTANTS**

Paul Bjerke  
Current Unrestricted  
& Designated Funds

Tammera Brook  
Auxiliary &  
Agency Funds

Carol Gable  
Plant Funds &  
Property Management

Cheryl Neilson  
Student Loan Funds

Sandee Zottnick  
Restricted &  
Endowment Funds

William P. Cushman  
Special Projects

Jayne Franklin  
Systems Administration

Diedre Morin  
Student Receivables  
& Cash Collection

Glenda Nogle  
Payroll



## The President's Message

The University of Montana will soon mark a century of commitment to the people of Montana. In teaching, research, and service, the faculty, students, and staff have exerted themselves to extend the University's resources in response to Montana's needs. The University continues as the center of liberal arts education in the State, balancing that core commitment with intensive programs of professional preparation. Such preparation was evident when two second-year University law students defeated 11 other teams to win the national client-counseling title.

University enrollment hit an all-time high of 10,055 in Fall Quarter 1990, and the record-setting pace continued throughout Winter and Spring Quarters. The record enrollment attests to the continued attractiveness of the University and its programs and to the rising determination of young people to attend college.

The institution moved toward greater diversity in its faculty and student populations and established a 10-year plan for increasing the number of enrolled students from under-represented populations. International programs prospered, and students' foreign exchange opportunities increased from six universities in three countries to 103 institutions in 34 countries.

At the same time, the faculty and staff attracted more than \$10 million in external funds to sup-

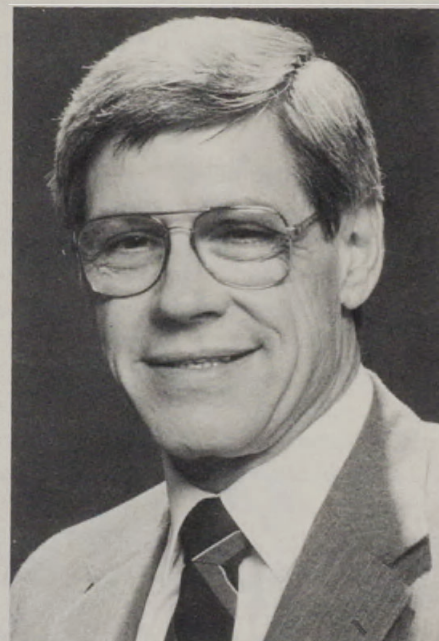
port the research and graduate education programs. This surpasses the previous year's level by 31 percent.

Instances of University faculty service at local, state, national, and international levels abound. One professor, for example, is on leave to head the American Indian Religious Freedom Act Coalition. Another gave the opening lecture to a special United Nations Conference on Human Rights and Racial Discrimination in Geneva.

During the past year, the Montana Legislature appropriated funds for a new School of Business Administration Building, the Montana Repertory Theatre, the Yellow Bay Biological Station, and public television. The School of Pharmacy and Allied Health Sciences received State appropriations to resolve accreditation issues as well.

Exciting new projects include a proposed Center for the Rocky Mountain West; the Montana Entrepreneurship Center; and the Systematic Initiative for Montana Mathematics, a five-year project to revolutionize mathematics curricula in grades nine through 12, funded in part with a \$9.9 million National Science Foundation grant.

Throughout its history of service, The University of Montana has sought to assure full accountability for prudent use of the resources provided by the State. We understand full well that the State must decide upon priorities



A handwritten signature in red ink that reads "George M. Dennison".

George M. Dennison  
*President*

and allocate its resources as wisely as possible to promote the well-being of its residents. The faculty and staff of the University have demonstrated through their achievements the capacity to assist in this important effort. The record of accomplishment makes clear the tremendous potential of The University of Montana and highlights it as a prime focus for investment in the future.





# The University of Montana

## A COMPREHENSIVE UNIVERSITY

*The University of Montana, the state's first university, was established in 1893, just three years after Montana became a state. Within two years the Missoula campus had been acquired and the first building, Main Hall, constructed. On September 11, 1895 the University opened its doors with 50 students, a faculty of four and a president.*

Since it was chartered in 1893, The University of Montana (UM) has provided a high-quality, well-rounded education to students and a wide range of services to Montanans. UM is a major source of research, continuing education, economic development and fine arts entertainment, as well as a driving force in strengthening Montana's ties with foreign countries.

UM, which enrolls over 10,000 students on its Missoula campus, comprises the College of Arts and Sciences, the Graduate School and seven professional schools: business administration, education, fine arts, forestry, journalism, pharmacy and allied health sciences, and law. Bachelor's degrees are available in 56 areas, master's degrees in 47, doctoral degrees in 10 and an associate's degree in one.



Western Montana College of The University of Montana, focuses on preparing teachers and coaches. Located in Dillon, Western enrolls about 1,000 students.

Over the years, UM students and professors have compiled an impressive list of accomplishments. Students have won 25 Rhodes Scholarships and 25 Sears Congressional internships, placing UM 18th in the nation among schools producing Rhodes scholars and first among schools with Sears interns. UM also has had the highest success rate in the country among students taking the certified public accountant's exam. UM professors' many accomplishments last year included generating nearly \$10 million in outside research grants.

UM's reach extends far beyond its Missoula and Dillon campuses. The University offers a Master of Administrative Sciences degree in Great Falls, a Master of Public Administration degree in Helena and a Master of Business Administration degree at Eastern Montana College in Billings. UM also conducts vital research and offers instruction at the Biological Station at Yellow Bay on Flathead Lake and Lubrecht Experimental Forest (owned and managed by the UM School of Forestry).

Last year, the Center for Continuing Education and Summer Programs offered 298 credit and non-credit programs in 41 Montana communities and six out-of-state/of -country locations. Citizens from throughout the region also come to the University's Mansfield Conference each year to hear internationally renowned speakers sponsored by the Maureen and Mike Mansfield Center. The center's classes, lectures, seminars and conferences focus on two basic areas: modern Asian affairs, and ethics in public affairs.

The Telecommunications Center, which sends M.B.A. courses to Eastern Montana College via a microwave network, houses KUFM-radio. KUFM, its Great Falls associate KGPR and its translators serve an area with 300,000 residents.

UM, which generates about \$113 million into the Missoula-area economy every year, strives to bolster the state's economy. UM's Small Business Institute yearly provides free consultation to 80 businesses in Montana. The business school also is the lead institution in the Entrepreneurship Center. The Center, which includes Montana State University and Eastern Montana College, is funded by the Montana Science and Technology Alliance.

The Alliance has also established at UM a Center of Excellence for Biotechnology, which provides scientific and technological support for the private sector. The forestry school, meanwhile, studies ways to maximize the economic benefits of Montana's tourism industry, develop forest-management techniques that have a minimum impact on water quality, and manage the smaller-diameter trees that will make up Montana's future forests.

Finally, UM continues to internationalize its faculty, students and curriculum. A major emphasis has been forging faculty-student exchange agreements with schools in China, Japan and New Zealand and student exchange programs in 34 foreign countries. UM now offers language instruction in Chinese, Japanese, French, German, Greek, Latin, Russian and Spanish.





## FIVE YEAR TRENDS IN ENROLLMENT

### FALL ENROLLMENT (HEADCOUNT)

	1986-87	1987-88	1988-89	1989-90	1990-91
Undergraduate	6,963	6,674	7,094	7,841	8,136
Graduate	1,877	1,798	1,785	1,838	1,919
Totals	8,840	8,472	8,879	9,679	10,055
In-State	6,862	6,721	7,027	7,559	7,588
Out-of-State	1,687	1,468	1,575	1,808	2,114
Foreign Country	291	283	277	312	353
Totals	8,840	8,472	8,879	9,679	10,055

### ENROLLMENTS (ACADEMIC YEAR FULL-TIME EQUIVALENTS)

	1986-87	1987-88	1988-89	1989-90	1990-91
College of Arts & Sciences	4,631	4,423	4,811	5,334	5,516
Business Administration	843	808	787	756	802
Education	808	750	723	730	697
Fine Arts	480	479	503	554	583
Forestry	186	170	203	228	239
Journalism	102	89	92	108	97
Law	280	272	264	264	261
Pharmacy and Allied Health Sciences	167	173	186	197	189
Masters of Admin. Science	0	3	24	33	28
Library	6	5	5	2	10
Totals	7,503	7,172	7,598	8,206	8,422

### DEGREES GRANTED

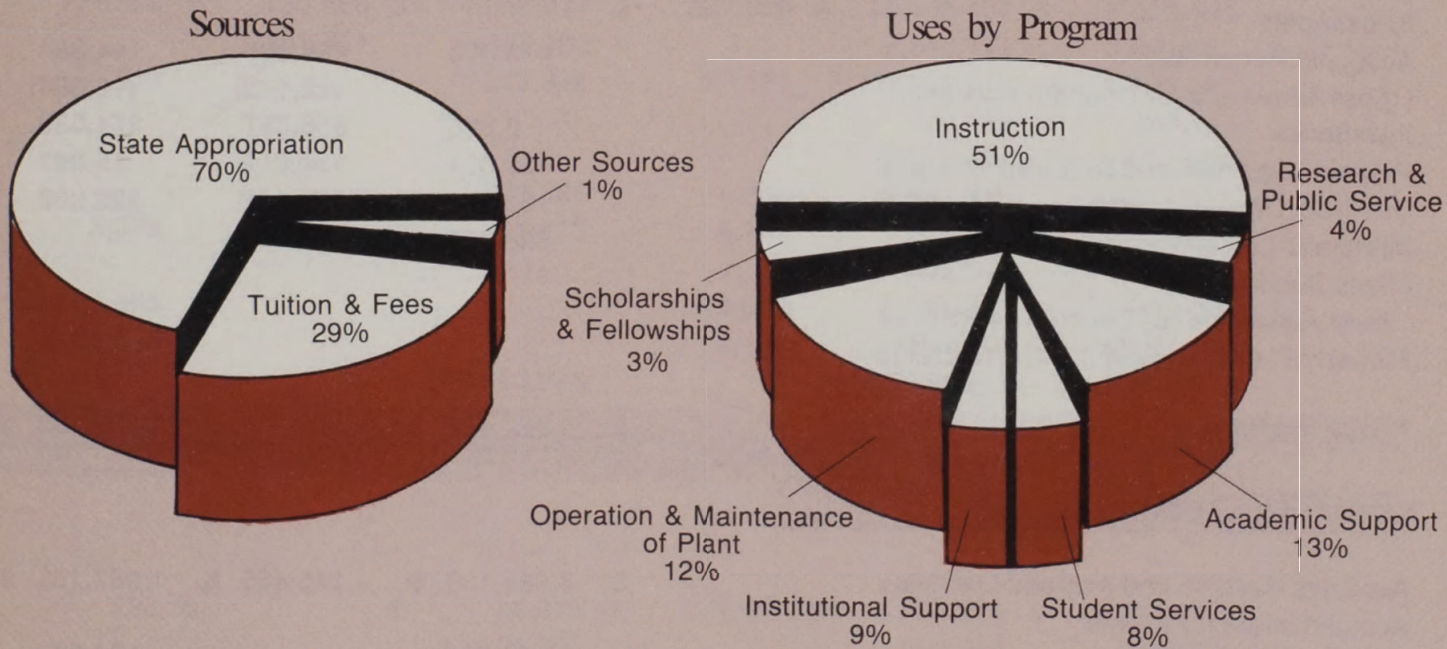
	1986-87	1987-88	1988-89	1989-90	1990-91
Associate	17	6	5	14	8
Bachelor	1,157	1,137	1,134	1,053	1,087
Master	327	288	279	301	295
Doctor	25	28	19	29	22
J.D.	74	78	59	71	61
Totals	1,600	1,537	1,496	1,468	1,473



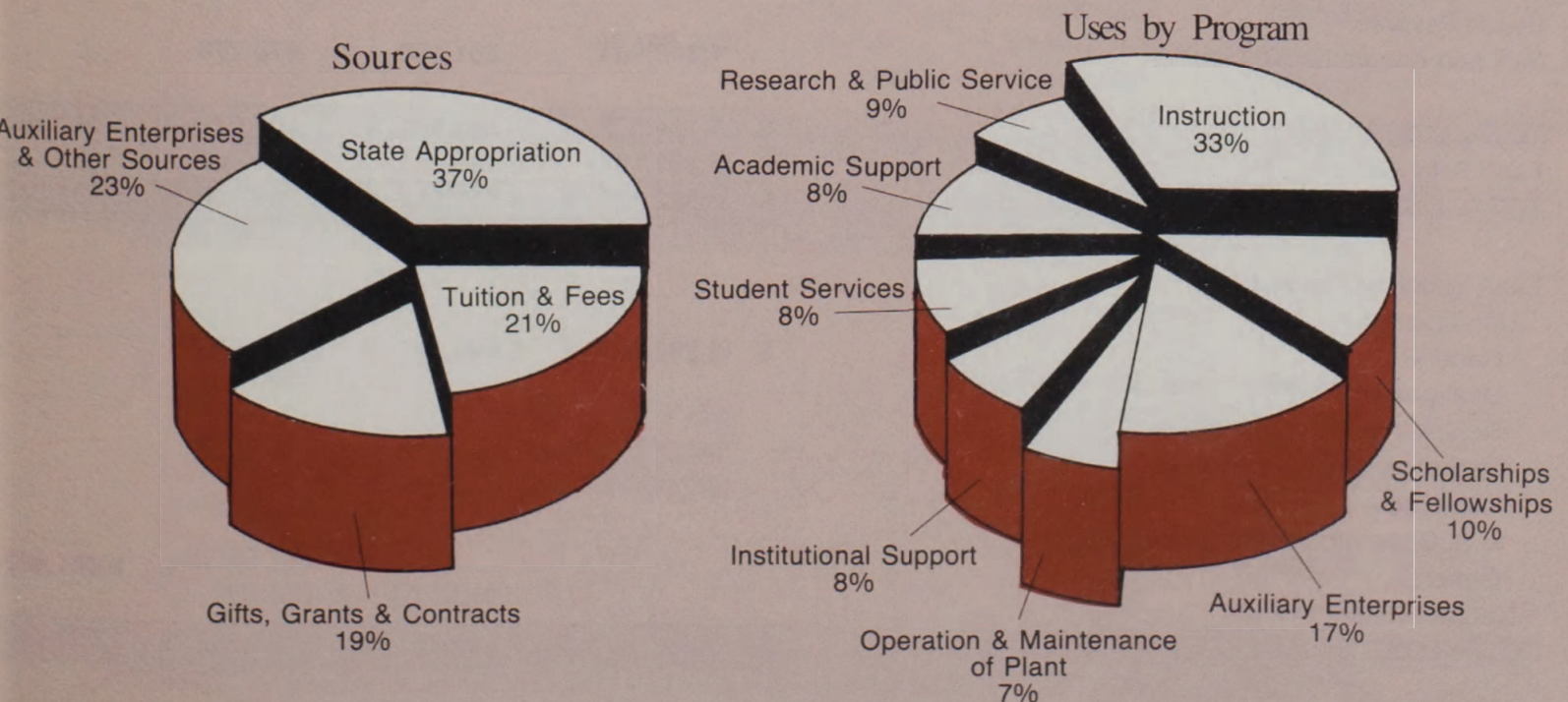
# Operating Funds Composition

for the year ended June 30, 1991

## General Operating Fund



## Total Current Operating Funds





**BALANCE SHEET**

June 30, 1991

(With Comparative Totals For 1990)

	Current Funds			
	Unrestricted			Restricted
	General Operating	Designated	Auxiliary Enterprises	
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 3,178,063	\$ 2,810,860	\$ 3,439,618	\$ 2,091,487
Investments				
Accounts Receivable	473,326	466,006	144,384	1,452,023
Less Allowance for Doubtful Accounts		(28,105)	(12,384)	
Inventories	6,885	656,377	374,033	
Prepaid Expenses and Deferred Charges	462,661	179,012	15,097	34,187
Due from Other Fund Groups	101,533	369,402	322,960	25,580
Interentity Loans Receivable	600,000			
Loans Receivable				
Less Allowance for Doubtful Loans				
Property Plant/Equipment & Other Assets				
<b>TOTAL ASSETS</b>	<b>\$ 4,822,468</b>	<b>\$ 4,453,552</b>	<b>\$ 4,283,708</b>	<b>\$ 3,603,277</b>
<b>LIABILITIES AND FUND BALANCE</b>				
Accounts Payable and Accrued Liabilities	\$ 3,639,150	\$ 1,145,485	\$ 1,067,151	\$ 677,495
Accrued Interest Payable				
Students' Deposits	13,300		184,884	
Due to Other Fund Groups	16,054	108,078	181,218	264,300
Deferred Revenue	427,084	238,918	195,045	
Deposits Held in Custody for Others				
Current Notes Payable				
Long Term Obligations				
Interentity Loans Payable				600,000
Bonds Payable				
Sick and Annual Leave Liability	4,018,984	261,180	473,778	
<b>TOTAL LIABILITIES</b>	<b>\$ 8,114,572</b>	<b>\$ 1,753,661</b>	<b>\$ 2,102,076</b>	<b>\$ 1,541,795</b>
Fund Balances	(3,292,104)	2,699,891	2,181,632	2,061,482
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 4,822,468</b>	<b>\$ 4,453,552</b>	<b>\$ 4,283,708</b>	<b>\$ 3,603,277</b>
Fund Balances Consist of:				
Unrestricted -				
General	\$ (3,292,104)	\$ 2,699,891	\$ 2,181,632	
Unexpended				
Renewal and Replacement				
Retirement of Indebtedness				
Restricted -				
U.S. Government Grants Refundable				
General				\$ 2,061,482
Net Investment in Plant				
<b>TOTAL FUND BALANCES</b>	<b>\$ (3,292,104)</b>	<b>\$ 2,699,891</b>	<b>\$ 2,181,632</b>	<b>\$ 2,061,482</b>

See Summary of Significant Accounting Policies and Notes to Financial Statements.



Student Loan Funds	Endowment Funds	Plant Funds	Agency Funds	Memorandum Totals Only	
				1991	1990
\$ 771,599	\$ 730,686	\$ 4,896,074	\$ 537,020	\$ 18,455,407	\$ 16,321,458
	381,781	2,458,990		2,840,771	3,999,662
1,011		833,920	27,578	3,398,248	3,724,950
				(40,489)	(76,337)
				1,037,295	985,800
		1,676,581	500	2,368,038	2,673,951
3,078		101,173	5,847	929,573	1,064,281
				600,000	900,000
5,457,355			26,872	5,484,227	4,967,508
(161,816)			(4,451)	(166,267)	(193,778)
		133,359,988		133,359,988	130,954,154
\$ 6,071,227	\$ 1,112,467	\$ 143,326,726	\$ 593,366	\$ 168,266,791	\$ 165,321,649

\$ 220	\$	\$ 86,976	\$ 174,742	\$ 6,791,219	\$ 6,013,426
		904,096		904,096	753,648
				198,184	192,518
56,167		202,981	100,775	929,573	1,064,281
		41,262	5,916	908,225	846,407
			309,525	309,525	270,617
		10,932		10,932	0
		1,681,286		1,681,286	195,612
				600,000	900,000
		16,466,757		16,466,757	19,537,429
			2,408	4,756,350	4,233,756

\$ 56,387	\$ 0	\$ 19,394,290	\$ 593,366	\$ 33,556,147	\$ 34,007,694
6,014,840	1,112,467	123,932,436		134,710,644	131,313,955
\$ 6,071,227	\$ 1,112,467	\$ 143,326,726	\$ 593,366	\$ 168,266,791	\$ 165,321,649

\$ 44,669				\$ 1,634,088	\$ 961,255
		\$ 2,407,118		2,407,118	2,347,572
		1,979,640		1,979,640	3,084,653
		6,085,592		6,085,592	7,112,597
5,020,118				5,020,118	4,788,372
950,053	\$ 1,112,467			4,124,002	3,947,226
		113,460,086		113,460,086	109,072,280
\$ 6,014,840	\$ 1,112,467	\$ 123,932,436		\$ 134,710,644	\$ 131,313,955



# STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES

Year Ended June 30, 1991

(With Comparative Totals For 1990)

	Unrestricted		
	General Operating	Designated	Auxiliary Enterprises
<b>REVENUES</b>			
Tuition and Fees	\$ 12,678,418	\$ 1,672,507	\$ 2,565,280
State Appropriation	30,420,797		
Federal Grants and Contracts		578,163	
State and Local Grants/Contracts		130,185	
Private Gifts, Grants and Contracts		34,606	
Investment Income			255,635
Sales and Service		3,738,947	13,162,253
Other Sources	384,823	761,449	41,672
<b>TOTAL CURRENT REVENUES</b>	<b>\$ 43,484,038</b>	<b>\$ 6,915,857</b>	<b>\$ 16,024,840</b>
<b>EXPENDITURES AND MANDATORY TRANSFERS</b>			
Educational and General:			
Instruction	\$ 22,231,208	\$ 1,194,737	\$
Research	1,309,946	618,991	
Public Service	235,046	205,497	
Academic Support	5,517,474		
Student Services	3,544,781	1,606,906	
Institutional Support	3,917,701	2,684,387	
Operations and Maintenance of Plant	5,317,580		
Scholarships and Fellowships	1,121,084		
<b>EDUCATIONAL AND GENERAL EXPENDITURES</b>	<b>\$ 43,194,820</b>	<b>\$ 6,310,518</b>	<b>\$</b>
Auxiliary Enterprises Expenditures			\$ 13,555,671
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,194,820</b>	<b>\$ 6,310,518</b>	<b>\$ 13,555,671</b>
<b>MANDATORY TRANSFERS</b>			
Principal and Interest	\$	\$ 202,965	\$ 736,784
Renewals and Replacements			33,562
Loan Fund Matching	13,000		
Other			1,476,680
<b>TOTAL MANDATORY TRANSFERS</b>	<b>\$ 13,000</b>	<b>\$ 202,965</b>	<b>\$ 2,247,026</b>
<b>TOTAL EXPENDITURES AND MANDATORY TRANSFERS</b>	<b>\$ 43,207,820</b>	<b>\$ 6,513,483</b>	<b>\$ 15,802,697</b>
<b>OTHER TRANSFERS AND ADDITIONS(DEDUCTIONS)</b>			
Restricted Receipts Over (Under)			
Transfers to Revenue	\$	\$	\$
Non-Mandatory Transfers	(148,997)	(92,693)	211,255
<b>TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)</b>	<b>\$ (148,997)</b>	<b>\$ (92,693)</b>	<b>\$ 211,255</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 127,221</b>	<b>\$ 309,681</b>	<b>\$ 433,398</b>



Restricted	Memorandum Totals Only	
	1991	1990
\$	\$ 16,916,205	\$ 15,575,599
	30,420,797	28,033,073
10,664,881	11,243,044	10,352,451
1,015,346	1,145,531	1,352,269
3,102,246	3,136,852	2,808,591
- 179,752	435,387	336,975
	16,901,200	14,617,736
	1,187,944	844,318
\$ 14,962,225	\$ 81,386,960	\$ 73,921,012
\$ 2,105,037	\$ 25,530,982	\$ 23,416,614
4,478,495	6,407,432	5,894,091
482,534	923,077	572,341
942,489	6,459,963	6,339,679
726,367	5,878,054	5,015,197
	6,602,088	5,219,047
	5,317,580	5,443,265
6,227,303	7,348,387	7,143,360
\$ 14,962,225	\$ 64,467,563	\$ 59,043,594
	13,555,671	12,577,351
\$ 14,962,225	\$ 78,023,234	\$ 71,620,945
	\$ 939,749	\$ 872,560
	33,562	360,000
(3,969)	9,031	20,698
	1,476,680	834,794
\$ (3,969)	\$ 2,459,022	\$ 2,088,052
\$ 14,958,256	\$ 80,482,256	\$ 73,708,997
\$ 43,729	\$ 43,729	\$ 147,463
160,431	129,996	307,322
\$ 204,160	\$ 173,725	\$ 454,785
\$ 208,129	\$ 1,078,429	\$ 666,800



# STATEMENT OF CHANGES IN FUND BALANCE

Year Ended June 30, 1991

	Current Funds			
	Unrestricted		Auxiliary	Restricted
	General Operating	Designated	Enterprises	
<b>REVENUES AND OTHER ADDITIONS</b>				
Unrestricted Current Fund	\$ 43,484,038	\$ 6,915,857	\$ 13,162,253	\$
Private Gifts, Grants and Contracts				3,195,061
Federal Contributions				
Government Grants and Contracts				11,613,561
Land Grant Income				
Interest and Recovery on Loans				
Student Fees			2,565,280	
Investment Income			255,635	197,332
Retirement of Indebtedness				
Expended for Plant Facilities				
Other			41,672	
<b>TOTAL REVENUES AND OTHER ADDITIONS</b>	<b>\$ 43,484,038</b>	<b>\$ 6,915,857</b>	<b>\$ 16,024,840</b>	<b>\$ 15,005,954</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>				
Educational & General Expenditures	\$ 43,194,820	\$ 6,310,518	\$	\$ 14,962,225
Auxiliary Enterprises Expenditures			13,555,671	
Loan Cancellations, Collection Costs and Bad Debt Expense				
Transfer to UM Foundation				
Expended for Plant Facilities				
Retirement of Indebtedness				
Interest on Indebtedness				
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS</b>	<b>\$ 43,194,820</b>	<b>\$ 6,310,518</b>	<b>\$ 13,555,671</b>	<b>\$ 14,962,225</b>
<b>TRANSFERS AMONG FUNDS/ADDITIONS(DEDUCTIONS)</b>				
Mandatory:				
Principal and Interest	\$	\$ (202,965)	\$ (736,784)	\$
Renewals and Replacements			(33,562)	
Loan Fund Matching	(13,000)			3,969
Other			(1,476,680)	
Non-Mandatory	(148,997)	(92,693)	211,255	160,431
Net Investment in Plant				
<b>TOTAL TRANSFERS/ADDITIONS(DEDUCTIONS)</b>	<b>\$ (161,997)</b>	<b>\$ (295,658)</b>	<b>\$ (2,035,771)</b>	<b>\$ 164,400</b>
<b>NET INCREASE(DECREASE) FOR THE YEAR</b>	<b>\$ 127,221</b>	<b>\$ 309,681</b>	<b>\$ 433,398</b>	<b>\$ 208,129</b>
Fund Balance – Beginning of Year	\$ (3,242,265)	\$ 2,387,006	\$ 1,754,908	\$ 1,853,219
Prior Year Adjustments	(177,060)	3,204	(6,674)	134
<b>FUND BALANCE – BEGINNING OF YEAR RESTATED</b>	<b>\$ (3,419,325)</b>	<b>\$ 2,390,210</b>	<b>\$ 1,748,234</b>	<b>\$ 1,853,353</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ (3,292,104)</b>	<b>\$ 2,699,891</b>	<b>\$ 2,181,632</b>	<b>\$ 2,061,482</b>

See Summary of Significant Accounting Policies and Notes to Financial Statements



Student Loans	Endowment Funds	Plant Funds				Investment In Plant
		Unexpended	Renewal & Replacement	Retirement of Indebtedness		
\$	\$	\$	\$	\$	\$	
11,295		90,000			1,532,333	
160,470						
		178,692				
126,602		472,345		749,407		
55,638		51,888	147,811	518,179	1,574,071	
					3,279,020	
8,820		226,740	98,543			
\$ 362,825	\$ 0	\$ 1,019,665	\$ 246,354	\$ 1,267,586	\$ 6,385,424	
\$	\$	\$	\$	\$	\$	
		53,717	596,394	31,570		
84,657						
	103,877					
		164,304	828,243		2,585,970	
				3,070,673		
				1,427,032		
\$ 84,657	\$ 103,877	\$ 218,021	\$ 1,424,637	\$ 4,529,275	\$ 2,585,970	
\$	\$	\$	\$	\$	\$	
		(598,629)		1,538,378		
			98,352	(64,790)		
9,031		(5,068)		1,481,748		
		144,673	447,096	(721,765)		
		(283,074)	(476,026)		759,100	
\$ 9,031	\$ 0	\$ (742,098)	\$ 69,422	\$ 2,233,571	\$ 759,100	
\$ 287,199	\$ (103,877)	\$ 59,546	\$ (1,108,861)	\$ (1,028,118)	\$ 4,558,554	
\$ 5,727,641	\$ 1,216,344	\$ 2,347,572	\$ 3,084,653	\$ 7,112,597	\$ 109,072,280	
			3,848	1,113	(170,748)	
\$ 5,727,641	\$ 1,216,344	\$ 2,347,572	\$ 3,088,501	\$ 7,113,710	\$ 108,901,532	
\$ 6,014,840	\$ 1,112,467	\$ 2,407,118	\$ 1,979,640	\$ 6,085,592	\$ 113,460,086	



# THE UNIVERSITY OF MONTANA

## NOTES TO FINANCIAL STATEMENTS

June 30, 1991

### 1. Summary of Significant Accounting Policies.

The University of Montana (the University) generally follows the standards of accounting and reporting as described by the College and University Business Administration. The financial statements exclude activity for Western Montana College of The University of Montana. The significant accounting policies followed by the University are described as follows:

#### *BASIS OF ACCOUNTING*

Other than not providing for depreciation expense, the accompanying financial statements have been prepared using the accrual basis of accounting. The statement of current funds revenues, expenditures and other changes is a statement of financial activities of the current funds related to the current reporting period. It does not purport to present the results of operations or the net income or loss for the period as would a statement of income or a statement of revenues and expenses. The financial information shown for 1990 in the accompanying balance sheet is included to provide a basis of comparison with 1991 and presents summarized totals only.

To the extent that current funds are used to finance plant assets, the amounts so provided are accounted for as (1) expenditures, in the case of normal additions; (2) mandatory transfers, in the case of required provisions for debt amortization and interest, and property renewal and replacement; and (3) other transfers, for all other cases.

#### *FUND ACCOUNTING*

The accounts are maintained in accordance with the principles of fund accounting. These principles require that resources be classified for accounting and reporting purposes into fund groups according to the activities or objectives specified for the resources. Accounts are separately maintained for each fund. In the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Descriptions of these fund groups are as follows:

Current funds—Current funds are used primarily to account for transactions made in performing the primary and support objectives of the University: instruction, research, public service, academic support, student services, institutional support, operation and maintenance of plant, scholarships and fellowships and auxiliary activities. Funds included in this classification consist of:

- A. General operating funds—These funds are used to account for transactions relating to the education and general operations of the University.
- B. Designated funds—These funds are used to account for educational-related and chargeback activities which are essentially self-supporting. Resources in this fund group have been designated for specific purposes by the University.
- C. Auxiliary enterprises funds—These funds are used to account for transactions of substantially self-supporting activities that primarily provide services for students, faculty and staff. Auxiliary enterprises include, but are not limited to student housing and food services.
- D. Restricted funds—These funds are used to account for current funds expended for operating purposes but restricted by donors or other outside agencies as to how they may be spent. Revenues of the restricted funds are reported in the statement of current funds revenues, expenditures and other changes only to the extent expended for current operating purposes. The excess of receipts over or under expenditures is included as an addition or deduction to fund balances during the year.

Student loan funds—These funds are available to students to aid in financing their education and are provided by federal, private and University sources. The majority of the funds are provided by the federal government.

Endowment and similar funds—These funds have specific donor or other outside agency restrictions prohibiting the expenditure of the principal. Generally, the principal is to be maintained in perpetuity and invested to produce income. The income may or may not be restricted as to use, at the donor's instruction.



Plant funds—These funds are used to account for the transactions relating to investment in University properties. Plant funds include:

- A. Unexpended plant fund—comprised of amounts which have been appropriated or designated for land, improvements, buildings and equipment.
- B. Renewal and replacement fund—comprised of amounts provided for renewal and replacement of properties.
- C. Retirement of indebtedness fund—accumulates resources for interest and principal payments and other debt service charges relating to plant fund indebtedness.
- D. Net investment in plant fund—represents the total of property, buildings, equipment and related liabilities.

Agency funds—These funds are used to account for assets held by the University as custodian or fiscal agent for others. Consequently, the transactions of this fund do not affect the statement of changes in fund balances.

## 2. Changes in Reporting

Effective in fiscal year 1991, the University adopted the direct write-off method for recording uncollectable student receivable accounts. Student debt was written-off within 3 months after becoming delinquent and placed with a professional collection agency. The difference between the expected collections from old debt and anticipated losses from current student debt was immaterial at year-end. Therefore, the University did not record an allowance for student debt.

The University implemented a purchased software package (BANNER) for student records during summer quarter 1990. Student accounts receivable is now recorded in the general operating fund and use of a pooled accounts receivable system has been discontinued. The accounts receivable balance relating to the Banner System was \$282,767 on June 30, 1991.

The University of Montana has identified cash equivalents for all funds on the June 30, 1991 Balance Sheet. Cash equivalents are defined as cash invested in the State of Montana Short Term Investment Pool and short-term, highly liquid investments with an original maturity of 3 months or less.

## 3. Assets

Investments—Investments are carried at cost (or, in the case of gifts, fair market value at date of receipt). Cash equivalents are defined as cash invested in the State of Montana Short Term Investment Pool and short-term, highly liquid investments with an original maturity of 3 months or less. Investment balances at June 30, 1991 consist of the following:

	Investments Held by the State of Montana Board of Investments	Investments Held By Trustees
Cash Equivalents	\$8,350,100	\$ 315,412
Stocks and Bonds	369,281	
U.S. Government Securities		2,458,990
Certificate of Deposit		12,500
	<hr/> \$8,719,381	<hr/> \$2,786,902

All the securities are risk category 1. They include insured/registered securities or unregistered securities held by the State of Montana Board of Investments, or trustees, in the University's name. The market value of cash equivalents and investments held by the State of Montana Board of Investments was \$9,113,502 at June 30, 1991. The market value of cash equivalents and investments held by trustees was \$2,800,256. Of the total securities shown above, \$2,467,481 is restricted by donors or outside granting agencies; \$2,495,287 has been designated as bond fund reserves.

The University received an endowment for student scholarships from William W. Fell in fiscal year 1990. In fiscal year 1991, this endowment for \$103,876 was transferred to The University of Montana Foundation to be administered with other endowed scholarships.

Inventories—Inventories consist mainly of food and operating supplies, and are valued at cost (first-in, first-out method).

Loans Receivable—Loans receivable from students bear interest at rates primarily ranging from 0 to 12 percent and are generally repayable in installments to the University over a 30-day to ten-year period beginning zero to twelve months from the date of separation from the University (depending on Loan type).



Plant Assets—Plant assets are stated at cost when purchased or constructed or, if acquired by gift, at the estimated fair market value at date of gift. In accordance with the practice generally followed by colleges and universities, no provision for depreciation has been recorded in the accounts. Intangible assets consist entirely of computer software which are amortized on a straight-line method over a five-year period. The value reported is net of accumulated amortization. Property, plant/equipment and other assets at June 30, 1991, consisted of the following:

Intangible Assets	\$ 360,992
Buildings and Improvements	80,020,644
Furniture and Equipment	18,084,737
Library Books and Materials	22,512,446
Land/Land Improvements	5,926,617
Construction Advances	2,228
Construction-in-Progress	1,842,008
Museum and Art Collection	4,504,316
Livestock	106,000
Total	<u>\$133,359,988</u>

In the year 1881, the University became the beneficiary of a 46,709 acre land grant. Under provisions of the grant, proceeds from the sale of land and land assets must be reinvested and constitute, along with the balance of unsold land, a perpetual trust fund. The grant is administered as a trust by the State Land Board which holds title and has the authority to direct, control, lease, exchange and sell these lands. The University as a beneficiary does not have title to the assets resulting from the grant, only a right to the earnings generated. The earnings of the trust, which totaled \$178,692 in fiscal year ended June 30, 1991, are reported as plant fund revenue.

On July 19, 1990 the University became the beneficiary of a 3,414 acre working ranch, located near the Lubrecht Experimental Forest Station, from the estate of Edward Bandy Jr. This had the effect of increasing land, buildings, equipment and livestock by \$592,513, \$81,120, \$144,200 and \$154,880 respectively.

#### 4. Liabilities

Capital Leases—The University is obligated under equipment capital leases expiring in various years through 1996. The assets and liabilities are recorded at the total amount of principal payments scheduled under the lease contract. In fiscal year 1991, the University entered into lease agreements for computer hardware and software totaling \$1,233,479. Property held under capital leases for fiscal years ending June 30, 1990 and June 30, 1991 totalled \$126,039 and \$1,523,673 respectively.

Minimum future lease payments under capital leases for the next five years are \$294,448 in fiscal year 1992, \$345,065 fiscal year 1993, \$369,918 in fiscal year 1994, \$547,377 in fiscal year 1995 and \$450,509 for fiscal year 1996. Interest over the three fiscal years 1992 through 1994 is \$360,628. The outstanding principal on the lease payments is \$1,561,716. Interest is stated in the contracts or based on the lessor's implicit rate of return. The University does not sublease its equipment under capital lease agreements.

Mortgages—Two residential properties were purchased in 1986 by the University as part of its long-range planning program. Annual principal payments on these properties, which mature in 2011, follow:

<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996+</u>
\$1,950	\$2,120	\$2,305	\$2,507	\$87,797

Bonds Payable—

- A. On July 24, 1987 the Montana University System Board of Regents authorized the issuance of The University of Montana Facilities Improvement and Refunding Revenue Bonds Series A 1987 in the amount of \$10,560,000, Stadium Improvement Revenue Bonds Series B 1987 in the amount of \$130,000, and Special Purpose Facilities Refunding Revenue Bonds Series C 1987 (a taxable issue) in the amount of \$3,945,000.

Existing debt service reserves on the 1985 A Series, along with proceeds from the Series A and C 1987 issue, provided the funds necessary to refund some of the Series 1985 A Special Purpose Revenue Bond issue, the Series C 1987 entirely, and provided \$2,000,000 to renovate existing University facilities.



- B. Under a supplement Master Indenture of Trust, dated June 1, 1988, between the Montana University System Board of Regents and the First Trust Company as Trustee, \$4,110,000 of bonds were issued. The University's portion of the proceeds, with other available funds, were escrowed to provide the resources to pay \$3,990,000 of the 1985 Bond Series maturing on and after December 15, 1990. The scheduled cross-over refunding occurred, and the University's total portion of the 1985 Bond Series (Montana University System Board of Regents Special Purpose Revenue Bonds) was refunded.

Revenue Bonds Payable—As of June 30, 1991 annual principal payments are as follows:

Fiscal Year	CHE Series A 1988	1985/87 Series A	1985/87 Series B	Total Annual Payments
1992	\$ 539,607	\$ 940,000	\$160,000	\$ 1,639,607
1993	1,121,655	1,065,000	160,000	2,346,655
1994		889,277	143,545	1,032,822
1995		572,134	105,300	677,434
1996-2007		10,620,526	149,713	10,770,239
	\$1,661,262	\$14,086,937	\$718,558	\$16,466,757

Sick and Annual Leave—Eligible University employees earn 8 hours sick and 10 hours annual leave for each month worked. The accrual rate for annual leave increases with longevity. Eligible employees may accumulate annual leave up to twice their annual accrual. Sick leave may accumulate without limitation. Twenty-five percent of accumulated sick leave earned after July 1, 1971 and 100 percent of annual leave vests to each employee as earned and, if not used during employment, is paid upon termination. Sick and annual leave expense in the operating statements reflect the costs of leave actually taken or paid at termination during the period, plus the increase of \$522,594 in total liability between June 30, 1990 and June 30, 1991, which approximates the annual leave accrual.

## 5. Encumbrances

The accrual basis of accounting provides that expenditures include only amounts associated with goods and services received and that liabilities include only the unpaid amounts associated with such expenditures. Accordingly, approximately \$302,975 of outstanding purchase orders and purchase commitments are not reported in the accompanying financial statements.

## 6. Federal Aid Fees

The University assesses a fee to cover administrative costs of the Perkins/National Direct Student Loan Fund (NDSL) and federal student aid programs. Federal regulations permit the entire fee to be charged to a single program or distributed equally, or unequally, to the various programs at the University's option. Administrative costs charged to federal financial aid programs in fiscal years ending June 30, 1990 and June 30, 1991 were \$107,598 and \$130,627 respectively. The individual costs for each of the year are as follows:

	1989-90	1990-91
Pell	\$ 14,685	\$ 12,765
Perkins/NDSL		56,168
SEOG		
CWS	92,913	61,694
	\$107,598	\$130,627

## 7. Retirement Plans

Full-time employees of The University of Montana are all members of the Public Employees' Retirement System (PERS), Teachers' Retirement System (TRS), or the Optional Retirement Program (ORP). ORP started in January of 1988, is underwritten by the Teachers' Insurance and Annuity Association-College Retirement Equities Fund (TIAA-CREF). Only faculty and staff with contracts under the authority of the Board of Regents may elect either the TRS or the ORP. Pension Benefit Obligation is not available on an agency basis, but is available on a statewide basis from the Montana Retirement Systems or TIAA-CREF.

ORP—The ORP is a defined contribution plan. The benefits at retirement depend upon the amount of contributions, amounts of investment gains and losses and the employee's life expectancy at retirement. Under the ORP, each employee enters into an individual contract with TIAA-CREF. The University of Montana records employee/employer contributions, and remits



monies to the Commissioner of Higher Education. The Commissioner's Office then transfers the contributions to TIAA-CREF. Individuals are immediately vested with contributions.

TRS—This mandatory system established in 1937 and governed by Title 19, Chapter 4, MCA, provides retirement services to all persons employed as teachers or professional staff of any public elementary or secondary school, vocational-technical center or unit of the University System. Eligibility is met with a minimum of 25 years of service or age 60 with 5 years of creditable service. The formula for accrual benefits is 1/60 times creditable service times the average final compensation. Rights are vested after 5 years of creditable service. Vested employees may retire at or after age 50 and receive reduced retirement benefits.

PERS—This mandatory system established in 1945 and governed by Title 19, Chapter 3, MCA, provides retirement services to substantially all public employees. Benefit eligibility is age 60 with at least 5 years of service; age 65 regardless of service; or 30 years of service regardless of age. Actuarially reduced benefits may be taken with 25 years of service or at age 50 with at least 5 years of service. Beginning January 1, 1989, monthly retirement benefits are determined by taking 1/56 times the number of years of service times the final average salary. Members rights become vested after 5 years of service.

Information as of June 30, 1991

	PERS	TRS	ORP (TIAA-CREF)
Covered Payroll	\$14,221,511	\$16,075,482	\$3,762,598
Total Payroll	42,474,818	42,474,818	42,474,818
Employer Contributions	912,605	1,199,071	111,222
Percent of Covered Payroll	6.417	7.459	2.956
Employee Contributions	895,945	1,132,354	265,037
Percent of Covered Payroll	6.300	7.044	7.044

## 8. Contingencies

At present there are legal cases in conciliation, negotiations and pending and/or potential litigation. Due to the nature of these cases, the actual amount of liability, if any, is difficult to estimate at this point.

Funds provided to the University and accounted for in the Current Restricted funds and Student Loan funds are subject to review and audit by cognizant granting agencies. The University does not expect any material adjustments or repayments to result from such audits.

## 9. Subsequent Events

Subsequent to June 30, 1991, The University of Montana has agreed to acquire computer equipment and software valued at \$1,557,707.

## 10. Reclassifications

Certain reclassifications have been made to the 1990 Financial Statements to conform to the 1991 presentation. None of these reclassifications affect fund balances.



# The University of Montana



Operational  
Report  
1991



# THE UNIVERSITY OF MONTANA

## OPERATIONAL REPORT

For Fiscal Year Ended June 30, 1991

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CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

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# CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

## Statement of Current Fund Revenue

For Fiscal Year Ended June 30, 1991

### TOTAL REVENUE

#### State Revenue

##### University

General Fund Appropriation

\$25,355,179

Millage Fund Appropriation

3,979,013

Educational Trust Fund

398,700

##### Total University

\$29,732,892

General Fund Forestry Experiment Station

\$687,905

#### Total State Revenue

\$30,420,797

#### Student Fee Revenue

Registration - Academic Year

\$442,522

- Summer Session

40,050

Incidental - Academic Year

7,909,518

- Summer Session

432,787

Non-Resident - Academic Year

2,544,411

- Summer Session

29,488

Application Fee

148,398

Late Registration

27,785

Deferred Payment Service Charge

63,460

Dishonored Check Fee

13,077

Pharmacy Professional Program Fee

115,338

Special Physical Therapy Fee

37,000

School of Law Special Fee

253,200

MAS Fee

92,256

WUE Fee

479,416

Billings MBA Program Fee

37,635

Other Fees

12,077

#### Total Student Fee Revenue

\$12,678,418

#### Federal Revenue

Veterans Forms

\$2,286

Dept. of Ed/Financial Aid Admin. Fees

College Work Study

40,231

SEOG

21,458

Perkins Loan Fund

56,138

PELL

12,800

#### Total Federal Revenue

\$132,913

#### Other Revenue

Grants & Contracts Termination

\$91,429

Administrative Fees

12,163

Miscellaneous Income

290

Travel Research

148,028

#### Total Other Revenue

\$251,910

#### Total Current Fund Revenue

\$43,484,038



# CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

## Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 1991

Instruction	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total
<b>College of Arts &amp; Sciences</b>						
Anthropology	\$206,783	\$40,695	\$16,440	\$800	\$	\$264,718
Division of Biological Sciences	1,015,318	201,615	126,487	(384)		1,343,036
Biological Station	20,310	5,086	19,684			45,080
Chemistry	490,010	96,330	61,365	499		648,204
Computer Science	400,746	71,216	33,446			505,408
Economics	328,116	65,740	10,287	3,646		407,789
English	895,920	157,744	32,335	5,553		1,091,552
Environmental Studies	127,813	22,256	12,791	2,179		165,039
Foreign Language	824,631	163,842	47,494	5,630		1,041,597
Geography	248,194	50,272	16,493	2,199		317,158
Geology	586,815	119,118	40,495	4,299		750,727
History	435,451	82,261	16,474			534,186
Humanities	287,544	62,949	13,180	100		363,773
Interpersonal Communications	268,231	52,299	11,601			332,131
Linguistic Program	22,321	97	2,224			24,642
Mathematics	875,105	161,139	33,605	1,376		1,071,225
Military Science	2,887	228	11,586			14,701
Native American Studies	114,295	23,821	13,264			151,380
Philosophy	316,695	62,845	12,245			391,785
Physics & Astronomy	175,561	33,708	16,229	50		225,548
Political Science	293,143	58,788	17,886	12		369,829
Psychology	624,881	128,728	41,835	1,523		796,967
Social Work	273,011	56,715	11,491	1,139		342,356
Sociology	390,497	80,550	19,038	2,878		492,963
Writing Lab	21,198	3,093				24,291
Writing Project	38,166	186	1,087			39,439
<b>Total College of Arts &amp; Sciences</b>	<b>\$9,283,642</b>	<b>\$1,801,321</b>	<b>\$639,062</b>	<b>\$31,499</b>	<b>\$</b>	<b>\$11,755,524</b>
<b>Professional Schools</b>						
<b>Business Administration</b>						
Accounting & Finance	\$617,965	\$117,788	\$33,013	\$10	\$	\$768,776
Management	819,863	164,608	33,489			1,017,960
<b>Total Business Administration</b>	<b>\$1,437,828</b>	<b>\$282,396</b>	<b>\$66,502</b>	<b>\$10</b>	<b>\$</b>	<b>\$1,786,736</b>
<b>School of Fine Arts</b>						
Art	\$309,895	\$68,278	\$20,723	\$13	\$	\$398,909
Drama	412,233	86,760	18,804			517,797
Music	675,786	137,968	23,728			837,482
<b>Total School of Fine Arts</b>	<b>\$1,397,914</b>	<b>\$293,006</b>	<b>\$63,255</b>	<b>\$13</b>	<b>\$</b>	<b>\$1,754,188</b>
<b>School of Forestry</b>						
Forestry	\$516,048	\$108,603	\$35,289	\$4,000	\$	\$663,940
Wildlife Biology	15,088	3,957	3,239			22,284
<b>Total School of Forestry</b>	<b>\$531,136</b>	<b>\$112,560</b>	<b>\$38,528</b>	<b>\$4,000</b>	<b>\$</b>	<b>\$686,224</b>
<b>School of Journalism</b>						
Journalism	\$171,097	\$31,310	\$29,516	\$25	\$	\$231,948
Radio-Television	119,575	25,988	7,739			153,302
<b>Total School of Journalism</b>	<b>\$290,672</b>	<b>\$57,298</b>	<b>\$37,255</b>	<b>\$25</b>	<b>\$</b>	<b>\$385,250</b>
<b>School of Law</b>						
Law	\$679,159	\$125,164	\$72,239	\$6,000	\$	\$882,562
<b>Total School of Law</b>	<b>\$679,159</b>	<b>\$125,164</b>	<b>\$72,239</b>	<b>\$6,000</b>	<b>\$</b>	<b>\$882,562</b>



# CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

Statement of Current Fund Expenditures  
For Fiscal Year Ended June 30, 1991

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total
<b>School of Pharmacy &amp; Allied Health Sciences</b>						
Pharmacy	\$532,447	\$108,214	\$42,864	\$420	\$	\$683,945
Physical Therapy	187,136	38,250	13,363			238,749
Deans Reserve-Pharmacy	582	184	65,456	4,467		70,689
<b>Total School of Pharmacy &amp; Allied Health Sciences</b>	<b>\$720,165</b>	<b>\$146,648</b>	<b>\$121,683</b>	<b>\$4,887</b>	<b>\$</b>	<b>\$993,383</b>
<b>School of Education</b>						
Professional Education	\$771,997	\$162,340	\$45,248	\$1,425	\$	\$981,010
Health & Physical Education	322,663	66,831	17,928			407,422
<b>Total School of Education</b>	<b>\$1,094,660</b>	<b>\$229,171</b>	<b>\$63,176</b>	<b>\$1,425</b>	<b>\$</b>	<b>\$1,388,432</b>
<b>Total Professional Schools</b>	<b>\$6,151,534</b>	<b>\$1,246,243</b>	<b>\$462,638</b>	<b>\$16,360</b>	<b>\$</b>	<b>\$7,876,775</b>
<b>Other Instructional Activities</b>						
WMC Summer School	\$16,383	\$2,314	\$10,919	\$	\$	\$29,616
Summer Instruction	432,339	64,019	6,474			502,832
Graduate Assistants	868,691	7,565				876,256
Instruction Budget Reserve			366,925			366,925
Faculty Termination Pay	102,313	81,288				183,601
Billings MBA Program	7,325	2,868	41,305	6,851		58,349
Great Falls MAS Program	69,702	13,469	31,651	3,509		118,331
MBA - Telecommunications	6,690	759	1,827	20,121		29,397
Grants & Contracts Termination Pool		12,248				12,248
Sabbatical Replacement Pool	62,718	8,355				71,073
Instructional Prior Year	40,136	1,769	1,935			43,840
Compensated Absences	391,729					391,729
<b>Total Other Instructional Activities</b>	<b>\$1,998,026</b>	<b>\$194,654</b>	<b>\$461,036</b>	<b>\$30,481</b>	<b>\$</b>	<b>\$2,684,197</b>
<b>Total Instruction</b>	<b>\$17,433,202</b>	<b>\$3,242,218</b>	<b>\$1,562,736</b>	<b>\$78,340</b>	<b>\$</b>	<b>\$22,316,496</b>
<b>Organized Research</b>						
<b>University of Montana Research</b>						
Biological Station Research	\$21,246	\$5,865	\$	\$	\$	\$27,111
Animal Care	67,823	17,126	21,908	175		107,032
Bureau of Bus. & Econ. Research	205,708	42,779				248,487
Univ. Research & Small Grants	22,240	3,650	23,154			49,044
Research Development	7,694	653	7,640			15,987
Devel Disable Programs			10,064			10,064
Wildlife Research	20,896	4,879	4,950			30,725
Wood Chemistry Lab	14,067	3,871	5,086			23,024
Stella Duncan Memorial Fund	9,615	3,313	580			13,508
Travel Research	15,548	2,918	33,073			51,539
Travel Research Transfers					100,283	100,283
Travel Research PY Transfers					7,854	7,854
Research Budget Reserve			27,526			27,526
Compensated Absences	28,512					28,512
<b>Total Univ. of Mt. Research</b>	<b>\$413,349</b>	<b>\$85,054</b>	<b>\$133,981</b>	<b>\$175</b>	<b>\$108,137</b>	<b>\$740,696</b>
<b>GIS-Geographic Info System</b>	<b>\$28,543</b>	<b>\$6,079</b>	<b>\$14,893</b>	<b>\$</b>	<b>\$</b>	<b>\$49,515</b>
Lubrecht	31,146	6,238	24,812			62,196
MORP-Mission Orientated Res Prog	92,402	15,839	5,600			113,841
Forestry Conservation & Exper. Sta.	294,483	62,874	89,226	8,233		454,816
For Conser & Exper. Sta. Prior Year			1,657			1,657
<b>Total For. Conser. &amp; Exper. Sta.</b>	<b>\$446,574</b>	<b>\$91,030</b>	<b>\$136,188</b>	<b>\$8,233</b>	<b>\$</b>	<b>\$682,025</b>
<b>Total Organized Research</b>	<b>\$859,923</b>	<b>\$176,084</b>	<b>\$270,169</b>	<b>\$8,408</b>	<b>\$108,137</b>	<b>\$1,422,721</b>



# CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

## Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 1991

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total
<b>Public Service</b>						
Summer Theatre	\$2,356	\$126	\$4,644			\$7,126
Montana Repertory Theatre			18,136			18,136
KUFM	135,178	27,085	2,300			164,563
Community Visitation Program	1,104	94	3,217			4,415
Presidential Lecture Series			30,095			30,095
Speakers Bureau		11	4,199			4,210
Public Service Prior Year			200			200
Compensated Absences	6,875					6,875
<b>Total Public Service</b>	<b>\$145,513</b>	<b>\$27,316</b>	<b>\$62,791</b>	<b>\$</b>	<b>\$</b>	<b>\$235,620</b>
<b>Academic Support</b>						
Accreditation Visitation	\$	\$	\$7,500	\$2,234	\$	\$9,734
Gallery of Visual Arts			9,288			9,288
Sabbatical Assignments	161,648	27,233				188,881
Honors Program	3,289	675	2,571			6,535
Search-Dean Education				2,976		2,976
Library Dean Search			7,431			7,431
Search-Dean School of Law			6,149			6,149
International Faculty Awards	8,119	1,589	1,039			10,747
Instructional Media Services	231,481	50,467	14,380	3,265		299,593
Law Library	119,258	25,366	17,478	207,557		369,659
Library	939,740	208,745	140,597	45,895		1,334,977
Library Materials				882,653		882,653
International Program	39,453	9,578	7,221			56,252
Faculty Senate	11,965	3,583	2,290			17,838
Graduate School	86,989	18,657	18,639	1,325		125,610
Western Studies Program	5,800	926	2,767	1,235		10,728
Summer Session Admin	23,269	5,102	18,156			46,527
Continuing Education	41,726	8,149	9,125			59,000
Cooperative Education	44,591	10,509	8,150			63,250
Faculty Development			1,600			1,600
Dean-College Arts & Sciences	314,666	59,701	13,393	5,401		393,161
-School of Business	140,063	27,413	34,062			201,538
-School of Education	129,475	25,095	79,630	10,097		244,297
-School of Fine Arts	145,488	29,815	15,215			190,518
-School of Forestry	87,331	17,859	3,595			108,785
-School of Journalism	55,565	11,403	2,791			69,759
-School of Law	235,988	45,047	29,560			310,595
-School of Pharmacy	108,066	19,362	16,187			143,615
Faculty Evaluation			5,824			5,824
Telecommunications	129,447	28,741	42,314	5,043		205,545
Semester Conversion	35,828	7,077	8,741			51,646
University College	121,938	26,764	18,881	2,223		169,806
Academic Support - Budget Res			56,669			56,669
Billings MBA - Administrator	57,585	10,644				68,229
Academic Support Prior Year	(449)	8	725			284
Compensated Absences	(21,271)					(21,271)
<b>Total Academic Support</b>	<b>\$3,257,048</b>	<b>\$679,508</b>	<b>\$601,968</b>	<b>\$1,169,904</b>	<b>\$</b>	<b>\$5,708,428</b>



# CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

Statement of Current Fund Expenditures  
For Fiscal Year Ended June 30, 1991

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total
<b>Student Support</b>						
Registrar's Office	\$270,795	\$66,378	\$21,403			\$358,576
Financial Aid	316,309	71,825	61,371	1,679	13,000	464,184
Sports Information	582	9	31,203			31,794
Dean of Students	84,128	16,239	17,271			117,638
Intercollegiate Athletics	844,481	182,897	108,450	3,848		1,139,676
Intercollegiate Athletics Training	4,000	340	31,840			36,180
Athletic Representative	2,150	343	3,286			5,779
Admissions	172,711	39,498	51,499	2,125		265,833
U. of M. Daycare	2,654	13	12,947			15,614
New Student Services	142,412	30,107	91,040		687	264,246
Foreign Student Office	32,802	8,404	7,429	1,018		49,653
Career Services	105,562	21,791	31,728	5,868		164,949
Counseling Center	107,774	20,420	25,273			153,467
Model UN			1,117			1,117
UM Advocates	10,180	227	7,690			18,097
Catalog				45,424		45,424
Disabled Student Office	32,914	6,815	8,973			48,702
Student Services - Budget Res			389,911			389,911
Student Services Prior Year	5,109	134	4,428			9,671
Compensated Absences	9,249					9,249
<b>Total Student Support</b>	<b>\$2,143,812</b>	<b>\$465,440</b>	<b>\$906,859</b>	<b>\$59,962</b>	<b>\$13,687</b>	<b>\$3,589,760</b>
<b>Institutional Support</b>						
President's Office	\$148,488	\$31,053	\$140,236	\$1,399	\$	\$321,176
President's Reserve	10,046	1,604		3,474		15,124
Presidential Search			(67)			(67)
Search Provost & Academic VP			8,681			8,681
Provost Vice Pres for Academic Affairs	134,483	22,968	28,927	1,295		187,673
Search-VP for Admin & Finance			6,427			6,427
Vice Pres for Admin & Finance	125,351	25,379	15,727	6,126		172,583
Vice Pres for University Relations	101,138	20,013	20,861		4,800	146,812
Controller's Office	857,033	208,148	148,516			1,213,697
Legal Counsel	51,208	10,670	8,385	1,500		71,763
Administrative Assessments	(799,924)		(317,666)			(1,117,590)
News & Publications	123,860	30,022	28,515	3,122		185,519
University Relations Publications			25,788			25,788
Staff Senate			2,017			2,017
Purchasing	127,699	29,760	14,006			171,465
Development			141,000			141,000
General Insurance			111,012			111,012
Human Resources/EO Services	140,055	33,415	24,656	1,365		199,491
Alumni Center	133,682	32,516	21,102			187,300
Western Montana College Merger			2,127			2,127
Central Mail Service	68,481	19,191	8,962			96,634
Department of Campus Safety	160,140	40,358	23,963			224,461
Administrative Support	38,165	8,034	29,440			75,639
Institutional Research	79,227	17,547	3,889	1,999		102,662
Budget Office	137,893	29,703	34,374			201,970
Sponsored Program Admin.	158,854	29,382	5,458			193,694
Institutional Membership Fee			42,888			42,888
Settlements & Spec Charges	7,016	5,850	77,947			90,813
Audit Costs			17,452			17,452
Montanan	100		31,276			31,376
Institutional Support - Budget Res			730,661			730,661
Employee Benefits-Institutional Support		793				793
Institutional Support - Bad Debt			20,468			20,468
Institutional Support - Prior Year	53,946	3,575	29,076			86,597
Compensated Absences	39,047					39,047
<b>Total Institutional Support</b>	<b>\$1,895,988</b>	<b>\$599,981</b>	<b>\$1,486,104</b>	<b>\$20,280</b>	<b>\$4,800</b>	<b>\$4,007,153</b>



# CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

Statement of Current Fund Expenditures  
For Fiscal Year Ended June 30, 1991

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total
<b>Physical Plant</b>						
Administration	\$154,445	\$32,827	\$24,025	\$3,475	\$6,000	\$220,772
Physical Plant Planning	176,971	40,458	29,942		1,000	248,371
Campus Service Administration	87,024	18,764	5,726			111,514
Building Maintenance	732,105	179,979	4,472			916,556
Stadium Maintenance	4,043	451	7,682			12,176
Biological Station Plant	54,358	14,910	64,899	1,161		135,328
Custodial Services	594,984	128,428	128,218			851,630
Care & Maintenance - Grounds	106,849	30,023	29,831			166,703
Central Heating	142,718	39,923	1,628,113			1,810,754
Small Projects			21,654	6,273	19,227	47,154
Facility Services Rental			332,650			332,650
Asbestos Program	50,981	13,993	44,822			109,796
Environmental Health	37,482	7,542	15,871	3,399		64,294
Property Insurance			76,153			76,153
General Labor - Physical Plant	104,185	25,885	28,201			158,271
Physical Plant - Budget Reserve			44,590		17,000	61,590
Physical Plant Inventory Adj.			(96)			(96)
Physical Plant Prior Year	25	4	22,211			22,240
Compensated Absences	22,249					22,249
<b>Total Physical Plant</b>	<b>\$2,268,419</b>	<b>\$533,187</b>	<b>\$2,508,964</b>	<b>\$14,308</b>	<b>\$43,227</b>	<b>\$5,368,105</b>

## Scholarships & Fellowships

(by Fee Waivers)						
University Honors Out-Of-State	\$	\$	\$41,841	\$	\$	\$41,841
National Merit Award			1,020			1,020
Grant-in-Aid			65			65
Student Affairs In-State			2,271			2,271
Arts & Sciences-Non Res.			37,809			37,809
Student Affairs			21,764			21,764
High School Honors			122,142			122,142
Native American			130,706			130,706
War Orphans Awards/POW Depend			328			328
MT Honorable Discharge			71,786			71,786
Senior Citizens			7,880			7,880
Fine Arts - In State			10,560			10,560
Athletic Awards			146,487			146,487
Athletic Awards - Out of State			154,804			154,804
Res. Teach & Research Asst.			134,795			134,795
Grad School - Non Res			137,984			137,984
Community College Awards			1,634			1,634
Law Student Waivers			11,543			11,543
Arts & Sciences			44,682			44,682
Faculty & Staff Awards		546	39,124			39,670
Peace Officers/Firefighters			1,313			1,313
Scholarships Prior Year			200			200
<b>Total Scholarships &amp; Fellowships</b>	<b>\$</b>	<b>\$546</b>	<b>\$1,120,738</b>	<b>\$</b>	<b>\$</b>	<b>\$1,121,284</b>

Total Current Unrestricted General  
Operating Funds

<b>\$28,003,905</b>	<b>\$5,724,280</b>	<b>\$8,520,329</b>	<b>\$1,351,202</b>	<b>\$169,851</b>	<b>\$43,769,567</b>
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## GAAP Adjustments

Instruction Accruals	(38,690)
Research Accruals	(2,933)
Academic Support Accruals	(187,078)
Student Services Accruals	(20,351)
Institutional Support Accruals	(3,071)
Physical Plant accruals	13,257
<b>Total GAAP Adjustments</b>	<b>(238,866)</b>
<b>Total Current Fund Expenditures</b>	<b>\$43,530,701</b>



# CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

## Statement of Fee Exemptions, Scholarships and Waivers

For Fiscal Year Ended June 30, 1991

	Full-Time Equivalent	Registration Fees	Incidental Fees	Non Resident Fees	Total Fee Waivers
<b>Regential and Administrative</b>					
University Honors	124	\$1,860	\$39,981	\$	\$41,841
National Merit Awards	3	45	975		1,020
Grant-in-Aid	1	15	50		65
Student Affairs In-State	8	127	2,144		2,271
Arts & Sciences Non-Resident	57			37,809	37,809
Student Affairs Waivers	33			21,764	21,764
High School Honors	362	5,430	116,712		122,142
War Orphans Awards	1	15	312		327
Fine Arts	51	760	9,800		10,560
Athletic Awards	451		146,487		146,487
Athletic Awards - Out of State	223	6,870		147,934	154,804
Resident Teaching & Research Asst	147	2,200	132,596		134,796
Graduate School Non-Resident	208			137,984	137,984
Community College Awards	6	90	1,544		1,634
Law Student Waivers	110	2,467	9,075		11,542
Arts & Science	209	3,129	41,553		44,682
Faculty & Staff Awards	264	22	39,648		39,670
Peace Officers/Firefighters	5	75	1,238		1,313
<b>Total Regential &amp; Administrative</b>	<b>2263</b>	<b>\$23,105</b>	<b>\$542,115</b>	<b>\$345,491</b>	<b>910,711</b>
<b>Legislative</b>					
Native American Resident	402	\$6,030	\$124,676	\$	\$130,706
Montana Honorable Discharge	308	4,624	67,163		71,787
Senior Citizens Awards	62	930	6,950		7,880
<b>Total Legislative</b>	<b>772</b>	<b>\$11,584</b>	<b>\$198,789</b>	<b>\$</b>	<b>210,373</b>
<b>Total Fee Exemptions, Scholarships &amp; Waivers</b>	<b>3035</b>	<b>\$34,689</b>	<b>\$740,904</b>	<b>\$345,491</b>	<b>\$1,121,084</b>



## CURRENT UNRESTRICTED DESIGNATED FUNDS

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# CURRENT UNRESTRICTED DESIGNATED FUNDS

Statement of Current Fund Revenue

For Fiscal Year Ended June 30, 1991

Entity Name	Tuition & Fees	Sales & Service	Indirect Cost	Other Income	Total Revenue	Inter- departmental Eliminations	Transfers In	Net Revenue
Sales & Service	\$54,794	\$843,081	\$	\$168,571	\$1,066,446	\$	\$2,010	\$1,068,456
Chemistry Stores		165,003			165,003	159,722		5,281
Freshwater Research Lab		37,006		22,592	59,598	51,975		7,623
Vehicle Pool		379,916			379,916	132,440		247,476
Wildlife Vehicle Pool		16,702			16,702	11,549		5,153
Intercollegiate Athletics		1,367,326		285,821	1,653,147		152,965	1,806,112
Special Instructional Fees	102,452				102,452			102,452
Law School Special Fees	4,280	5,806			10,086			10,086
Forestry Field Trip Fees	55,490	563			56,053			56,053
Drama Special Fees	57,540	271			57,811			57,811
Telecommunications Center		30,050		305	30,355	5,461		24,894
Designated Recharge Centers		142,480		390,916	533,396	431,350	55,481	157,527
Fixed Price Clearing							8,275	8,275
Facilities/Campus Services		1,770,733		8,670	1,779,403	1,907,513	93,810	(34,300)
Computing & Information Svc		3,078,068		161,580	3,239,648	3,167,736		71,912
Other Special Fees	257,454	171,625		39,898	468,977		6,460	475,437
ASUM Student Activity Fees	522,529	1,017,755		57,611	1,597,895			1,597,895
Continuing Education	617,968	17,338		64,495	699,801			699,801
Research-Indirect Cost Monies			742,955		742,955			742,955
State College Work Study				124,020	124,020			124,020
<b>TOTAL CURRENT FUND REVENUE</b>	<b>\$1,672,507</b>	<b>\$9,043,723</b>	<b>\$742,955</b>	<b>\$1,324,479</b>	<b>\$12,783,664</b>	<b>\$5,867,746</b>	<b>\$319,001</b>	<b>\$7,234,919</b>



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 1991

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Total Expend.	Inter Departmental Eliminations	Uncompensated Leave	Transfers Out	Net Expend
<b>Institutional Support</b>									
Sales & Service	\$307,338	\$49,660	\$618,923	\$33,397	\$1,009,318	\$	\$658	\$12,270	\$1,022,246
Chemistry Stores	14,843	3,994	135,756	2,950	157,543	159,722	261		(1,918)
Freshwater Research Lab	28,687	7,220	17,368		53,275	51,975	(442)		858
Vehicle Pool	97,343	24,519	193,219	2,123	317,204	132,440	1,152	75,911	261,827
Telecommunication Center	8,405	817	17,297	604	27,123	5,461			21,662
Designated Recharge Centers	31,533	1,669	474,669		507,871	431,350	114	2,041	78,676
Facilities/Campus Services	301,223	59,520	1,430,624	2,934	1,794,301	1,907,513	2,495	88,017	(22,700)
Computing & Information Services	1,250,490	265,623	1,523,015	169,416	3,208,544	3,167,795	30,268	50,000	121,017
Intercollegiate Athletics	287,209	49,153	1,071,858	8,251	1,416,471		9,688	290,100	1,716,259
Wildlife Vehicle Pool			16,003		16,003	11,550			4,453
Fixed Price Clearing								2,192	2,192
<b>Total Institutional Support</b>	<b>\$2,327,071</b>	<b>\$462,175</b>	<b>\$5,498,732</b>	<b>\$219,675</b>	<b>\$8,507,653</b>	<b>\$5,867,806</b>	<b>\$44,194</b>	<b>\$520,531</b>	<b>\$3,204,572</b>
<b>Instruction</b>									
Special Fees	\$116,641	\$18,958	\$366,122	\$8,554	\$510,275	\$	\$1,537	\$1,000	\$512,812
Special Instructional Fees	15,844	2,309	93,645	1,386	113,184		204		113,388
Home Economics Fees			125		125				125
Law School Special Fees			9,643		9,643				9,643
Forestry Field Trip Fees	10,572	482	23,721		34,775				34,775
Drama Special Fees	7,069	597	46,741		54,407				54,407
Continuing Education	200,952	35,216	231,104	1,300	468,572		1,148		469,720
<b>Total Instruction</b>	<b>\$351,078</b>	<b>\$57,562</b>	<b>\$771,101</b>	<b>\$11,240</b>	<b>\$1,190,981</b>	<b>\$</b>	<b>\$2,889</b>	<b>\$1,000</b>	<b>\$1,194,870</b>
<b>Public Service</b>									
Continuing Education	\$78,780	\$16,565	\$110,152		\$205,497	\$	\$	\$	\$205,497
<b>Total Public Service</b>	<b>\$78,780</b>	<b>\$16,565</b>	<b>\$110,152</b>	<b>\$</b>	<b>\$205,497</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$205,497</b>
<b>Student Services</b>									
ASUM Student Activity Fee	\$303,725	\$37,135	\$1,127,495	\$24,635	\$1,492,990	\$	(\$653)	\$76,209	\$1,568,546
State College Work Study	113,812	300			114,112				114,112
<b>Total Student Services</b>	<b>\$417,537</b>	<b>\$37,435</b>	<b>\$1,127,495</b>	<b>\$24,635</b>	<b>\$1,607,102</b>	<b>\$</b>	<b>(\$653)</b>	<b>\$76,209</b>	<b>\$1,682,658</b>
<b>Research</b>									
Research-Indirect Cost Monies	\$118,824	\$23,751	\$261,108	\$195,216	\$598,899	\$	\$18,702	\$16,918	\$634,519
<b>Total Research</b>	<b>\$118,824</b>	<b>\$23,751</b>	<b>\$261,108</b>	<b>\$195,216</b>	<b>\$598,899</b>	<b>\$</b>	<b>\$18,702</b>	<b>\$16,918</b>	<b>\$634,519</b>
<b>TOTAL CURRENT FUND EXPENDITURES</b>	<b>\$3,293,290</b>	<b>\$597,488</b>	<b>\$7,768,588</b>	<b>\$450,766</b>	<b>\$12,110,132</b>	<b>\$5,867,806</b>	<b>\$65,132</b>	<b>\$614,658</b>	<b>\$6,922,116</b>



# CURRENT UNRESTRICTED DESIGNATED FUNDS

## Balance Sheet

June 30, 1991

	Sales & Service	Chemistry Stores	Freshwater Research Lab	Vehicle Pool	Wildlife Vehicle Pool	Intercollegiate Athletics
<b>ASSETS:</b>						
Cash	\$393,124	\$52,670	\$25,474	\$42,123	\$3,867	\$175,333
Accounts Receivable	58,091		2,516	2,008		61,536
Allowance for Doubtful Accounts	(9,177)					(15,775)
Investments						
Inventories		94,090		18,531		84,222
Prepaid Expenses	4,209					14,305
Employee Advances	307			49		3,496
<b>TOTAL ASSETS</b>	<b>\$446,554</b>	<b>\$146,760</b>	<b>\$27,990</b>	<b>\$62,711</b>	<b>\$3,867</b>	<b>\$323,117</b>

## LIABILITIES AND FUND BALANCE:

Accrued Expenses	\$3,292	\$	\$	\$	\$	\$1,992
Accounts Payable	54,067	6,737	4,093	12,053	1,470	40,255
Deferred Revenue	2,746		200			113,652
Compensated Absences	18,754	826	331	15,579		21,309
Fund Balance	367,695	139,197	23,366	35,079	2,397	145,909
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$446,554</b>	<b>\$146,760</b>	<b>\$27,990</b>	<b>\$62,711</b>	<b>\$3,867</b>	<b>\$323,117</b>



Special Instructional Fees	Home Economic Fees	Law School Special Fees	Forestry Field Trip Fees	Drama Special Fees	Telecommu- nication Center	Payroll Benefits	Designated Recharge Centers	Fixed Price Clearing	Fac Ca Ser
\$20,328	\$7	\$112	\$24,235	\$19,255	\$20,691	(\$325,657)	\$85,806	\$13,801	\$8
		7				273,918	627		
							(26)		
							42,963		411
							38,000		
					49				
<u>\$20,328</u>	<u>\$7</u>	<u>\$119</u>	<u>\$24,235</u>	<u>\$19,255</u>	<u>\$20,740</u>	<u>(\$51,739)</u>	<u>\$167,370</u>	<u>\$13,801</u>	<u>\$500</u>
\$	\$	\$	\$	\$	\$121	\$	\$	\$	\$27
3,447			1,309	811	2,670	(51,739)	43,630		59
2,863			300	180					
629							148		10
13,389	7	119	22,626	18,264	17,949		123,592	13,801	402
<u>\$20,328</u>	<u>\$7</u>	<u>\$119</u>	<u>\$24,235</u>	<u>\$19,255</u>	<u>\$20,740</u>	<u>(\$51,739)</u>	<u>\$167,370</u>	<u>\$13,801</u>	<u>\$500</u>



Computing & Information Services	Other Special Fees	ASUM Student Activity Fee	Continuing Education	Research Indirect Cost	State College Workstudy	Total Designated Funds
\$390,897	\$128,566	\$74,777	\$272,973	\$702,965	\$15,155	\$2,217,830
2,015	3,308	31,998	15,354	100	4,487	458,248
		(2,707)	(421)			(28,106)
		299,500				299,500
						656,377
68,501	310		24,997	1,694	15,511	167,527
	3,881	369	477	2,857		11,485
<u>\$461,413</u>	<u>\$136,065</u>	<u>\$403,937</u>	<u>\$313,380</u>	<u>\$707,616</u>	<u>\$35,153</u>	<u>\$3,782,861</u>

\$13,042	\$2,699	\$644	\$2,262	\$21,175	\$2,591	\$75,258
139,689	27,149	50,639	53,936	35,209	22,590	507,615
		43,026	75,950			238,917
133,880	3,171	16,621	15,517	20,703		258,121
174,802	103,046	293,007	165,715	630,529	9,972	2,702,950
<u>\$461,413</u>	<u>\$136,065</u>	<u>\$403,937</u>	<u>\$313,380</u>	<u>\$707,616</u>	<u>\$35,153</u>	<u>\$3,782,861</u>



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## SALES & SERVICE OF EDUCATIONAL DEPARTMENTS

REVENUE:		
Revenue	\$1,066,446	
TOTAL REVENUE		\$1,066,446
EXPENDITURES:		
Personnel Expenditures	\$356,998	
Operating Expenditures	618,923	
Capital Expenditures	33,397	
TOTAL EXPENDITURES		\$1,009,318
TRANSFERS IN (OUT)		(\$10,259)
Net Increase (Decrease) to Fund Balance		\$46,869
Fund Balance at Beginning of Year	\$341,349	
Prior Year Adjustments:		
Revenue	2,912	
Expenditures	(4,681)	
Fund Balance at Beginning of Year as Adjusted		\$339,580
Fund Balance from Operations		\$386,449
Reserve for Uncompensated Annual & Sick Leave Liability		(18,754)
Fund Balance at End of Year		<u>\$367,695</u>

\* See following page for detail



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## SALES & SERVICE OF EDUCATIONAL DEPARTMENTS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/91
1524	Natural Resource Info System	\$7,478	\$	\$34,656	\$	\$5,815	\$844	\$29,091	\$	\$6,384
1528	Library Lost Books	15,546		13,748				6,830	6,686	15,778
1529	Welcomefest	43								43
1537	Biological Station Bookstore	2,444	(87)	1,342				2,912		787
1538	Purchasing Sales & Service	7,177		10,374				8,213	2,234	7,104
1539	Geology Vehicle Rental	2,767		1,041				201		3,607
1540	Archives/Special Collections	1,889		2,265		89	2	3,506		557
1541	Interlibrary Loan	1,602		67,013		15,063	1,935	44,124		7,493
1542	On-Line Searching	234		986				2,153		(933)
1543	History Department Maps			2,034				146		1,888
1544	Administration Fee	51,308	(4)	50,471	(12,270)	7,553	1,925	24,389	3,917	51,721
1545	MONTCLIRC Sales & Service	9,897						4,866	434	4,597
1546	Montana Coop WRU S&S	483		5,142		2,627	532	2,305		161
1547	Botany Herbarium	75						75		0
1548	Health & Fitness Program	198						50		148
1549	Law School Sales & Service	2,406		43,791				39,099		7,098
1550	Anthro Publ Sales & Service	6,283		2,776				641	427	7,991
1551	UM Occasional Papers	766		1,653				1,008		1,411
1552	Forestry Satellite S&S	1,944		7,686				6,460		3,170
1553	Gallery of Visual Arts	(5)		5,246				3,356		1,885
1554	BBER Montana Business Qtrly.	6,968		10,003				8,227		8,744
1555	Interest Penalty	99		12				61		50
1556	FIDACS Sales & Service	3,161		1,087		451	38	3,030		729
1557	Journalism Vending	757		566				416		907
1558	BBER Outlook Seminar	5,509		25,646		11,247	2,187	14,184	134	3,403
1560	Business Admin. Sales & Serv	5,690	(2,871)	2,141				3,513		1,447
1561	Education Sales & Service	89		359				226		222
1562	Business Administration SBA	18,901		23,600		5,919	410	22,984		13,188
1563	Geology Sales & Service	3,248		2,032				3,374		1,906
1564	Chemistry Sales & Service	17,289	272	16,275				5,025	4,311	24,500
1565	Co Teach Sales & Service	3,042		28,900		972	277	5,882		24,811
1566	Clinical Psychology Center	1,419		11,362		6,015	29	3,970		2,767
1567	Psychology Sales & Service	4,509		2,401				1,308		5,602
1568	Testing Service			9,757		1,643	7	714		7,393
1569	Campus Escort Service				2,000	1,698	34			268
1570	Communicat. Sci. & Disorders	13,881	2,490	2,225		5,775	3,429	8,056		1,336
1571	Forestry-ICAP Sales & Serv.	2,394		4,474				7,568	(700)	0
1572	Forestry Sales & Service	20,647		34,814		1,920	67	43,315	3,173	6,986
1573	Geography Sales & Service	36		1,277				1,012		301
1574	Instructional Materials Serv	24,575	(571)	133,503		66,482	6,468	52,582	1,987	29,988
1575	Riparian Sales & Service	(91)		6,316		665	8	3,210		2,342
1576	Lab Animal Resources			1,172				227		945
1577	Library Fees & Fines	(6,583)		33,471		19,298	388	7,177		25



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## SALES & SERVICE OF EDUCATIONAL DEPARTMENTS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/91
1578	MALT Bulletin Foreign Lang.	(335)		1,195				259		601
1580	Early Childhood Center	5,869		12,829		7,692	977	2,980		7,049
1581	Professional Ed Sales & Service			860				170		690
1582	Montana Repertory Theatre	322		85,829		33,143	12,594	46,220		(5,806)
1583	Forestry Lab Sales & Service			2,408				1,210		1,198
1584	Montana Poll/BBER	6,929		28,190		15,418	1,632	8,964		9,105
1585	Linguistics Sales & Service			4,438		349	23	1,038	81	2,947
1586	Music Concerts & Tours	5,090	(1,100)	15,825	11	301	45	16,852		2,628
1588	MUAPS Sales & Service	8,621		4,474				8,820		4,275
1589	Huckleberry Research S&S	4,480		782						5,262
1590	Northwest Geology	2,583		861				912		2,532
1591	Clinical Pharmacy Services	4,462		8,709				12,430		741
1592	Forestry Extension Program	11,218						204	5,577	5,437
1593	Reading Lab Folders			505				320		185
1594	Physical Therapy Program	5,371	(48)	29,471		16,237	2,867	8,857		6,833
1595	News & Publications	1,357		2,879				1,007		3,229
1596	Physical Therapy Workshop	306								306
1598	Zoology Sales & Service	8,181		7,531				3,912		11,800
1599	International House S&S	256		2,469				2,439		286
1699	International Programs S&S	(568)		3,860		1,796	9	1,375		112
9526	Volume Discounts	5,663		21,923				27,585		1
9527	Library Typewriter Rental	1,440		548						1,988
9528	Bio Sciences DNA S&S	823		1,130				1,035		918
9529	UM Recycle Program			1,266		773	4	480		9
9530	Computer Books for Blind S&S	1,739		28,997		14,852	1,819	6,270		7,795
9531	Chemistry Breakage S&S	1,483		4,675				6,151		7
9532	Western Montana Merger	20,000		20,000		11,329	2,263	2,701		23,707
9533	Am College Dance Festival 1990	(150)	150							0
9534	MT Riparian Assn-Education	2,234		11,500				8,199		5,535
9535	Tourism & Recreation S&S	5,900		6,690		1,266	339	2,958	2,636	5,391
9536	Montanan Magazine			27,746		276	7	25,109		2,354
9537	Bandy Ranch			101,629		36,963	6,319	40,695	2,500	15,152
9538	Montana Entrepreneurship Cntr			419				83		336
9539	* Human Development Cntr			25,191		13,711	2,182	4,202		5,096
	<b>TOTAL SALES &amp; SERVICE</b>	<b>\$341,349</b>	<b>(\$1,769)</b>	<b>\$1,066,446</b>	<b>(\$10,259)</b>	<b>\$307,338</b>	<b>\$49,660</b>	<b>\$618,923</b>	<b>\$33,397</b>	<b>\$386,449</b>

\* Note: Revenue includes \$25,000 allocation from Research Indirect Cost Monies.



**CURRENT UNRESTRICTED DESIGNATED FUNDS**

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

**CHEMISTRY STORES**

1705

**REVENUE:**

Sales:			\$165,003	
Cost of Goods Sold:				
Beginning Inventory 7/1/90	\$95,728			
Add: Purchases	126,841			
Cost of Goods Available		\$222,569		
Deduct: Ending Inventory 6/30/91		94,090		
Cost of Goods Sold			\$128,479	
Gross Profit on Sales				\$36,524

**EXPENDITURES:****Personnel Services:**

Salaries	\$14,842		
Employee Benefits	3,994		
Total Personnel Services			\$18,836

**Operating Expenditures:**

Supplies & Materials	\$2,781		
Communications	950		
Travel	217		
Repair & Maintenance	30		
Other	343		
Administrative Services	2,956		
Total Operating Expenditures			\$7,277

**Capital Expenditures:**

Office Equipment	\$2,950		
Total Capital Expenditures			\$2,950

**TOTAL EXPENDITURES**\$29,063

Net Increase (Decrease) to

Fund Balance

\$7,461

Fund Balance at Beginning of Year

\$133,143

Prior Year Adjustments:

Revenue

(323)

Expenditures

(258)Fund Balance at Beginning of Year  
as Adjusted\$132,562

Fund Balance From Operations

\$140,023

Reserve for Uncompensated

Annual &amp; Sick Leave Liability

(826)

Fund Balance at End of Year

\$139,197



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## FRESHWATER RESEARCH LAB

1717

### REVENUE:

Sales		\$37,006	
Other		22,592	
<b>TOTAL REVENUE</b>			<b>\$59,598</b>

### EXPENDITURES:

#### Personnel Services:

Salaries	\$28,574	
Hourly	113	
Employee Benefits	7,220	
<b>Total Personnel Services</b>		<b>\$35,907</b>

#### Operating Expenditures:

Contracted Services	\$272	
Supplies & Materials	12,146	
Communications	947	
Rent	247	
Utilities	20	
Repair & Maintenance	3,690	
Other	46	
<b>Total Operating Expenditures</b>		<b>\$17,368</b>

### TOTAL EXPENDITURES

**\$53,275**

### Net Increase (Decrease) to

#### Fund Balance

**\$6,323**

### Fund Balance at Beginning of Year

**\$14,447**

#### Prior Year Adjustments:

Revenue	3,134
Expenditures	(207)

### Fund Balance at Beginning of Year as Adjusted

**\$17,374**

### Fund Balance From Operations

**\$23,697**

### Reserve for Uncompensated

#### Annual & Sick Leave Liability

**(331)**

### Fund Balance at End of Year

**\$23,366**



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## VEHICLE POOL

	Motor Vehicle Pool 1712	Vehicle Repair Center 1713	Total
<b>REVENUE:</b>			
Labor Income	\$	\$117,796	\$117,796
Material Income		111,694	111,694
Vehicle Rent	149,642		149,642
Sales		784	784
<b>TOTAL REVENUE</b>	<b>\$149,642</b>	<b>\$230,274</b>	<b>\$379,916</b>
<b>EXPENDITURES:</b>			
<b>Personnel Services:</b>			
Salaries	\$12,732	\$78,528	\$91,260
Hourly	4,976	1,107	6,083
Employee Benefits	3,994	20,525	24,519
Total Personnel Services	\$21,702	\$100,160	\$121,862
<b>Operating Expenditures:</b>			
Other Services	\$5,138	\$94	\$5,232
Supplies & Materials	1,231	65,558	66,789
Communications	310	428	738
Travel		152	152
Repair & Maintenance	64,659	5,455	70,114
Inventory Adjustment		1,458	1,458
Administrative Services	3,794	7,589	11,383
Goods Purchased for Resale	394	36,725	37,119
Equipment	2,123		2,123
Other		233	233
Total Operating Expenditures	\$77,649	\$117,692	\$195,341
<b>TOTAL EXPENDITURES</b>	<b>\$99,351</b>	<b>\$217,852</b>	<b>\$317,203</b>
<b>TRANSFERS IN (OUT)</b>	<b>(\$44,501)</b>	<b>(\$31,411)</b>	<b>(\$75,912)</b>
Net Increase (Decrease) to			
Fund Balance	\$5,790	(\$18,989)	(\$13,199)
Fund Balance at Beginning of Year	\$2,067	\$61,800	\$63,867
Prior Year Adjustments:			
Expenditures		(\$10)	(\$10)
Fund Balance at Beginning of Year as Adjusted	\$2,067	\$61,790	\$63,857
Fund Balance From Operations	<b>\$7,857</b>	<b>\$42,801</b>	<b>\$50,658</b>
Reserve for Uncompensated Annual & Sick Leave Liability			(15,579)
Fund Balance at End of Year			<b>\$35,079</b>



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## WILDLIFE VEHICLE POOL 1714

### REVENUE:

Vehicle Rent	\$16,702	
<b>TOTAL REVENUE</b>		<b>\$16,702</b>

### EXPENDITURES:

Operating Expenditures:		
Other Services	\$1,426	
Supplies & Materials	6,996	
Travel	737	
Repair & Maintenance	6,530	
Administrative Services	296	
Other	19	
<b>TOTAL EXPENDITURES</b>		<b>\$16,004</b>

Net Increase (Decrease) to Fund Balance		\$698
Fund Balance at Beginning of Year	\$1,550	
Prior Year Adjustments:		
Revenue	379	
Expenditures	(230)	
Fund Balance at Beginning of Year as Adjusted		\$1,699
Fund Balance at End of Year		<b>\$2,397</b>



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## FIELD HOUSE AND INTERCOLLEGIATE ATHLETICS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Sales	Special Events Rental	Admissions	Other Revenue
FIELD HOUSE:							
1719	State AA-C Track	\$	\$	\$	\$	\$	\$
1720	Gun and Sport Show				2,751		
1721	Shrine Circus				(104)	(140)	244
1722	Men's Griz BB Exhibition					4,677	183
1723	Lady Griz BB Exhibition					1,983	187
1724	MT Special Olympics				1,402		
1725	Internat'l Choral Festival				1,364		
1726	Msla Home & Garden Show				4,513		
1728	S.O.S. Fair				2,689		
1730	HS Commencement				1,350		
1731	Msla Gun & Antique Show				133		3,575
1733	Mike Mansfield Lecture				1,460		
1734	Jehovah Witness Conf				786		
1735	High Sch Football Games				254		
1737	Tic-It-E-Z/Field House		4,127				8,919
1738	WETA Public Rally				687		
1741	Field House General	8,062	(53)		16,788		13,971
1742	Field House Concessions		(5)	247,665			23,025
1744	Harlem Globetrotters				443	2,889	
1745	Bitterroot Gymnastics				900		
1746	Food Services Food Show				4,286		
1749	Western Montana Trade Fair				3,753		
9050	Stadium Box/Key Deposits	1,663					250
	Total Field House	\$9,725	\$4,069	\$247,665	\$43,455	\$9,409	\$50,354
INTERCOLLEGIATE ATHLETICS:							
1777	Athletic Dept Inventory	\$79,406	\$	\$	\$	\$	\$
1798	Athletics Equipment						
1880	Athletics General	(27,425)	(2,768)	68			144,417
1882	Men's Basketball		(150)			385,388	109,589
1883	Men's Football		60			462,352	83,764
1884	Men's Track/Cross Country		(188)			425	
1886	Tennis						
1887	Women's Basketball		1,387			73,512	27,553
1888	Women's Volleyball			207		5,411	2,669
1890	Grizzly Cookbook	3,561		6,909			
	Total Athletics	\$55,542	(\$1,659)	\$7,184		\$927,088	\$367,992
	TOTAL FIELD HOUSE & ATHLETICS	\$65,267	\$2,410	\$254,849	\$43,455	\$936,497	\$418,346

Note: After the close of each fiscal year, the majority of the event accounts are closed to Administrative Accounts.



Allocations	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Admin. Services	Capital Expend.	Fund Balance 6/30/91	Acct#
\$	\$	\$	\$	\$	\$	\$	\$0	1719
		40	1	1,388			1,322	1720
				7,473			(7,473)	1721
		157	11	4,151			541	1722
		124	7	1,282			757	1723
				1,554			(152)	1724
				1,163			201	1725
	(250)	13		1,214			3,036	1726
	(100)			1,257			1,332	1728
				406			944	1730
	(300)			1,276			2,132	1731
				1,544			(84)	1733
		13		394			379	1734
				254			0	1735
		56	5	16,788			(3,803)	1737
				448			239	1738
		26,543	7,217	23,703	4,201		(22,896)	1741
(70,000)	(35,000)	48,121	6,508	63,067	4,201	4,653	39,135	1742
		203	12	1,346			1,771	1744
				190			710	1745
	(100)	115	3	3,386			682	1746
				1,888			1,865	1749
							1,913	9050
(\$70,000)	(\$35,750)	\$75,385	\$13,764	\$134,172	\$8,402	\$4,653	\$22,551	
\$	\$	\$	\$	(\$4,816)	\$	\$	\$84,222	1777
		14,355	3,523	15,786			(33,664)	1798
70,000	64,465	123,421	25,393	61,646	7,916	2,550	27,831	1880
	(85,704)	21,332	1,350	208,967			177,474	1882
	(77,299)	25,253	3,470	408,064			32,090	1883
		5,969	433	55,167			(62,380)	1884
		3,000	255	29,982		1,048	(33,237)	1886
	(2,644)	17,128	906	95,622			(13,848)	1887
	(203)	1,366	59	50,140			(43,481)	1888
				810			9,660	1890
\$70,000	(\$101,385)	\$211,824	\$35,389	\$921,368	\$7,916	\$3,598	\$144,667	
\$0	(\$137,135)	\$287,209	\$49,153	\$1,055,540	\$16,318	\$8,251	\$167,218	

Fund Balance From Operations  
Reserve for Uncompensated  
Annual & Sick Leave Liability  
Fund Balance at End of Year

Field House	Athletics	Total
\$22,551	\$144,667	\$167,218
(10,764)	(10,545)	(21,309)
\$11,787	\$134,122	\$145,909



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## INTERCOLLEGIATE ATHLETICS

	Field House				Athletics		
	General	Concessions	Events	Total	General	Events	Total
<b>REVENUE:</b>							
Sales	\$	\$247,665	\$	\$247,665	\$68	\$7,116	\$7,184
Admissions			9,409	9,409		927,088	927,088
Special Events Rental	16,788		26,666	43,454			0
Miscellaneous Revenue	13,971	23,025	13,358	50,354	144,417	223,574	367,991
Allocations		(70,000)		(70,000)	70,000		70,000
<b>TOTAL REVENUE</b>	<b>\$30,759</b>	<b>\$200,690</b>	<b>\$49,433</b>	<b>\$280,882</b>	<b>\$214,485</b>	<b>\$1,157,778</b>	<b>\$1,372,263</b>
<b>EXPENDITURES:</b>							
<b>Personnel Services:</b>							
Salaries	\$26,141	\$21,770	\$	\$47,911	\$117,559	\$44,944	\$162,503
Hourly	402	26,350	722	27,474	5,862	43,459	49,321
Employee Benefits	7,217	6,508	38	13,763	25,392	9,997	35,389
Total Personnel Services	\$33,760	\$54,628	\$760	\$89,148	\$148,813	\$98,400	\$247,213
<b>Operating Expenditures:</b>							
Other Services	\$6,898	\$1,765	\$2,460	\$11,123	\$250	\$82,465	\$82,715
Supplies & Materials	785	2,572	4,453	7,810	21,506	61,716	83,222
Communications	1,744	815	2,500	5,059	3,000	30,230	33,230
Travel	1,745			1,745	17,333	295,662	312,995
Rent				0		3,437	3,437
Utilities		644		644			0
Repair & Maintenance	5,050	381	10,626	16,057	9,435	5,304	14,739
Recruiting				0		140,108	140,108
Bad Debt Expense	(46)		(48)	(94)	(10)	(21,986)	(21,996)
Entertainment				0	840	86	926
Administrative Services	4,201	4,201		8,402	7,916		7,916
Sporting Event Guarantees			3,000	3,000		91,500	91,500
Sports Event/Meet Expense	6,209	56	22,834	29,099	4,512	42,516	47,028
Public Relations Expense			91	91	17	15,188	15,205
Inventory Adjustment				0		(4,815)	(4,815)
Miscellaneous Expenses	1,318		182	1,500	1,182	107,421	108,603
Merchandise For Resale		56,834		56,834			0
Total Operating Expenditures	\$27,904	\$67,268	\$46,098	\$141,270	\$65,981	\$848,832	\$914,813
Capital Expenditures	\$	\$4,653	\$	\$4,653	\$2,550	\$1,048	\$3,598
<b>TOTAL EXPENDITURES</b>	<b>\$61,664</b>	<b>\$126,549</b>	<b>\$46,858</b>	<b>\$235,071</b>	<b>\$217,344</b>	<b>\$948,280</b>	<b>\$1,165,624</b>
<b>TRANSFERS IN (OUT)</b>	<b>\$</b>	<b>(\$35,000)</b>	<b>(\$749)</b>	<b>(\$35,749)</b>	<b>\$64,464</b>	<b>(\$165,849)</b>	<b>(\$101,385)</b>
<b>Net Increase (Decrease) to</b>							
Fund Balance	(\$30,905)	\$39,141	\$1,826	\$10,062	\$61,605	\$43,649	\$105,254
Fund Balance Beginning of Year	\$8,062	\$	\$1,663	\$9,725	(\$27,425)	\$82,967	\$55,542
Prior Year Adjustments	(53)	(5)	4,127	4,069	(2,768)	1,109	(1,659)
Fund Balance Beginning of Year as Adjusted	\$8,009	(\$5)	\$5,790	\$13,794	(\$30,193)	\$84,076	\$53,883
Fund Balance from Operations	<b>(\$22,896)</b>	<b>\$39,136</b>	<b>\$7,616</b>	<b>\$23,856</b>	<b>\$31,412</b>	<b>\$127,725</b>	<b>\$159,137</b>



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## SPECIAL FEES\*

### REVENUE:

Special Fees  
Other Revenue

\$504,539  
190,840

### TOTAL REVENUE

\$695,379

### EXPENDITURES:

Personnel Expenditures  
Operating Expenditures  
Capital Expenditures  
Admin. Services

\$172,471  
526,747  
9,940  
13,250

### TOTAL EXPENDITURES

\$722,408

### TRANSFERS IN (OUT)

5,460

Net Increase (Decrease) to  
Fund Balance

(\$21,569)

Fund Balance at Beginning of Year

\$186,207

Prior Year Adjustments:  
Expenditures

(3,387)

Fund Balance at Beginning of Year  
as Adjusted

\$182,820

Fund Balance from Operations

\$161,251

Reserve for Uncompensated  
Annual & Sick Leave Liability

(3,801)

Fund Balance at End of Year

\$157,450

\* See following page for detail



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## SPECIAL FEES

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Special Fees	Other Revenue	Transfers In (Out)
1600	Art Crafts Fee	\$265	\$	\$1,470	\$	\$
1601	Art Ceramics Fee	6,543		14,580		
1602	Art Graphics Fee	1,984		2,670		
1603	Art Sculpture Fee	35		4,920		
1604	Art Enrichment Fee	2,290	(42)	4,860		
1606	Home Economics Lab Fee	132				
1607	Photography Fee	395		1,680		
1608	Graduation Fee	37,828		68,247		
1609	Geology Field Trip Fee	394	(86)	2,790		
1610	Summer Field Camp	2,743	(92)	4,625		
1611	Law School Institute	2,991	(575)		25,894	
1612	Student Bar Association	631	(956)	4,280	5,806	
1613	Admissions Service Fee	800		(8)		
1614	Graduate Examination Fee	723		1,581		
1616	Health & Physical Ed Fees	554		898		
1617	Physical Therapy Ap Fee	1,223		3,635		
1618	Masters Public Admin Fee	2,414		4,536		
1620	Drama Productions	19,076	(244)		56,926	10
1621	Internat'l Stu Exchange				20,670	
1622	Forestry Field Trip Fee	2,169	(821)	55,490	563	
1623	Marching Band	2,458			7,720	
1624	Doctoral Dissertation	1,316		3,998		
1625	Law School WICHE Support	151				
1626	Forestry WICHE Support				1,681	
1628	Summer Orientation	2,095		101,859		(1,000)
1629	Music Camp	7,642	(35)		29,533	
1630	Suzuki Program	16,630	(287)	37,201		
1631	Foreign Language Days			2,561		650
1632	Career Services	10,020	(16)	49,547	24,254	
1633	Physical Therapy WICHE	19,480	(154)	4,202		
1634	Student I.D. Card Fee	15,409			17,522	5,800
1635	Children's Art Festival	135				
1674	Dance Class Fee	8,578		19,760		
1676	Stagecraft	6,281		37,780	271	
1678	Zoology Field Trip Fee	1,525		7,865		
1680	Bio Station Field Trip Fee	567		1,560		
1681	CSD Liability Ins Fee	5		(5)		
1682	Special Law Fee	134				
1685	Cadaver Lab Fee	167				
1686	Music Lesson Fee	1,060	(79)	15,775		
1687	Music Special Fee	7,299		32,390		
1688	Art Special Fee	2,025		12,160		
9101	Admissions Fee/Grad	10		2		
9102	Law School Admission Fee	7				
9540	HPE Physiology Lab Fee	23		140		
9541	Journalism Lab Fee			1,490		
	<b>TOTAL SPECIAL FEES</b>	<b>\$186,207</b>	<b>(\$3,387)</b>	<b>\$504,539</b>	<b>\$190,840</b>	<b>\$5,460</b>



Salaries & Wages	Employee Benefits	Operating Expend.	Admin. Services	Capital Expend.	Fund Balance 6/30/91	Acct#
\$	\$	\$1,783	\$	\$	(\$48)	1600
1,190	46	16,734			3,153	1601
		4,042			612	1602
		2,507			2,448	1603
964	47	4,401			1,696	1604
		125			7	1606
		1,723			352	1607
37,995	8,794	62,717	1,774		(5,205)	1608
		1,994			1,104	1609
		3,295			3,981	1610
		25,461	2,070		779	1611
		9,346	296		119	1612
		679			113	1613
		1,545			759	1614
		690			762	1616
1,389		1,415			2,054	1617
5,050	612	1,289			(1)	1618
12,096	565	46,308	439	201	16,159	1620
					20,670	1621
10,572	482	23,130	591		22,626	1622
		9,826	296		56	1623
		3,916			1,398	1624
					151	1625
					1,681	1626
34,088	5,393	53,028	1,355	5,353	3,737	1628
8,586	1,031	21,824	1,183		4,516	1629
180	29	39,460	1,478		12,397	1630
		3,211			0	1631
4,226	230	61,024	2,439		15,886	1632
500	80	10,571		3,000	9,377	1633
12,588	2,246	6,406	1,033		16,458	1634
		9			126	1635
5,569	470	12,392			9,907	1674
1,500	127	34,349			8,356	1676
600	3	7,464	296		1,027	1678
		1,321			806	1680
					0	1681
					134	1682
					167	1685
9,235	1,736	5,752			33	1686
3,797	455	34,593		1,386	(542)	1687
		12,234			1,951	1688
					12	9101
					7	9102
		38			125	9540
		145			1,345	9541
\$150,125	\$22,346	\$526,747	\$13,250	\$9,940	\$161,251	



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## TELECOMMUNICATIONS CENTER

	Audio Production 1526	Video Production 1527	Total
<b>REVENUE:</b>			
Sales	\$3,861	\$26,189	\$30,050
Other Income	305		305
<b>TOTAL REVENUE</b>	<b>\$4,166</b>	<b>\$26,189</b>	<b>\$30,355</b>
<b>EXPENDITURES:</b>			
Personnel Services:			
Salaries	\$1,275	\$3,663	\$4,938
Hourly	128	3,338	3,466
Employee Benefits	195	622	817
Total Personnel Services	\$1,598	\$7,623	\$9,221
Operating Expenditures:			
Other Services	\$40	\$1,467	\$1,507
Supplies & Materials	1,440	3,424	4,864
Communications	27	1,339	1,366
Travel	383	7,114	7,497
Repair & Maintenance		15	15
Other Expenditures	162	999	1,161
Equipment	605		605
Administrative Costs	204	683	887
Total Operating Expenditures	\$2,861	\$15,041	\$17,902
<b>TOTAL EXPENDITURES</b>	<b>\$4,459</b>	<b>\$22,664</b>	<b>\$27,123</b>
<b>TRANSFERS IN (OUT)</b>	<b>\$</b>	<b>\$</b>	<b>\$0</b>
Net Increase (Decrease) to Fund Balance	(\$293)	\$3,525	\$3,232
Fund Balance at Beginning of Year	\$1,408	\$13,309	\$14,717
Prior Year Adjustments:			
Revenue			0
Expenditures			0
Fund Balance at Beginning of Year as Adjusted	\$1,408	\$13,309	\$14,717
Fund Balance at End of Year	<b>\$1,115</b>	<b>\$16,834</b>	<b>\$17,949</b>



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DESIGNATED RECHARGE CENTERS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Fund Balance 6/30/91
9046	Postage Meter Inventory	19,713	2,869	\$	\$	\$	\$	(20,381)	42,963
9051	Key Deposits	24,880		7,516				1,462	30,934
9052	Post Modern Conferences	87							87
9053	Library Photocopy Account	8,471		62,269		23,885	824	31,164	14,867
9055	Chemistry Photocopy Acct.	1,390	(300)	3,080				2,930	1,240
9056	Law Library Xerox	21,561		38,253		256	4	30,252	29,302
9057	Central Mail Postage Meter	(70,024)		376,402	31,400			377,871	(40,093)
9059	Main Hall Copy Machine	6,677		6,503				7,068	6,112
9090	Education Copy Machine	18,773	161	22,401				16,451	24,884
9091	Central Mail Presort Cntr.	4,246		14,514	2,040	2,982	324	11,224	6,270
9092	Billings MBA-Bus. School	4,310	(71)		20,000	4,410	517	14,098	5,214
9093	Rocky Mtn Med./Ren Conf	459							459
9094	Univ Relations Photocopy	1,573		2,458				2,530	1,501
TOTAL DESIGNATED RECHARGE CENTERS		42,116	2,659	533,396	53,440	31,533	1,669	474,669	123,740

Reserve for Uncompensated Annual & Sick Leave Liability  
Fund Balance at End of Year

(148)

\$123,592



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## FIXED PRICE CLEARING 9126

Acct#	Account Name	Fund Balance 7/1/90	Transfers In	Transfers Out	Fund Balance 6/30/91
9126	Fixed Price Clearing	\$7,718	\$8,275	\$2,192	\$13,801
	TOTAL FIXED PRICE CLEARING	\$7,718	\$8,275	\$2,192	\$13,801



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## CAMPUS STORES

1516

### REVENUE:

Sales:			\$684,216	
Cost of Goods Sold:				
Beginning Inventory 7/1/90	\$403,810			
Add: Purchases	569,533			
Cost of Goods Available		\$973,343		
Deduct: Ending Inventory 6/30/91		416,571		
Cost of Goods Sold			\$556,772	
Gross Profit on Sales				\$127,444
Other Revenue				\$6,935
<b>TOTAL REVENUE</b>				<b>\$134,379</b>

### EXPENDITURES:

Personnel Services	\$94,211			
Operating Expenditures	11,482			
Capital Expenditures	2,934			
<b>TOTAL EXPENDITURES</b>				<b>\$108,627</b>
Net Increase (Decrease) to Fund Balance				\$25,752
Fund Balance at Beginning of Year			\$207,800	
Prior Year Adjustments: Expenditures			(292)	
Fund Balance at Beginning of Year As Adjusted				\$207,508
Fund Balance at End of Year				<b>\$233,260</b>



CURRENT UNRESTRICTED DESIGNATED FUNDS  
 Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
 For Fiscal Year Ended June 30, 1991

FACILITIES/CAMPUS SERVICES

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/91
1502	Facilities Services Shops	\$116,941	(\$760)	\$743,296	\$2,433	\$80,327	\$9,254	\$666,217		\$106,112
1503	Cust, Grounds, Labor	56,218	2,918	253,973	3,359	107,984	21,292	144,699		42,493
1506	Campus Safety & Security	4,215		16,052		11,803	4,832	271		3,361
1510	PP Pooled Revenue	555	137	(692)						0
1516	Campus Stores	207,800	(292)	691,151		76,214	17,997	568,254	2,934	233,260
1517	Key Shop	34,514		40,957		24,895	6,145	16,516		27,915
1522	Off-Campus Work Orders			34,666				34,666		0
TOTAL PHYSICAL PLANT SHOPS		\$420,243	\$2,003	\$1,779,403	\$5,792	\$301,223	\$59,520	\$1,430,623	\$2,934	\$413,141

Reserve for Uncompensated  
 Annual & Sick Leave Liability  
 Fund Balance at End of Year

(10,653)

\$402,488



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## COMPUTING AND INFORMATION SERVICES

	General Services 1530	Admin. Production 1532	Electronic Communications 1533	Information Systems 1534	Electronic Maint. Center 1535	Total
<b>REVENUE:</b>						
Production Income	\$1,554,598	\$	\$	\$	\$	\$1,554,598
Sales	114,665		1,404,428			1,519,093
Laser Printer Usage	4,377					4,377
Other Income	39,683		5,583		116,314	161,580
Allocations	(445,000)	85,000	(50,000)	385,000	25,000	0
<b>TOTAL REVENUE</b>	<b>\$1,268,323</b>	<b>\$85,000</b>	<b>\$1,360,011</b>	<b>\$385,000</b>	<b>\$141,314</b>	<b>\$3,239,648</b>
<b>EXPENDITURES:</b>						
<b>Personnel Services:</b>						
Salaries	\$517,063	\$72,350	\$94,628	\$357,857	\$95,187	\$1,137,085
Hourly	68,627	5,218	38,466		1,091	113,402
Employee Benefits	115,704	17,686	32,832	78,014	21,384	265,620
Total Personnel Services	\$701,394	\$95,254	\$165,926	\$435,871	\$117,662	\$1,516,107
<b>Operating Expenditures:</b>						
Other Services	\$	\$6,181	\$	\$	\$	\$6,181
Supplies & Materials	71,255	77	1,984	4,538	46,741	124,595
Communications	33,033	410	1,040,132	373	326	1,074,274
Travel	4,608		4,535	7,340		16,483
Rent	6,600					6,600
Repair & Maintenance	175,197		2,304	16	1,195	178,712
Administrative Services			37,678		5,420	43,098
Other Expenses	71,364		815	538	363	73,080
Total Operating Expenditures	\$362,057	\$6,668	\$1,087,448	\$12,805	\$54,045	\$1,523,023
Capital Expenditures	169,415					\$169,415
<b>TOTAL EXPENDITURES</b>	<b>\$1,232,866</b>	<b>\$101,922</b>	<b>\$1,253,374</b>	<b>\$448,676</b>	<b>\$171,707</b>	<b>\$3,208,545</b>
<b>TRANSFERS IN (OUT)</b>	<b>(\$50,000)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>(\$50,000)</b>
Net Increase (Decrease) to Fund Balance	(\$14,543)	(\$16,922)	\$106,637	(\$63,676)	(\$30,393)	(\$18,897)
Fund Balance at Beginning of Year	\$86,978	\$3,119	\$188,875	\$26,905	\$21,517	\$327,394
Prior Year Adjustments:						
Revenue						0
Expenditures	(75)		260			185
Fund Balance at Beginning of Year as Adjusted	\$86,903	\$3,119	\$189,135	\$26,905	\$21,517	\$327,579
Fund Balance from Operations	<u>\$72,360</u>	<u>(\$13,803)</u>	<u>\$295,772</u>	<u>(\$36,771)</u>	<u>(\$8,876)</u>	<u>\$308,682</u>
Reserve for Uncompensated Annual & Sick Leave Liability						(133,880)
Fund Balance at End of Year						<u><u>\$174,802</u></u>

Note: After the close of each fiscal year, the Admin. Production, Information Systems, and the Electronic Maint. Center account numbers 1532, 1534, and 1535 respectively, are closed to General Services account 1530. Therefore, the "Fund Balance at Beginning of Year" is the same in total but different in categories as presented on previous financial reports.



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Associated Students of the University of Montana  
Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
for Fiscal Year Ended June 30, 1991

## ASUM SERVICES & ORGANIZATIONS

Acct#	Account Name	Fund Balance 7/1/90	Prior Period Adjust.	Student Activity Fee	Special Allocation	STIP Allocation	Activity Fee Allocation	Other Receipts	ASUM Holding Account	Salaries & Wages	Employee Benefits	Operating Expend.	Non-Mand Transfers	Fund Balance 6/30/91
7000	ASUM Administration	\$14,939	\$308	\$	\$	\$21,346	\$47,862	\$1,219	\$	\$34,586	\$4,771	\$43,842	\$	\$2,475
7001	ASUM Transferral	88,558		522,466	(87,600)		(492,621)	40,328				706	20,000	50,425
7002	ASUM Special Allocations	164			(7,690)		10,000							2,474
7003	ASUM Reserve Fund	5,000												5,000
7004	S.T.I.P. Interest	28,141				(30,451)		24,842					7,651	14,881
7005	ASUM Accounting						13,836		280	10,890	3,055	451		(280)
7006	Assessment Fee						24,671					24,671		0
7007	ASUM Legal Services	8,057	192				59,285	4,823		43,270	9,446	10,457		9,184
7008	ASUM Legislative Committee					1,040	15,376	36		3,824	52	11,878		698
7009	Zero-Base Carryover	29,429					21,806		(10,000)					41,235
7011	Contingency Fund	10,599					(360)							10,239
7013	UC Donations													0
7020	Montana Associated Students	1,030						(1,030)						0
7029	ASUM Child Care Home Progra	3,414					18,435	75,027	971	11,232	4,819	75,253		6,543
7030	ASUM Children's Learning Ctr	57,811					11,006	37,445	1,446	29,852	3,230	8,384		66,242
7031	ASUM Child Care Coop	7,656					14,250	35,482	1,692	30,966	5,825	12,807		9,482
7033	Childcare/Summer							10,980	(1,034)	4,795	1,447	2,015		1,689
7034	Honors Program/Student Assoc	15					131	1,616				1,579		183
7035	Women's Resource Center	21	80			1,586	1,650	90		2,066	10	1,160		191
7036	ADSUM					2,487	3,313	486		1,606	19	4,346		315
7049	MontPirg							62				62		0
7050	International Students						3,781	2				3,826		(43)
7053	Black Student Union						892					892		0
7055	Kyi-Yo Indian Club	144					5,681	2,535				8,360		0
7060	UM Advocates													0
7061	Panhellenic						3,040					3,040		0
7062	Interfraternity Council				920		4,649	5				5,107		467
7070	Muslim Students Association	24												24
7071	AISES				234							234		0
7072	Ad Club				1,000		3,891					4,891		0
7073	Physical Therapy Students					250	316					566		0
7074	Escort Service						5,294			5,021	22	251		0
7076	Forestry Students Association						1,139					1,139		0
7090	Malaysian Students Association	2						601				603		0
7300	U of M Symphonic Band						4,021					4,021		0
7303	UM Jazz Workshop					369	7,737					7,737		369
7305	Chamber Chorale						1,826					1,826		0
7310	University Dance Ensemble						215					215		0
7311	U of M Composers						1,529			125	20	1,384		0



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Associated Students of the University of Montana

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
for Fiscal Year Ended June 30, 1991

## ASUM SERVICES & ORGANIZATIONS

Acct#	Account Name	Fund Balance 7/1/90	Prior Period Adjust.	Student Activity Fee	Special Allocation	STIP Allocation	Activity Fee Allocation	Other Receipts	ASUM Holding Account	Salaries & Wages	Employee Benefits	Operating Expend.	Non-Mand Transfers	Fund Balance 6/30/91
7315	Association of Indian Students						481					402		79
7321	Japan Club						1,084					1,084		0
7325	Chinese Student Association						495	182				677		0
7400	Montana Kaimin	3,885	(2,454)		708		27,523	105,026		61,095	2,991	43,503		27,099
7410	Cut Bank	2,770			150		2,994	2,212		749	4	4,200		3,173
7412	Phoenix	75	(47)			1,463	6,074			3,354	64	4,044		103
7500	Student Action Center	200					2,726	1,205		3,339	42	600		150
7501	Central Action Committee					140		269				409		0
7503	Phi Beta Lambda							1,572				902		670
7505	Wilderness Studies & Info Ctr	650					2,791	2		1,463	24	1,956		0
7507	Student Wildlife Society				180		2,083	134				2,397		0
7509	Inter. Wildlife Film Festival		117				804	44				848		117
7521	Campus Recreation						25,126						25,126	0
7522	Campus Recreation Facilities						23,432						23,432	0
7525	ASUM Student Gardens						334	935				798		471
7529	U of M Ski Club/Race Team	23												23
7530	Amnesty International/U M Chap						398					398		0
7550	UM Baseball Club				200		872					1,072		0
7553	U of M Soccer Club						189				189			0
7554	U of M Men's Rugby Club						1,000					1,000		0
7559	Tutoring Program						5,554	8,598		14,076	76			0
7562	U of M Rodeo Club				300		2,255					2,555		0
7565	Women's Rugby				1,250		758					2,008		0
7568	U of M Woodsman Club				200		878	100				1,178		0
7572	Tanan of Spurs						400	18				408		10
7573	US Army Association						489					489		0
7577	Student Social Work Assoc.	153					556	205				656		258
7580	Geology Club						682	836				972		546
7591	Mortar Board	86			137			1,341				697		867
7592	Homecoming Committee				2,327							2,327		0
7596	Circle "K"						1,544	1,510				2,875		179
7600	Spanish Club						111	248				256		103
7601	U of M Table Tennis Club	30						92						122
7602	U of M Hockey Club		623				623					623		623
7604	Creative Writing Club						2,339	40				2,339		40
7610	Earth Awareness						506	50				481		75
7612	Glacier Two Med./Badger Chp						2,381					2,381		0
7613	UM Golf Club							326				189		137
7614	MPA Club				84							84		0



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Associated Students of the University of Montana

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
for Fiscal Year Ended June 30, 1991

## ASUM SERVICES & ORGANIZATIONS

Acct#	Account Name	Fund Balance 7/1/90	Prior Period Adjust.	Student Activity Fee	Special Allocation	STIP Allocation	Activity Fee Allocation	Other Receipts	ASUM Holding Account	Salaries & Wages	Employee Benefits	Operating Expend.	Non-Mand Transfers	Fund Balance 6/30/91
7615	Pi Omega Pi					394						394		0
7616	Psychology Club							528						528
	<b>Total ASUM Services and Organizations</b>	\$262,876	(\$1,181)	522,466	(\$87,600)	(\$1,376)	(\$89,867)	\$360,022	(\$6,645)	\$262,309	\$36,106	\$326,905	\$76,209	\$257,166



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Associated Students of the University of Montana

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
for Fiscal Year Ended June 30, 1991

## ASUM PROGRAMMING

Acct#	Account Name	Fund Balance 7/1/90	Prior Period Adjust.	Student Activity Fee	Special Allocation	STIP Allocation	Activity Fee Allocation	Other Receipts	ASUM Holding Account	Salaries & Wages	Employee Benefits	Operating Expend.	Non-Mand Transfers	Fund Balance 6/30/91
7100	Programming Administration	\$	\$38	\$	\$	\$	\$18,825	\$	\$9,323	\$14,156	\$260	\$13,732	\$	38
7102	Reserve Fund	10,000			87,600									97,600
7103	Current Year Carryover	9,572							(52,705)					(43,133)
7105	Summer Budget						1,888		1,365	2,974	279			0
7107	Box Office - Over & Short							(2)	2					0
7120	Special Events-Holding						1,247					1,247		0
7121	Inland NW Comedy Competition							1,204	862	144	3	1,919		0
7122	Winter Solstice							7,857	6,272	294	10	13,825		0
7123	Ray Anderson							190	1,506	37	1	1,658		0
7124	Mahlathini & Mahotella Queens							3,015	5,711	396	10	8,320		0
7125	Russell Peri								724	38	2	684		0
7130	Performing Arts-Holding							15,300	(2,157)			13,251		(108)
7131	Into The Woods							11,599	7,692	208	7	19,076		0
7132	Gordon Lightfoot							11,373	4,941	361	9	15,944		0
7133	Urban Bushwomen							6,164	4,408	54	1	10,517		0
7134	Boston Camerata							1,885	7,071	85	2	8,869		0
7135	Second City							4,440	2,286	98	1	6,627		0
7136	Dance Brazil							6,517	6,637	203	2	12,626		323
7137	Boys Of The Lough							2,604	5,852	192	4	8,260		0
7138	Trisha Brown							4,648	10,782	742	18	14,735		(65)
7172	Just for Laughs FY90		(72)						(72)			(144)		0
7173	Turtle Island FY90		(41)						(41)			(82)		0
7177	Douglas Dunn & Dancers FY90		159						159			(160)		478
7178	Seattle Mime FY90		239						239			(240)		718
7201	Richard Marx FY90		(140)						(140)			(280)		0
7204	Taj Mahal FY90		(708)						(708)			(956)		(460)
7205	Crazy 8's FY90		(245)						(55)			(205)		(95)
7208	Randy Travis FY90		433						582	53	1	528		433
7260	Pop Concerts Holding						11,452	(8,748)				2,022		682
7261	Anne Murray							48,612	(389)	2,177	56	45,989		1
7262	Robin Crow								2,920	40	1	2,878		1
7263	Petra							33,911	(1,568)	1,473	36	30,834		0
7264	Montana Sunsplash 90							4,603	222	213	5	4,607		0
7265	Poison/Warrant							135,950	961	4,651	164	132,096		0
7266	Sawyer Brown/Nitty Gritty							54,295	(1,626)	2,053	46	50,570		0
7267	John Bailey							1,001	1,564	172	4	5,373		(2,984)
7268	Young Fresh Fellows							1,591	2,136	199	3	3,524		1
7269	The Judds					1,376		199,528	(2,986)	3,875	108	193,934		1
7270	Reba McEntire							144,589	(2,291)	5,434	145	137,274		(555)
7271	David Copperfield							34,545	(1,840)	431	13	32,261		0



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Associated Students of the University of Montana  
Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
for Fiscal Year Ended June 30, 1991

## ASUM PROGRAMMING

Acct#	Account Name	Fund Balance 7/1/90	Prior Period Adjust.	Student Activity Fee	Special Allocation	STIP Allocation	Activity Fee Allocation	Other Receipts	ASUM Holding Account	Salaries & Wages	Employee Benefits	Operating Expend.	Non-Mand Transfers	Fund Balance 6/30/91
7272	Chick Corea							4,684	10,072	243	5	14,508		0
7273	Michael Hedges							4,278	5,997	318	8	10,363		(414)
7274	Gooney Birds							959	1,823	214	4	2,564		0
7275	The Tragically Hip							545	4,804	400	10	4,939		0
7276	Scorpions								1,035			1,035		0
Total ASUM Programming		\$19,572	(337)	\$	\$87,600	\$1,376	\$33,412	\$737,137	\$41,370	\$41,928	\$1,218	\$824,522	\$	\$52,462
5835	GAAP Adjustments	(17,274)										(654)		(16,620)
9049	ASUM Student Fees		2									2		0
TOTAL ASUM		\$265,174	(\$1,516)	\$522,466	\$0	\$0	(\$56,455)	\$1,097,159	\$34,725	\$304,237	\$37,324	\$1,150,775	\$76,209	\$293,008



CONTINUING EDUCATION

Year	Project Name	Fiscal Year	Fund	Amount	Balance
1989	1989-1990 - General Fund	1989	100	100.00	100.00
1990	1990-1991 - General Fund	1990	100	100.00	200.00
1991	1991-1992 - General Fund	1991	100	100.00	300.00
1992	1992-1993 - General Fund	1992	100	100.00	400.00
1993	1993-1994 - General Fund	1993	100	100.00	500.00
1994	1994-1995 - General Fund	1994	100	100.00	600.00
1995	1995-1996 - General Fund	1995	100	100.00	700.00
1996	1996-1997 - General Fund	1996	100	100.00	800.00
1997	1997-1998 - General Fund	1997	100	100.00	900.00
1998	1998-1999 - General Fund	1998	100	100.00	1000.00
1999	1999-2000 - General Fund	1999	100	100.00	1100.00
2000	2000-2001 - General Fund	2000	100	100.00	1200.00
2001	2001-2002 - General Fund	2001	100	100.00	1300.00
2002	2002-2003 - General Fund	2002	100	100.00	1400.00
2003	2003-2004 - General Fund	2003	100	100.00	1500.00
2004	2004-2005 - General Fund	2004	100	100.00	1600.00
2005	2005-2006 - General Fund	2005	100	100.00	1700.00
2006	2006-2007 - General Fund	2006	100	100.00	1800.00
2007	2007-2008 - General Fund	2007	100	100.00	1900.00
2008	2008-2009 - General Fund	2008	100	100.00	2000.00
2009	2009-2010 - General Fund	2009	100	100.00	2100.00
2010	2010-2011 - General Fund	2010	100	100.00	2200.00
2011	2011-2012 - General Fund	2011	100	100.00	2300.00
2012	2012-2013 - General Fund	2012	100	100.00	2400.00
2013	2013-2014 - General Fund	2013	100	100.00	2500.00
2014	2014-2015 - General Fund	2014	100	100.00	2600.00
2015	2015-2016 - General Fund	2015	100	100.00	2700.00
2016	2016-2017 - General Fund	2016	100	100.00	2800.00
2017	2017-2018 - General Fund	2017	100	100.00	2900.00
2018	2018-2019 - General Fund	2018	100	100.00	3000.00
2019	2019-2020 - General Fund	2019	100	100.00	3100.00
2020	2020-2021 - General Fund	2020	100	100.00	3200.00
2021	2021-2022 - General Fund	2021	100	100.00	3300.00
2022	2022-2023 - General Fund	2022	100	100.00	3400.00
2023	2023-2024 - General Fund	2023	100	100.00	3500.00
2024	2024-2025 - General Fund	2024	100	100.00	3600.00
2025	2025-2026 - General Fund	2025	100	100.00	3700.00
2026	2026-2027 - General Fund	2026	100	100.00	3800.00
2027	2027-2028 - General Fund	2027	100	100.00	3900.00
2028	2028-2029 - General Fund	2028	100	100.00	4000.00
2029	2029-2030 - General Fund	2029	100	100.00	4100.00
2030	2030-2031 - General Fund	2030	100	100.00	4200.00
2031	2031-2032 - General Fund	2031	100	100.00	4300.00
2032	2032-2033 - General Fund	2032	100	100.00	4400.00
2033	2033-2034 - General Fund	2033	100	100.00	4500.00
2034	2034-2035 - General Fund	2034	100	100.00	4600.00
2035	2035-2036 - General Fund	2035	100	100.00	4700.00
2036	2036-2037 - General Fund	2036	100	100.00	4800.00
2037	2037-2038 - General Fund	2037	100	100.00	4900.00
2038	2038-2039 - General Fund	2038	100	100.00	5000.00
2039	2039-2040 - General Fund	2039	100	100.00	5100.00
2040	2040-2041 - General Fund	2040	100	100.00	5200.00
2041	2041-2042 - General Fund	2041	100	100.00	5300.00
2042	2042-2043 - General Fund	2042	100	100.00	5400.00
2043	2043-2044 - General Fund	2043	100	100.00	5500.00
2044	2044-2045 - General Fund	2044	100	100.00	5600.00
2045	2045-2046 - General Fund	2045	100	100.00	5700.00
2046	2046-2047 - General Fund	2046	100	100.00	5800.00
2047	2047-2048 - General Fund	2047	100	100.00	5900.00
2048	2048-2049 - General Fund	2048	100	100.00	6000.00
2049	2049-2050 - General Fund	2049	100	100.00	6100.00
2050	2050-2051 - General Fund	2050	100	100.00	6200.00
2051	2051-2052 - General Fund	2051	100	100.00	6300.00
2052	2052-2053 - General Fund	2052	100	100.00	6400.00
2053	2053-2054 - General Fund	2053	100	100.00	6500.00
2054	2054-2055 - General Fund	2054	100	100.00	6600.00
2055	2055-2056 - General Fund	2055	100	100.00	6700.00
2056	2056-2057 - General Fund	2056	100	100.00	6800.00
2057	2057-2058 - General Fund	2057	100	100.00	6900.00
2058	2058-2059 - General Fund	2058	100	100.00	7000.00
2059	2059-2060 - General Fund	2059	100	100.00	7100.00
2060	2060-2061 - General Fund	2060	100	100.00	7200.00
2061	2061-2062 - General Fund	2061	100	100.00	7300.00
2062	2062-2063 - General Fund	2062	100	100.00	7400.00
2063	2063-2064 - General Fund	2063	100	100.00	7500.00
2064	2064-2065 - General Fund	2064	100	100.00	7600.00
2065	2065-2066 - General Fund	2065	100	100.00	7700.00
2066	2066-2067 - General Fund	2066	100	100.00	7800.00
2067	2067-2068 - General Fund	2067	100	100.00	7900.00
2068	2068-2069 - General Fund	2068	100	100.00	8000.00
2069	2069-2070 - General Fund	2069	100	100.00	8100.00
2070	2070-2071 - General Fund	2070	100	100.00	8200.00
2071	2071-2072 - General Fund	2071	100	100.00	8300.00
2072	2072-2073 - General Fund	2072	100	100.00	8400.00
2073	2073-2074 - General Fund	2073	100	100.00	8500.00
2074	2074-2075 - General Fund	2074	100	100.00	8600.00
2075	2075-2076 - General Fund	2075	100	100.00	8700.00
2076	2076-2077 - General Fund	2076	100	100.00	8800.00
2077	2077-2078 - General Fund	2077	100	100.00	8900.00
2078	2078-2079 - General Fund	2078	100	100.00	9000.00
2079	2079-2080 - General Fund	2079	100	100.00	9100.00
2080	2080-2081 - General Fund	2080	100	100.00	9200.00
2081	2081-2082 - General Fund	2081	100	100.00	9300.00
2082	2082-2083 - General Fund	2082	100	100.00	9400.00
2083	2083-2084 - General Fund	2083	100	100.00	9500.00
2084	2084-2085 - General Fund	2084	100	100.00	9600.00
2085	2085-2086 - General Fund	2085	100	100.00	9700.00
2086	2086-2087 - General Fund	2086	100	100.00	9800.00
2087	2087-2088 - General Fund	2087	100	100.00	9900.00
2088	2088-2089 - General Fund	2088	100	100.00	10000.00
2089	2089-2090 - General Fund	2089	100	100.00	10100.00
2090	2090-2091 - General Fund	2090	100	100.00	10200.00
2091	2091-2092 - General Fund	2091	100	100.00	10300.00
2092	2092-2093 - General Fund	2092	100	100.00	10400.00
2093	2093-2094 - General Fund	2093	100	100.00	10500.00
2094	2094-2095 - General Fund	2094	100	100.00	10600.00
2095	2095-2096 - General Fund	2095	100	100.00	10700.00
2096	2096-2097 - General Fund	2096	100	100.00	10800.00
2097	2097-2098 - General Fund	2097	100	100.00	10900.00
2098	2098-2099 - General Fund	2098	100	100.00	11000.00
2099	2099-2100 - General Fund	2099	100	100.00	11100.00
2100	2100-2101 - General Fund	2100	100	100.00	11200.00
2101	2101-2102 - General Fund	2101	100	100.00	11300.00
2102	2102-2103 - General Fund	2102	100	100.00	11400.00
2103	2103-2104 - General Fund	2103	100	100.00	11500.00
2104	2104-2105 - General Fund	2104	100	100.00	11600.00
2105	2105-2106 - General Fund	2105	100	100.00	11700.00
2106	2106-2107 - General Fund	2106	100	100.00	11800.00
2107	2107-2108 - General Fund	2107	100	100.00	11900.00
2108	2108-2109 - General Fund	2108	100	100.00	12000.00
2109	2109-2110 - General Fund	2109	100	100.00	12100.00
2110	2110-2111 - General Fund	2110	100	100.00	12200.00
2111	2111-2112 - General Fund	2111	100	100.00	12300.00
2112	2112-2113 - General Fund	2112	100	100.00	12400.00
2113	2113-2114 - General Fund	2113	100	100.00	12500.00
2114	2114-2115 - General Fund	2114	100	100.00	12600.00
2115	2115-2116 - General Fund	2115	100	100.00	12700.00
2116	2116-2117 - General Fund	2116	100	100.00	12800.00
2117	2117-2118 - General Fund	2117	100	100.00	12900.00
2118	2118-2119 - General Fund	2118	100	100.00	13000.00
2119	2119-2120 - General Fund	2119	100	100.00	13100.00
2120	2120-2121 - General Fund	2120	100	100.00	13200.00
2121	2121-2122 - General Fund	2121	100	100.00	13300.00
2122	2122-2123 - General Fund	2122	100	100.00	13400.00
2123	2123-2124 - General Fund	2123	100	100.00	13500.00
2124	2124-2125 - General Fund	2124	100	100.00	13600.00
2125	2125-2126 - General Fund	2125	100	100.00	13700.00
2126	2126-2127 - General Fund	2126	100	100.00	13800.00
2127	2127-2128 - General Fund	2127	100	100.00	13900.00
2128	2128-2129 - General Fund	2128	100	100.00	14000.00
2129	2129-2130 - General Fund	2129	100	100.00	14100.00
2130	2130-2131 - General Fund	2130	100	100.00	14200.00
2131	2131-2132 - General Fund	2131	100	100.00	14300.00
2132	2132-2133 - General Fund	2132	100	100.00	14400.00
2133	2133-2134 - General Fund	2133	100	100.00	14500.00
2134	2134-2135 - General Fund	2134	100	100.00	14600.00
2135	2135-2136 - General Fund	2135	100	100.00	14700.00
2136	2136-2137 - General Fund	2136	100	100.00	14800.00
2137	2137-2138 - General Fund	2137	100	100.00	14900.00
2138	2138-2139 - General Fund	2138	100	100.00	15000.00
2139	2139-2140 - General Fund	2139	100	100.00	15100.00
2140	2140-2141 - General Fund	2140	100	100.00	15200.00
2141	2141-2142 - General Fund	2141	100	100.00	15300.00
2142	2142-2143 - General Fund	2142	100	100.00	15400.00
2143	2143-2144 - General Fund	2143	100	100.00	15500.00
2144	2144-2145 - General Fund	2144	100	100.00	15600.00
2145	2145-2146 - General Fund	2145	100	100.00	15700.00
2146	2146-2147 - General Fund	2146	100	100.00	15800.00
2147	2147-2148 - General Fund	2147	100	100.00	15900.00
2148	2148-2149 - General Fund	2148	100	100.00	16000.00
2149	2149-2150 - General Fund	2149	100	100.00	16100.00
2150	2150-2151 - General Fund	2150	100	100.00	16200.00
2151	2151-2152 - General Fund	2151	100	100.00	16300.00
2152	2152-2153 - General Fund	2152	100	100.00	16400.00
2153	2153-2154 - General Fund	2153	100	100.00	16500.00
2154	2154-2155 - General Fund	2154	100	100.00	16600.00
2155	2155-2156 - General Fund	2155	100	100.00	16700.00
2156	2156-2157 - General Fund	2156	100	100.00	16800.00
2157	2157-2158 - General Fund				



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## CONTINUING EDUCATION

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Course Revenue	Other Revenue
1900	CCESP-General Administration	\$136,411	\$	\$	\$5,175
1901	MAS-Admin Science Book				17,338
1910	Extension Administration			228	
1912	90-91 Summer Ext-Sponsored			9,280	
1913	90-91 Summer Ext-Self Support			16,428	150
1914	90-91 Fall Ext-Sponsored			19,400	
1915	90-91 Fall Ext-Self Support			15,063	1,363
1916	90-91 Winter Ext-Sponsored			18,860	
1917	90-91 Winter Ext-Self Support			9,440	139
1918	90-91 Spring Ext-Sponsored			27,405	
1919	90-91 Spring Ext-Self Support			22,910	831
1921	90-91 Eureka			2,260	
1922	90-91 Pre-session-Sponsored			4,776	
1923	90-91 Pre-session-Self Support			33,553	460
1924	Night School Administration	1,435			20,000
1930	Health-General Administration		138		40
1932	Pharmacy Weekend Programs			20,907	329
1933	Pharmacy Journal Articles			1,242	
1934	Pharmacy HS 390 Series			884	12
1935	Pharmacy-Misc Programs				790
1937	90-91 Yellow Bay Writer Wksp			32,560	933
1938	90-91 University Transition			28,670	
1939	90-91 Schwanke Honors Institute				6,227
1940	90-91 Envir Writing Institute			7,150	5,701
1950	Conf & Inst Administration		(150)	2,103	
1951	CEFES Program Development	7,488			10,000
1954	90-91 Head Injury Conference			5,550	2,440
1956	90-91 Tax Practitioner Instit			18,925	
1957	90-91 Nat'l Forest Centennial			10,267	3,370
1958	90-91 Hazmat			41,574	
1959	90-91 GPS Satellite Navigation			15,405	
1960	90-91 CEFES			52,151	
1961	90-91 Change Agent			3,770	
1962	90-91 Computer Business Aps			4,760	
1963	90-91 MT GIS Conference			18,916	2,495
1964	90-91 Business Over Breakfast			3,675	
1965	90-91 Secretaries Day			2,298	
1966	90-91 Aerospace Ed Program			1,335	815
1967	90-91 Basic Dragon Flight Sch			2,125	
1968	90-91 Forest Habitat Types				
1969	90-91 Ecology & Mgmt-Forest			26,250	
1970	90-91 Lie Catching/Law			3,040	
1971	90-91 Archaeology of MT			2,730	
1975	90-91 Elderhostel			3,746	
1976	90-91 Schwanke Honors Instit				7,258
1977	90-91 French Immersion Wkshp			6,940	
1979	90-91 Selecting Silviculture				2,850
1985	90-91 Montana Writing Project	14,038		11,250	27
1990	90-91 Language Institute Admin				
1991	90-91 Toyo Language & Culture			42,290	98
1992	90-91 Spanish Immersion			3,532	
1993	90-91 German Immersion			8,840	
1994	90-91 Nagoua Gakuin Lang Instit			50,730	24
1999	90-91 A/R's & A/P's		(3,860)	6,892	(9,174)
TOTAL CONTINUING EDUCATION		\$159,372	(\$3,872)	\$620,110	\$79,691

Note: After the close of each fiscal year, the majority of the conference and workshop accounts are closed to CCESP/General Administration. Therefore, the Beginning Balance is the same in total but different in categories as presented on previous financial reports.



Salaries & Wages	Employee Benefits	Other Expend.	Admin. Services	Capital Expend.	Fund Balance 6/30/91	Acct#
\$31,851	\$7,025	\$6,148	\$19,809	\$1,300	\$75,453	1900
		16,895			443	1901
49,491	11,853	2,878			(63,994)	1910
		172			9,108	1912
7,793	1,193	2,120			5,472	1913
525	84	184			18,607	1914
5,940	666	5,893			3,927	1915
910	141	399			17,410	1916
3,236	363	2,023			3,957	1917
1,500	232	82			25,591	1918
10,505	1,185	8,381			3,670	1919
		2,242			18	1921
		271			4,505	1922
10,262	1,382	10,288			12,081	1923
6,281	1,588	13,471			95	1924
16,477	4,833	3,029			(24,161)	1930
2,718	397	8,097			10,024	1932
		54			1,188	1933
		301			595	1934
		509			281	1935
1,500	239	25,688			6,066	1937
9,090	1,492	11,360			6,728	1938
2,250	359	3,617			1	1939
300	36	9,856			2,659	1940
35,807	8,554	1,115			(43,523)	1950
		1,553			15,935	1951
		5,696			2,294	1954
		7,372			11,553	1956
		8,766			4,871	1957
166	18	28,218			13,172	1958
8,100	1,242	5,183			880	1959
7,878	1,196	25,748			17,329	1960
1,100	168	1,425			1,077	1961
836	193	1,886			1,845	1962
		19,062			2,349	1963
300	48	1,565			1,762	1964
125	16	2,239			(82)	1965
1,200	101	927			(78)	1966
477	38	438			1,172	1967
		214			(214)	1968
2,235	318	9,022			14,675	1969
1,000	160	76			1,804	1970
1,000	160	562			1,008	1971
1,001	141	2,049			555	1975
737	72	4,978			1,471	1976
		5,383			1,557	1977
2,300	341				209	1979
11,221	1,551	2,404	510		9,629	1985
9,365	995	460			(10,820)	1990
16,990	1,796	22,978			624	1991
1,625	135	965			807	1992
1,625	259	5,138			1,818	1993
13,775	1,191	21,487			14,301	1994
240	20	70			(6,472)	1999
\$279,732	\$51,781	\$320,937	\$20,319	\$1,300	\$181,232	

Reserve for Uncompensated  
Annual & Sick Leave Liability  
Fund Balance at End of Year

(15,517)

\$165,715



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## RESEARCH INDIRECT COST MONIES

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Federal Ind. Cost	Non-Federal Ind. Cost
1636	SPABA/CAS/Dean's Office	\$304	\$	\$	\$
1637	SPABA/Stanford/Bio Station	13			
1639	UM Indirect Cost Recoveries	5,400			
1640	Research Adm-Indirect Cost Monies	284,345	(885)	577,018	177,323
1645	Contract and Grant Matching	9,483			
1646	Biotechnology Development	6,578			
1647	Business Development	40,836			
1649	MONTS/Vandersluys/Chemistry				
1659	MONTS/Green/Bio Sciences				
1660	MONTS Cost Sharing	16,684			
1661	SPABA/Bureau of Business & Econ Res	456			
1662	SPABA/Education	169			
1663	SPABA/Kriley/Fine Arts	755			
1664	SPABA/Frissell/Forestry	1,672			
1665	SPABA/O'Gara/Wildlife Coop	842			
1666	SPABA/Law School				
1668	SPABA/Alexander/Cont Education	1,281			
1669	SPABA/Stearns/Univ Relations	1,126			
1670	SPABA/Gianchetta/Business Admin	209	5,000		
1671	SPABA/Lange/Geology	6,933			
1672	SPABA/Jenni/Zoology	45,202			
1673	SPABA/Field/Chemistry	9,911			
1690	SPABA/Hatcher/Library	781			
1691	SPABA/Chandler/IMS	701			
1692	SPABA/Pharmacy & AHS	581			
1693	SPABA/Athletics	198			
1695	SPABA/Mansfield Center	71			
1696	SPABA Telecommunications	4			
1697	SPABA/International Programs				
9500	Bandy Ranch Support				
9501	SPABA/Mathematics	448			
9502	SPABA/RTC Rural	3,655			
9503	Sponsored Prog Audit Reserve	23,460		9,561	4,052
9504	MONTS/Dial/Bio Sciences	1,355			
9506	MONTS/Hinman/Geology	1,336			
9507	Monts/North/Bio Sciences	2,699			
9508	MONTS/Stroethoff/Math	47			
9509	MONTS/Foresman/Bio Sciences	18,226			
9510	MONTS/Gallagher/Math	6,500			
9511	MONTS/Mitchell-Olds/Bio Sciences	19,440			
9512	MONTS/Stroethoff/Math	6,971			
9520	SPABA/Journalism	400			
9521	SPABA/Dean of Students	907			
TOTAL RESEARCH INDIRECT COST MONIES		\$519,979	\$4,115	\$586,579	\$181,375

\* Allocation to a designated account in Sales & Service of Educational Departments.



Allocations	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/91	Acct#
\$64,916	\$	\$7,767	\$1,230	\$3,438	\$20,231	\$32,554	1636
8,719				8,626		106	1637
		3,596	1,042	762		0	1639
(615,389)	(251)	55,449	10,805	98,314	9,837	247,756	1640
200,000				41,076	128,936	39,471	1645
100,000		3,976	609	5,717		96,276	1646
		6,789	1,549	342		32,156	1647
14,800				964		13,836	1649
19,500				30		19,470	1659
	(4,432)					12,252	1660
2,190		1,289	159			1,198	1661
7,458				4,846	1,350	1,431	1662
7,282				3,171	4,391	475	1663
27,693	(12,235)			4,331	11,601	1,198	1664
3,232		1,212	336	2,341		185	1665
1,579		526	144	876		33	1666
5,312				2,009		4,584	1668
						1,126	1669
7,940					1,533	11,616	1670
3,943				367		10,509	1671
39,352				12,331	9,788	62,435	1672
7,060				5,830		11,141	1673
						781	1690
325						1,026	1691
99				506		174	1692
459						657	1693
						71	1695
1,461						1,465	1696
1,447					1,370	77	1697
25,000				22,999		2,001	9500
						448	9501
29,000		2,600	451	25,989	1,452	2,163	9502
		10,324	2,364	3,462		20,923	9503
				284		1,071	9504
			22	1,314		0	9506
				2,699		0	9507
						47	9508
		7,044	1,046	1,839	4,727	3,570	9509
		4,743	758	1,000		(1)	9510
		8,985	2,514	4,586		3,355	9511
8,500		4,524	722	539		9,686	9512
3,122				319		3,203	9520
				200		707	9521
(\$25,000) *	(\$16,918)	\$118,824	\$23,751	\$261,107	\$195,216	\$651,232	

Reserve for Uncompensated  
Annual & Sick Leave Liability  
Fund Balance at End of Year

(20,703)

\$630,529



# CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## STATE COLLEGE WORK STUDY

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	State Work Study Allocations	Other Employer Share	Hourly	Employee Benefits	Fund Balance 6/30/91
1750	State CWS Program	\$	\$	\$110,935	\$	\$101,608	\$17	\$9,310
1751	State Foresters Office				2,184	1,482	41	661
1752	Msla City-County Health Depart.				1,875	1,786	89	0
1755	City of Missoula				981	965	16	0
1756	Missoula Legal Services		(21)		2,290	2,231	38	0
1757	Planned Parenthood-Msla		(1)		522	512	9	0
1759	Missoula City-County Library				87	86	1	0
1765	Missoula Co. Attorney				611	601	10	0
1770	Angel Daycare				384	378	6	0
1772	Msla Elementary Dist #1				71	70	1	0
9302	Msla Museum of the Arts				89	88	1	0
9309	MT Dept of Revenue		(196)		1,069	857	16	0
9314	Granite Co. Attorney's Office		840		(840)			0
9321	Women's Oppr & Resource Dev				673	662	11	0
9330	MT Dept Justice-Forensics		(84)		1,082	979	19	0
9331	County of Broadwater		(224)		606	376	6	0
9334	Ravalli Svc Corp				154	151	3	0
9335	United Way		(248)		291	42	1	0
9336	UM Foundation				490	482	8	0
9337	YWCA				260	256	4	0
9338	Playmate Day Care				205	201	4	0
TOTAL STATE COLLEGE WORK STUDY		\$0	\$66	\$110,935	\$13,084	\$113,813	\$301	\$9,971



## CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

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# CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Statement of Current Fund Revenue  
For Fiscal Year Ended June 30, 1991

Entity Name	Tuition & Fees	Enterprise Sales & Service	Invest Revenue	Other Revenue	Total Revenue	Inter- Depart. Elimin.	Transfers In	Net Revenue
Auxiliary Administration	\$	\$288,810	\$255,026	\$47	\$543,883	\$	\$16,444	\$560,327
Family Housing		1,051,661			1,051,661			1,051,661
Residence Halls		3,353,771		359	3,354,130			3,354,130
Food Service		2,804,703			2,804,703			2,804,703
Dental Service	233,703	106,481		13	340,197			340,197
Health Service	1,292,470	93,472		861	1,386,803		500	1,387,303
Prescription Pharmacy		190,362	609	191	191,162			191,162
Printing Service		1,246,199		593	1,246,792		180	1,246,972
Lubrecht Camp		102,129		1,619	103,748			103,748
Vehicle Fees & Fines		490,658		9,768	500,426			500,426
Golf Course	3,542	380,547		1,035	385,124		41,491	426,615
University Theatre		32,943			32,943			32,943
University Center	1,030,061	2,825,274		12,856	3,868,191	310,438		3,557,753
Rental Property		187,239			187,239			187,239
Swimming Pool	1,729	118,136		2,695	122,560		10,000	132,560
Campus Recreation	3,775	104,214		10,711	118,700		236,209	354,909
Lease/Purchase Equipment		15,001			15,001			15,001
Yellow Bay		81,091		924	82,015		48,000	130,015
<b>TOTAL CURRENT FUND REVENUE</b>	<b>\$2,565,280</b>	<b>\$13,472,691</b>	<b>\$255,635</b>	<b>\$41,672</b>	<b>\$16,335,278</b>	<b>\$310,438</b>	<b>\$352,824</b>	<b>\$16,377,664</b>



# CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 1991

Entity Name	Salaries & Wages	Employee Benefits	Operating Expend.	Lease Expend.	Capital Expend.	Total Expend.	Inter- Dept. Elimin.	Transfers Out	Sick/Annual Leave Liability	Net Expend.
Auxiliary Administration	\$101,155	\$11,514	121,627	\$	\$	\$234,296	\$	\$304,601	(\$9,616)	\$529,281
Family Housing	212,828	89,077	281,294			583,199		366,077	(148)	949,128
Residence Halls	933,765	186,723	1,463,106			2,583,594		710,914	633	3,295,141
Food Service	800,116	158,115	1,549,050			2,507,281		301,283	3,827	2,812,391
Dental Service	192,911	43,161	52,427			288,499		26,335	(10,508)	304,326
Health Service	852,070	174,101	277,270			1,303,441		109,623	(8,714)	1,404,350
Prescription Pharmacy	48,163	10,779	120,390			179,332			733	180,065
Printing Service	453,780	105,718	583,206	29,183		1,171,887		28,238	(662)	1,199,463
Lubrecht Camp	54,107	8,379	57,779		2,000	122,265			741	123,006
Vehicle Fees & Fines	131,483	31,250	171,468			334,201		161,900	5,733	501,834
Golf Course	163,946	27,987	180,778			372,711		29,915	4,426	407,052
University Theatre	12,857	1,087	12,467			26,411			205	26,616
University Center	1,121,751	220,882	2,188,730			3,531,363	310,438	184,854	2,125	3,407,904
Rental Property	4,268	388	120,398		26,702	151,756		48,263		200,019
Swimming Pool	76,265	7,742	45,047	141		129,195		10,967	523	140,685
Campus Recreation	160,677	20,375	105,686	497		287,235		47,893	(8,557)	326,571
Lease/Purchase Equipment			165			165		48,048		48,213
Yellow Bay	26,921	5,350	49,258			81,529		9,689	(4,784)	86,434
<b>TOTAL CURRENT FUND EXPENDITURES</b>	<b>\$5,347,063</b>	<b>\$1,102,628</b>	<b>\$7,380,146</b>	<b>\$29,821</b>	<b>\$28,702</b>	<b>\$13,888,360</b>	<b>\$310,438</b>	<b>\$2,388,600</b>	<b>(\$24,043)</b>	<b>\$15,942,479</b>



# CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Balance Sheet

June 30, 1991

	Auxiliary Administration	Family Housing	Residence Halls	Lodge Food Service	Dental Service
<b>ASSETS:</b>					
Cash	\$101,507	\$282,922	\$153,849	\$70,978	\$51,442
Accounts Receivable		24,633	11,578	1,882	
Allowance for Doubtful Accounts		(10,101)	(1,712)		
Investments	50,000	154,000	800,000	350,000	80,000
Inventories	7,488	50,261	23,723		
Prepaid Expenditures	105	326	1,688	2,033	
Employee Advances					
<b>TOTAL ASSETS</b>	<b>\$159,100</b>	<b>\$502,041</b>	<b>\$989,126</b>	<b>\$424,893</b>	<b>\$131,442</b>

## LIABILITIES AND FUND BALANCE:

Accrued Expenditures	\$3,880	\$	\$	\$3,610	\$
Accounts Payable	40,303	82,789	136,577	60,959	32,499
Deferred Revenue		13,530	29,747		8,815
Deposits Held in Custody		31,123	145,405		
Compensated Absences	13,499	31,249	61,114	54,650	18,959
Fund Balance	101,418	343,350	616,283	305,674	71,169
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$159,100</b>	<b>\$502,041</b>	<b>\$989,126</b>	<b>\$424,893</b>	<b>\$131,442</b>



Health Service	Prescription Pharmacy	Print Service	Lubrecht Camp	Vehicle Fees & Fines	Golf Course	University Theatre	Univer Cent
\$157,725	\$34,611	\$171,086	\$19,139	\$32,727	\$58,936	\$6,740	\$318,
134		4,587	646	30	5	52	76,
							(
400,000							100,
16,822	17,911	87,827			33,828		133,
625					400		8
<u>\$575,306</u>	<u>\$52,522</u>	<u>\$263,500</u>	<u>\$19,785</u>	<u>\$32,757</u>	<u>\$93,169</u>	<u>\$6,792</u>	<u>\$629,</u>

\$1,795	\$	\$	\$	\$40	\$	\$	\$9,6
399,446	6,121	66,248	5,927	13,187	27,828	970	140,7
48,698				475	27,042		44,1
							2,8
101,380	12,856	54,062	4,150	9,825	13,352	322	76,1
23,987	33,545	143,190	9,708	9,230	24,947	5,500	355,8
<u>\$575,306</u>	<u>\$52,522</u>	<u>\$263,500</u>	<u>\$19,785</u>	<u>\$32,757</u>	<u>\$93,169</u>	<u>\$6,792</u>	<u>\$629,</u>



<u>Rental Property</u>	<u>Swimming Pool</u>	<u>Campus Recreation</u>	<u>Lease/Prch Pool</u>	<u>Yellow Bay</u>	<u>Total Auxiliary Funds</u>
\$77,970	\$19,252	\$32,859	\$26,048	\$31,228	\$1,647,683
	18	959		18,444	139,624
				(270)	(12,384)
					1,934,000
	2,605				374,032
		3,123		5,978	15,097
					0
<u>\$77,970</u>	<u>\$21,875</u>	<u>\$36,941</u>	<u>\$26,048</u>	<u>\$55,380</u>	<u>\$4,098,052</u>

\$	\$	\$69	\$	\$	\$19,034
3,126	7,990	16,196	165	2,616	1,043,684
		7,244		15,324	195,045
3,847				1,650	184,884
	4,112	16,343			471,987
70,997	9,773	(2,911)	25,883	35,790	2,183,418
<u>\$77,970</u>	<u>\$21,875</u>	<u>\$36,941</u>	<u>\$26,048</u>	<u>\$55,380</u>	<u>\$4,098,052</u>



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**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**AUXILIARY ADMINISTRATION**

	Admin 1800	Recruit 1803	Rental 1804	Pledged STIP Earn 1813	Total
<b>REVENUE:</b>					
Rent	\$	\$	\$288,810	\$	\$288,810
STIP Earnings				255,026	255,026
Other Revenue			47		47
Allocations	(5,000)	5,000			0
<b>TOTAL REVENUE</b>	<b>(5,000)</b>	<b>\$5,000</b>	<b>\$288,857</b>	<b>\$255,026</b>	<b>\$543,883</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services:</b>					
Salaries	\$55,764	\$	\$	\$	\$55,764
Hourly	3,331				3,331
Personnel Services Recharge			42,060		42,060
Employee Benefits	11,514				11,514
<b>Total Personnel Services</b>	<b>\$70,609</b>	<b>\$</b>	<b>\$42,060</b>	<b>\$</b>	<b>\$112,669</b>
<b>Operating Expenditures:</b>					
Other Services	\$5,192	\$	\$3,650	\$	\$8,842
Supplies & Materials	2,350	(38)	949		3,261
Communications	728				728
Travel	2,250				2,250
Rent		1,885			1,885
Repair & Maintenance	544		28,185		28,729
Subscriptions	296				296
Entertainment		2,663			2,663
Utilities			62,571		62,571
Administrative Costs *	(84,992)		92,801		7,809
Other Expenditures	216	76	2,301		2,593
<b>Total Operating Expenditures</b>	<b>(73,416)</b>	<b>\$4,586</b>	<b>\$190,457</b>	<b>\$</b>	<b>\$121,627</b>
<b>TOTAL EXPENDITURES</b>	<b>(2,807)</b>	<b>\$4,586</b>	<b>\$232,517</b>	<b>\$</b>	<b>\$234,296</b>
<b>TRANSFERS IN (OUT):</b>					
Bond Payment	\$	\$	(\$21,170)	\$	(\$21,170)
Repair and Replacement					0
Mandatory Other			(32,219)	(244,762)	(276,981)
Non-Mandatory Other	14,500		1,944		16,444
To Current Fund	(5,800)	(650)			(6,450)
<b>TOTAL TRANSFERS</b>	<b>\$8,700</b>	<b>(\$650)</b>	<b>(\$51,445)</b>	<b>(\$244,762)</b>	<b>(\$288,157)</b>
<b>Net Increase (Decrease) to</b>					
<b>Fund Balance</b>	<b>\$6,507</b>	<b>(\$236)</b>	<b>\$4,895</b>	<b>\$10,264</b>	<b>\$21,430</b>
<b>Fund Balance at Beginning of Year</b>	<b>\$18,141</b>	<b>\$73</b>	<b>\$63,398</b>	<b>\$11,904</b>	<b>\$93,516</b>
<b>Prior Year Adjustments:</b>					
<b>Expenditures</b>	<b>(29)</b>				<b>(29)</b>
<b>Fund Balance at Beginning of Year as Adjusted</b>	<b>\$18,112</b>	<b>\$73</b>	<b>\$63,398</b>	<b>\$11,904</b>	<b>\$93,487</b>
<b>Fund Balance from Operations</b>	<b>\$24,619</b>	<b>(\$163)</b>	<b>\$68,293</b>	<b>\$22,168</b>	<b>\$114,917</b>
<b>Reserve for Uncompensated Annual &amp; Sick Leave Liability</b>	<b>(13,499)</b>				<b>(13,499)</b>
<b>Fund Balance at End of Year</b>	<b>\$11,120</b>	<b>(\$163)</b>	<b>\$68,293</b>	<b>\$22,168</b>	<b>\$101,418</b>

\*The Administrative Costs charged by Auxiliary Administration to the other Auxiliary functions do not create true revenue and expense. It is, therefore, reported as an abatement of expense in this fund.



# CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## FAMILY HOUSING 1820

### REVENUE:

Rent	\$1,004,949
Laundry	32,316
Damages & Fines	8,623
Late Fees	5,773

### TOTAL REVENUE

\$1,051,661

### EXPENDITURES:

#### Personnel Services:

Salaries	\$237,444
Hourly	231,732
Per Diem	5,067
Employee Benefits	89,077
Personnel Services Recharge	(261,415)

#### Total Personnel Services

\$301,905

#### Operating Expenditures:

Other Services	\$12,357
Supplies & Materials	10,513
Communications	3,441
Travel	1,504
Utilities	170,245
Repair & Maintenance	51,752
Bad Debt	(2,033)
Administrative Costs	42,004
Student Loan Collection	167
Inventory Adjustment	1,932
Recharges	(10,812)
Education	220
Other Expenditures	4

#### Total Operating Expenditures

\$281,294

### TOTAL EXPENDITURES

\$583,199

### TRANSFERS IN (OUT):

Bond Payments	(\$137,553)
Repair & Replacement	(2,905)
Mandatory Other	(225,619)

### TOTAL TRANSFERS

(\$366,077)

Net Increase (Decrease) to  
Fund Balance

\$102,385

Fund Balance at Beginning of Year

\$274,467

Prior Year Adjustments:  
Expenditures

(2,253)

Fund Balance at Beginning of Year  
as Adjusted

\$272,214

Fund Balance from Operations

\$374,599

Reserve for Uncompensated Annual  
& Sick Leave Liability

(31,249)

Fund Balance at End of Year

\$343,350

Note: Housing Rentals, Account 1822, was moved from the Family Housing entity to the Rental Property entity at the start of this fiscal year.



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
 Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
 For Fiscal Year Ended June 30, 1991

**RESIDENCE HALLS**

	Res Halls 1810	Student Long Distance 1812	Total
<b>REVENUE:</b>			
Special Fees	\$	\$235,787	\$235,787
Single Room	858,025		858,025
Double Room	1,960,758		1,960,758
Summer Session Room	41,874		41,874
Social Funds	(10,230)		(10,230)
Laundry Revenue	38,843		38,843
Equipment Rental	19,037		19,037
Special Events Rental	153,279		153,279
Damages and Fines	14,234	120	14,354
Maintenance - Room	42,044		42,044
Other Revenue	334	25	359
<b>TOTAL REVENUE</b>	<b>\$3,118,198</b>	<b>\$235,932</b>	<b>\$3,354,130</b>
<b>EXPENDITURES:</b>			
Personnel Services:			
Salaries	\$560,074	\$28,245	\$588,319
Hourly	273,990	1,824	275,814
Employee Benefits	179,257	7,466	186,723
Per Diem	67,978		67,978
Personnel Services Recharge	1,654		1,654
Total Personnel Services	\$1,082,953	\$37,535	\$1,120,488
Operating Expenditures:			
Other Services	\$40,769	\$	\$40,769
Supplies & Materials	73,817	7,797	81,614
Communications	353,677	187,378	541,055
Travel	2,294	600	2,894
Rent		1,600	1,600
Utilities	318,799		318,799
Repair & Maintenance	140,088	42	140,130
Dues & Subscriptions	995		995
Bad Debt	9,026	1,712	10,738
Administrative Costs	142,084		142,084
Education & Training	13,667		13,667
Scholarships & Fellowships	168,077		168,077
Entertainment			
Inventory Adjustment	(880)		(880)
Other Expenditures	1,554	10	1,564
Total Operating Expenditures	\$1,263,967	\$199,139	\$1,463,106
<b>TOTAL EXPENDITURES</b>	<b>\$2,346,920</b>	<b>\$236,674</b>	<b>\$2,583,594</b>
<b>TRANSFERS IN (OUT):</b>			
Bond Payments	(\$255,267)	\$	(\$255,267)
Repair & Replacement	(1,623)	(2,905)	(4,528)
Mandatory Other	(450,619)		(450,619)
Non-Mandatory Other	(500)		(500)
<b>TOTAL TRANSFERS</b>	<b>(\$708,009)</b>	<b>(\$2,905)</b>	<b>(\$710,914)</b>
Net Increase (Decrease) to			
Fund Balance	\$63,269	(\$3,647)	\$59,622
Fund Balance at Beginning of Year	\$623,710	(\$5,630)	\$618,080
Prior Year Adjustments:			
Revenues			
Expenditures	(288)	(17)	(305)
Fund Balance at Beginning of Year as Adjusted	\$623,422	(\$5,647)	\$617,775
Fund Balance from Operations	\$686,691	(\$9,294)	\$677,397
Reserve for Uncompensated Annual & Sick Leave Liability	(61,114)		(61,114)
<b>Fund Balance at End of Year</b>	<b>\$625,577</b>	<b>(\$9,294)</b>	<b>\$616,283</b>



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**LODGE FOOD SERVICE**  
**1801**

**REVENUE:**

Meal Passes	\$2,752,812	
Auxiliary Enterprise	2,845	
Sales	16,506	
Catering	13,361	
Maintenance-Board	19,179	
<b>TOTAL REVENUE</b>		<b>\$2,804,703</b>

**EXPENDITURES:**

**Personnel Services:**

Salaries	\$142,748	
Hourly	678,776	
Per Diem	20,652	
Employee Benefits	158,115	
Personnel Services Recharge	(42,060)	
<b>Total Personnel Services</b>		<b>\$958,231</b>

**Operating Expenditures:**

Other Services	\$29,182	
Supplies & Materials	1,084,696	
Communications	7,408	
Travel	2,717	
Rent	31,883	
Utilities	64,088	
Repair & Maintenance	59,394	
Dues & Subscriptions	305	
Bad Debt	9,453	
Freight and Express	285	
Administrative Costs	146,173	
Operations Overhead	113,338	
Other Expenditures	128	
<b>Total Operating Expenditures</b>		<b>\$1,549,050</b>

**TOTAL EXPENDITURES**

**\$2,507,281**

**TRANSFERS IN (OUT):**

Bond Payments	(\$25,664)	
Repair & Replacement		
Mandatory Other	(275,619)	
Non-Mandatory Other		
<b>TOTAL TRANSFERS</b>		<b>(\$301,283)</b>

Net Increase (Decrease) to  
Fund Balance

(\$3,861)

Fund Balance at Beginning of Year

\$365,872

Prior Year Adjustments:  
Expenditures

(1,687)

Fund Balance at Beginning of Year  
as Adjusted

\$364,185

Fund Balance from Operations

\$360,324

Reserve for Uncompensated Annual  
& Sick Leave Liability

(54,650)

Fund Balance at End of Year

**\$305,674**

Note: Health Service, Account 1802, was moved from the Food Service entity to the Health Service entity at the start of this fiscal year. Its account number was also changed to 1878.



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**HEALTH SERVICE**

	Health Service 1850	Blue Cross 1851	Lab 1873	Custodial 1874	Orthotics 1875
<b>REVENUE:</b>					
Health Service Fee	\$1,292,470	\$	\$	\$	\$
Blue Cross Fee		802,842			
Sales	31,293		53,081		4,215
Other Revenue	331	(802,842)			
<b>TOTAL REVENUE</b>	<b>\$1,324,094</b>	<b>\$0</b>	<b>\$53,081</b>	<b>\$</b>	<b>\$4,215</b>
<b>EXPENDITURES:</b>					
<b>Personnel Services:</b>					
Salaries	\$379,277	\$	\$	\$17,839	\$
Hourly	327,630		31,499	6,088	4,063
Per Diem					
Employee Benefits	138,013		8,189	7,686	942
Personnel Services Recharge				(2,875)	
<b>Total Personnel Services</b>	<b>\$844,920</b>	<b>\$</b>	<b>\$39,688</b>	<b>\$28,738</b>	<b>\$5,005</b>
<b>Operating Expenditures:</b>					
Other Services	\$21,159	\$	\$30,792	\$	\$2,575
Supplies & Materials	44,176		13,711	2,321	915
Communications	20,435		320		
Travel	9,887				
Utilities	17,153				
Repair & Maintenance	9,802		1,778	370	28
Dues and Subscriptions	1,219		386		
Education & Training	951				
Bad Debt	(575)		1,167		
Administrative Costs	68,868				
Purchases					
Recharges				(2,537)	
Inventory Adjustment					
Other Expenditures	1,414		24		
<b>Total Operating Expenditures</b>	<b>\$194,489</b>	<b>\$</b>	<b>\$48,178</b>	<b>\$154</b>	<b>\$3,518</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,039,409</b>	<b>\$</b>	<b>\$87,866</b>	<b>\$28,892</b>	<b>\$8,523</b>
<b>TRANSFERS IN (OUT):</b>					
Bond Payments	(\$7,233)	\$	\$	\$	\$
Repair & Replacement	(1,771)				
Mandatory Other	(100,618)				
Non-Mandatory Other	500				
<b>TOTAL TRANSFERS</b>	<b>(\$109,122)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Net Increase (Decrease) to</b>					
<b>Fund Balance</b>	<b>\$175,563</b>	<b>\$</b>	<b>(\$34,785)</b>	<b>(\$28,892)</b>	<b>(\$4,308)</b>
<b>Fund Balance at Beginning of Year</b>	<b>\$153,215</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Prior Year Adjustments:</b>					
Expenditures	(267)		(1,556)	(28)	
<b>Fund Balance at Beginning of Year</b>					
<b>as Adjusted</b>	<b>\$152,948</b>	<b>\$</b>	<b>(\$1,556)</b>	<b>(\$28)</b>	<b>\$</b>
<b>Fund Balance from Operations</b>	<b>\$328,511</b>	<b>\$</b>	<b>(\$36,341)</b>	<b>(\$28,920)</b>	<b>(\$4,308)</b>
<b>Reserve for Uncompensated Annual</b>					
<b>&amp; Sick Leave Liability</b>	<b>(101,380)</b>				
<b>Fund Balance at End of Year</b>	<b>\$227,131</b>	<b>\$0</b>	<b>(\$36,341)</b>	<b>(\$28,920)</b>	<b>(\$4,308)</b>

\* The disbursements sent to Blue Cross are reported here as an abatement of revenue. The University of Montana is merely a collection point for Blue Cross premiums, and this activity is not true revenue and expense to The University of Montana.



X-ray 1876	Mental Health 1877	Inventory 1857	Food Service 1878	Total
\$	\$	\$	\$	\$1,292,470
811	170		3,902	802,842
			530	93,472
\$811	\$170	\$	\$4,432	(801,981)
				\$1,386,803
\$	\$	\$	\$4,462	\$401,578
12,663	60,007		10,955	452,905
			462	462
2,998	11,952		4,321	174,101
				(2,875)
\$15,661	\$71,959	\$	\$20,200	\$1,026,171
\$990	\$2,476	\$	\$134	\$58,126
4,673	1,090	609	11,311	78,806
78	40			20,873
				9,887
967			516	17,153
				13,461
	29			1,605
15			220	1,200
			13	620
			2,095	70,963
		28,201		28,201
		(26,328)		(28,865)
		3,522		3,522
			280	1,718
\$6,723	\$3,635	\$6,004	\$14,569	\$277,270
\$22,384	\$75,594	\$6,004	\$34,769	\$1,303,441
\$	\$	\$	\$	(7,233)
				(1,771)
				(100,618)
				500
				(\$109,122)
(\$21,573)	(\$75,424)	(\$6,004)	(\$30,337)	(\$25,760)
\$	\$	\$	\$	\$153,215
	(44)		(193)	(\$2,088)
\$	(\$44)	\$	(\$193)	\$151,127
(\$21,573)	(\$75,468)	(\$6,004)	(\$30,530)	\$125,367
				(\$101,380)
(\$21,573)	(\$75,468)	(\$6,004)	(\$30,530)	\$23,987

te: After the close of each fiscal year, the various Health Service accounts are closed to the Health Service account 1850. Therefore, the "Fund Balance at Beginning of Year" is the same in total but different in categories as presented on previous financial reports.



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

	<b>DENTAL SERVICE</b>		
	<b>Dental Service 1852</b>	<b>Oral Hygiene 1872</b>	<b>Total</b>
<b>REVENUE:</b>			
Dental Fee	\$233,703	\$	\$233,703
Sales	106,481		106,481
Other Income	13		13
<b>TOTAL REVENUE</b>	<b>\$340,197</b>	<b>\$</b>	<b>\$340,197</b>
<b>EXPENDITURES:</b>			
<b>Personnel Services:</b>			
Salaries	\$122,844	\$	\$122,844
Hourly	42,066	25,126	67,192
Employee Benefits	35,816	7,345	43,161
Personnel Services Recharge	2,875		2,875
<b>Total Personnel Services</b>	<b>\$203,601</b>	<b>\$32,471</b>	<b>\$236,072</b>
<b>Operating Expenditures:</b>			
Other Services	\$10,504	\$	\$10,504
Supplies & Materials	14,966	1,970	16,936
Communications	1,384		1,384
Travel	355		355
Rent	210		210
Utilities	1,890		1,890
Repair & Maintenance	1,835		1,835
Bad Debt	2,065		2,065
Dues & Subscriptions	600		600
Education & Training	254		254
Recharge	237		237
Administrative Costs	15,784		15,784
Other Expenditures	373		373
<b>Total Operating Expenditures</b>	<b>\$50,457</b>	<b>\$1,970</b>	<b>\$52,427</b>
<b>TOTAL EXPENDITURES</b>	<b>\$254,058</b>	<b>\$34,441</b>	<b>\$288,499</b>
<b>TRANSFERS IN (OUT):</b>			
Bond Payments	(\$716)	\$	(\$716)
Mandatory Other	(25,619)		(25,619)
<b>TOTAL TRANSFERS</b>	<b>(\$26,335)</b>	<b>\$</b>	<b>(\$26,335)</b>
<b>Net Increase (Decrease) to</b>			
<b>Fund Balance</b>	<b>\$59,804</b>	<b>(\$34,441)</b>	<b>\$25,363</b>
<b>Fund Balance at Beginning of Year</b>	<b>\$65,426</b>	<b>\$</b>	<b>\$65,426</b>
<b>Prior Year Adjustments:</b>			
Expenditures	(661)		(661)
<b>Fund Balance at Beginning of Year</b>			
<b>as Adjusted</b>	<b>\$64,765</b>	<b>\$</b>	<b>\$64,765</b>
<b>Fund Balance from Operations</b>	<b>\$124,569</b>	<b>(\$34,441)</b>	<b>\$90,128</b>
<b>Reserve for Uncompensated Annual</b>			
<b>&amp; Sick Leave Liability</b>	<b>(18,959)</b>		<b>(18,959)</b>
<b>Fund Balance at End of Year</b>	<b>\$105,610</b>	<b>(\$34,441)</b>	<b>\$71,169</b>

Note: After the close of each fiscal year, the Oral Hygiene account 1872 is closed to Dental Service account 1852. Therefore, the "Fund Balance at Beginning of Year" is the same in total but different in categories as presented on previous financial reports.



# CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

## Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1991

### PRESCRIPTION PHARMACY

1863

#### REVENUE:

Sales			\$190,362	
Cost of Goods Sold:				
Beginning Inventory 7/1/90	\$16,353			
Add: Purchases	111,550			
Cost of Goods Available		\$127,903		
Deduct: Ending Inventory 6/30/91		17,911		
Cost of Goods Sold			\$109,992	
Gross Profit on Sales				\$80,370
Other Revenue:				
STIP Earnings			\$609	
Other Revenue			191	
Total Other Revenue				\$800
<b>TOTAL REVENUE</b>				<b>\$81,170</b>

#### EXPENDITURES:

Personnel Services:				
Salaries	\$48,163			
Employee Benefits	10,779			
Total Personnel Services			\$58,942	
Operating Expenditures:				
Other Services	\$75			
Supplies & Materials	405			
Communications	617			
Repair & Maintenance	254			
Dues & Subscriptions	125			
Bad Debt	134			
Administrative Costs	8,465			
Other Expenditures	323			
Total Operating Expenditures			\$10,398	
<b>TOTAL EXPENDITURES</b>				<b>\$69,340</b>

Net Increase (Decrease) to Fund Balance				\$11,830
Fund Balance at Beginning of Year				\$34,571
Fund Balance from Operations				\$46,401
Reserve for Uncompensated Annual & Sick Leave Liability				(12,856)
Fund Balance at End of Year				<b>\$33,545</b>



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**PRINTING SERVICES**

	Quick Copy 1817	Graphics 1824	Print Shop 1825	Word Process 1827	Total
<b>REVENUE:</b>					
Sales	\$	\$	\$923,255	\$	\$923,255
Cost of Goods Sold:					
Beginning Inventory 7/1/90	\$	\$	\$55,299	\$	\$55,299
Beg Work in Process 7/1/90			8,538		8,538
Add Purchases:					
Raw Materials			275,181		275,181
Merchandise			18,542		18,542
Cost of Goods Available	\$	\$	\$357,560	\$	\$357,560
Deduct: Ending Inventory 6/30/91			73,910		73,910
Work in Process 6/30/91			13,917		13,917
Cost of Goods Sold	\$	\$	\$269,733	\$	\$269,733
Gross Profit on Sales	\$	\$	\$653,522	\$	\$653,522
Other Revenue:					
Duplication	\$216,425	\$	\$	\$	\$216,425
Job Production		58,286		1,279	59,565
Laser Printing				46,954	46,954
Other Revenue	280		271	42	593
Total Other Revenue	\$216,705	\$58,286	\$271	\$48,275	\$323,537
<b>TOTAL REVENUE</b>	\$216,705	\$58,286	\$653,793	\$48,275	\$977,059
<b>EXPENDITURES:</b>					
Personnel Services:					
Salaries	\$14,847	\$22,674	\$299,347	\$28,390	\$365,258
Hourly	18,459	13,686	51,958	4,419	88,522
Employee Benefits	4,142	8,861	83,131	9,584	105,718
Total Personnel Services	\$37,448	\$45,221	\$434,436	\$42,393	\$559,498
Operating Expenditures:					
Other Services	\$	\$288	\$4,786	\$	\$5,074
Supplies & Materials	7,753	15,798	23,944	4,189	51,684
Communications	780	528	4,118	633	6,059
Travel			1,534		1,534
Rent	6,881		54,528	3,936	65,345
Utilities	404			352	756
Repair & Maintenance	37,269	280	34,420	214	72,183
Merchandise for Resale	41,405			279	41,684
Dues and Subscriptions		153	135		288
Education & Training			52		52
Bad Debt		(572)			(572)
Freight and Express	133	136	2,763	22	3,054
Administrative Costs		3,947	62,057		66,004
Other Expenditures	52		213	64	329
Total Operating Expenditures	\$94,677	\$20,558	\$188,550	\$9,689	\$313,474
Lease Expenditures:					
Lease Principal	\$16,226	\$	\$4,902	\$	\$21,128
Lease Interest	6,340		1,715		8,055
Total Lease Expenditures	\$22,566	\$	\$6,617	\$	\$29,183
<b>TOTAL EXPENDITURES</b>	\$154,691	\$65,779	\$629,603	\$52,082	\$902,155



# CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## PRINTING SERVICES

	Quick Copy 1817	Graphics 1824	Print Shop 1825	Word Process 1827	Total
<b>TRANSFERS IN (OUT):</b>					
Bond Payments	\$	\$	(\$9,861)	\$	(\$9,861)
Renewal & Replacment	(4,378)		(12,580)	(800)	(17,758)
Mandatory Other			(619)		(619)
Non-Mandatory Other			180		180
<b>TOTAL TRANSFERS</b>	<u>(\$4,378)</u>	<u>\$</u>	<u>(\$22,880)</u>	<u>(\$800)</u>	<u>(\$28,058)</u>
Net Increase (Decrease) to					
Fund Balance	\$57,636	(\$7,493)	\$1,310	(\$4,607)	\$46,846
Fund Balance at Beginning of Year	\$	\$	\$153,004	\$	\$153,004
Prior Year Adjustments:					
Revenues			11		11
Expenditures	(631)	(398)	(1,547)	(33)	(2,609)
Fund Balance at Beginning of Year					
as Adjusted	(\$631)	(\$398)	\$151,468	(\$33)	\$150,406
Fund Balance from Operations	<u>\$57,005</u>	<u>(\$7,891)</u>	<u>\$152,778</u>	<u>(\$4,640)</u>	<u>\$197,252</u>
Reserve for Uncompensated Annual & Sick Leave Liability					(54,062)
Fund Balance at End of Year					<u>\$143,190</u>

Note: After the close of each fiscal year, the various Printing Service accounts are closed to the Print Shop account 1825. Therefore, the "Fund Balance at the Beginning of Year" is the same in total but different in categories as presented on previous financial reports.



**CURRENT UNRESTRICTED AUXILIARY FUNDS**

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

**LUBRECHT CAMP**

1867

**REVENUE:**

Board		\$13,732	
Sales		63,926	
Rental		22,363	
STIP Earnings		2,108	
Other Revenue		1,619	
<b>TOTAL REVENUE</b>			<b>\$103,748</b>

**EXPENDITURES:****Personnel Services:**

Salaries	\$23,498	
Hourly	30,609	
Employee Benefits	8,379	
<b>Total Personnel Services</b>		<b>\$62,486</b>

**Operating Expenditures:**

Other Services	\$1,259	
Supplies & Materials	20,907	
Travel	1,274	
Entertainment		
Repair & Maintenance	29,246	
Administrative Costs	4,698	
Other Expenditures	395	
<b>Total Operating Expenditures</b>		<b>\$57,779</b>

**Capital Expenditures:**

Shop/Plant	\$2,000	
Single-User Computer		
<b>Total Capital Expenditures</b>		<b>\$2,000</b>

**TOTAL EXPENDITURES**\$122,265

Net Increase (Decrease) to  
Fund Balance

(\$18,517)

Fund Balance at Beginning of Year

\$31,573

Prior Year Adjustments:  
Expenditures

802

Fund Balance at Beginning of Year  
as Adjusted

\$32,375

Fund Balance from Operations

\$13,858

Reserve for Uncompensated Annual  
& Sick Leave Liability

(4,150)

Fund Balance at End of Year

\$9,708



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**VEHICLE FEES AND FINES**

	Vehicle Fees & Fines 1808	Special Event Parking 1815	Total
<b>REVENUE:</b>			
Motor Vehicle Registration	\$273,891	\$	\$273,891
Damages and Fines	161,608		161,608
Parking Meters	45,985		45,985
Special Event Parking		1,724	1,724
Season Pass		7,450	7,450
Other Income	9,768		9,768
<b>TOTAL REVENUE</b>	<b>\$491,252</b>	<b>\$9,174</b>	<b>\$500,426</b>
<b>EXPENDITURES:</b>			
<b>Personnel Services:</b>			
Salaries	\$99,555	\$221	\$99,776
Hourly	30,609	1,098	31,707
Employee Benefits	31,124	126	31,250
Total Personnel Services	\$161,288	\$1,445	\$162,733
<b>Operating Expenditures:</b>			
Other Services	\$31,161	\$2,289	\$33,450
Supplies & Materials	32,261	1,334	33,595
Communications	2,466	174	2,640
Travel	4,311		4,311
Rent	2,981		2,981
Repair & Maintenance	79,105	941	80,046
Merchandise	83		83
Administrative Costs	10,048		10,048
Other Expenditures	1,323	2,991	4,314
Total Operating Expenditures	\$163,739	\$7,729	\$171,468
<b>TOTAL EXPENDITURES</b>	<b>\$325,027</b>	<b>\$9,174</b>	<b>\$334,201</b>
<b>TRANSFERS IN (OUT):</b>			
Bond Payments	(\$79,099)	\$	(\$79,099)
Mandatory Other	(230)		(230)
Non-Mandatory Other	(82,571)		(82,571)
<b>TOTAL TRANSFERS</b>	<b>(\$161,900)</b>	<b>\$</b>	<b>(\$161,900)</b>
<b>Net Increase (Decrease) to</b>			
Fund Balance	\$4,325	\$	\$4,325
Fund Balance at Beginning of Year	\$16,041	\$	\$16,041
Prior Year Adjustments:			
Expenditures	(1,311)		(\$1,311)
Fund Balance at Beginning of Year as adjusted	\$14,730	\$	\$14,730
Fund Balance from Operations	\$19,055	\$	\$19,055
Reserve for Uncompensated Annual & Sick Leave Liability	(9,825)		(9,825)
Fund Balance at End of Year	<u>\$9,230</u>	<u>\$0</u>	<u>\$9,230</u>

Note: The fund balance of Special Event Parking, account 1815, at 6/30/90 was closed to Vehicle Fees & Fines. Therefore the "Fund Balance at Beginning of Year" is the same in total, but different in categories as presented on previous financial reports.



# CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## GOLF COURSE

	Golf Course 1855	Clubhouse 1854	Lease Acct 1862	Total
<b>REVENUE:</b>				
Merchandise Sales Revenue	\$65,515	\$	\$	\$65,515
Less: Sales Discounts	(6,439)			(6,439)
Net Sales	\$59,076	\$	\$	\$59,076
Cost of Goods Sold:				
Beginning Inventory 7/1/90	\$26,961	\$	\$	\$26,961
Add: Merchandise Costs	50,856			50,856
Repair Costs	1,393			1,393
Cost of Goods Available	\$79,210	\$	\$	\$79,210
Deduct: Ending Inventory 6/30/91	33,829			33,829
Cost of Goods Sold	\$45,381	\$	\$	\$45,381
Gross Profit on Sales	\$13,695	\$	\$	\$13,695
<b>Other Revenue:</b>				
Class Fees	\$3,542	\$	\$	\$3,542
Lessons	6,663			6,663
General Admissions	147,192			147,192
Season Passes	44,899			44,899
Trail Fee	2,061			2,061
Driving Range	32,997			32,997
Locker & Cart Rent	8,884			8,884
Power/Push Carts & Club Rental	21,561			21,561
Brokerage		6,775		6,775
Concessions		47,965		47,965
Space/Facility Rent		50		50
Repair Revenue	2,424			2,424
Other Revenue	951	84		1,035
Total Other Revenue	\$271,174	\$54,874	\$	\$326,048
<b>TOTAL REVENUE</b>	<b>\$284,869</b>	<b>\$54,874</b>	<b>\$</b>	<b>\$339,743</b>
<b>EXPENDITURES:</b>				
<b>Personnel Services:</b>				
Salaries	\$81,647	\$	\$	\$81,647
Hourly	63,399	18,425		81,824
Employee Benefits	23,744	4,243		27,987
Personnel Services Recharges	475			475
Total Personnel Services	\$169,265	\$22,668	\$	\$191,933
<b>Operating Expenditures:</b>				
Other Services	\$2,865	\$693		\$3,558
Supplies & Materials	21,748	2,078		23,826
Communications	8,038	630		8,668
Travel	1,129			1,129
Rent	5,298	10		5,308
Utilities	8,215			8,215
Repair & Maintenance	14,026	391		14,417
Dues & Subscriptions	785	215		1,000
Bad Debt Write-Off	35			35
Merchandise		30,964		30,964
Freight & Express	967			967
Taxes		500		500
Licenses	431			431
Administrative Costs	25,590	4,710		30,300
Rental Merchandise	3,748			3,748
Other Expenditures	2,238	92		2,330
Total Operating Expenditures	\$95,113	\$40,283	\$	\$135,396
<b>TOTAL EXPENDITURES</b>	<b>\$264,378</b>	<b>\$62,951</b>	<b>\$</b>	<b>\$327,329</b>



# CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## GOLF COURSE

	Golf Course 1855	Clubhouse 1854	Lease Acct 1862	Total
<b>TRANSFERS IN (OUT):</b>				
Non-Mandatory Other	\$40,000	\$	\$1,491	\$41,491
Bond Payments	(9,296)			(9,296)
Mandatory Other	(20,619)			(20,619)
<b>TOTAL TRANSFERS</b>	<b>\$10,085</b>	<b>\$</b>	<b>\$1,491</b>	<b>\$11,576</b>
Net Increase (Decrease) to Fund Balance	\$30,576	(\$8,077)	\$1,491	\$23,990
Fund Balance at Beginning of Year	\$54,648	(\$38,021)	(\$1,491)	\$15,136
Prior Year Adjustments:				
Expenditures	(849)	22		(827)
Fund Balance at Beginning of Year as Adjusted	\$53,799	(\$37,999)	(\$1,491)	\$14,309
Fund Balance from Operations	\$84,375	(\$46,076)	\$	\$38,299
Reserve for Uncompensated Annual & Sick Leave Liability	(13,352)			(13,352)
<b>Fund Balance at Year End</b>	<b>\$71,023</b>	<b>(\$46,076)</b>	<b>\$0</b>	<b>\$24,947</b>



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**UNIVERSITY THEATRE**  
**1865**

**REVENUE:**

Facility Rent		<u>\$32,943</u>	
<b>TOTAL REVENUE</b>			<b>\$32,943</b>

**EXPENDITURES:**

**Personnel Services:**

Salaries	\$1,633		
Hourly	11,224		
Employee Benefits	<u>1,087</u>		
Total Personnel Services		\$13,944	

**Operating Expenditures:**

Other Services	\$2,669		
Supplies & Materials	548		
Communications	303		
Travel	90		
Rent	7,537		
Bad Debt	(11)		
Repair & Maintenance	40		
Administrative Costs	1,011		
Other Expenditures	<u>280</u>		
Total Operating Expenditures		\$12,467	

<b>TOTAL EXPENDITURES</b>			<b>\$26,411</b>
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Net Increase (Decrease) to

Fund Balance		\$6,532
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Fund Balance at Beginning of Year		<u>(\$710)</u>
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Fund Balance from Operations		\$5,822
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Reserve for Uncompensated Annual & Sick Leave Liability		(322)
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Fund Balance at End of Year		<u><u>\$5,500</u></u>
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**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**RENTAL PROPERTY**

	Housing Rentals 1822	Rental Property 1860	Total
<b>REVENUE:</b>			
Facility Rent	\$147,463	\$41,376	\$188,839
Damages & Fines	(1,600)		(1,600)
<b>TOTAL REVENUE</b>	<b>\$145,863</b>	<b>\$41,376</b>	<b>\$187,239</b>
<b>EXPENDITURES:</b>			
<b>Personnel Services:</b>			
Salaries	\$	\$	\$0
Hourly	4,268		4,268
Employee Benefits	388		388
Total Personnel Services	\$4,656	\$	\$4,656
<b>Operating Expenditures:</b>			
Other Services	\$1,166	\$6,630	\$7,796
Supplies & Materials	1,507	409	1,916
Communications	87		87
Utilities	22,426	2,027	24,453
Repair & Maintenance	20,243	59,181	79,424
Taxes	1,398	85	1,483
Bad Debt	(36)	(1,499)	(1,535)
Administrative Costs	5,201	1,384	6,585
Other	157	32	189
Total Operating Expenditures	\$52,149	\$68,249	\$120,398
<b>Capital Expenditures:</b>			
Principal	\$	\$8,418	\$8,418
Interest	4,529	3,582	8,111
Autos/Trucks		4,000	4,000
Computers		3,023	3,023
Furniture		3,150	3,150
Total Capital Expenditures	\$4,529	\$22,173	\$26,702
<b>TOTAL EXPENDITURES</b>	<b>\$61,334</b>	<b>\$90,422</b>	<b>\$151,756</b>
<b>TRANSFERS IN (OUT):</b>			
Bond Payments	(\$42,789)	\$	(\$42,789)
Renewal & Replacement			0
Mandatory Other	(1,474)		(1,474)
Non-Mandatory Other		(4,000)	(4,000)
<b>TOTAL TRANSFERS</b>	<b>(\$44,263)</b>	<b>(\$4,000)</b>	<b>(\$48,263)</b>
Net Increase (Decrease) to Fund Balance	\$40,266	(\$53,046)	(\$12,780)
Fund Balance at Beginning of Year	\$1,442	\$82,335	\$83,777
Fund Balance at End of Year	<u>\$41,708</u>	<u>\$29,289</u>	<u>\$70,997</u>

Note: Housing Rentals, account 1822, was moved from the Family Housing entity to the Rental Property entity at the start of this fiscal year.



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**UNIVERSITY CENTER**

	Admin 1830	Vending Clearing 1831	Game Room 1833	Program 1834	Contract Board 1835	Copper Commons 1836	Art Gallery 1837	Operation Maint 1838
<b>REVENUE:</b>								
Sales (Inventory Items)	\$	\$	\$	\$	\$	\$	\$	\$
Cost of Goods Sold:								
Beginning Inventory 7/1/90	\$	\$	\$	\$	\$	\$	\$	\$
Add: Purchases								
Cost of Goods Available	\$	\$	\$	\$	\$	\$	\$	\$
Deduct: Ending Inventory 6/30/91								
Cost of Goods Sold	\$	\$	\$	\$	\$	\$	\$	\$
Gross Profit on Sales	\$	\$	\$	\$	\$	\$	\$	\$
<b>Other Revenue</b>								
Student Union Fee	\$	\$	\$	\$	\$	\$	\$	\$
UC Operating Fee								
Contract Meals								
General Admission				1,852				
Auxiliary Enterprises								
Sales			2,610	25			1,066	
Technical Services				6,209				
Billiard Room			21,542					
Table Tennis			3,078					
Board Fee					30,010			
Class Fees			7,975					
Concessions			7,939					
Vending Sales			21,883					
Copper Commons						157,105		
Union Market								
Hellgate Room								
Catering								
Duplication	28							
Facility Rental	96,906		1,325					
Store Rental	137,441							
Phone Commissions	1,214							
Special Event Rental							14,740	
Maintenance Board						1,231		
Parking Meters	6,154							
Other Revenue	9,936		84			(332)		385
Total Other Revenue	\$251,679	\$	\$66,436	\$8,086	\$30,010	\$158,004	\$15,806	\$385
<b>TOTAL REVENUE</b>	<b>\$251,679</b>	<b>\$</b>	<b>\$66,436</b>	<b>\$8,086</b>	<b>\$30,010</b>	<b>\$158,004</b>	<b>\$15,806</b>	<b>\$385</b>
<b>EXPENDITURES:</b>								
<b>Personnel Services:</b>								
Salaries	\$63,233	\$	\$	\$19,124	\$		\$	\$75,897
Hourly	87,760		24,964	8,390	4,286	68,397	5,094	31,496
Per Diem				11	181	3,922		
Employee Benefits	45,117		491	6,768	421	7,819	87	24,604
Total Personnel Services	\$196,110	\$	\$25,455	\$34,293	\$4,888	\$80,138	\$5,181	\$131,997



# UNIVERSITY CENTER

Food Service 1840	Campus Court 1841	Commissary 1842	Conferences EYE 1843	Scheduling 1844	Activity Fee 1845	Build Maint 1846	Catering 1847	Union Market 1848	Hellgate Room 1849	Total
\$	\$	\$973,493	\$	\$	\$	\$	\$	\$	\$	\$973,493
\$	\$	\$130,098	\$	\$	\$	\$	\$	\$	\$	130,098
\$	\$	961,759	\$	\$	\$	\$	\$	\$	\$	961,759
\$	\$	\$1,091,857	\$	\$	\$	\$	\$	\$	\$	\$1,091,857
\$	\$	117,800	\$	\$	\$	\$	\$	\$	\$	117,800
\$	\$	\$974,057	\$	\$	\$	\$	\$	\$	\$	\$974,057
\$	\$	(\$564)	\$	\$	\$	\$	\$	\$	\$	(\$564)
\$	\$	\$	\$	\$	\$390,364	\$	\$	\$	\$	\$390,364
203,111					639,697					639,697
										203,111
										1,852
10,170		468								10,638
32										3,733
										6,209
										21,542
										3,078
										30,010
										7,975
2,785										10,724
										21,883
303,525										460,630
50,159								33,008		83,167
10,482									8,336	18,818
249,164							196,094		16	445,274
										28
	48,037		101,900	82,546			5			330,719
										137,441
										1,214
										14,740
30,817							501	171	121	32,841
(792)		463	3,052			84	68	(21)	(71)	6,154
\$859,453	\$48,037	\$931	\$104,952	\$82,546	\$1,030,061	\$84	\$196,668	\$33,158	\$8,402	\$2,894,698
\$859,453	\$48,037	\$367	\$104,952	\$82,546	\$1,030,061	\$84	\$196,668	\$33,158	\$8,402	\$2,894,134
\$102,330	\$	\$24,380	\$	\$44,737	\$	\$56,161	\$20,428	\$	\$	\$406,290
346,297		17,659		13,118		35,879	20,171	10,647	5,933	680,091
27,796		1,228					1,456	462	314	35,370
85,414		10,379		12,796		18,993	5,843	1,586	564	220,882
\$561,837	\$	\$53,646	\$	\$70,651	\$	\$111,033	\$47,898	\$12,695	\$6,811	\$1,342,633



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**UNIVERSITY CENTER**

	Admin 1830	Vending Clearing 1831	Game Room 1833	Program 1834	Contract Board 1835	Copper Commons 1836	Art Gallery 1837	Operation Maint 1838
<b>Operating Expenditures:</b>								
Other Services	\$3,569	\$43	\$162	\$13,651	\$	\$	\$61	\$1,843
Supplies & Materials	12,183		1,523	1,238			3,811	
Communications	19,851		504	5,276	81		2,839	5
Travel	3,273			1,711				
Rent	468			618			93	
Utilities								58,741
Repair & Maintenance	5,524	2,361	528	45			92	11,815
Dues and Subscriptions	1,149		25	340			30	
Education & Training	437							
Bad Debt	(513)		8	27		5	(50)	
Promotion	321							
Entertainment							264	
Administrative Costs	17,763		2,530	6,254			951	22,564
Inventory Adjustment								
Merchandise Purchased for Resale			9,150					
Royalties	743							
Fee Waivers-Registration								
Bank Service Charges				431				
Freight	8			301			245	
Operations Overhead								
Recharges								
Other Expenditures	834		4	64			62	
Lease Payments	2,278							
Total Operating Expenditures	\$67,888	\$2,404	\$14,434	\$29,956	\$81	\$5	\$8,398	\$94,968
<b>TOTAL EXPENDITURES</b>	<b>\$263,998</b>	<b>\$2,404</b>	<b>\$39,889</b>	<b>\$64,249</b>	<b>\$4,969</b>	<b>\$80,143</b>	<b>\$13,579</b>	<b>\$226,965</b>
<b>TRANSFERS IN (OUT):</b>								
Bond Payments	\$	\$	\$	\$	\$	\$	\$	\$
Repair & Replacement								
Mandatory Other	(27,173)							
<b>TOTAL TRANSFERS</b>	<b>(\$27,173)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Net Increase (Decrease) to</b>								
Fund Balance	(\$39,492)	(\$2,404)	\$26,547	(\$56,163)	\$25,041	\$77,861	\$2,227	(\$226,580)
Fund Balance at Beg of Year	(\$728,047)	\$	\$	\$	\$	\$	\$	\$
Prior Year Adjustments:								
Revenue	(3,849)							
Expenditures	15,005		(131)	(360)			(39)	
Fund Balance at Beg of Year as Adjusted	(\$716,891)	\$	(\$131)	(\$360)	\$	\$	(\$39)	\$
Fund Balance from Operations	(\$756,383)	(\$2,404)	\$26,416	(\$56,523)	\$25,041	\$77,861	\$2,188	(\$226,580)
Reserve for Uncompensated Annual & Sick Leave Liability	(76,114)							
Fund Balance at End of Year	<u>(\$832,497)</u>	<u>(\$2,404)</u>	<u>\$26,416</u>	<u>(\$56,523)</u>	<u>\$25,041</u>	<u>\$77,861</u>	<u>\$2,188</u>	<u>(\$226,580)</u>

After the close of each fiscal year, the various University Center accounts are closed to University Center Administration. Therefore the "Fund Balance" at the Beginning of the Year" is the same in total, but different in categories as presented on previous financial reports. The exceptions are 1841 and 1845 which will retain their own balance.



# UNIVERSITY CENTER

Food Service 1840	Campus Court 1841	Commissary 1842	Conferences EYE 1843	Scheduling 1844	Activity Fee 1845	Build Maint 1846	Catering 1847	Union Market 1848	Hellgate Room 1849	Total
\$28,445	\$83	\$4,915	\$69,628	\$329	\$	\$6,590	\$	\$	\$	\$129,319
530,510		4,930	5,067	4,216		29,938	460		12	593,888
6,359	1,716	1,668	197	8,838		586	27		18	47,965
2,336		157	2,582	1,629						11,688
1,310		104	3,700	195		312				6,800
	(777)					113,013				170,977
15,944	631	4,435		203		49,896	14			91,488
47				430		50				2,071
98				135						670
(1,502)	31		(10)	(410)	(284)	48			1	(2,649)
				20,738						21,059
15										279
79,611	1,293	68,572		5,143		16,236				220,917
(2,225)										(2,225)
2,537										11,687
										743
					492					492
64										495
174		130				57				915
49,029										49,029
		(164,472)								(164,472)
271			12,766	6,863		120				20,984
276										2,554
\$713,299	\$2,977	(\$79,561)	\$93,930	\$48,309	\$208	\$216,846	\$501	\$	\$31	\$1,214,674
\$1,275,136	\$2,977	(\$25,915)	\$93,930	\$118,960	\$208	\$327,879	\$48,399	\$12,695	\$6,842	\$2,557,307
\$	\$	\$		\$	(\$82,062)	\$	\$	\$	\$	(\$82,062)
					(75,619)					0
\$	\$	\$		\$	(\$157,681)	\$	\$	\$	\$	(102,792)
										(\$184,854)
(\$415,683)	\$45,060	\$26,282	\$11,022	(\$36,414)	\$872,172	(\$327,795)	\$148,269	\$20,463	\$1,560	\$151,973
\$	\$	\$		\$	\$1,004,118	\$	\$	\$	\$	\$276,071
2,507				(552)						(1,894)
(5,843)	(44)	(2,826)		34		53				5,849
(\$3,336)	(\$44)	(\$2,826)		(\$518)	\$1,004,118	\$53	\$	\$	\$	\$280,026
(\$419,019)	\$45,016	\$23,456	\$11,022	(\$36,932)	\$1,876,290	(\$327,742)	\$148,269	\$20,463	\$1,560	\$431,999
										(76,114)
(\$419,019)	\$45,016	\$23,456	\$11,022	(\$36,932)	\$1,876,290	(\$327,742)	\$148,269	\$20,463	\$1,560	\$355,885



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**SWIMMING POOL**  
**1858**

**REVENUE:**

Sales			\$18,827	
Cost of Goods Sold:				
Beginning Inventory 7/1/90	\$3,995			
Add: Purchases	10,780			
Cost of Goods Available		\$14,775		
Deduct: Ending Inventory 6/30/91		2,605		
Cost of Goods Sold			\$12,170	
Gross Profit on Sales				\$6,657
Other Revenue:				
Class Fees			\$1,729	
Lessons			36,224	
Admissions			39,175	
Vending Sales			1,331	
Facility Rental			12,561	
Locker Rental			7,503	
Concessions			2,515	
Other Revenue			2,695	
Total Other Revenue				\$103,733
<b>TOTAL REVENUE</b>				<b>\$110,390</b>

**EXPENDITURES:**

Personnel Services:				
Salaries	\$21,209			
Hourly	55,056			
Employee Benefits	7,742			
Total Personnel Services			\$84,007	
Operating Expenditures:				
Other Services	\$1,112			
Supplies & Materials	6,007			
Communications	3,517			
Rent	69			
Repair & Maintenance	9,535			
Administrative Costs	8,511			
Concession Food	1,759			
Education	32			
Bad Debt	19			
Freight	116			
Sport/Meet	2,201			
Total Operating Expenditures			\$32,878	
Lease Expenditures:				
Principal	\$123			
Interest	18			
Total Lease Expenditures			\$141	
<b>TOTAL EXPENDITURES</b>				<b>\$117,026</b>



# CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## SWIMMING POOL

1858

### TRANSFERS IN (OUT):

Non-Mandatory Other	\$10,000	
Bond Payments	(10,348)	
Mandatory Other	(619)	
<b>TOTAL TRANSFERS</b>		<b>(\$967)</b>
Net Increase (Decrease) to Fund Balance		(\$7,603)
Fund Balance at Beginning of Year	\$21,843	
Prior Year Adjustments:		
Revenues		
Expenditures	(355)	
Fund Balance at Beginning of Year as Adjusted		\$21,488
Fund Balance from Operations		\$13,885
Reserve for Uncompensated Annual & Sick Leave Liability		(4,112)
Fund Balance at Year End		<b><u>\$9,773</u></b>



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**CAMPUS RECREATION**

	Playfields 1893	Facilities 1894	Student Prog 1895	Sum Enrich 1896	Outdoor Prog 1897	Total
<b>REVENUE:</b>						
Class Fees	\$	\$	\$	\$	\$3,775	\$3,775
Lesson Fees			5,276	19,376	5,606	30,258
Childrens Class				3,086		3,086
Trip Fee					13,448	13,448
General Admission					260	260
Auxiliary Enterprises					1,604	1,604
Guarantees/Entry Fees				8,566		8,566
Faculty/Staff ID's		5,204	1,595			6,799
Alumni Passes		1,272	764			2,036
Community Passes		2,880				2,880
Guest Passes		462				462
Sales		1,476			23	1,499
Concessions		1,680			36	1,716
Vending Sales			12,248			12,248
Deposits			1,620			1,620
Equipment Rental		796	(226)		9,427	9,997
Facility Rental		3,430				3,430
Locker Rental		4,305				4,305
Other Revenue		1,000	9,725		(14)	10,711
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>\$22,505</b>	<b>\$31,002</b>	<b>\$31,028</b>	<b>\$34,165</b>	<b>\$118,700</b>
<b>EXPENDITURES:</b>						
<b>Personnel Services:</b>						
Salaries	\$	\$20,191	\$23,843	\$10,105	\$23,727	\$77,866
Hourly	865	17,662	30,544	19,719	14,021	82,811
Employee Benefits	37	4,880	6,219	3,728	5,511	20,375
Total Personnel Services	\$902	\$42,733	\$60,606	\$33,552	\$43,259	\$181,052
<b>Operating Expenditures:</b>						
Other Services	\$41	\$217	\$197	\$729	\$2,497	\$3,681
Supplies & Materials	24	9,755	1,299	12,823	4,758	28,659
Communications		1,101	3,458	1,122	3,945	9,626
Travel	243	137		175	13,748	14,303
Utilities	3,222		5,501			8,723
Rent		6,448			637	7,085
Repair & Maintenance	6,974	5,262	363	15	2,273	14,887
Education				95	1,310	1,405
Dues & Subscriptions			250		270	520
Bad Debt					30	30
Freight		71				71
Administrative Costs	641	3,334	3,084	2,245	4,528	13,832
Merchandise for Resale		2,359			180	2,539
Other Expenditures		47		36	242	325
Total Operating Expenditures	\$11,145	\$28,731	\$14,152	\$17,240	\$34,418	\$105,686
<b>Lease Expenditures:</b>						
Principal	\$	\$120	\$180	\$	\$123	\$423
Interest		22	32		20	74
Total Lease Expenditures	\$	\$142	\$212	\$	\$143	\$497
<b>TOTAL EXPENDITURES</b>	<b>\$12,047</b>	<b>\$71,606</b>	<b>\$74,970</b>	<b>\$50,792</b>	<b>\$77,820</b>	<b>\$287,235</b>



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**CAMPUS RECREATION**

	<u>Playfields 1893</u>	<u>Facilities 1894</u>	<u>Student Prog 1895</u>	<u>Sum Enrich 1896</u>	<u>Outdoor Prog 1897</u>	<u>Total</u>
<b>TRANSFERS IN (OUT):</b>						
Bond Payments	\$	(\$47,275)	\$	\$	\$	(\$47,275)
Mandatory Other		(618)				(618)
Non-Mandatory Other		211,083	25,126			236,209
<b>TOTAL TRANSFERS</b>	<u>\$</u>	<u>\$163,190</u>	<u>\$25,126</u>	<u>\$</u>	<u>\$</u>	<u>\$188,316</u>
<b>Net Increase (Decrease) to</b>						
Fund Balance	(\$12,047)	\$114,089	(\$18,842)	(\$19,764)	(\$43,655)	\$19,781
<b>Fund Balance at Beginning of Year</b>	(\$14,179)	\$127,939	(\$20,280)	(\$36,240)	(\$63,812)	(\$6,572)
Prior Year Adjustments:						
Revenues		35	(467)			(432)
Expenditures		(5)	(8)	881	(\$213)	655
<b>Fund Balance at Beginning of Year as Adjusted</b>	<u>(\$14,179)</u>	<u>\$127,969</u>	<u>(\$20,755)</u>	<u>(\$35,359)</u>	<u>(\$64,025)</u>	<u>(\$6,349)</u>
<b>Fund Balance from Operations</b>	<u>(\$26,226)</u>	<u>\$242,058</u>	<u>(\$39,597)</u>	<u>(\$55,123)</u>	<u>(\$107,680)</u>	<u>\$13,432</u>
Reserve for Uncompensated Annual & Sick Leave Liability		(16,343)				(16,343)
<b>Fund Balance at End of Year</b>	<u><u>(\$26,226)</u></u>	<u><u>\$225,715</u></u>	<u><u>(\$39,597)</u></u>	<u><u>(\$55,123)</u></u>	<u><u>(\$107,680)</u></u>	<u><u>(\$2,911)</u></u>



**CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balance**  
**For Fiscal Year Ended June 30, 1991**

**LEASE/PURCHASE  
EQUIPMENT POOL  
1861**

**REVENUE:**

Sales	\$9,020	
Interest-Other	5,981	
<b>TOTAL REVENUE</b>		<b>\$15,001</b>

**EXPENDITURES:**

Administrative Costs	165	
<b>TOTAL EXPENDITURES</b>		<b>165</b>

**TRANSFERS IN (OUT):**

Non-mandatory	(\$48,048)	
<b>TOTAL TRANSFERS</b>		<b>(\$48,048)</b>

Net Increase (Decrease) to

Fund Balance		(\$33,212)
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Fund Balance at Beginning of Year	\$59,095	
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Fund Balance at End of Year		<b>\$25,883</b>
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# CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## YELLOW BAY FACILITIES

	Bio St Houses 1868	Food Service 1870	Housing 1871	Total
<b>REVENUE:</b>				
Board	\$	\$42,877	\$390	\$43,267
Single Room			470	470
Double Room			370	370
Summer Room			4,650	4,650
Rent	1,600		12,643	14,243
Sales	350	1,310	2,268	3,928
Conferences & Workshops	1,350		8,897	10,247
Laundry			421	421
Maintenance-Board		3,495		3,495
Other Revenue		924		924
<b>TOTAL REVENUE</b>	<b>\$3,300</b>	<b>\$48,606</b>	<b>\$30,109</b>	<b>\$82,015</b>
<b>EXPENDITURES:</b>				
Personnel Services:				
Salaries	\$	\$464	\$1,820	\$2,284
Hourly		15,340	5,802	21,142
Per Diem		3,495		3,495
Employee Benefits		4,181	1,169	5,350
Total Personnel Services	\$	\$23,480	\$8,791	\$32,271
Operating Expenditures:				
Supplies & Materials	\$259	\$27,163	\$1,374	\$28,796
Other Services		140	2,593	2,733
Communications		604		604
Travel		138	60	198
Repair & Maintenance	580	196	997	1,773
Administrative Costs		2,095	372	2,467
Utilities	1,311	7,816	1,421	10,548
Taxes			386	386
Bad Debt	13	179	78	270
Other Expenditures			36	36
Operations Overhead		1,447		1,447
Total Operating Expenditures	\$2,163	\$39,778	\$7,317	\$49,258
<b>TOTAL EXPENDITURES</b>	<b>\$2,163</b>	<b>\$63,258</b>	<b>\$16,108</b>	<b>\$81,529</b>
<b>TRANSFERS IN (OUT):</b>				
Non-Mandatory Other	\$	\$48,000	\$	\$48,000
Bond Payments		(1,338)	(7,113)	(8,451)
Mandatory Other		(619)	(619)	(1,238)
<b>TOTAL TRANSFERS</b>	<b>\$</b>	<b>\$46,043</b>	<b>(\$7,732)</b>	<b>\$38,311</b>
Net Increase (Decrease) to				
Fund Balance	\$1,137	\$31,391	\$6,269	\$38,797
Fund Balance at Beginning of Year	\$4,068	(\$13,235)	\$6,160	(\$3,007)
Fund Balance from Operations	\$5,205	\$18,156	\$12,429	\$35,790
Reserve for Uncompensated Annual & Sick Leave Liability				
Fund Balance at End of Year	<u>\$5,205</u>	<u>\$18,156</u>	<u>\$12,429</u>	<u>\$35,790</u>

At the completion of the eight week academic session, Food Service employees resume duties at the Lodge Food Service and transfer with them the associated sick and annual leave liability.



## CURRENT RESTRICTED FUNDS

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# CURRENT RESTRICTED FUNDS

## Statement of Current Fund Revenue

For Fiscal Year Ended June 30, 1991

	Grants & Contracts	Gifts	Financial Aid Programs	Scholarships	Total Revenue
<b>Federal Funds</b>					
College Work Study Program	\$	\$	\$649,700	\$	\$649,700
SEOG Program			305,742		305,742
Pell Program			4,766,575		4,766,575
Health & Human Services	1,171,963				1,171,963
Agriculture	776,805				776,805
Interior	274,130				274,130
Energy	20,298				20,298
National Science Foundation	440,545				440,545
Environmental Protection Agency	193,660				193,660
Education	1,469,189				1,469,189
Miscellaneous Federal Agencies	338,700				338,700
Federal Subgrants	301,024				301,024
<b>Total Federal Funds</b>	<b>\$4,986,314</b>	<b>\$</b>	<b>\$5,722,017</b>	<b>\$</b>	<b>\$10,708,331</b>
<b>State and Local Funds</b>					
SSIG Program	\$	\$	\$86,407	\$	\$86,407
State Government Agencies	663,958				663,958
Local Government Agencies	165,982				165,982
Restricted Funds Allocations	(6,372)				(6,372)
<b>Total State &amp; Local Funds</b>	<b>\$823,568</b>	<b>\$</b>	<b>\$86,407</b>	<b>\$</b>	<b>\$909,975</b>
<b>Private Funds</b>					
Gifts	\$	\$826,607	\$	\$	\$826,607
Restricted Scholarships				139,716	139,716
Foundation Scholarships				496,818	496,818
Athletic Scholarships				336,344	336,344
Private Agencies	1,318,983				1,318,983
Off-Campus Workstudy			77,094		77,094
<b>Total Private Funds</b>	<b>\$1,318,983</b>	<b>\$826,607</b>	<b>\$77,094</b>	<b>\$972,878</b>	<b>\$3,195,562</b>
<b>Investment Income</b>					
Library Endowment	\$	\$62,273	\$	\$	\$62,273
Gifts		71,934			71,934
Restricted Scholarships				63,001	63,001
Athletic Scholarships				128	128
<b>Total Investment Income</b>	<b>\$</b>	<b>\$134,207</b>	<b>\$</b>	<b>\$63,129</b>	<b>\$197,336</b>
<b>Transfers In</b>					
HHS Grants	\$753	\$	\$	\$	\$753
USDI Grants	738				738
State Grants	321				321
Restricted Funds Allocations	100,284				100,284
Athletic Scholarships				86,000	86,000
<b>Total Transfers In</b>	<b>\$102,096</b>	<b>\$</b>	<b>\$</b>	<b>\$86,000</b>	<b>\$188,096</b>
<b>Total Current Fund Revenue</b>	<b>\$7,230,961</b>	<b>\$960,814</b>	<b>\$5,885,518</b>	<b>\$1,122,007</b>	<b>\$15,199,300</b>



**CURRENT RESTRICTED FUNDS**  
**Statement of Current Fund Expenditures**  
**For Fiscal Year Ended June 30, 1991**

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total Expend.
<b>Instruction</b>						
<b>Federal Funds</b>						
Health & Human Services	\$213,056	\$53,990	\$41,009	\$	\$	\$308,055
Agriculture	18,154	2,313	2,370			22,837
Interior	1,949	203	5,546			7,698
National Science Foundation	21,460	4,885	1,524			27,869
Education	603,610	140,742	282,925	13,166	4,279	1,044,722
Miscellaneous Federal Agencies	6,661	110	24,057	125	362	31,315
Federal Subgrants	18,453	2,252	57,328			78,033
<b>Total Federal Funds</b>	<b>\$883,343</b>	<b>\$204,495</b>	<b>\$414,759</b>	<b>\$13,291</b>	<b>\$4,641</b>	<b>\$1,520,529</b>
<b>State and Local Funds</b>						
State Government Agencies	\$173,472	\$27,882	\$47,234	\$	\$57	\$248,645
Local Government Agencies	36,364	3,203	11,452		1,036	52,055
<b>Total State &amp; Local Funds</b>	<b>\$209,836</b>	<b>\$31,085</b>	<b>\$58,686</b>	<b>\$</b>	<b>\$1,093</b>	<b>\$300,700</b>
<b>Private Funds</b>						
Private Agencies	\$199,590	\$24,176	\$65,775	\$	\$448	\$289,989
<b>Total Private Funds</b>	<b>\$199,590</b>	<b>\$24,176</b>	<b>\$65,775</b>	<b>\$</b>	<b>\$448</b>	<b>\$289,989</b>
<b>Total Instruction</b>	<b>\$1,292,769</b>	<b>\$259,756</b>	<b>\$539,220</b>	<b>\$13,291</b>	<b>\$6,182</b>	<b>\$2,111,218</b>
<b>Research</b>						
<b>Federal Funds</b>						
Health & Human Services	\$415,448	\$76,476	\$202,561	\$166,286	\$	\$860,771
Agriculture	455,784	82,697	131,201	42,003	714	712,399
Interior	139,289	28,976	97,065	1,500	6	266,836
Energy	13,485	2,053	4,760			20,298
National Science Foundation	208,977	33,523	142,402	27,774		412,676
Environmental Protection Agency	122,759	19,531	31,474	20,271		194,035
Education	191,219	44,084	189,164			424,467
Miscellaneous Federal Agencies	85,457	11,273	216,169	25,530	91	338,520
Federal Subgrants	106,865	17,612	35,747	4,409	119	164,752
<b>Total Federal Funds</b>	<b>\$1,739,283</b>	<b>\$316,225</b>	<b>\$1,050,543</b>	<b>\$287,773</b>	<b>\$930</b>	<b>\$3,394,754</b>
<b>State and Local Funds</b>						
State Government Agencies	\$244,112	\$50,668	\$29,304	\$5,075	\$348	\$329,507
Local Government Agencies	71,835	6,152	30,556		14	108,557
UM Restricted Allocations	63,077	11,558	14,308	4,240		93,183
<b>Total State &amp; Local Funds</b>	<b>\$379,024</b>	<b>\$68,378</b>	<b>\$74,168</b>	<b>\$9,315</b>	<b>\$362</b>	<b>\$531,247</b>
<b>Private Funds</b>						
Private Agencies	\$301,745	\$45,732	\$164,867	\$41,449	\$330	\$554,123
<b>Total Private Funds</b>	<b>\$301,745</b>	<b>\$45,732</b>	<b>\$164,867</b>	<b>\$41,449</b>	<b>\$330</b>	<b>\$554,123</b>
<b>Total Research</b>	<b>\$2,420,052</b>	<b>\$430,335</b>	<b>\$1,289,578</b>	<b>\$338,537</b>	<b>\$1,622</b>	<b>\$4,480,124</b>
<b>Public Service</b>						
Federal Subgrants	\$13,702	\$3,379	\$12,805	\$	\$	\$29,886
State Government Agencies	56,390	12,326	29,732		446	98,894
Private Agencies	151,908	35,687	161,452	5,154		354,201
<b>Total Public Service</b>	<b>\$222,000</b>	<b>\$51,392</b>	<b>\$203,989</b>	<b>\$5,154</b>	<b>\$446</b>	<b>\$482,981</b>



**CURRENT RESTRICTED FUNDS**  
Statement of Current Fund Expenditures  
For Fiscal Year Ended June 30, 1991

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total Expend.
<b>Academic Support</b>						
Endowment Fund Earnings	\$421	\$36	\$34,699	\$9,537	\$	\$44,693
Restricted Gifts	405,006	64,011	360,359	68,421	20,011	917,808
<b>Total Academic Support</b>	<b>\$405,427</b>	<b>\$64,047</b>	<b>\$395,058</b>	<b>\$77,958</b>	<b>\$20,011</b>	<b>\$962,501</b>
<b>Student Support</b>						
Federal College Work Study	\$649,700	\$	\$	\$	\$	\$649,700
Off-Campus Work Study	74,509	2,158				76,667
<b>Total Student Support</b>	<b>\$724,209</b>	<b>\$2,158</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$726,367</b>
<b>Scholarships and Fellowships</b>						
Restricted Gifts	\$	\$	\$10,351	\$	\$	\$10,351
Restricted Scholarships			182,512		427	182,939
Foundation Scholarships			452,213			452,213
Athletic Scholarships			420,049			420,049
SEOG Program			305,742			305,742
SSIG Program			86,407			86,407
Pell Grant Program			4,769,848			4,769,848
<b>Total Scholarships &amp; Fellowships</b>	<b>\$</b>	<b>\$</b>	<b>\$6,227,122</b>	<b>\$</b>	<b>\$427</b>	<b>\$6,227,549</b>
<b>Total Current Fund Expenditures</b>	<b>\$5,064,457</b>	<b>\$807,688</b>	<b>\$8,654,967</b>	<b>\$434,940</b>	<b>\$28,688</b>	<b>\$14,990,740</b>



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF HEALTH & HUMAN SERVICES

Account Name Acct# Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
<b>INSTRUCTION</b>											
3664 TRAIN PRSNL FOR ELDERLY Offner CS 89-244		(\$11,735)	(\$234)	\$11,952	\$	\$	\$	(\$17)	\$	\$	\$0
3665 PER TRIANING-ELDERLY- YR 3 Offner 07DD0302/13				75,800		55,276	14,462	14,858			(8,796)
3670 MUAPS CORE GRANT 1989-90 Offner C/S		(6,562)		7,262			643	57			0
3671 MUAPS CORE GRANT 1990-91 Offner 07DD0302/13				127,288		104,189	26,594	14,386			(17,881)
3672 CHILD WELFARE IN-SRV TRNING Horejsi C/S 08CT0067/01		(11,201)	100	30,305		10,524	2,671	4,594	1,415		0
3673 CHILD WELFARE IN-SERV TRAINING Horejsi 08CT0074/01				55,000		43,067	9,620	7,131	4,815		(9,633)
Total Instruction		(\$29,498)	(\$134)	\$307,607	\$	\$213,056	\$53,990	\$41,009	\$6,230	\$	(\$36,310)
<b>RESEARCH</b>											
2012 PROBING RIBOSOMAL FUNCTION (4) Hill 2ROIGM35717-04		(\$9,111)	(\$28)	\$23,553	\$	\$7,021	\$1,224	\$4,756	\$	\$1,413	\$0
2013 PROBING RIBOSOMAL FUNCTION (4) Hill 5 RO1 GM35717-05				68,263		52,128	5,122	2,297	28,381		(19,665)
2019 HHS-NATIONAL INST ON AGING Wright 5 AG03884-10				31,002		23,387	5,811	2,512	12,746		(13,454)
2022 CPTR ANALYSIS AGING DICTYOSTEL Wright 5R01AG03884-08		(151)		151							0
2025 MOLECULAR B SCHISTOSOME-SNAIL Granath R22 AI23700-03		(2,407)	(986)	20,203		7,367	1,188	3,617	3,890	555	193
2026 MOL BIO OF SCHISTOSOME SNAIL-4 Granath 2 RO1 AI23700-014				35,000		9,820	2,210	2,840	5,351	24,152	(9,373)
2027 PREVENTION DISABILITIES Seekins U59/CCU8034400-0		(44,176)		168,000		30,465	7,844	73,707	16,085		(4,277)
2028 CMPTR ANALYSIS AGING (9) Wright C/S 2RO1AG03884-		(5,243)	332	146,177		70,039	16,077	17,119	36,981	1,050	0
2029 POST COLLEGE ATTITUDE STUDY Schuldborg IRO3MH46628-01		(4,988)		55,089		26,821	3,703	5,008	12,907	1,662	0
2030 CYTOCHROME P-450 GENE STRUCTUR Fevold IR15DK42720-01		(4,624)	(881)	38,000		11,803	1,798	8,036	6,232	3,772	854
2031 INFLUENZA B VIRUS DeBorde, D R15AI29559-01		(1,888)		48,000		19,674	1,522	17,695	10,388		(3,167)



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF HEALTH & HUMAN SERVICES

Account Name Acct# Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
2032 UM ANIMAL RESOURCES IMPROVE Bowman 1 G20 RR06056-01				75,000				7,092		68,679	(771)
2033 FELINE RETR AIDS CHEMO North 90-326				76,000		32,316	4,932	26,287	17,612		(5,147)
2034 STUDY NEISSERIA GONORRHOEAE Judd 5K04AI00834-03				45,000		39,280	8,157		4,604		(7,041)
2035 SMALL INSTRUMENTATION PROG Judd S15 AI 30700-01				5,608						5,608	0
2036 NEISSERIA GONORROHOEAE - SUPP Judd 3R01AI21236-06S1		(1,179)		4,000				2,981			(160)
2037 BIOMEDICAL RESEARCH SUPPORT Murray 2S07RR07134-14				28,776				1,422		27,354	0
2038 OXYTOCIN STIMULATION-LHRH/LH Johnston #1 R03 MH48252-01				33,000		13,031	2,736	7,059	7,102	7,123	(4,051)
2039 NEUROHHYPOPHYSEAL INFLUENCE Johnston 1R29MH48228-01				87,000		31,600	7,442	11,817	17,222	24,918	(5,999)
2040 BIOMEDICAL RESEARCH SUPPORT Murray 2507RR07134-15				1,000				1,054			(54)
2041 ATTITUDE AND EXPERIENCE STUDY Schuldborg R03 MK46628-02				1,000		2,295	103	1,275	1,251		(3,924)
2043 YR6-NEISSERIA GONORRHOEAE Judd 5R01A121236-06		(7,605)	986	28,000		11,618	2,640	2,540	4,853		(270)
2047 BIOMEDICAL RESEARCH SUPPORT Murray 2507RR07134-13				(181)				(181)			0
2048 FELINE RETROVIRUS/AIDS CHEMO North 5R01A128189-02		(8,716)		44,706		19,385	2,412	3,628	10,565		0
2050 YR2-DEV AWRD-NEISSERIA GNRRHEA Judd 5-K04-AI00834-02		(6,137)		15,046	704	7,398	1,555		660		0
Total Research		(\$96,225)	(\$577)	\$1,077,393	\$704	\$415,448	\$76,476	\$202,561	\$196,830	\$166,286	(\$76,306)
<b>MISCELLANEOUS</b>											
2007 HHS FUNDING CONTROL Williams		\$2,795	\$	\$	\$49	\$	\$	\$	\$	\$	\$2,844
3047 HHS INDIRECT COST CONTROL Williams				(203,060)					(203,060)		0
3061 HHS UNBILLED CHARGE CONTROL Williams		122,928	711	(9,977)							113,662
Total Miscellaneous		\$125,723	\$711	(\$213,037)	\$49	\$	\$	\$	(\$203,060)	\$	\$116,506
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES		\$0	\$0	\$1,171,963	\$753	\$628,504	\$130,466	\$243,570	\$0	\$166,286	\$3,890



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF AGRICULTURE

Account Name Acct# Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
<b>INSTRUCTION</b>											
2140 MONTANAS FOREST IND STUDY-II Keegan INT-90474-RJVA		(\$3,038)	\$	\$14,974	\$	\$8,881	\$1,530	\$1,525	\$	\$	\$0
3575 DISPLAY UM BIRD & MAMMAL MUSEU Jenni 43-03R6-9-0627		(145)						845			(990)
3576 FORESTRY STUDENT INTERNSHIP Berkhouse						1,164	49		63		(1,276)
3577 FORESTRY STUDENT INTERNSHIP Berkhouse						2,200	205		240		(2,645)
3578 FORESTRY STUDENT INTERNSHIP Berkhouse						2,364	229		259		(2,852)
3579 FORESTRY STUDENT INTERNSHIP Berkhouse						1,725	146		187		(2,058)
3580 FORESTRY STUDENT INTERNSHIP Berkhouse						1,820	154		198		(2,172)
Total Instruction		(\$3,183)	\$	\$14,974	\$	\$18,154	\$2,313	\$2,370	\$947	\$	(\$11,993)
<b>RESEARCH</b>											
2051 TESTING OF CUTTHROAT TROUT Allendorf 40-346-8-301		\$	\$	\$	\$	\$3,637	\$837	\$20	\$	\$	(\$4,494)
2052 FLATHEAD CO-OP STUDIES Pfister 43-0385-1-0075				15,300		5,983	980	807	1,437		6,093
2053 TROUT POPULATION IN YELLOWSTONE Allendorf 43039880348								745			(745)
2054 PEDIGREE ANALYSIS IN BRASSICA Mitchell-Olds		(11,338)		34,522		5,331	862	13,980	3,011		0
2055 MOD MITE/BEE HOST/PARASITE POP Bromenshenk DBS						1,298	55	52			(1,405)
2056 TROUT POP-BEAVERTHEAD NAT FRST Allendorf 43-0356-9-0274		26			(26)						0
2059 WESTERN FORESTS/TRANS-PHASE II Keegan PNW-90-675 BBER		(4,050)		8,427		5,431	846	159			(2,059)
2060 ECON GROWTH TIMBER DEP COM Polzin PNW 86-519		(1,786)		1,786		4,226	1,075	1,297			(6,598)
2061 ID FOREST PRODUCTS IND STDY Keegan INT-91573-RJVA				4,099		5,799	1,567	1,446			(4,713)
2064 SPOTTED KNAPWEED-PHASE II Rice/Bedunah INT-89387-COA		(7,616)		7,616							0



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF AGRICULTURE

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
2066	ECON VALUE REC & PRESERV Duffield	28-K7-428				(403)				(403)		0
2067	MANAGEMENT RIPARIAN-FLATHEAD Pfister	44-0385-9-0190	(7,811)	(394)	8,284					79		0
2069	ANALYSIS OF SMOKE COMPONENTS Richards	INT-88368-COA	(4,735)		17,960		3,262	477	2,471		7,015	0
2071	WESTERN FORESTS IN TRANSITION Keegan	PNW-89-636	(3,675)		3,807				132			0
2073	ELECTRIC RESIST IN LODGEPOLE Fiedler	INT-89404-RJVA	(3,162)		11,495		3,417	290	4,633			(7)
2074	SPTTED KNPWEED INFST-PHASE III Rice	INT-89440-RJVA	(11,608)		33,632		23,878	5,363	6,015			(13,232)
2075	ASSESS WILDLAND FORESTRY SEVERIT Running	INT-89440-RJVA	(5,910)		14,310		3,741	812	2,441		200	1,206
2078	PARACHUTE VENT NETTING Waali	PO 40-0343-0-0314	(2,129)		3,136	(174)			233			600
2079	MONITORING BIRDS CLEARWATER FORS Hutto	40-0353-1-0500					1,301	110		141		(1,552)
2080	GRIZZLY HABITAT BEHAVIOR McCool	INT-88323	(1,107)		9,365		8,703	179	173			(797)
2081	PLANT DIVERSITY AFTER HERBICIDE Rice	INT-91602-COA					7,810	1,218	672			(9,700)
2085	RECREATION VISITOR/NATL FOREST Yuan	43-0343-0-7033		(654)	10,000	(1)			9,345			0
2090	BEHAVE FUEL MOISTURE MODEL Potts	CA INT-88337	(47)		1,874		1,525	130	172			0
2103	PRESCRIBED BURN BURDETTE CREEK Marcum	INT-88311	(269)	(915)	7,133		4,884	596	469			0
2106	MODELING DUFF MOISTURE Potts	INT-87239			956		614	49	1,003			(710)
2110	SOIL NUTRIENT AVAILABILITY Stark	CA 23-494	(2)	(74)	19,992		14,098	3,625	2,193			0
2111	HEXAZINONE/VACCINIUM GLOBULARE Stark	INT 90-487 RJUA	(6,352)		32,265		19,017	4,303	1,351		1,242	0
2114	LODGEPOLE PINE-NORTH AMERICA Burke	22-C-6-INT-143	(1,994)	471	1,523							0
2120	CROWNING IN FOREST FIRES Wakimoto	INT-87242	(600)		600							0



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF AGRICULTURE

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
2121	MONITORING POSTFIRE VEGETATION Wakimoto	INT-89441-RJVA	(2,598)	(396)	9,940		4,550	772	1,905			(281)
2124	TRACING OF GAS EMISSIONS Richards	INT-91554-RJVA			27,667		24,246	5,398	11,452			(13,429)
2134	ECONOMIC IMPACT-YELLOWSTONE Yuan	INT-90498-RJVA			1,093		5,494	572	1,555			(6,528)
2135	ECONOMIC IMPACT-YELLOWSTONE Polzin	INT-90498-RJVA			15,252		16,291	3,373	765			(5,177)
2153	FISHERS IN CABINET MTNS/USDA O'Gara/Metzgar	43-03J1-8-0325	32			(32)						0
2155	CABINET MTN FISHER RESTORATION O'Gara	40-03J1-0-0135	(3,796)	(88)	10,000	(1)			5,571	544		0
2157	FISHER RESTORATION O'Gara	40-03J1-1-0064			10,000			36	6,742	728		2,494
2158	MONITOR NEOTROPICAL MIGRANTS Hutto	43-0343-1-7041					3,133	267	383	510		(4,293)
2162	GENETICS-TROUT POP/HELENA FORS Allendorf	53-03H6-9-631	(3,500)		3,500							0
2163	RESEARCH AREAS-USDA FRST SRV Habeck	INT-90517-RJVA			8,187		7,000	1,187				0
2164	TROUT POP IN HELENA NATL Allendorf	53-0386-9-631			3,500	(77)	1,543	531	508	841		0
2165	POP GENETIC STRUC BULL TROUT Allendorf	40-04H1-0-1818					1,662	361	1,371	906		(4,300)
2166	SALMONID FISH POP-KOOTENAI Allendorf	4303J100384			4,500		1,791	391	1,342	976		0
2167	CUTTHROAT TROUT-POP BEAVE Allendorf	BPAR10247			2,925		1,280	277	671	697		0
2172	MONITORING LIMNOLOGY Stanford	43-0343-0-7043			8,705		4,116	1,049	3,299	1,888		(1,647)
2207-	MCINTIRE-STENNIS 90-91				318,317		147,156	22,027	31,769		12,354	105,011
2224	Frissell											
2225-	MCINTIRE-STENNIS 89-90		74,875	(6,075)	80,533		101,017	19,506	11,409		17,401	0
2245	Frissell											
2272-	MCINTIRE-STENNIS 90-91								715		3,791	(4,506)
2273	Frissell											
2275-	MCINTIRE-STENNIS 88-89		(586)		(12)		(404)	(35)	(161)			2
2295	Frissell											



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF AGRICULTURE

Account Name Acct# Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
3595 FILM LIBRARY SERVICES		359		21,199		12,954	3,611	2,096	1,443		1,454
Chandler	53-343-9-00075										
Total Research		(\$9,379)	(\$8,125)	\$773,388	(\$714)	\$455,784	\$82,697	\$131,201	\$12,798	\$42,003	\$30,687
<b>MISCELLANEOUS</b>											
3048 USDA INDIRECT COST CONTROL		\$	\$	(\$13,745)	\$	\$	\$	\$	(\$13,745)	\$	\$0
Williams											
3062 USDA UNBILLED CHARGE CONTROL		87,853	8,125	2,188							98,166
Williams											
Total Miscellaneous		\$87,853	\$8,125	(\$11,557)	\$	\$	\$	\$	(\$13,745)	\$	\$98,166
TOTAL DEPARTMENT OF AGRICULTURE		\$75,291	\$0	\$776,805	(\$714)	\$473,938	\$85,010	\$133,571	\$0	\$42,003	\$116,860



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF INTERIOR

Account Name Acct# Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjustment	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
<b>INSTRUCTION</b>											
3639 INDIAN LAW-TRIBE CODE REVISION Brown/Desmond PS9C5001354		(\$737)	\$	\$	\$738	\$	\$	\$	\$1	\$	\$0
3641 CROW TRIBAL COURT SYSTEM Brown/Desmond PS0C5200081		(1,549)		2,576				951	76		0
3642 TRIBAL CODE RVSN.BILLINGS AREA Brown/Desmond		(2,513)	41	10,000		1,949	203	4,595	536		245
Total Instruction		(\$4,799)	\$41	\$12,576	\$738	\$1,949	\$203	\$5,546	\$613	\$	\$245
<b>RESEARCH</b>											
2345 LIMNOLOGICAL MONITORING Stanford CX1430-8-0001		(\$570)	\$	\$12,194	\$	\$797	\$203	\$10,039	\$487	\$	\$98
2346 HYDROLOGY OF WETLANDS Woessner AG1C5000038				301		3,123	41	399	1,702		(4,964)
2356 ZOOBENTHOS FLATHEAD RIVER Stanford 14-16-0009-1534-WO22			9						9		0
2361 NBREEDING ECO BRIS-THIGH CURLEW Ball 14-16-0009-1534W039				6,985		6,816	914	1,507	924		(3,176)
2362 BRISTLE THIGHED CURLEW Ball 14-16-0009-1534-W031		(2,159)		22,509		5,930	1,291	11,279	1,850		0
2363 INTERACTION GRIZ BR & PREDATOR O'Gara 14-16-0009-1534-W029		(811)		811							0
2368 BIODIVERSITY IN MONTANA USING A GIS Ball 14-16-0009-1534						8,616	1,967	847	1,143		(12,573)
2370 DUCK NEST SUCCESS IN MONTANA Ball 14-16-9-1534-W34		(6,527)	(379)	9,120		1,517	7	421	269		0
2374 DABBLING DUCKS Ball 141600091534WO#37		(1,787)		22,995		11,159	2,409	5,712	1,928		0
2376 INCREASE DUCK PRODUCTION Ball 14-16-0009-1534-W035		(30,971)	248	40,773		16,051	1,972	313	1,809		(10,095)
2378 MORTALITY WHITE TAIL DEER Pletscher 14-16-0009-1534W03		(12,768)	(456)	28,226		7,766	744	8,871	1,724		(4,103)
2379 THE NINEPIPE PROJECT Ball 14-16-0009-1534						997	85	1,556	237		(2,875)
2381 HABITAT FRAG MISSION MOUNTAINS O'Gara 14-16-0009-1534								932	93		(1,025)
2382 GRIZZLY BEAR HABITAT O'Gara 14-16-0009-1534						2,216	276	877	337		(3,706)



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF INTERIOR

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjustment	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
2398	ARCHA EOLOGICAL TEST		(1,303)		2,204				500	401		0
	Foor	14-16-0009-1534-W02										
2425	CABINET MOUNTAIN GRIZZLY BEAR		(3,716)		10,755		4,007	280	2,458	675		(381)
	O'Gara	14-16-0009-1543WO38										
2426	RIPARIAN ECOLOGICAL SITES/MT				2,652		1,738	622		442		(150)
	Pfister	MT-950-CA7-001/10										
2427	RIPARIAN DEMO UNITS-LEWISTOWN				4,049		2,580	638	306	705		(180)
	Hansen	MT-950-CA7-001/9										
2428	ECOLOGICAL SITES FOR MT-YR2			(13,092)	15,998				240	2,666		0
	Pfister	MT-950-CA7-001										
2429	RIPARIAN ECOLOGICAL CLASSIFICATION						4,965	1,407		2,167		(8,539)
	Pfister	MT-950-CA7-001										
2430	WOLF ECOLOGY PROJ/GLACIER NATL		(33,741)	(3,136)	60,184		9,572	2,617	7,666	3,452		0
	Ream	CA#1430-7-8001/4										
2431	WOLF ECOLOGY-GLACIER PARK				69,678		26,553	7,306	31,235	9,764		(5,180)
	Ream	CA-1430-7-8001/6										
2435	COLORADO RIVER TROUT		(774)	(76)	850							0
	Allendorf	PO#612060-00168										
2436	HARRISON LAKE RAINBOW TROUT				1,000		457	91	203	249		0
	Allendorf	61230 0 0089										
2437	NANITA CUTTHROAT TROUT				600		267	58	130	145		0
	Allendorf	65230 0 0185										
2447	RED BENCH FIRE STUDY-GLACIER				1,085		3,729	722	3,425	1,732		(8,523)
	Hauer	CPSU CA1268-0-9001										
2448	HYPORHEIC HABITATS						12,704	3,361	3,342	4,593	1,500	(25,500)
	Stanford	CPSU CA1268-0-9001										
2449	GLACIER/RED & BENCH FIRE		(69)	(486)	7,000	(6)	2,170	416	2,665	1,188		0
	Hauer	PO#PX1430-0-0364										
3087	BEAR TRAP CONYON LAC STUDY		(5,862)	235	5,627							0
	McCool	950-CT9-27										
3088	MOOSE PREY BASE-GLACIER		(20,532)	(610)	21,866		501	43	(7)	187		0
	Pletscher	C/S CA1430-7-8001										
3632	RIPARIAN INVENTORY IN MT		(18,243)	6,369	21,060		5,058	1,506	2,149	473		0
	Hansen	MT-950-CA7-001										
	Total Research		(\$139,824)	(\$11,383)	\$368,522	(\$6)	\$139,289	\$28,976	\$97,065	\$41,351	\$1,500	(\$90,872)



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF INTERIOR

Account Name Acct# Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjustment	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
<b>MISCELLANEOUS</b>											
3050 USDI INDIRECT COST CONTROL Williams		\$	\$	(\$41,964)	\$	\$	\$	\$	(\$41,964)	\$	\$0
3064 USDI UNBILLED CHARGE CONTROL Williams		144,632	11,342	(65,004)							90,970
Total Miscellaneous		\$144,632	\$11,342	(\$106,968)	\$	\$	\$	\$	(\$41,964)	\$	\$90,970
<b>TOTAL DEPARTMENT OF INTERIOR</b>		<b>\$9</b>	<b>\$0</b>	<b>\$274,130</b>	<b>\$732</b>	<b>\$141,238</b>	<b>\$29,179</b>	<b>\$102,611</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$343</b>



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF ENERGY

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Fund Balance 6/30/91
<b>RESEARCH</b>										
2403	CONTAMINANTS HONEY BEES EG&G Bromenshenk		(\$5,424)	(\$10)	\$26,554	\$13,485	\$2,053	\$4,760	\$2,050	(\$1,228)
	Total Research		(\$5,424)	(\$10)	\$26,554	\$13,485	\$2,053	\$4,760	\$2,050	(\$1,228)
<b>MISCELLANEOUS</b>										
3051	DOE INDIRECT COST CONTROL Williams		\$	\$	(\$2,050)	\$	\$	\$	(\$2,050)	\$0
3065	DOE UNBILLED CHARGE CONTROL Williams		5,424	10	(4,206)					1,228
	Total Miscellaneous		\$5,424	\$10	(\$6,256)	\$	\$	\$	(\$2,050)	\$1,228
	TOTAL DEPARTMENT OF ENERGY		\$0	\$0	\$20,298	\$13,485	\$2,053	\$4,760	\$0	\$0



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## NATIONAL SCIENCE FOUNDATION

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
<b>INSTRUCTION</b>											
3165	COMPUTERIZED BOOKS-MATH/SCI Kerscher	9054667	\$	\$	\$23,000	\$21,460	\$4,885	\$1,524	\$2,230	\$	(\$7,099)
	Total Instruction		\$	\$	\$23,000	\$21,460	\$4,885	\$1,524	\$2,230	\$	(\$7,099)
<b>RESEARCH</b>											
2450	MOLECULAR/BIOCHEM OF BRASSICA Mitchell-Olds	BSR-9021451				\$2,733	\$376	\$187	\$1,489		(\$4,785)
2451	ECOLOGY RIVERINE HYPORHEOS Stanford	BSR8705269	(266)		(2,108)				(2,374)		0
2452	DATA ACQUISITION & MGMT SYSTEM Stanford	DIR-9013102			5,000	1,026				4,624	(650)
2453	STUDY EVOLUTION OF PINACEAE Miller	BSR-8606876			3,824			3,230	594		0
2454	DISSERTATION RESEARCH Mitchell-Olds	BSR-9016146						1,306			(1,306)
2455	GENETICS OF RARE PLANTS Mitchell-Olds	BSR-9100397				270	4	1,650	1,049		(2,973)
2462	STRUCTURE OF RIBOSOMAL RNA Hill	DMB-8718759	(9,652)		104,000	37,526	5,333	32,017	24,366	3,389	(8,283)
2463	MECHS OF OSCILLATING CHEM REA Field	CHE-8822886	(4,515)		51,176	23,232	4,336	14,272	12,661	684	(8,524)
2467	VENT SET-PTS IN CO2 TOL BIRDS Kilgore	DCB-8811413	(2,606)		35,630	18,218	3,261	5,263	8,444	3,216	(5,378)
2468	NEUTRALITY MITOCHONDRIAL DNA Allendorf/Forbes	BSR-8815326			1,585			2,836			(1,251)
2469	COMMUNAL HALICINE BEE Kukuk	BSR-8818461	(2,756)	(50)	34,500	11,419	2,627	14,267	6,030		(2,649)
2470	NEUROMUSCULAR CONTROL-NSF Dial	8908243	(1,552)		50,000	21,710	3,519	10,036	10,616	12,761	(10,194)
2471	DNA FNGRPRNTNG-HALCINE BEE Kukuk	BSR-8908374 B-SCI	(341)		9,000	8,002	1,914	899	1,082		(3,238)
2481	EARLY MESOZOIC REEFS MG Stanley	CIS	(1,732)	(416)	39,000	18,210	665	12,703	10,134		(4,860)
2494	EVOLUTION INVERTEBRATE FAUNA Stanley	EAR-8607972	(994)		994						0



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## NATIONAL SCIENCE FOUNDATION

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
2500	FOREST EVAPOTRANSPIRATION Running	BSR-8817965	(8,292)	(5,148)	78,000	21,842	1,238	26,182	15,217	3,100	(3,019)
2503	CLIMATE NUTRITION-FOREST PROD Running	BSR-8919646	(187)		39,000	18,409	3,971	10,629	9,720		(3,916)
2519	EVOL GENETICS-SALMONID FISHES North	8906451	(9,768)		48,000	26,380	6,279	6,925	13,928		(15,280)
	Total Research		(\$42,661)	(\$5,614)	\$497,601	\$208,977	\$33,523	\$142,402	\$112,956	\$27,774	(\$76,306)
<b>MISCELLANEOUS</b>											
2006	NSF FUNDING CONTROL Williams		(\$1,060)	\$2,120	\$32,399	\$	\$	\$	\$	\$	\$33,459
3053	NSF INDIRECT COST CONTROL Williams				(115,186)				(115,186)		\$0
3067	NSF UNBILLED CHARGE CONTROL Williams		43,721	3,494	2,731						49,946
	Total Miscellaneous		\$42,661	\$5,614	(\$80,056)	\$	\$	\$	(\$115,186)	\$	\$83,405
	TOTAL NATIONAL SCIENCE FOUNDATION		\$0	\$0	\$440,545	\$230,437	\$38,408	\$143,926	\$0	\$27,774	\$0



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## ENVIRONMENTAL PROTECTION AGENCY

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
<b>RESEARCH</b>											
2526	OPTION/EXISTENCE VALUES		(\$4,179) \$		\$37,000	\$10,894	\$1,077	\$18,051	\$5,937 \$		(\$3,138)
	Duffield	CR-816254-01-0									
2528	FOREST RESPONSE TO GLOBE CHANGE				22,000	5,295	321	2,003	2,796	20,271	(8,686)
	Running	CR-817633-01-0									
2530	BIOLOGICAL & GENETIC DIVERSITY				101,000	84,040	13,902	6,791	11,699		(15,432)
	McKelvey	CR-816850-01-0									
2538	HEAVY METALS IN BEE COLONIES		375		(375)						0
	Bromenshenk	CR-812525-01-0									
2547	HAZARDOUS EVALUATION-SPR SITE		(12,705)	(73)	51,408	22,530	4,231	4,629	7,240		0
	Bromenshenk	CR-814456-03-0									
	Total Research		(\$16,509)	(\$73)	\$211,033	\$122,759	\$19,531	\$31,474	\$27,672	\$20,271	(\$27,256)
<b>MISCELLANEOUS</b>											
3054	EPA INDIRECT COST CONTROL		\$	\$	(\$27,672) \$	\$	\$	\$	(\$27,672) \$		\$0
	Williams										
3068	EPA UNBILLED CHARGE CONTROL		16,884	73	10,299						27,256
	Williams										
	Total Miscellaneous		\$16,884	\$73	(\$17,373) \$	\$	\$	\$	(\$27,672) \$		\$27,256
	TOTAL ENVIRONMENTAL PROTECTION AGENCY		\$375	\$0	\$193,660	\$122,759	\$19,531	\$31,474	\$0	\$20,271	\$0



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF EDUCATION

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
<b>INSTRUCTION</b>												
3002	INDIAN FELLOWSHIPS 89=90 MG Deverse	G008710547-89	\$	\$	\$3,715	\$	\$	\$	\$3,715	\$	\$	\$0
3003	INDIAN FELLOWSHIPS 90-91 USDE Deverse	G008710547-90			8,000				8,981			(981)
3004	INDIAN FELLOWSHIP 90-91 Deverse	S087B00050			6,472				6,472			0
3007	PREP FOR SCHOOL PSYCHOLOGIST Y Vandenpol	H029J80029-89		(74)	4,846		1,940	810	1,663	359		0
3008	RURAL EARLY INTERVENTION Vandenpool	H029J80029-90			42,000		26,952	6,959	17,136	4,084		(13,131)
3017	VIDEO SHARE YR 3 Vandenpol	CT008730535		74	28,422		19,919	5,715	755	2,107		0
3021	MT EARLY INTERVENTION OUTREACH Vandenpol	H024D00029	(2,150)		144,000		81,653	19,881	26,934	10,517	2,992	(127)
3022	MONTANA EARLY INTERVENTION PROJECT Vandenpol				7,000		8,359	2,275	1,560	976		(6,170)
3183	COOP ED INTERN PROG FY91 Berkhouse	PO55A00155			37,000		23,218	2,829	10,112	3,148	3,186	(5,493)
3504	UPWARD BOUND 1989-90 Stannard	47A90485	(39,165)	(149)	40,652				1,228	110		0
3505	UPWARD BOUND 1990-91 Stannard	47A90485-90/02	(35,762)	259	195,481		67,401	14,909	68,294	12,143		(2,769)
3506	UPWARD BOUND 1991-92 Stannard	47A90485-91			1,000		16,186	1,801	13,823	2,545		(33,355)
3511	DRUG & ALCOHOL PREVENTION PROG Hollman	P183A80083	(4,617)	78	16,969		4,012	1,138	3,241	915	3,124	0
3514	P R HARRIS PUBLIC SERVICE Brown	P094C00060			23,000				24,529			(1,529)
3515	EXTERNAL CLINIC SUPERVISION Burke	P097A00044			32,000		31,477	6,683				(6,160)
3521	JACOB JAVITS FELLOWSHIP Kriley	P170B00037			16,000	(4,279)	11,721					0
3527	PROJECT RISPE: YEAR 3 Whiddon	G008715105-89	(549)	(140)	700					11		0
3529	PROJECT RISPE Powers	G008715105-87	486	8	(534)					(40)		0
3533	PROJECT RAISE YR 3 Zeman	G008715549-89	(3,500)	(257)	12,622		5,350	1,327	1,512	676		0



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF EDUCATION

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
3536	EARLY INTERVENTION SPECIALTY Maloney	H029090036	(8,244)		39,705		16,923	4,159	8,049	2,330		0
3540	EARLY INTERVENTION SPEC-YR2 Maloney	H029Q90036-90			26,000		15,485	3,836	9,794	2,329		(5,444)
3542	IFSP SYSTEM YR 3 Maloney	G008730540-89#03	(5,676)	(223)	48,130		25,695	7,415	5,976	3,145		0
3544	EDUCATION HOME MOD PROJ YR 3 Offner/Maloney	G008730262-89#3	(10,145)		40,235		18,095	5,682	4,084	2,229		0
3545	ED HOME MODEL OUTREACH PROG Maloney	H024D00003			83,000		57,609	15,137	13,729	6,918		(10,393)
3549	DYNAMIC COMM PROC PROJ Maloney	H024B00036			43,000		20,567	5,282	19,151	736		(2,736)
3552	INTERNATIONAL EMPLOYABILITY Frissell	P 116B91117	(10,859)		74,948		38,094	7,701	13,547	4,747		0
3553	INTERNATTIONAL EMPLOYABILITY-YR2 Frissell	P116B91117-90/2			34,185		26,283	5,806	6,704	3,103		(7,711)
3570	SPEC SVC DISADVANTAGED STUDENTS Carlisle		(13,309)	(48)	26,362		7,327	3,241	1,469	968		0
3571	STUDENT SUPPORT SERVICES Carlisle	P042A00799			110,000		79,344	18,156	10,467	8,946	3,864	(10,777)
	Total Instruction		(\$133,490)	(\$472)	\$1,144,910	(\$4,279)	\$603,610	\$140,742	\$282,925	\$73,002	\$13,166	(\$106,776)
<b>RESEARCH</b>												
3191	RURAL REHABILITATION SERVICES Offner	C/S NONE	\$	\$992	\$359	\$	\$	\$	\$	\$1,351	\$	\$0
3192	RURAL REHABILITATION SERV YR 3 Offner	NONE	(3,225)	(1,138)	184,299		58,406	13,888	82,473	25,169		0
3193	RTC RURAL YR4 Offner	G0087C0228-90			274,825		132,813	30,196	106,691	30,179		(25,054)
	Total Research		(\$3,225)	(\$146)	\$459,483	\$	\$191,219	\$44,084	\$189,164	\$56,699	\$	(\$25,054)



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## DEPARTMENT OF EDUCATION

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
<b>MISCELLANEOUS</b>												
2008	OFFICE OF ED FUND CONTROL Williams		\$682	\$	(\$682)	\$	\$	\$	\$	\$	\$	\$0
3041	ED O/B CLEARING 5 Williams			(120)								(120)
3055	DEPT OF ED IDC CONTROL Williams				(129,701)					(129,701)		0
3069	ED UNBILLED CHARGE CONTROL Williams		136,033	738	(4,821)							131,950
	Total Miscellaneous		\$136,715	\$618	(\$135,204)	\$	\$	\$	\$	(\$129,701)	\$	\$131,830
	TOTAL DEPARTMENT OF EDUCATION		\$0	\$0	\$1,469,189	(\$4,279)	\$794,829	\$184,826	\$472,089	\$0	\$13,166	\$0



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## MISCELLANEOUS FEDERAL AGENCIES

Account Name Acct# Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
<b>INSTRUCTION</b>											
3215 PEACE CORPS PUBLICITY Frissell	186-88-3736	\$1	\$	\$	\$	\$	\$	\$1	\$	\$	\$0
3216 PEACE CORPS PUBLICITY Ninlos	186-89-3794	(2,111)		5,000	(362)	961	82	1,255	104	125	\$0
3218 WRITERS IN RESIDENCE Welch	90-5243-0255			1,828				1,829			(1)
3219 PEACE CORPS PUBLICITY Frissell	186-90-3928			4,000		5,700	28	903	570		(3,201)
3224 GLOBAL CHANGE-LARS PIERCE Running	NGT-30007			11,227				17,069			(5,842)
3963 FACULTY & STUDENT EXCH PROGRAM Lauren		3,000						3,000			0
Total Instruction		\$890		\$22,055	(\$362)	\$6,661	\$110	\$24,057	\$674	\$125	(\$9,044)
<b>RESEARCH</b>											
2551 FEDERAL FUNDING RIPARIAN CO-OP Smith		\$32,000	\$	\$75,200	\$	\$	\$	\$103,200	\$	\$	\$4,000
2552 CANGAHUA IN ECUADOR Nimlos	DHR05600- 00-G-00-0081-00			19,414		8,190	1,705	8,360	4,463		(3,304)
2555 MORPHOLOGICAL ANAL-SALMONID Allendorf	40ABNF10277			1,750		845	182	262	461		0
2556 SCIENTIFIC REVIEW GROUP Stanford	90-13	442		2,240	(85)	1,690	157		750		0
2558 WATER QUALITY/DARBY CONSTRUC Potts	A17-0-0003	(746)	55	3,695		1,100	23	1,340	653		(112)
2562 ECOSYSTEM MOD-OREGON TRANSECT Running	NAGW-1892	(43,940)	2,438	46,649				5,147			0
2563 DEVELOP EARTH OBSERVING SYSTEM Running	NAS5-30920	(13,409)	1,126	39,352		21,462	384	893	11,697	18,061	(25,428)
2564 NASA/UNIVERSITY SPACE SCIENCE Bilderback		(1)		2,000				1,686			313
2568 H2o & NITROGEN CANOPY PROCESS Running	NCA2-252	6			(6)						0
2570 CONIFER FOREST-SPATIAL SCALE Running	NAGW-952	(179)	(1,559)	113,024		42,498	7,497	89,346	14,582	5,570	(48,207)



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## MISCELLANEOUS FEDERAL AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
3220	SBA RESEARCH LAB AT U OF M Burke	SB-PA-SP-9101-01					9,672	1,325	5,935		1,899	(18,831)
	Total Research		(\$25,827)	\$2,060	\$303,324	(\$91)	\$85,457	\$11,273	\$216,169	\$32,606	\$25,530	(\$91,569)
<b>MISCELLANEOUS</b>												
3056	MISC FEDERAL IDC CONTROL Williams		\$	\$	(\$33,280)	\$	\$	\$	\$	(\$33,280)	\$	\$0
3070	MISC FED UNBILLED CHG CTRL Williams		60,385	(2,060)	46,601							104,926
	Total Miscellaneous		\$60,385	(\$2,060)	\$13,321	\$	\$	\$	\$	(\$33,280)	\$	\$104,926
<b>TOTAL MISCELLANEOUS FEDERAL AGENCIES</b>												
			\$35,448	\$0	\$338,700	(\$453)	\$92,118	\$11,383	\$240,226	\$0	\$25,655	\$4,313



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## FEDERAL SUBGRANTS

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Balance 6/30/91
<b>INSTRUCTION</b>												
2412	CARL D PERKINS VOC-ED PROJ Patton 91-82-5704-SS026		\$	\$	\$17,663	\$	\$338	\$5	\$23,244	\$1,887	\$	(\$7,811)
3361	MT-WY INDIAN SUPREME COURT Brown GTC50100691						1,293	145	4,850	503		(6,791)
3681	LEARNING FOR PERSONS WITH DISABILITIES Putnam 91-154-3490											0
3684	CHALLENGE OF THE UNKNOWN Billstein				14,509		4,649	748	9,437	1,187		(1,512)
3685	INTEGRATING MATH AND COMPUTER Billstein				19,901		6,270	804	11,115	1,455		257
3686	SCIENCE AND ISSUES Metzgar				20,000				171	14		19,815
3688	MATHEMATICS THROUGH WRITING Lott				15,000		2,110	358	7,903	660		3,969
3689	PROBABILITY AND MODELING Hirstein				5,000		393	67	401	62		4,077
3750	MT HISTORICAL SOC. INTERN Berkhouse 30-90-50112-3						3,400	125	207	282		(4,014)
3751	UPWARD BOUND/FOOD SERVICE Stannard 6505											0
	Total Instruction		\$	\$	\$92,073	\$	\$18,453	\$2,252	\$57,328	\$6,050	\$	\$7,990
<b>RESEARCH</b>												
2296	ADDITON OF HYDROCARBONS Running 097777-A-L2,W02		\$	\$	\$13,926	\$	\$7,005	\$1,881	\$6,720	\$3,818	\$	(\$5,498)
2297	TRIFLUOROACETIC ANHYDRIDE Field 0997711-A-L2						6,285	238	1,662	3,060		(11,245)
2298	MONITOR CONTAMINANTS ANT INEL Bromenshenk C85-110753				129		965	14	562	147		(1,559)
2299	NASA SPACE GRANT Friend physics								497			(497)
2300	WATER RESOURCES RESEARCH Potts MSU 291415						1,950	319				(2,269)
2301	PROCESSES AFFECTING ARSENIC Moore 291413#03B				60		721	61	1,792			(2,514)
2302	ESTIMATING VITAL RATES INDIANS Reed ISR000445-01								359			(359)



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## FEDERAL SUBGRANTS

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Balance 6/30/91
2303	WATER QUALITY MO LOST TRAIL Hinman P17-1-1784						39	3	59	20		(121)
2408	TECH EXPERT ANACONDA SUPERFUND Woessner/Moore		(888)		1,197		109	20	121	59		0
2409	TECH EXPERT MILLTOWN SUPERFUND Woessner/Moore		(2,263)		2,201				(62)			0
2410	LOW BIRTHWEIGHT RISKING TOOL Reed		(10,900)	(426)	12,494	(119)			358	691		0
2411	WATER RESOURCES RESEARCH Potts MSU290978				3,498		2,930	442	126			0
2413	EVAL OF BEN-CLARK FORK RIVER Watson 210037				4,378		5,285	404	2,569	1,652		(5,532)
2414	SUPPORT OF FLATHEAD BASIN Stanford 210038				30,000		12,653	3,055	10,039	4,017		236
2416	SUPPORT FLATHEAD BASIN Stanford		(29,268)	(399)	30,000			300		33		0
2417	COMPLEX INTERACTIONS Stanford		(9,814)	(1,893)	84,613		59,094	9,096	10,138		4,409	(9,831)
2931	SCIENTIFIC REVIEW GROUP Stanford 91-05				10,960		9,297	1,752	142			(231)
3933	DIVERSITY OF PLANT SPECIES Mitchell						532	27	665	122		(1,346)
	Total Research		(\$53,133)	(\$2,718)	\$193,456	(\$119)	\$106,865	\$17,612	\$35,747	\$13,619	\$4,409	(\$40,766)

## PUBLIC SERVICE

2415	VOICE OF THE PRAIRIE Bartruff 0429041	\$	\$		\$3,000	\$	\$	\$	\$3,000	\$	\$	\$0
3675	CONSERV FRA DANA PAINTING COLL Kern 0529571				2,000				2,000			0
3677	MCH MEDIA MANAGEMENT Chandler, D. 14-1-6				3,079		3,059	699	1,635			(2,314)
3678	ROAD TO EAST EUROPEAN REV Frey				685				685			0
3680	RURAL INDEPENDENT LIVING Seekins				12,500		10,032	2,583	4,185	2,519		(6,819)
3690	PUBLIC LECTURE-COLUMBIAN QUINCENTENARY Weist 14-1-12				800				800			0
3773	TRAVEL EXPENSES-DOUG DAVIS Rippon 06-2996								500			(500)



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## FEDERAL SUBGRANTS

Account Name Acct# Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Balance 6/30/91
3774 EMPOWERMENT AND SOCIAL SERVICES Deaton						611	97		142		(850)
Total Public Service		\$	\$	\$22,064	\$	\$13,702	\$3,379	\$12,805	\$2,661	\$	(\$10,483)
MISCELLANEOUS											
3075 FED SUBGRANT IDC CONTROL Williams		\$	\$	(\$22,330)	\$	\$	\$	\$	(\$22,330)	\$	\$0
3076 FED SUBGRANT UNBILLED CHG CNTL Williams		53,133	2,718	15,761							71,612
Total Miscellaneous		\$53,133	\$2,718	(\$6,569)	\$	\$	\$	\$	(\$22,330)	\$	\$71,612
TOTAL FEDERAL SUBGRANTS		\$0	\$0	\$301,024	(\$119)	\$139,020	\$23,243	\$105,880	\$0	\$4,409	\$28,353



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## STATE OF MONTANA

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
<b>INSTRUCTION</b>												
3226	PSYCH GRAD STDNT ASSIST Strobel		\$2 \$		\$11,564 \$		\$10,654	\$52 \$		\$856 \$		\$4
3227	REDUCE WATER CONTAMINATION Rice #MDA 88-08		(668)		670					2		0
3228	SUMMER STUDENT INTERN Berkhouse				2,744		1,135	6	1,400	203		0
3241	DSL GEO SYS INFO INTERN Berkhouse				2,274		2,726	13		219		(684)
3248	WATERSHED MGMT INTERN FY90 Berkhouse COOP-ED		(398)		398							0
3249	UPWARD BOUND-FOOD SERVICE/OPI Stannard 6505.00				4,672				4,672			0
3260	GEOGRAPHIC ONFO SYS INTERN-DSL Berkhouse C-ED		(1,914)		1,914							0
3261	GEOGRAPHIC INFO SYSTEM INTERN Stocks		(9)	9								0
3262	FIRE MANAGEMENT INTERN Berkhouse				3,023		2,897	14		233		(121)
3265	SUMMER ARTS/EDUCATION INSTITUTE Spellman				2,500				2,149			351
3278	TITLE IV-A TRAINING SRS 90-91 Jones 91012700010				27,957		32,653	7,018	11,711	4,108		(27,533)
3294	SRS TITLE IV-A TRAINING 89-90 Spencer/Jones 90-012-70001-0		(41,527)	(587)	62,324		12,840	3,064	2,766	1,540		0
3312	EMPLOYMENT ASSISTANCE INTERN Berkhouse		(598)		2,074		1,260	107		109		0
3314	COMPUTER PROGRAMMER INT (B) Stocks		(1,556)		1,556							0
3315	HAZARD REDUCTION PHOTO INT-I Stocks		(327)		327							0
3316	COMPUTER PROGRAMMER INT (A) Stocks		(289)		289							0
3318	ST HISTORICAL PRESERVATION INT Berkhouse 30-89-40053B-7		(4,347)		9,434		4,341	369		377		0
3320	TORT CLAIMS LAW INTERNS Berkhouse		(1,902)		6,615		4,022	342		349		0



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3321	RECLAMATION TECHNICIAN INTERN Berkhouse				1,545		3,350	361	1,185	392		(3,743)
3324	MT EMPLOYMENT DEMO PROJECT Offner	90-102-0016	(3,457)		28,702		3,772	733	19,320	1,420		0
3345	PSYCH GRAD & ASSTNTSHIP Strobel		(1,664)		1,664							0
3346	GRAD ASST AT MT STATE HOSPITAL Berger				5,079		5,850	29		470		(1,270)
3777	AIDS PREVENTION PROJECT 2 Hollingshead		(430)		420				(10)			0
3778	AIDS PREVENTION PROJECT Hollingshead		(773)		854	(57)			22	2		0
3790	INTEGRATING MATHEMATICS Billstein		5,569	(318)	(4,901)		9	148	144	49		0
3792	CHALLENGE OF THE UNKNOWN Billstein		7,019		(6,510)		113	113	245	38		0
3793	MATHEMATICS WRITING PROJECT Lott		(9,680)	(62)	9,688		(233)	124		55		0
3794	DISCRETE MATHEMATICS Hirstein		3,731		(2,035)		1,248	314	8	126		0
3800	89-90 COOP ED/EDITING INTERN Berkhouse		(2,043)		2,043							0
3801	EDITING INTERN-MT DSL Berkhouse				5,815		6,711	252		557		(1,705)
3802	COMPUTER PROGRAM INT Berkhouse				5,144		5,404	304		458		(1,022)
3803	GEOGRAPHIC INFO SYSTEM INTERN Berkhouse						945	5		76		(1,026)
3816	TORT CLAIMS INTERNS Berkhouse						432					(432)
3817	DLI/SUMMER STUDENT INTERN Linhart						317					(317)
3831	BILL DRAFTING PROJECT Burke				17,234		12,516	1,455	391	2,872		0
3843	HEARING CONSERVATION PROJECT Jakupcak	PO 461717	(3,347)	(30)	3,406		(30)	35	19	5		0
3858	MONTANA DEFENDER PROJ-YR 12 McDonald		11,286	(362)	(10,862)				31	31		0



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3859	MONTANA DEFENDER PROJECT-YR13 McDonald				86,785		60,540	13,024	3,181	6,140		3,900
	Total Instruction		(\$47,322)	(\$1,350)	\$284,406	(\$57)	\$173,472	\$27,882	\$47,234	\$20,687	\$	(\$33,598)
<b>RESEARCH</b>												
2575	NAT & HATCH POP OF MT TROUT Allendorf	CT 6/30/88	\$137	\$		(\$137)	\$	\$	\$	\$		\$0
2576	GENETICS OF MONTANA TROUT Allendorf	CT 6/30/88-3891	80			(80)						0
2577	ANALYZE DOMESTIC/WILD MT TROUT Allendorf	BSCI	(14,828)		15,000	(110)			55	7		0
2579	ECOLOGY OF THE SALMONFLY Sheldon	ED-UM-086	(999)		949				(102)	52		0
2582	ENTREPRENEURSHIP RSRC Gianchetta		51							51		0
2595	ATTITUDES OF MT-HIGHER EDUC Polzin	BBER	(16,003)		14,400					(1,603)		0
2620	ST EMPLOY COMPENSATION/SURVEY Polzin		(13,625)		13,625							0
2625	MSTA FINANCING AGREEMENT Gianchetta		(31,517)	779	100,000		39,974	10,144	39,517	6,097	3,500	(29,970)
2629	MONT RIPARIAN VEGETATION CO-OP Pfister		(45,088)	13,397	(400)		51,068	11,182	(64,694)	15,095		(44,742)
2630	MONT RIPARIAN VEGETATION CO-OP Pfister		(28,484)	967					(42,000)	8,083		6,400
2633	INVENTORY FOR MT STATE PARK McCool				7,780		2,091	613	277	679		4,120
2637	MAINT MT HIST/ARCH SITE FL Taylor	SP 40053B-2	(3,236)		15,374		4,163	558	5,394	2,023		0
2640	MYSIS RELICTA Spencer		(1,267)	(212)	27,493		23,123	3,669	1,847	5,770		(8,395)
2646	MNGMT GUIDELINE FOR RIPARIAN Hansen	RRD-90-5541	12,527	(7,807)	18,375		16,952	4,925	4,539		682	(4,003)
2650	STATE FUNDING/RIPARIAN CO-OP 5 Smith				6,000				6,000			0
2657	TECHNICAL REVIEW WORKSHOP Pfister											0
2658	MONTANA HUCKLEBERRIES Stark		15,188	5,198			4,926	1,681	893	454		12,432



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2660	ASSESSMENT OF CURRENT SCORP McCool				7,000		123	10		27		6,840
2661	DUCK ECOLOGY Ball	NWT 141362	1			(1)						0
2662	ENTREPRENEUR HANDBOOK Larson	BUS ADMIN	1							1		0
2663	ARSENIC CONTAMINATION Moore		(3,096)		3,096							0
2668	WATER QUALITY LOST TRAIL Hinman	PO#301965	(1,517)		2,656		800	101	242	229		(233)
2670	BIOTECH CENTER OF EXCELLENCE Hill		(4,037)		4,510				430	43		0
2672	BIOTEC RESOURCES-CLARK FORK Watson	RIT-89-8542	(2,717)		8,281		4,461	628	853			(378)
2673	BIOTECH CTR OF EXCELLENCE North		13,129	(215)	43,000		30,505	7,181	20,536	9,788		(12,096)
2706	ADMIN OF GRADUATE STUDENTS O'Gara		(6,323)	(54)	6,373				(4)			0
2707	CONTINUATION OF BEAVER STUDY O'Gara		(4,764)		4,756				(8)			0
2709	FISHER TRANSPLANT STUDY O'Gara		(1,252)	89	1,163							0
2717	MT HATCHERY TROUT POP Allendorf				4,500		2,125	426	1,101	730		118
2718	NATIVE MT TROUT POP Allendorf				15,000		6,333	1,422	4,369	2,425		451
2720	POP GENETICS OF SALAMANDER Allendorf	PO 90-022 BSCI	104			(20)			70	14		0
2721	SULFUR CINQUEFOIL IN MONTANA Rice	MDA 91-24					1,748	318	125	219		(2,410)
2723	HIST/ARCH SITE FILES Taylor	30-90-50112-2			6,356		9,608	85	627	2,064		(6,028)
2725	CH ABUSE PREV YOUTH SPORTS Garthwait	90-026-8092	(4,225)	(73)	4,860	321		75	808			0
2727	ECOSYSTEM QUALITY/FOREST Hauer		(4,879)	(426)	24,837		11,380	2,255	5,897			0
2741	WATER QUALITY FOREST MGMT Hauer		(774)		26,204		9,288	1,763	5,939	6,995		1,445



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2746	NINEPIPE PROJECT Ball		5,000				2,892	362	1,738			8
2747	ADMIN OF GRADUATE STUDENTS O'Gara				13,691		7,981	2,119	3,912		450	(771)
2748	CONTINUATION OF BEAVER STUDY O'Gara				11,858		8,468	466	5,457		443	(2,976)
2749	FISHER TRANSPLANT STUDY O'Gara				15,322		3,650	477	11,801			(606)
2932	INTNL BUSINESS DEV-STATE Fleming				9,900		2,453	208	1,185	798		5,256
3341	MT REP THEATRE-SCRIPT 90 Bartruff	C/S			11,250				12,500			(1,250)
	Total Research		(\$142,413)	\$11,643	\$443,209	(\$27)	\$244,112	\$50,668	\$29,304	\$60,041	\$5,075	(\$76,788)

## PUBLIC SERVICE

2659	MT-ALBERTA TRAVEL CAMPAIGN McCool		\$301	\$	\$	(\$301)	\$	\$	\$	\$	\$	\$0
3337	LOCAL PROGRAMMING ENHANCEMENT Conrad/Marcus	CS #0304	4,507		9,028		754	60	12,807			(86)
3340	PORTRAITS OF PASSING Kriley	0317			15,000		9,250	1,423	7,036			(2,709)
3779	INDIV TRAINING-TECH ASSIST Gallacher	911447710			43,362		12,887	3,317	3,865	1,607		21,686
3784	EARLY INTERVENTION SERVICES Maloney	PL 99-457 #1	(144)		1,781	(45)	1,099	319	57	117		0
3786	ASSIST IN WRITING -YR 4 Maloney	90-144-9710 IHR	(1,647)		1,781	(42)		75	10	7		0
3788	MT DDD'S FAMILY SVC PLANS Maloney	IHR	(1,681)		1,781	(56)		41		3		0
3836	EXPERT WITNESS Lopach				1,854		1,099	219	141	395		0
3840	HEARING CONSERVATION-YR4 OPI Jakupcak	465090			29,764		16,472	3,763	4,580	2,482		2,467
3845	MT EMPLOY DEMO PROJ-YR5 Offner	911020017			8,650		7,472	1,523	551	4,072		(4,968)
3871	FEASIBILITY VISITR INFO CENTR McCool				11,556	(2)	7,357	1,586	685	1,926		0
	Total Public Service		\$1,336	\$	\$124,557	(\$446)	\$56,390	\$12,326	\$29,732	\$10,609	\$	\$16,390



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<b>MISCELLANEOUS</b>												
3057	STATE INDIRECT COST CONTROL Williams		\$	\$	(\$91,337)	\$	\$	\$	\$	(\$91,337)		\$0
3071	STATE UNBILLED CHARGE CONTROL Williams		267,031	(10,293)	(96,877)							159,861
	Total Miscellaneous		\$267,031	(\$10,293)	(\$188,214)	\$	\$	\$	\$	(\$91,337)	\$	\$159,861
	TOTAL STATE OF MONTANA		\$78,632	\$0	\$663,958	(\$530)	\$473,974	\$90,876	\$106,270	\$0	\$5,075	\$65,865



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
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## LOCAL GOVERNMENT AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Fund Balance 6/30/91
<b>INSTRUCTION</b>											
3350	PSYC ASSISTANTSHIP/DISTRICT #1 Strobel		\$56	\$		(\$56)	\$		\$		\$0
3355	EDIT & PUBLISH CONF MAT Foss	61-1-770-761	(4,020)		5,000	(980)					0
3360	INTER-TRIBAL APPELLATE COURT Brown/Desmond		(26,304)	(495)	43,096		2,779	446	11,452	1,620	0
3366	FT BELKNAP-INDIAN LAW CLINIC Brown		344							1	343
3900	PEDESTRIAN INTERN Berkhouse				1,809		2,767	49		225	(1,232)
3902	GRADUATE ASSISTANTSHIPS Berger				16,995		17,415	85		1,400	(1,905)
3903	RESEARCH INTERM Berkhouse				1,594		1,469	7		118	0
3909	EWU/MSW FIELD INSTRUCTION Clark				14,135		11,079	2,434			622
3913	EWU/MSW FIELD INSTRUCTION Clark		(1,320)		1,430			110			0
3916	MSLA AIR QUALITY SURVEY McQuiston				750		855	72		74	(251)
	Total Instruction		(\$31,244)	(\$495)	\$84,809	(\$1,036)	\$36,364	\$3,203	\$11,452	\$3,438	(\$2,423)
<b>RESEARCH</b>											
2750	MILL RESIDUE ASSESS IN IDAHO Keegan	DWR-87-03-81-103-47	(\$1,450)	\$1,450	\$	\$	\$	\$	\$		\$0
2751	OXYGEN STUDY/CLARK FORK Watson				1,200		533	115	262	290	0
2752	GENETIC ANAL TROUT POP/FLATHEAD Allendorf	63245					245	41		133	(419)
2754	HELENA VALLEY AQUIFER STUDY Woessner				4,542		2,000	313	1,482	694	53
2755	CANADA GOOSE STUDY 86-87 Ball	6193			7,240		7,538	37		757	(1,092)
2756	GENETIC ANAL OF WY TROUT BROODS Allendorf	8-08959					1,576	164		859	(2,599)
2761	NEBRASKA BIRD STUDY Woessner	E0 4432	14			(14)					0



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2772	ELK HUNTER STUDY Yuan		(1,529)	625	998			33	69	(8)	0
2773	GRAY WOLF PREY BASE ECOLOGY Marcum		(7,928)	(277)	26,427		13,405	1,008	3,200	1,789	(1,180)
3926	GRADUATE RESEARCH-MAEDER Ball		(1,436)		1,436						0
3928	PLANT SPECIES/GLACIER NATL PK Mitchell/Olds		(1,059)		15,970		9,701	597	3,247	1,360	6
3929	FELLEY-PHEASANT ECOLOGY Ball		(1,437)		1,437						0
3930	NINEPIPE DUCK NEST SUCCESS Ball		2,451	498	6,000		2,219	234	5,285	724	487
3931	ELK HUNTER STUDY Yuan 94E-C938Q-06-5				29,618		16,875	2,564	5,810	5,555	(1,186)
3932	ANALYSIS LAKE NANITA TROUT Allendorf C54597				600		267	53	135	145	0
3935	FELLEY-PHEASANT ECOLOGY Ball 94S-E484Q-06-5				7,357		7,592	281		835	(1,351)
3936	GRADUATE RESEARCH- MAEDER Ball 94S-E483Q-06-5				8,433		7,562	313		807	(249)
3940	FLATHEAD MONITORING PROJECT Stanford				15,000		2,322	399	11,066		1,213
	Total Research		(\$12,374)	\$2,296	\$126,258	(\$14)	\$71,835	\$6,152	\$30,556	\$13,940	(\$6,317)
MISCELLANEOUS											
3058	LOCAL INDIRECT COST CONTROL Williams		\$	\$	(\$17,378)	\$	\$	\$	\$	(\$17,378)	\$0
3072	LOCAL UNBILLED CHARGE CONTROL Williams		46,483	(1,801)	(27,707)						16,975
	Total Miscellaneous		\$46,483	(\$1,801)	(\$45,085)	\$	\$	\$	\$	(\$17,378)	\$16,975
	TOTAL LOCAL GOVERNMENT AGENCIES		\$2,865	\$0	\$165,982	(\$1,050)	\$108,199	\$9,355	\$42,008	\$0	\$8,235



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## PRIVATE AGENCIES

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<b>INSTRUCTION</b>											
2972 GRAD ASST COMMUNITY REHAB CTR Berger		\$	\$	\$10,158	\$	\$11,700	\$57	\$	\$941	\$	(\$2,540)
2973 GRAD AAT BIG SKY PSYCH INST Berger				5,079		5,850	29		470		(1,270)
2974 GRAD ASSISTNATSHIPS AT WMC Berger				11,732		14,040	352		1,151		(3,811)
3130 GRAD ASSIST AT HEAD START Berger				5,602		5,136	25		412		29
3131 JAPANESE LANGUAGE & CULTURE Murray				19,194		19,194					0
3303 NEW SOCIAL HISTORY Mayer 13-1-12						175	25				(200)
3376 PSYCH GRAD STUDENT ASST Strobel		2			(2)						0
3379 VERY SPECIAL ARTS-MT 88-89 Collins SA-78138		(22)	1,422	(1,400)							0
3384 PSYC ASSISTANTSHIP/BIG SKY Strobel		(3,371)		3,371							0
3385 GROWTH PREDICTION MODEL Zuuring SA-79149		2,854			(75)	2,579	(69)		267		2
3386 PSYCHOLOGICAL SERVICES Strobel		92			(92)						0
3387 CONSTITUTIONAL SYMPHOSIUM Burke 13-1-9		(6,604)		5,700				(904)			0
3391 DEV VIDOES-MENTAL HEALTH EDUC McDonald/Matson RADIO/TV		374				270	1	103			0
3394 UNDERSTANDING SOVIET RUSSIA Skinner 13-1-15						1,400	237	520			(2,157)
3395 EUROPE WITHOUT BORDERS Fetz 13-1-31		(4,945)	(174)	5,119							0
3408 WMN ON AMERICAN FRONTIER Garceau 13-1-32		(4,413)		4,445				32			0
3409 ROCKY MTN BIGHORN SHEEP Allendorf/Luikart		(709)		945				236			0
3411 ADVANCED GEROPHARMACY CERT PRO Jones C-ED		(1,464)	(35)	2,730		906	231		94		0
3415 TRAINING IN CHEMICAL DEPENDNCY Meddora				12,749		150	24	3,388	356		8,831



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3417	SPEECH & HEARING QUTREACH Wynne		12,256	363					12,508	111		0
3419	ADVANCED GEROPHARM CERTIFICATE Cochran #5-32735				5,821		4,548	744	98	431		0
3423	GRAD RESEARCH ASST SUPPORT Hausmann		(5,009)		5,009							0
3425	ASST PROFESSOR PHARMACY Forbes, D				19,350		20,750	4,646				(6,046)
3434	PROGRAMMING INTERN-SRINAVASEN Wright				4,636		4,272	21		289		54
3436	NATIVE AM JOURNALISM & BROD Durso/Hood P2502503436		7,778						386			7,392
3437	NATIONAL YOUTH SPORTS 90-91 Glaes		(10,669)	(1,049)	46,459		23,013	2,691	9,037			0
3439	NATIONAL YOUTH SPORTS PROG FY91-92 Glaes NCAA 91078						4,526	371	6,501			(11,398)
3445	MUAP GRANT SUPPLEMENTAL Offner		617						99			518
3457	PSYCH SERVICES ASSISTANCE Strobel		(11,092)		11,204	(112)						0
3951	PSYCH GRAD STDNT-TINDALL Strobel		(6,349)		6,349							0
3954	PSYCH GRAD STDNT-ROSE Strobel		(6,349)		6,349							0
3957	RADIO-TELEVISION PRDCTION FUND Durso RADIO/TV		1,597		1,000				1,543			1,054
3959	TAFT SEMINAR TEACHERS Lopach				15,000		597	102	827			13,474
3964	NATIVE AMERICAN/BILL OF RIGHTS Luckowski BR003				5,091				67			5,024
3967	HEARING CONSERVATION PROJECT Jakupcak		207	(13)		(167)	(13)	36		4		0
3969	JT SPONSORSHIP HUMANITIES PROF Flightner				11,098		9,977	947	193			(19)
3971	90 TAFT SEMINAR TEACHERS Lopach		13,726		2,094		1,849	323	13,648			0
3973	ACADEMIC YEAR EMPLOYMENT Flanagan		11,116		76,880		62,000	11,750				14,246



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## PRIVATE AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/91
3978	DEVELOPMENT OF COURSE ON AIDS Birch		281						159			122
3997	1988-89 CLINICAL PSYCH ASSIST Strobel/Means			(5,000)	15,000				4,740			5,260
3999	1988-89 PSYCH SVCS ASSISTANCE Strobel/Means				20,000		6,671	1,633	12,594			(898)
	Total Instruction		(\$10,096)	(\$4,486)	\$336,764	(\$448)	\$199,590	\$24,176	\$65,775	\$4,526	\$	\$27,667

## RESEARCH

2689	INTNTL BUSINESS DEV-VARIOUS Fleming		\$	\$	\$3,100	\$	\$1,506	\$106	\$848	\$400	\$	\$240
2776	SUPPLIES FOR RIBI IMMUNOCHEM Card		(303)		309				58			(52)
2778	LARGE LAKE ECOSYSTEM MODEL Spencer		(4,999)		5,000	(1)						0
2780	EVALUATION HIST RECORDS Hauer		62							62		0
2786	IN VITRO STUDY - FIV MUTANTS North				22,250		7,605	2,069	8,819			3,757
2793	MSLA CO. LABOR MARKET 4 Polzin											0
2801	PRIVATE FUNDING RIPARIAN CO-OP Smith				13,000				11,000			2,000
2802	FD BLK AGNTS THRML POLYMERIZ Richards		1,534	(407)	56,643		30,209	3,572	9,282	3,021		11,686
2803	WILDERNESS INSTITUTE FUND McQuillan		14		4,500		1,969	353	611			1,581
2804	FURBEARER: BEAVER & FISHER Pletscher				1,035				322			713
2807	HAMMOND WESTERN HISTORY Hampton		(9,111)	(11)	9,334				26		186	0
2812	CARBON ATOM LOSS Waali	17515-AC4	723						723			0
2813	PRAIRIE DUCK PRODUCTION 1989 Ball		2			(2)						0
2814	CURLEW ON LAYSAN ISLAND Redmond				15,000				15,000			0



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2815	HISTORY OF BROADCASTING/MT Knowles		4,875	(1,096)	9,116		6,298	1,068		735		4,794
2818	WILDLIFE & EROSION MITIGATION Stanford		(20,020)				8,526	1,723	1,324	2,706	1,505	(35,804)
2819	N-PHOSPHINYL IMINES Flann	21924-G1	6,093	(158)	9,000		3,334	566	1,490			9,545
2820	KINETICS CHEMISORPTION & GAS Richards	5088-260-1639	(10,349)		61,287		29,068	6,442	9,613	17,957	2,624	(14,766)
2823	WOLVES & PEOPLE IN YELLOWSTONE Duffield/Patterson				33,724		3,554	602		208		29,360
2826	MOVEMENT/HABITAT BULL ELK Marcum		5,347		6,300		944	193	5,435			5,075
2827	THEODORE ROOSEVELT MEM RANCH Metagar		(3,741)		26,439		19,234	5,363				(1,899)
2830	INGY COOPERATIVE ADMINISTRATION Pfister		5,959		5,910		5,106	1,034	89	511		5,129
2835	FLATHEAD SITE SURVEY Potts		(5,540)		9,958		2,908	494	280	736		0
2836	SEDIMENT IN JOHNSON GULCH 1991 Potts						1,200	5	46	654		(1,905)
2839	MISSOURI-MADISON RECREATION McCool/Yuan		680	(235)		(282)		150		13		0
2843	POSTFIRE LDGPL PINE-TETONS Wakimoto				2,000				650			1,350
2845	INGY Pfister		29,176	(507)	40,500				38,706			30,463
2848	INGY ADMINISTRATION 1987 Pfister		1,723		2,000		800	4	1,143	70		1,706
2850	CATALOG/DATA BASE DEVELOP Pfister		(752)		752							0
2852	INGY PERMANENT PLOT DATABASE Pfister		1		(1)							0
2854	SEDIMENT IN JOHNSON GULCH-1990 Potts		690				471	30		189		0
2855	STANSBURY VERMICULITE MINE Potts	00097			3,131		1,000	5	1,598	528		0
2859	HYDRO STUDY R N SITE Hinman	759-24-003-98	(1,262)		5,048		3,756	69	99	1,983		(2,121)



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2860	SILICA DIAGENESIS-MONTEREY Hinman	ACS-PRF #21784-G2	647	(43)	6,000		2,391	389	906			2,918
2868	ENERGY RESOURCES IN MONTANA Lange		(660)		660							0
2869	SUMMER RESEARCH (TERANCES, J) Hinman	#21784-G2-SF90	1,546				960	82	504			0
2871	EDIT NATURAL RESOURCE MOD McKelvey		(2,321)		10,449		11,474	1,728		1,056		(6,130)
2872	ALKALIC & CALCALKALIC IGNEOUS Hyndman				7,099		1,945	275				4,879
2877	SULFUR CINQUEFOIL IN MONTANA Rice				1,000							1,000
2880	CONTROL OF LEAFY SPURGE Milt-Olds			(384)	3,200		2,572	95	149			0
2881	ELECTROPHORETIC VARIATION Milt-Olds				1,000				1,000			0
2882	DEV POLYMORPHISM-CATERPILLAR Greene				2,880				2,124			756
2888	LANDBIRDS OF WEST MEXICO Hutto				33,523		16,113	378	7,215		22,461	(12,644)
2889	RIBI DEVELOPMENT WORK Eyer, C.				16,740		4,312	349	3,789		2,223	6,067
2892	SHRUB-STEPPE ECOSYSTEM MODEL Running	097711-A-62#1	(2,447)	31	5,059		1,899	9		735		0
2893	USE OF GEOGRAPHIC INFO SYSTEM Wakimoto		3,762	(31)					2,898			833
2894	WILDERNESS INSTITUTE PROJECT McQuillan				18,961		2,178	273		245		16,265
2895	GROWTH & YIELD PROG-INGY 89-90 Milner	INGY27	13,051	2,589	30,000		28,442	1,983	1,455	2,587		11,173
2896	MRA-HYDROLOGIC RECOVERY POTTS						4,904	94	(6,000)	1,000		2
2897	NINEPIPE DUCK PROJECT Ball		2,150	(610)	7,500		3,293	280	4,903	860		(296)
2898	WILDERNESS INST./FOREVER WILD McQuillan				1,500		1,178	147				175
2899	WILDERNESS INSTITUTE/CINNABAR McQuillan				5,000		4,014	623	385			(22)



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2900	DEV PROTEIN SYNTHESIS ASSAY Hill				1,620		401	68	914	218		19
2903	STUDY LEUKOTRIENES/STELLA DUNC Wright	90-002 BSCI	(28,621)	(332)	29,000				47			0
2906	BERKELEY PIT DRAINAGE Judd	B-SCI	1,993				1,535	440				18
2907	STERILIZE DENTAL INSTRUMENTS Card	B-SCI	254	328			166	1	415			0
2909	STUDY OF LEUKOTRIENES Wricht	90-002			30,000		17,891	4,811	6,890			408
2910	SENSITIVITY OF TISSUE CELLS Deborde				257				257			0
2912	AGRICULTURAL PRACTICES Unger		(48)	(253)	10,954		8,725	1,479	449			0
2913	CONSULT/THESIS (S RULLER) Lange		3,332				3,762	320	2,986			(3,736)
2920	COLLABORATIVE RESEARCH North				1,371				1,390			(19)
2922	DELIVERY OF MEDICAIN BY G-TUBE Rivey/Rao		3,000				490	2	2,389			119
2923	PERFLUORCARBON EMULSION Eyer/Smith				18,805		2,564	15	4,363			11,863
2924	HAMMOND WESTERN HISTORY Hampton				19,163		17,132	2,451	4,233		1,908	(6,561)
2925	ULTRAFEM RESEARCH PROJECT Forbes				500				325			175
2927	EFFECTS OF STRM REG IN UPR MO Stanford/Hauer		777	(1,094)	73,000		24,885	4,267	2,535	12,020	4,399	24,577
2928	BENTHIC INVERTEBRATE COMMUNITY Spencer		(7,684)		7,837				720			(567)
2929	WEATHER STATION PROJECT Hauer		(532)	(404)	6,386	(45)	753	127	88	569	3,868	0
2930	RESEARCH FOR HEDROMETRICS Burke				5,698		3,377	439	42	1,840		0
2935	NON-BREEDING ECOLOGY-CURLEW Redmond				6,000				5,996			4
2936	MISSOURI RIVER RESERVOIR STUDY Spencer				4,976		2,233	363	1,138	1,216		26



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2940	PHOTOELECTRIC PHOTOMETER Friend				1,845						1,845	0
2942	CHROMATOCEM RESEARCH Murray		(119)		1,258				1,299			(160)
2953	EFFECTS OF FOREST FIRE SIZE Hutto		5,284				4,668	396				220
2954	SUMMIT RESEARCH-KLEBSIELLA BAC Card				2,800				1,901	233	430	236
	Total Research		(\$5,834)	(\$2,617)	\$717,376	(\$330)	\$301,745	\$45,732	\$164,867	\$52,352	\$41,449	\$102,450

## PUBLIC SERVICE

2970	HEARING CONSERV YR4 USWEST Jakupcak		\$	\$	\$16,280	\$	\$10,551	\$2,378	\$1,827	\$1,430	\$	\$94
2971	AGENT ORANGE CLASS ASSIST Jakupcak				132,696		51,541	11,510	52,436	11,549	3,254	2,406
3127	NATL PROGRAM PROD ACQUISITION Conrad CPB 7870-30101				31,062				31,062			0
3128	COMMUNITY SERVICE GRANT Conrad CPB 7				83,180		16,553	4,179	46,403			16,045
3129	COMPUTER BOOKS FOR BLIND-FY91 Kerscher NSS-447 IA-2496				50,000		26,498	6,578	1,593		1,900	13,431
3388	MEDIA MGMT FOR MT COMM HUMAN Chandler #13-1-5		(1,361)		6,320		1,540	432	2,987			0
3389	VERY SPECIAL ARTS MT 89-90 Faught		6,231	(1,500)	(4,686)				45			0
3412	HUNGARIAN-AMERICAN INTERNSHIP Hausmann				12,500				12,500			0
3414	RENAISSANCE EXPERIENCE Dietrich		(499)		499							0
3446	BRaille & AUDIO SYNTHESIZED Kerscher IHR		674				272	402				0
3952	MONTANA ENTREPRENEURSHIP CNT Ritzheimer MPC CK 70308				1,500		1,226	274				0
3958	PUBLIC POLICY RESEARCH INST Gritzner				20,000		17,114	2,492		392		2
3968	SPEECH & HEARING OUTREACH PROG Toth				37,250		16,862	4,856	5,934			9,598
3970	BACKROADS IN MONTANA Wilson/Ekness/Tele		9,230	(688)			743	229	1,522			6,048



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## PRIVATE AGENCIES

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3972	REIMBURSEMENT TELEPHONE Jakupcak		(196)		537				458			(117)
3975	HIGH SCHOOL COUNSELORS AND ADVISORS Medora				3,501				9			3,492
3979	FY90 RADIO COMM SERVICE GRANT Conrad		16,041				9,008	2,357	4,676			0
	Total Public Service		\$30,120	(\$2,188)	\$390,639	\$	\$151,908	\$35,687	\$161,452	\$13,371	\$5,154	\$50,999
<b>MISCELLANEOUS</b>												
3059	PRIVATE IDC CONTROL Williams		\$	\$	(\$70,249)	\$	\$	\$	\$	(\$70,249)	\$	\$0
3073	PVT UNBILLED CHARGE CONTROL Williams		161,562	9,291	(55,547)							115,306
	Total Miscellaneous		\$161,562	\$9,291	(\$125,796)	\$	\$	\$	\$	(\$70,249)	\$	\$115,306
	<b>TOTAL PRIVATE AGENCIES</b>		<b>\$175,752</b>	<b>\$0</b>	<b>\$1,318,983</b>	<b>(\$778)</b>	<b>\$653,243</b>	<b>\$105,595</b>	<b>\$392,094</b>	<b>\$0</b>	<b>\$46,603</b>	<b>\$296,422</b>



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## RESTRICTED FUNDS ALLOCATIONS

Acct#	Account Name Project Director	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/91
<b>RESEARCH</b>										
2983	GLUCOSINOLATES IN BRASSICA Mitchell-Olds	(\$256)	\$256	\$	\$	\$	\$	\$	\$	\$0
2984	LIQUID CHROMATOGRAPHY BIO MOL Ammons	(430)		430						0
2988	ATTITUDES TOWARD TOURISM McCool				10,269	4,890	76	2,483	4,240	(1,420)
2989	TOURISM MARKETS AND TRENDS McCool				8,087	7,165	1,904	1,002		(1,984)
2990	ECONOMIC IMPACT OF OUTFITTING McCool				788	954	246			(412)
2993	MOTOR COACH IMPACT IN MT McCool	(1,183)			1,178			(5)		0
2994	MT RESIDENT TRAVEL SURVEY Yuan	(7,561)	4,471		17,118	10,788	569	3,127		(456)
2995	MONTANA SPECIAL EVENTS SURVEY McCool	(3,111)			2,314	(615)	(182)			0
2996	MT VISITOR CENTER STUDY McCool	(255)	255		206			206		0
2997	RESIDENT VISITORS TO MT FOREST Yuan	(2,889)	2,192		8,109	6,655	531	226		0
2998	NON-RESIDENT TRAVEL IN MT Yuan	(6,686)	1,109		52,215	33,240	8,414	6,768		(1,784)
2999	PUBLICATION COSTS-GRANT 2453 Miller			1,250						1,250
3996	SOCIAL WORK INSTRUCTIONAL Deaton	731	(20)					501		210
	Total Research	(\$21,640)	\$8,263	\$1,680	\$100,284	\$63,077	\$11,558	\$14,308	\$4,240	(\$4,596)
<b>MISCELLANEOUS</b>										
3074	RES ALLOCATIONS UNBILLED Williams	\$22,370	(\$8,263)	(\$8,052)	\$	\$	\$	\$	\$	\$6,055
	Total Miscellaneous	\$22,370	(\$8,263)	(\$8,052)	\$	\$	\$	\$	\$	\$6,055
	TOTAL RESTRICTED FUNDS ALLOCATIONS	\$730	\$0	(\$6,372)	\$100,284	\$63,077	\$11,558	\$14,308	\$4,240	\$1,459



# CURRENT RESTRICTED FUNDS

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## CONTRACTS AND GRANTS SUMMARIZATION

Entity	Entity Name	Fund Balance 7/1/90	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/91
<b>FEDERAL FUNDS:</b>									
32160	HHS	\$	\$1,171,963	\$753	\$628,504	\$130,466	\$243,570	\$166,286	\$3,890
32161	USDA	75,291	776,805	(714)	473,938	85,010	133,571	42,003	116,860
32163	USDI	9	274,130	732	141,238	29,179	102,611	1,500	343
32164	DOE		20,298		13,485	2,053	4,760		0
32166	NSF		440,545		230,437	38,408	143,926	27,774	0
32167	EPA	375	193,660		122,759	19,531	31,474	20,271	0
32168	Education		1,469,189	(4,279)	794,829	184,826	472,089	13,166	0
32169	Misc. Federal	35,448	338,700	(453)	92,118	11,383	240,226	25,655	4,313
32170	Federal Subgrants		301,024	(119)	139,020	23,243	105,880	4,409	28,353
	<b>Total Federal Funds</b>	<b>\$111,123</b>	<b>\$4,986,314</b>	<b>(\$4,080)</b>	<b>\$2,636,328</b>	<b>\$524,099</b>	<b>\$1,478,107</b>	<b>\$301,064</b>	<b>\$153,759</b>
<b>STATE AND LOCAL FUNDS:</b>									
32180	State Agencies	\$78,632	\$663,958	(\$530)	\$473,974	\$90,876	\$106,270	\$5,075	\$65,865
32185	Local Government Agencies	2,865	165,982	(1,050)	108,199	9,355	42,008		8,235
32195	UM Restricted Allocations	730	(6,372)	100,284	63,077	11,558	14,308	4,240	1,459
	<b>Total State &amp; Local Funds</b>	<b>\$82,227</b>	<b>\$823,568</b>	<b>\$98,704</b>	<b>\$645,250</b>	<b>\$111,789</b>	<b>\$162,586</b>	<b>\$9,315</b>	<b>\$75,559</b>
<b>PRIVATE FUNDS:</b>									
32190	Private Agencies	\$175,752	\$1,318,983	(\$778)	\$653,243	\$105,595	\$392,094	\$46,603	\$296,422
	<b>Total Private Funds</b>	<b>\$175,752</b>	<b>\$1,318,983</b>	<b>(\$778)</b>	<b>\$653,243</b>	<b>\$105,595</b>	<b>\$392,094</b>	<b>\$46,603</b>	<b>\$296,422</b>
	<b>TOTAL CONTRACTS AND GRANTS SUMMARIZATION</b>	<b>\$369,102</b>	<b>\$7,128,865</b>	<b>\$93,846</b>	<b>\$3,934,821</b>	<b>\$741,483</b>	<b>\$2,032,787</b>	<b>\$356,982</b>	<b>\$525,740</b>



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## UM LIBRARY RESTRICTED

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Endowment Earnings (1)	Investment Earnings	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/91
6950	STIP Earnings Distribution	\$170	\$	(\$1,520)	\$3,359	\$	\$	\$	\$	\$2,009
6952	Dixon Endowment/Law School	58,377		7,178	5,041				7,198	63,398
6954	Murphy Endowment/Law School	270,783		28,158	18,012	421	36	34,699		281,797
6956	Phillips Endowment/Library	1,590		975	116				2,278	403
6958	Ryman Endowment/Library	6,111	(51)	533	421				61	6,953
<b>TOTAL UM LIBRARY RESTRICTED</b>		<b>\$337,031</b>	<b>(\$51)</b>	<b>\$35,324</b>	<b>\$26,949</b>	<b>\$421</b>	<b>\$36</b>	<b>\$34,699</b>	<b>\$9,537</b>	<b>\$354,560</b>

(1) Earnings from investments held in endowment funds.



# CURRENT RESTRICTED FUNDS

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## RESTRICTED GIFTS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Endowment Earnings	STIP Earnings	Gifts and Donations	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Student Awards	Capital Expend.	Fund Balance 6/30/91
4000	STIP Earnings Distribution	\$436	\$	\$	\$2,855	\$	\$	\$	\$	\$	\$	\$	\$3,291
4001	STIP Earnings for A/E 50100	275		2,600									2,875
4003	Vice President-Univ Relation	375			5	213		213	34	300			46
4004	President's Discretionary	6,621			473					555			6,539
4006	Gift Account-Fitz Estate	14,135		12,146	1,722	20,000		11,936	2,085	5,733		3,634	24,615
4007	Inventor Support/Dis. Pro.	2,570			165					1,317			1,418
4008	Graduate Research	8,878			574	240				1,119	1,145		7,428
4009	General Academic Acct	2,879			35	(2,914)							0
4010	Research Administration	216			16	123				166			189
4011	Patent Development/Research	4,378			325								4,703
4012	College of Arts & Sciences	3,324			745	18,610		11,994	3,325	4,361			2,999
4013	Ex Fund Faculty Awd/McCormick	161			12			13					160
4014	Ex Fund Faculty Awd/Flightner	7,725			282	30				632	4,584		2,821
4015	Anthropology	2,835			210								3,045
4017	Athletic Gifts/GAA	4,382			171	2,436		645	47	1,574		1,873	2,850
4018	Biological Station	1,896			140								2,036
4020	Bierman Professorship	69	(2,195)			10,944		8,640	1,179				(1,001)
4022	Karashima Endowment	361			608	67,000		43,000	6,209	9,612		105	9,043
4023	Carter Rogers Montgomery	2,920			217								3,137
4024	Chemistry	21,256			1,091	23,092		13,477	194	464			31,304
4025	Chemistry/Wood Chemistry	10,517			798	950							12,265
4030	Computer Center				13	750					750		13
4033	Economics	553			69	470							1,092
4035	English/Leslie Wilson	29,175			2,143	219				477		845	30,215
4039	Environmental Studies	440			28	143				150			461
4041	Faculty Development Gifts	38				(38)							0
4042	Foreign Language	2,558			168					109	366		2,251
4043	Friesheimer Endowment/Chem	21,288			1,652	2,936		1,500	128				24,248
4044	Friesheimer Endowment/Pharm	17,642			1,334	2,936						2,476	19,436
4045	Geology	5,748			560	10,165				4,916	400	1,000	10,157
4050	Geology/Paleontological	335			25								360
4051	Geography	13			19	1,500							1,532
4053	Geology/Amoco Foundation	421			31								452
4054	Native American Studies	9											9
4055	Ex Fund Faculty Awd/Ashmore												0
4057	HPER	571			28					204			395
4058	Ex Fund Faculty Awd/Sears	532			40								572
4062	Edmund Freeman Lecture Gift	10,968				713				631			11,050
4063	Home Economics	71								51			20



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## RESTRICTED GIFTS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Endowment Earnings	STIP Earnings	Gifts and Donations	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Student Awards	Capital Expend.	Fund Balance 6/30/91
4064	Home Economics Gifts Books	12								5			7
4067	Centennial Coordinator				206	17,633		6,277	1,451	1,858			8,253
4069	Interpersonal Communication	341			25								366
4072	Mathematics	2,642	(50)		203	2,226				1,621			3,400
4081	Physical Therapy	239				(239)							0
4082	Physics and Astronomy	375			20					341			54
4085	Political Science	78											78
4086	Political Science/Intern	765		71	45						300		581
4087	Lewis Stan Poli Sci Fund	3,579			242					354			3,467
4089	Psychology	290			11					290			11
4092	Religious Studies	65											65
4094	ROTC Excellence	139			10								149
4095	Scholarship Admin Expense	1,396			115	436						170	1,777
4096	Sociology	3,420			254								3,674
4097	Fligelman Gift Account	645		149	51								845
4099	Social Work	6,906			527	1,196				557			8,072
4100	IAR Waterfowl Gift Account	28			27	1,663		1,500	7	135			76
4101	Wildlife Research Moose Proj	62											62
4102	Wildlife Research Unit	4,098	(703)		70			1,193	101	1,500			671
4103	Wildlife Research Unit	1,074	1,031		364	10,499		7,731	656	874			3,707
4105	Zoology	7,153	14		709	13,410		625	3	7,656			13,002
4109	Fine Arts	355			333	17,820		529		16,739			1,240
4110	Fine Arts/Drama Gifts	997			74								1,071
4112	Art Gift Account	120			16	2,135		2,255	281	107			(372)
4117	Fine Arts/Music Organ Fund	348			13		(11)			350			0
4118	Fine Arts/Music Gifts	11,510	736		835	8,354		6,983	834	5,348		1,507	6,763
4119	Music/Leslie Wilson	12,024			870					1,738		(1,386)	12,542
4121	Business Administration	9,234			472	43,975		10,360	1,474	23,693	1,365		16,789
4123	Bus Ad Faculty Development	98											98
4125	Bus Admin/Accounting & Fin	(299)	(285)		5	2,174				1,242			353
4126	MBA Program - Reserve Acct	96,237			6,402		(20,000)						82,639
4128	Dean Stone Night Lect Fund	990			87					95			982
4129	Wildlife Biology Gifts	19											19
4131	Education	3,199			168	3,060						1,325	5,102
4133	Early Childhood Center Gifts	1,033			77								1,110
4134	Grizzly Research	3											3
4135	Education/DERS	2,157			122					2,167			112
4136	Forestry/Leslie Wilson	8,363		741	531					720		1,910	7,005
4137	Forestry Gift Account	9,381			658	14,719		10,494	2,213	1,845			10,206



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## RESTRICTED GIFTS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Endowment Earnings	STIP Earnings	Gifts and Donations	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Student Awards	Capital Expend.	Fund Balance 6/30/91
4139	Forestry/Hoerner Waldorf	3,858			286								4,144
4140	Wilderness Studies Group	1											1
4141	Lubrecht Fund	16											16
4142	Journalism	1,491			86	500				1,380			697
4143	Liberal Arts	4,463			116			3,000	479				1,100
4144	Journalism Gifts	2,050			153	535				1,259			1,479
4145	Radio-Television	671			49					161	100		459
4146	Radio-Television/KUFM	91,851	(1,550)		5,686	220,624		100,892	15,175	106,783		13,587	80,174
4148	KUFM Transmitter Upgrade	8											8
4149	Law Dean's Discretionary	6,114			308	31,693		11,303	736	21,240			4,836
4150	Law Library	2,058			87	369						2,048	466
4151	Law/Cowley Endowment	8,906			226	22,496		6,000	957	14,147			10,524
4152	Law/J. W. Blankenbaker	18,400			1,357	2,500				5,726			16,531
4153	Ruder Award for Young Faculty	659			49								708
4154	Ex Fund Fac Reksten/Cushman	293			21					30			284
4155	Pharmacy	12,532			1,043	28,788		210	2	23,752	1,241	13,768	3,390
4157	Drexel Burnham Sec Inv Symposiu	50,054			2,516	3,525				35,926			20,169
4158	Adult Socialization Study	7								7			0
4160	Bureau Business and Econ Res	7,120			535	100							7,755
4161	John P. Archer Memorial Fund				17	350							367
4164	Cobb Foundation Research	26								17			9
4165	Continuing Ed & Summer Prog	186			14	150				81			269
4167	Dousman, Ila B. Trust	1,232			91								1,323
4168	Carl Huie Memorial	977			65	356				191		398	809
4171	Legal Counsel Intern				31	1,957		1,258	6				724
4173	GFPR-KGPR-Donations	29,857			1,723	34,067				29,974		6,520	29,153
4175	Library Services	4,703			522	3,643		4,104	1,034	844			2,886
4176	Library/Acquisitions	18,130	(52)		1,339	1,818						5,900	15,335
4178	Ulvstad Trust/Income	4,308		3,776	369					1,447			7,006
4180	Japanese Language	5,470			399							307	5,562
4181	Maureen & Mike Mansfield Ctr	16,056	397		845	173,028		138,874	25,401	3,645			22,406
4182	Mansfield Ctr Libr Ethics	6,002			352	4,500						6,025	4,829
4183	Mansfield Ctr Libr Asia	6,256	(20)		451	6,500						5,298	7,889
4184	Ex Fund Faculty Awd/Chandler	(61)								(61)			0
4186	National Student Exchange	464			52	1,850				1,930			436
4187	Bill Nemeth Memorial Fund	93											93
4188	Enrichment Prog Foreign Std	209			14					116			107
4190	Health Service Gifts	543			40								583
4192	Schwan's Sales Enterprise	4,884			1,064								5,948



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## RESTRICTED GIFTS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Endowment Earnings	STIP Earnings	Gifts and Donations	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Student Awards	Capital Expend.	Fund Balance 6/30/91
4193	Stella Duncan Mem Res Ins	5,204			377								5,581
4194	Tom Baxter Memorial Account	594			41					378	100		157
4195	Improvement of UM Grounds	10											10
4197	Wellness Program	22,101				(22,101)							0
4198	Wood Chem/Hoerner Waldorf	28,201			2,031							1,111	29,121
4199	Gifts Defined as Oper Exp					9,780				9,780			0
	<b>TOTAL RESTRICTED GIFTS</b>	<b>\$741,644</b>	<b>(\$2,677)</b>	<b>\$19,483</b>	<b>\$52,451</b>	<b>\$826,607</b>	<b>(\$20,011)</b>	<b>\$405,006</b>	<b>\$64,011</b>	<b>\$360,359</b>	<b>\$10,351</b>	<b>\$68,421</b>	<b>\$709,349</b>



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## UM SCHOLARSHIPS & FELLOWSHIPS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Endowment Earnings	Investment Earnings	Private Grants	Allocations	Transfers In (Out)	Student Awards	Fund Balance 6/30/91
4405	STIP Earnings Distribution	\$175	\$	\$	\$1,589	\$	\$	\$	\$	\$1,764
4410	Aber, William	900		75	63					1,038
4411	STIP Earnings Distribution	86		(12,234)	13,071					923
4415	Anderson Zurmuehlen Co.	478			32	400			400	510
4417	Anaconda Company/Financial Aids									0
4418	Andrie, Eugene String Scholarship	3,201			219	85			100	3,405
4419	Anderson, Don	8,889		1,519	599				1,000	10,007
4421	Arthur Anderson Inc.	34				300			300	34
4422	Bennett, Philo S.	4,235		83	294					4,612
4425	Baldwin, Charles S.	1,111		71	78					1,260
4426	Blackfoot Book Award				13	1,014			600	427
4428	Beta Alpha Psi	34			4	500			500	38
4429	Blumenthal, Albert				4	200			200	4
4430	Bill Cody Scholarship	571			39					610
4431	Blegan Scholarship	6,389			427				400	6,416
4432	Blomgren, Dr. Paul B. Dean Emer	577			20	175			750	22
4434	Bonner, E. L.	1,238		467	55				900	860
4435	Buttrey, Jane	2,870			170	8,000			7,831	3,209
4437	Burroughs Wellcome Co	2,574			290	3,000			2,000	3,864
4440	Bus. Admin. Faculty Scholarship	560			22	511			500	593
4441	Bue, Olaf G. Memorial	212		89	10				150	161
4443	Clark, E. F.	370		142	22				100	434
4445	Chaffin, Glen Memorial	171		70	13					254
4446	Craney, Connie	1,478			49	1,500			1,500	1,527
4447	Cobb Foundation Scholarship	715			74	1,500			1,500	789
4448	Class of 1904	297	(36)	57	20				40	298
4449	Champion International/Business	71								71
4450	Clayborn, Elaine Memorial	697			48					745
4453	Dean's Scholarship	11			41	1,750			750	1,052
4455	Dean Stone	493			30	600			600	523
4457	Cahill, William P. Memorial	463		356	23	10			250	602
4458	Cargill Scholarship	1,068			74	1,000			1,000	1,142
4466	Donovan, Patrick L.	81								81
4469	Dufresne Foundation	164			99	1,500				1,763
4472	Duniway Book Award	90		28	4					122
4473	Dundas, Doris Memorial	1,440			96				100	1,436
4477	Fitz, Virginia M.	10,349		2,077	592				5,000	8,018
4487	Forestry Club - Foresters' Ball	2,733			39	5,750			8,250	272
4488	Farmers Insurance Group	1,197			81	1,320			1,033	1,565
4489	Franklin Computer Corp	2,457			151				500	2,108



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## UM SCHOLARSHIPS & FELLOWSHIPS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Endowment Earnings	Investment Earnings	Private Grants	Allocations	Transfers In (Out)	Student Awards	Fund Balance 6/30/91
4492	Geology Scholarships	109			313	13,000			6,000	7,422
4493	Jarvis, Kim	1,558			110	50				1,718
4494	Groene, John S.	7,470		355	506				500	7,831
4495	Graduate Scholarship	1,301			102	(100)			(500)	1,803
4496	Hamilton Misfeldt and Company	317			8				300	25
4498	Hashisaki, Joe Memorial	12,831			899	668				14,398
4501	Heisey Foundation	14,636			1,953	31,450			22,577	25,462
4502	Hellgate Post #27, Am Legion	1,109			247					1,356
4504	Helbing, A. T.	417		213	22				250	402
4505	Hileman, Sparky	196		82	15					293
4511	Champion International/Forestry	(319)	319							0
4512	Emma Hawk Briscoe Leadership	486		142	31	95			200	554
4518	Inch, Dr. Herbert	2,574		1,065	88				2,416	1,311
4520	Insurance Women of Missoula	301			7				250	58
4525	Johnson, Tom	1,219			84					1,303
4527	Journalism Miscellaneous	(1,184)			25	10,200			8,950	91
4528	Zonta Club-Karkanen, D. Memorial	7			9	500			500	16
4529	Kellogg, W. K.	6,678			421				600	6,499
4530	K-Mart Foundation	1,207			105	1,000			1,000	1,312
4532	Kohner, W. G.	1,327		527	82				350	1,586
4537	Lanstrum, Blanche/Dean Stone	166		195	14					375
4539	Law School Scholars	4,278			249	12,704			12,235	4,996
4540	Law, Peter Jonathan Memorial	321		36	23					380
4541	McBroom, Kenneth Andrew Memorial	3,734			254	200			250	3,938
4542	Lester, John	3,733			248				240	3,741
4543	Lewis, Joyce Anne	819		18	57					894
4544	Lewis, George and Jeanne	3,796			255				166	3,885
4545	Lagerlef, Anne Kathren	12,331			833	3,100			2,000	14,264
4548	MacDonald, Scott Memorial	45			16	600			600	61
4551	Mansfield Scholarship Fund	28				(28)				0
4553	Maury, Lowndes	6,368			427	85			400	6,480
4557	Memorials-Miscellaneous/Fin Aids	1,865			99	1,592		(417)	2,067	1,072
4558	McDonald, Marvin Memorial Fund					200			200	0
4559	Charles Bailey and Co.				7	400			133	274
4564	Msla CPA Society	17				500			500	17
4565	Missoula Elementary Ed Assoc				4	450			450	4
4575	Missoula Music Teachers - Piano	1,851			124				100	1,875
4578	Montana Bankers Association	1,127			67	1,500			1,000	1,694
4581	Montana CPA Society	766			24				700	90
4585	Montana Congress P.T.A.	22								22



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## UM SCHOLARSHIPS & FELLOWSHIPS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Endowment Earnings	Investment Earnings	Private Grants	Allocations	Transfers In (Out)	Student Awards	Fund Balance 6/30/91
4588	Montana Journalism Directors	12								12
4589	Ntl. Assn. Geology Teachers	21								21
4593	Montana Masquers Scholarship	10						(10)		0
4599	Montana Power Company	124			47	1,500			1,500	171
4601	MT State Pharmaceutical Assoc	208			85	7,000			4,000	3,293
4612	Natl Assoc Of Accountants	512			12				500	24
4613	Music School Scholarship	18,934			1,160	3,960			7,957	16,097
4614	NACDS Scholarship	2,718			138				1,250	1,606
4617	Norvelle Lee Speech Scholarship	2,382		355	170					2,907
4620	O'Neill, Robert Memorial	251			17					268
4621	O'Rourke, Arthur W.	797		71	56					924
4623	Perry, Lawrence	2,782			184				200	2,766
4624	KPMG Peat Marwick	1,496			48				1,400	144
4625	Pacific NW Newspaper Assoc	1,149			18				1,166	1
4629	Outstanding Law Student	1,237			70				250	1,057
4630	Pharmacy School General	4,468			143	175			4,550	236
4632	Physical Therapy Awards	(200)				400			200	0
4635	Pope, William R.	7,236			517	916				8,669
4641	Presser Foundation	1,647			54	1,500			1,500	1,701
4642	Quesenberry Scholarship					100				100
4645	Floyd L. Reich Scholarship	2,501			173					2,674
4648	Rochin, C. R.	4,304			255				1,000	3,559
4650	Rhodes Scholar Scholarship	720			50					770
4651	Richard Solberg Scholarship	2,901			143				905	2,139
4658	Ryman, J. H. T.	14,701		2,548	896	25			2,500	15,670
4661	Shafizadeh, Fred Memorial	11,721			829	500				13,050
4662	Schoknecht, Julia	139			15	500			500	154
4663	Severy, J. W.	318		33	22					373
4664	Silent Sentinel Teacher Award	3,709			298	1,498			330	5,175
4665	Shirley, Richard	91		115	5					211
4666	Steele-Reese Foundation	11			27	1,000			1,000	38
4668	S M E N C Scholarship	147			5	153			300	5
4671	Theta Sigma Phi Journalism	56		83		4			100	43
4672	Thompson, Silas R.	870		355	56				250	1,031
4673	UM Advertising Club	5				200			200	5
4674	UM Alumni/San Diego Chapter	1,336			74	1,400			1,300	1,510
4675	UM Mainland Chinese Scholarship	2,566			177					2,743
4677	UM Rodeo Scholarship	384			27					411
4678	U of M Staff Scholarship	1,492			93	748			900	1,433
4679	UM Alumni: Seattle Chapter	907			29				900	36



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## UM SCHOLARSHIPS & FELLOWSHIPS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Endowment Earnings	Investment Earnings	Private Grants	Allocations	Transfers In (Out)	Student Awards	Fund Balance 6/30/91
4680	University Teachers Scholarship	509			19				400	128
4681	Vocational Resources Scholarship	12				250			250	12
4682	Waters, Charles	234		26	17					277
4692	Watkins, Gordon, & Anna	50,946		25,106	2,268				41,250	37,070
4694	Wiegenstein, Julius, Anna/Chem	14,020			934				800	14,154
4695	Wiegenstein, Julius, Anna/Bio Sci	9,655			637				850	9,442
4696	Wilson, Michael Lee Memorial	5,202			651	7,000				12,853
4741	Buckhahn, R. A. Memorial	682		259	39				200	780
4742	Bullock James I. Memorial Award	(174)	200			174			200	0
4743	Callahan, Mark Memorial	137		82	3	65			200	87
4748	Chemistry Faculty	2,776			191				75	2,892
4755	Crane Fund Widows & Children	6,225			455	2,400			1,200	7,880
4790	Galusha, Higgins and Galusha	26			6	1,000			1,000	32
4794	Gebhart, Dr. J. W.	442		40	26				91	417
4803	Greene, Chris	553		213	30				200	596
4815	Hetler Scholarship	1,759			121				50	1,830
4824	Kennedy, B.	550		213	28				200	591
4829	Lennes	3,141		188	218				200	3,347
4890	Left-hand, Peter	2,343			162					2,505
4928	Western Energy Company	33					(33)			0
TOTAL UM SCHOLARSHIPS & FELLOWSHIPS		\$345,720	\$483	\$25,120	\$37,881	\$139,749	(\$33)	(\$427)	\$182,512	\$365,981



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## FINANCIAL AID SOURCES FROM FEDERAL AND STATE

Entity#	Entity Name	Fund Balance 7/1/90	Prior Year Adjust.	State Programs	Federal Programs	Institution Match	Allocations	Admin. Expend.	Student Awards	Fund Balance 6/30/91
32103	College Work Study	\$	\$	\$	\$784,946	\$	(\$73,552)	\$61,694	\$649,700	\$0
32104	SEOG			23,440	201,616	7,134	73,552		305,742	0
32105	SSIG			86,407					86,407	0
32107	Pell Grant Program		3,273		4,779,340			12,765	4,769,848	0
<b>TOTAL FINANCIAL AID SOURCES FROM FEDERAL AND STATE</b>		<b>\$0</b>	<b>\$3,273</b>	<b>\$109,847</b>	<b>\$5,765,902</b>	<b>\$7,134</b>	<b>\$0</b>	<b>\$74,459</b>	<b>\$5,811,697</b>	<b>\$0</b>



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## FEDERAL OFF-CAMPUS WORK STUDY PROGRAM

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Salaries	Employee Benefits	Fund Balance 6/30/91	
4222	Associated Students Store	\$	\$	\$2,207	\$2,137	\$70	\$0	4222
4223	New Creation Center		(113)	1,733	1,594	26	0	4223
4224	Alliance for the Wild Rockies		(101)	302	197	4	0	4224
4225	Big Brothers & Sisters-FCWS		(25)	185	157	3	0	4225
4226	Areo/Alternative Energy			511	503	8	0	4226
4242	The Children's Center			802	789	13	0	4242
4244	City of Missoula (SP Form)			1,851	1,824	27	0	4244
4245	Clark Fork Coalition Ltd.			677	666	11	0	4245
4247	Counseling & Educ Dev Services			240	236	4	0	4247
4250	Fish & Game Dept			532	524	8	0	4250
4263	Fort Msla Historical Museum		(110)	644	525	9	0	4263
4273	Holter Museum of Art			81	79	2	0	4275
4282	Institute of the Rockies		(94)	246	150	2	0	4282
4289	Big Bear Resources Inc			1,395	1,373	22	0	4289
4298	Justice Dept, Criminal Invest		115	3,496	3,537	74	0	4298
4306	Little World Child Care Center			1,336	1,311	25	0	4306
4307	Kiddie Ville Daycare			160	158	2	0	4307
4310	Loving Care Preschool			66	65	1	0	4310
4311	Angel Child Care			4,401	4,313	88	0	4311
4317	Missoula Co/Attorney's Office			377	371	6	0	4317
4320	Missoula Co/Health Department		(22)	10,189	9,915	252	0	4320
4321	Missoula Childrens Theatre			440	398	42	0	4321
4322	Missoula Co/Juvenile Probation			18	18		0	4322
4324	Missoula County High Schools			151	149	2	0	4324
4327	Missoula County Humane Society			289	285	4	0	4327
4331	City County Library			2,580	2,504	76	0	4331
4334	Missoula School District #1		(15)	13,476	13,134	327	0	4334
4336	Msla Museum of the Arts			2,391	2,284	107	0	4336
4337	Missoula YMCA			4,134	4,028	106	0	4337
4343	Missoula YWCA		(33)	590	548	9	0	4343
4350	Montana Legal Services Assoc			1,240	1,220	20	0	4350
4351	MT Environmental Center			870	855	15	0	4355
4356	MT Professional Day Care Ctr			2,860	2,772	88	0	4356
4362	Dept of State Lands/Forestry			2,608	2,337	271	0	4362
4369	Planned Parenthood N Rockies			2,262	2,230	32	0	4369
4370	Playmate Day Care Center			1,286	1,259	27	0	4370



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1991

## FEDERAL OFF-CAMPUS WORK STUDY PROGRAM

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Revenue	Salaries	Employee Benefits	Fund Balance 6/30/91	
4374	Recovery Foundation			215	211	4	0	4374
4375	Rocky Mountain Elk Foundation			544	536	8	0	4375
4376	Ravalli Service Corporation			196	193	3	0	4376
4379	Salish & Kootenai Tribe			1,218	1,199	19	0	4379
4388	St. Patrick Hospital			850	837	13	0	4388
4391	Sussex School		(33)	2,806	2,546	227	0	4391
4393	US Fish & Wildlife Service		4	(4)			0	4393
4394	USDA Forest Service			484	450	34	0	4394
4397	U of M Foundation Work Study			3,700	3,641	59	0	4397
4398	Western MT Regional Community			459	451	8	0	4398
TOTAL FEDERAL OFF-CAMPUS WORK STUDY PROGRAM		\$0	(\$427)	\$77,094	\$74,509	\$2,158	\$0	



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## ATHLETIC SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Endowment Earnings	Private Grants	Allocations	Transfers In (Out)	Student Awards	Fund Balance 6/30/91
4424	Badgley, Kirk	\$500	\$	\$	\$	\$	\$	\$	\$500
4442	Caras, James K.	355	2	128					485
4981	General Athletic Scholarships				330,000	(413,705)	86,000		2,295
4986	Basketball - Men's					55,525		55,525	0
4987	Football - Men's					239,991		239,991	0
4988	Track/Cross Country - Men's					14,312		14,312	0
4990	Tennis - Men's					4,641		4,641	0
4993	Basketball - Women's				6,000	41,358		47,358	0
4994	Volleyball - Women's					40,684		40,684	0
4995	Track/Cross Country - Women's					15,030		15,030	0
4998	Tennis - Women's				344	2,164		2,508	0
	<b>TOTAL ATHLETIC SCHOLARSHIPS</b>	<b>\$855</b>	<b>\$2</b>	<b>\$128</b>	<b>\$336,344</b>	<b>\$0</b>	<b>\$86,000</b>	<b>\$420,049</b>	<b>\$3,280</b>



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## UM FOUNDATION SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Private Grants	Allocations	Student Awards	Fund Balance 6/30/91
4451	Craighead, Kate Johnson	\$	\$	\$550	\$	\$500	\$50
4456	Cremer, Edward A. Environmental	250		800		375	675
4483	Fell-Oskins			5,250		5,250	0
4567	MT Energy Development Research	(1,300)	1,300				0
4659	Staff Scholarship	33					33
4693	Wicks, Thomas Jr. Memorial	100		1,400		1,400	100
4707	Acher, John P.	850	(100)	1,250		1,550	450
4710	Ames, Walter Memorial			750		702	48
4712	Anderson, J. M. Memorial Fund	300		2,500		2,500	300
4713	Anonymous For Girls	581		350		350	581
4720	Angland, E. C. Memorial	(250)		350		50	50
4722	Beebe, Margaret Scherf	250		250			500
4723	Bergan, Knute W.	2,037	(100)	11,300		8,332	4,905
4724	Baird, Alva C. Memorial	250		300		550	0
4725	Barry, E. Scholarship			500		450	50
4727	Bennett, Edward E.			1,800		1,800	0
4728	MT State Pharmaceutical Assoc	334		1,050		1,050	334
4729	O'Dell, John S.			250		250	0
4730	Bierman Endowment Scholarship			1,529		1,529	0
4733	Boldt, Judge George	350	375	75		800	0
4734	Boone, William T.	850	500	1,000		1,500	850
4735	Boyer, Alan L.	334		1,800		800	1,334
4737	Bright Memorial Fellowship	50		6,200		4,800	1,450
4738	Briscoe - Gray			550		550	0
4739	Carleton, Linus	295		850		750	395
4740	Bucklew, Neil Presidential Service	1,000		1,000		2,000	0
4746	Castle Brothers	(41)		2,050		1,225	784
4749	Clark, Fay G. Memorial			750		200	550
4750	Community Medical Center			450		450	0
4752	Coffee, Sidney S.			2,350		2,300	50
4754	Colton, Tom & Elizabeth			500		500	0
4756	Craighead, Edwin Boone	1,000		1,050		1,000	1,050
4757	Davis, Vidah V.	75	325	525		925	0
4758	Davis, Kenneth Scholarship			350		300	50
4759	Delaney, Ted	(205)		835			630
4760	Dawson, B. & B. Memorial	50		3,200		3,200	50
4761	Alexander & Virginia Dean	400		2,700		1,666	1,434
4763	Elge, Frances			450		450	0
4764	Ephron Award in Modern Languages	150		400		400	150
4765	Ephron Award in Classics	334		600		600	334



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## UM FOUNDATION SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Private Grants	Allocations	Student Awards	Fund Balance 6/30/91
4766	Dragstedt, C. R.	500					500
4767	Evert, Noral Staael	(100)		400		300	0
4768	Erasmus Scholarship	5,110		37,909		37,561	5,458
4770	Excellence Fund	1,855		5,000		4,050	2,805
4771	Ferguson, Mary Elrod	1,999			(1,999)		0
4772	Environmental Resource & Analysis			850		850	0
4774	Forestry Misc. Scholarships		(519)	486	33		0
4775	Forestry Alumni Memorial			700		550	150
4776	Fox Foundation	8,129		57,958		55,145	10,942
4777	Folland, Evelyn Lindblad			500		500	0
4778	Fields, Ralph & Hulda			15,000		15,000	0
4779	Farris, Martin & Rhoda			250		250	0
4780	Frontier Writing	583		250		250	583
4781	Norwood, Pat Memorial			200		200	0
4782	Nygaard, Pat Memorial			1,050		1,050	0
4783	Frost, Marjorie	600		1,900		900	1,600
4784	Hoback, Louise Voorhees			300		300	0
4786	Hom, Margret A. - Alumni			150		150	0
4787	Fullam, Minnie S. - M. U. N.	749		2,600		1,516	1,833
4789	Green, John J.	250		500		750	0
4791	Gates, Russell Memorial Award			500		450	50
4796	Kim Williams Graduate Fellowship	100		4,000		4,000	100
4797	Gerard, Summer			1,000		1,000	0
4798	Jestrab-Chaffee, Elizabeth			2,200		2,200	0
4799	Gordon, Riki Scholarship Fund			250		250	0
4800	Karlin, Jules			500		500	0
4801	Gleed, Bernice	1,350		4,950		4,950	1,350
4802	Gordon, Clancy Environmental	350		1,550		1,550	350
4804	Gute, Donald			900		900	0
4806	Greenberger, Dr. & Mrs. Morton	75		150			225
4807	Bill Greenwald Scholarship			650		550	100
4808	Hammond	400		13,000		9,200	4,200
4809	Harrington Scholarship	3,005		10,900		10,700	3,205
4810	Harris, George & Laurine		(300)	1,300		1,000	0
4811	Haynes, Isabelle	1,550		11,000		7,535	5,015
4812	Harrison, Pat Memorial			3,000		3,000	0
4813	Hanson, Norman Legal Writing		(100)	300		100	100
4814	Hancock-Davidson Woodward			300		300	0
4816	Herbig, Cynthia Public Service	200		250		250	200
4817	Herbig, Helen & Cynthia - String			250		200	50



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## UM FOUNDATION SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Private Grants	Allocations	Student Awards	Fund Balance 6/30/91
4818	Holder, Marie	100		1,150		1,250	0
4819	Holmes-McDowell Scholarship			900		900	0
4820	Hugo, Richard Memorial	150		1,450		1,000	600
4822	Kappa Alpha Theta	600		1,250		1,000	850
4823	Kelly, Vivian Troop Memorial			800		800	0
4825	Karlberg, Karl R.	450		700		700	450
4826	Kilbourne, James	150	(100)	250		150	150
4828	Leaphart, Dean Charles W.	300		350		350	300
4830	Hamilton, Edith	84		300		300	84
4831	Loble, Judge Lester H.			400		400	0
4832	Lord, Melvin & Myrtle	300		1,200		1,199	301
4833	Hunton, Eugene R. & Louise A.			250		250	0
4834	Kappa Kappa Gamma Scholarship	300		500		500	300
4835	Mahoney, Mary Pat			300		300	0
4837	Lee Enterprises Native American			2,500		2,500	0
4839	McCulloh, Albyn F.	550		3,400		3,950	0
4840	McNamer, Burke Memorial		(500)	500			0
4841	Long Brothers Scholarship	150		1,850		900	1,100
4844	Madden, Josie	750		850		1,600	0
4845	McLean, Clark Memorial Award			600		300	300
4846	Merriam, Doris F.	200		200		200	200
4847	Merriam, Alan D. Scholarship			500		500	0
4848	Lucas, Anna Marie			450		450	0
4849	Mikalsen Scholarship	1,117		7,150		6,000	2,267
4850	Milburn, Gen. Frank			2,600		2,600	0
4851	Miller, Earl L.	50		250		166	134
4852	Myre-McGaugh Journalism	584		850		750	684
4853	Miles, Lulu L.	900		6,150		4,084	2,966
4854	Nagle, Russell H.			1,250		1,100	150
4856	Morgan, Robert S. Memorial			250		250	0
4857	Miller, Justin	150	(150)	300		150	150
4858	Morningstar, Katherine L. Trad			3,050		3,050	0
4859	Morningstar, Katherine L. Non-Trad			2,000		2,000	0
4860	Miller, Ronald E.	221		1,150		1,000	371
4864	MT State Federation of Black Women			150		150	0
4866	Morris, Melvin S. Award			1,200			1,200
4867	Mu Deuteron - Phi Sigma Kappa			1,750		1,175	575
4869	Morton, Bertha	4,000		56,943		53,000	7,943
4870	Mulroney, Thomas E.			800		800	0
4873	Nelson, Carl & Bella			2,500		1,100	1,400



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## UM FOUNDATION SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Private Grants	Allocations	Student Awards	Fund Balance 6/30/91
4875	Neal, R. - Missoula Lion's Club			525		525	0
4876	Olson, Helen J. Scholarship		(550)	2,550			2,000
4877	Pealow, Harry & Mollie Abshire			2,000		2,000	0
4878	Myrick-Hansen			300		300	0
4879	On, Danny			350		150	200
4882	Paris, Candy Scholarship	1,571		7,550		8,955	166
4883	Plum Creek Lumber	1,450				600	850
4884	Papich, Michael J. Scholarship			500		500	0
4886	Ruder Scholarship			400		400	0
4887	Presidential Leadership	1,792		58,500		57,000	3,292
4888	Rector, Olive M.	2,120	(400)	7,950		8,020	1,650
4889	Pray, Charles N.			600		600	0
4892	Riechel, Wade			1,950		866	1,084
4894	Salinas Memorial Scholarship			150		150	0
4897	Shults, D. J. - Journalism	338		2,800		2,000	1,138
4898	Shults, Dosia J.			550		550	0
4899	SAE - D. J. Shults			2,000		2,000	0
4900	Orchard, Kate			450		450	0
4901	Quesenberry Scholarship	150				150	0
4903	Skari, Carman M.			250		250	0
4904	Sheridan, Leslie M. - Alumni			850		850	0
4906	Snyder			300		300	0
4907	Sullivan, John D.	50		500		500	50
4908	Symmes, Weymouth	50	(200)	350		50	150
4909	Snyder/Perry/Coyle			225		225	0
4910	Rittenour, Clifford & Jimmie			2,200		1,900	300
4911	Spaulding, T. Memorial	750		850		750	850
4912	Stark, Kate & Russell F.	500		3,600		3,600	500
4914	Sullivan, Dean Robert E.			1,000		1,000	0
4915	Tebbe, Charles Forestry			400		350	50
4918	MaClay - Streit Scholarship			500		500	0
4919	Van Bremer			4,050		4,050	0
4920	Vaughn Family	810		5,950		4,200	2,560
4921	Waldron, Maud & Grover			500		500	0
4929	Wheeler, Senator Burton K.	1,340		550		550	1,340
4930	Wilson, Vince Scholarship		50	300		350	0
4932	Rhinhart, Naseby Endowed Schlshp			7,500		7,500	0
4933	Williams, Shelton R.	850		950		854	946
4934	Wilson, Neil S.	650		1,850		1,850	650
4936	Wood, Clyde Memorial			250		250	0



# CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## UM FOUNDATION SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Private Grants	Allocations	Student Awards	Fund Balance 6/30/91
4938	Wedum, James W.	200		10,000		10,010	190
4939	Zeman, May Carol Scholarship	100		750		750	100
4940	Phillips, Alice	598		2,900		1,833	1,665
4941	Powers, Dorothy Rochon	(750)		2,150		1,400	0
4942	Parker, Christopher Award			250		250	0
4943	Phi Sigma Kappa Scholarship			300		200	100
4945	Williams, Pat Scholarship			300		300	0
4946	Northey, Dorcas Keach	(50)		250		200	0
4947	MaClay, Nellie & Sam	125		25		100	50
4948	Wallace - Science Fair	1,334		2,000		2,000	1,334
4949	Ferguson, Mary Elrod			2,200	1,999	340	3,859
4951	Wilson, Scotty & Brenda Farrell			350		350	0
4956	Wallace - Fine Arts			2,000		2,000	0
4959	Chinske, Edward E. - Alumni			150			150
4960	Garess, Marion			500		500	0
4961	Reed, Bess - M.U.N.			300			300
4962	Staffanson, Julia H.			500		500	0
UM FOUNDATION SCHOLARSHIPS		\$59,866	(\$469)	\$496,785	\$33	\$452,213	\$104,002



STUDENT LOAN FUNDS

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# STUDENT LOAN FUNDS

Balance Sheet

June 30, 1991

	Perkins/National Direct Student Loan Fund	The University of Montana Student Loan Fund	Total for All Student Loan Funds
<b>ASSETS:</b>			
Cash:			
Cash in State Treasury	\$172,425	\$52,214	\$224,639
Cash on Hand and in Trustee Bank	25,972		25,972
Total Cash	<u>\$198,397</u>	<u>\$52,214</u>	<u>\$250,611</u>
Investments	\$285,000	\$182,900	\$467,900
Accounts Receivable:			
Receivable from State Government	\$582	\$	\$582
Total Accounts Receivable	<u>\$582</u>	<u>\$</u>	<u>\$582</u>
Notes Receivable:			
Short-term Notes Receivable	\$	\$45,293	\$45,293
Long-term Notes Receivable	5,312,657	99,405	5,412,062
Allowance for Doubtful Accounts	(148,783)	(13,034)	(161,817)
Total Notes Receivable	<u>\$5,163,874</u>	<u>\$131,664</u>	<u>\$5,295,538</u>
Due from Other Fund Groups	\$	\$429	\$429
<b>TOTAL ASSETS</b>	<u><b>\$5,647,853</b></u>	<u><b>\$367,207</b></u>	<u><b>\$6,015,060</b></u>
<b>LIABILITIES AND FUND BALANCE:</b>			
Liabilities:			
Refunds Payable	\$	\$	\$0
Payable to Other Fund Groups	220		220
Total Liabilities	<u>\$220</u>	<u>\$</u>	<u>\$220</u>
Fund Balance:			
U.S. Government Grants Refundable	\$5,020,118	\$	\$5,020,118
University Restricted	627,515	322,538	950,053
University Unrestricted		44,669	44,669
Total Fund Balance	<u>\$5,647,633</u>	<u>\$367,207</u>	<u>\$6,014,840</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><b>\$5,647,853</b></u>	<u><b>\$367,207</b></u>	<u><b>\$6,015,060</b></u>



## STUDENT LOAN FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

## THE UNIVERSITY OF MONTANA STUDENT LOAN FUNDS

Account Name	Fund Balance 7/1/90	Interest Collected on Loans	Interest Collected on Investments	Gifts & Donations	Bad Debts Recovered	Transfers In (Out)	Collection Expend.	Allowance Adjustment	Bad Debts Written Off	Fund Balance 6/30/91
Alumni Emergency	\$4,156	\$89	\$	\$	\$164	\$	\$	(\$32)	\$	\$4,441
ASUM	35,758	867	1,290		483		65	84	883	37,366
Associated Women Students	298	6								304
Class of 1923	89	1								90
Forestry Club	51,009	68	3,142		170			(178)	338	54,229
U of M General	288	4			35					327
Law School Emergency	22,963	536	577					332	842	22,902
Burroughs Welcome	37,928	48	2,421				125	675		39,597
Kellogg	5,599	25	283					300		5,607
Kappa Psi	319		23							342
Montana Bankers	1,474		106							1,580
Argo Memorial	543	13			5			(43)	44	560
Rotary Club	346	12			7			(200)		565
Law-Charlotte Russell	4,286		311							4,597
Western Montana Medical Assoc.	1,650		114							1,764
Glen Smith Memorial	1,186		67							1,253
Henry Strong	29,886	339	336				86	(1,376)		31,851
Law School Longterm	122,355	736	5,560	600				(541)	1,122	128,670
Law-Gordon R. Hickman	1,589	5	8	2,445				157		3,890
Law-A.K. Smith Memorial				7,500						7,500
Phoenix Club		22		750						772
United Student Aid	19,000									19,000
<b>TOTAL THE UNIVERSITY OF MONTANA STUDENT LOAN FUNDS</b>	<b>\$340,722</b>	<b>\$2,771</b>	<b>\$14,238</b>	<b>\$11,295</b>	<b>\$864</b>	<b>\$0</b>	<b>\$276</b>	<b>(\$822)</b>	<b>\$3,229</b>	<b>\$367,207</b>



# STUDENT LOAN FUNDS

Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

	Perkins/National Direct Student Loan Fund	The University of Montana Student Loan Fund	Total for All Student Loan Funds
<b>REVENUE AND OTHER ADDITIONS:</b>			
Interest and Recoveries on Loans:			
Interest on Notes Receivable	\$89,707	\$2,771	\$92,478
Late Charges on Notes Receivable	10,021		10,021
Collection of Notes Written Off		864	864
Total Interest & Recoveries on Loans	\$99,728	\$3,635	\$103,363
Gifts and Donations		11,295	11,295
Cancellation Reimbursement	23,239		23,239
Federal Capital Contributions	160,470		160,470
Institutional Matching	8,820		8,820
Interest on Investments	37,532	14,238	51,770
Interest on Cash in Trustee Bank	3,868		3,868
<b>TOTAL REVENUE AND OTHER ADDITIONS</b>	<b>\$333,657</b>	<b>\$29,168</b>	<b>\$362,825</b>
<b>EXPENDITURES AND OTHER DEDUCTIONS:</b>			
Cancellations:			
Military and Teacher Cancellations	\$20,974	\$	\$20,974
Death, Disability & Bankruptcy Canc.	8,256		8,256
Total Cancellations	\$29,230	\$	\$29,230
Defaulted Loans Assigned to U.S. Government	22,120		22,120
Bad Debt Write Offs		3,229	3,229
Due Diligence Write Offs	68		68
Administrative Cost	56,168		56,168
Collection Costs	(138)	276	138
Allowance for Doubtful Accounts	(25,474)	(822)	(26,296)
<b>TOTAL EXPENDITURES &amp; OTHER DEDUCTIONS</b>	<b>\$81,974</b>	<b>\$2,683</b>	<b>\$84,657</b>
<b>TRANSFERS IN(OUT):</b>			
Non-Mandatory Restricted Transfer	\$	\$	\$0
Mandatory Unrest. Alloc. to Loan Funds	9,031		9,031
<b>TOTAL TRANSFERS</b>	<b>\$9,031</b>	<b>\$</b>	<b>\$9,031</b>
Net Increase(Decrease) to Fund Balance	\$260,714	\$26,485	\$287,199
Fund Balance at Beginning of Year	\$5,386,919	\$340,722	\$5,727,641
Fund Balance at End of Year	<b>\$5,647,633</b>	<b>\$367,207</b>	<b>\$6,014,840</b>



**ENDOWMENT FUNDS & FUNDS FUNCTIONING AS ENDOWMENTS**

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Statement of Changes in Fund Balance.....	6.01
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# ENDOWMENT FUNDS & FUNDS FUNCTIONING AS ENDOWMENTS

Statement of Changes in Fund Balance

For Fiscal Year Ended June 30, 1991

Account Name	Fund	Net Change	Fund	1990-91	Received by Acct#
	Balance 7/1/90		Balance 6/30/91	Endowment Income to Current Restricted Funds	
ENDOWMENT FUNDS					
Educational:					
Dixon, W.W. Law Professor & Library Books	\$85,250	\$	\$85,250	\$7,178	6952
Phillips, Paul Chrisler Memorial Collection	12,500		12,500	975	6956
Ryman, J.H.T. Economics & Sociology Library	7,500		7,500	533	6958
Total Educational	\$105,250	\$	\$105,250	\$8,686	
Non-Educational:					
Aber, W.M. Oratory	\$1,050	\$	\$1,050	\$75	4410
Anderson, Don-Journalism	21,384		21,384	1,519	4419
Baldwin, Charles S. Scholarship	1,000		1,000	71	4425
Bennett, Phila S.-Essay	1,175		1,175	83	4422
Bonner, E.L.	6,570		6,570	467	4434
Bronson, William E. Memorial	1,000		1,000	71	4086
Buckhahn, R.A. Memorial-Forestry	3,643		3,643	259	4741
Bue, Olaf J.-Journalism	1,250		1,250	89	4441
Cahill, William P. Memorial	5,016		5,016	356	4457
Callahan, Mark Memorial-Bus. Admin.	1,152		1,152	82	4743
Chaffin, Glen Memorial-Journalism	988		988	70	4445
Clark, Earl Scholarship-Forestry	2,000		2,000	142	4443
Class of 1904	800		800	57	4448
Dunlway, Pres. C.S.-Honor Scholarship-Books	400		400	28	4472
Fell Oskins Scholarship	103,877	(103,877)			4483
Gebhart, Dr. J.W. Botany	558		558	40	4794
Green, Chris Scholarship	2,999		2,999	213	4803
Groene, M.C.	5,000		5,000	355	4494
Helbing Memorial	3,000		3,000	213	4504
Hileman, Robert I. Memorial Scholarship	1,150		1,150	82	4505
Home Economics Leadership Scholarship	2,000		2,000	142	4512
Inch, Herbert	15,000		15,000	1,065	4518
Kennedy, Bob Scholarship	2,999		2,999	213	4824
Kohner, William G.-Forestry	7,425		7,425	527	4532
Lanstrum, Blanche Coppo	2,750		2,750	195	4537
Lennes-Mathematics	2,645		2,645	188	4829
Lewis, Joyce Annie Memorial	251		251	18	4543
Norvelle Lee Speech Scholarship	5,000		5,000	355	4617
O'Rourke, Arthur W. Scholarship	1,000		1,000	71	4621
Peter Jonathan Law Memorial Scholarship	500		500	36	4540
Ryman, J.H.T. Economics & Sociology	35,877		35,877	2,548	4658
Severy, J.W.-Botany	467		467	33	4663
Shirley, Richard Memorial-Journalism	1,625		1,625	115	4665
Theta Sigma Phi - Journalism	1,164		1,164	83	4671
Thompson, Silas R. Jr.-Forestry	5,000		5,000	355	4672
Waters, Charles Award-Botany	365		365	26	4682
Watkins, Anna D. & Gordon S. Scholarship	353,537		353,537	25,106	4692
Wilson, Leslie-Forestry Gift Account	10,428		10,428	741	4136
Caras, James-Athletics	1,540		1,540	128	4442
Murphy, William L. Trust-Law	325,196		325,196	28,158	6954
Total Non-Educational	\$938,781	(\$103,877)	\$834,904	\$84,375	
TOTAL ENDOWMENT FUNDS	\$1,044,031	(\$103,877)	\$941,027	\$73,061	
FUNDS FUNCTIONING AS ENDOWMENTS					
Fitz Estate - Pres. Gift Account	\$87,664	\$	\$87,664	\$12,148	4006
Fitz, Virginia M. Scholarship	29,221		29,221	2,077	4477
Fligelman Endowment	2,500		2,500	149	4097
Ulvestad Trust	52,928		52,928	3,776	4178
TOTAL FUNDS FUNCTIONING AS ENDOWMENTS	\$172,313	\$	\$172,313	\$18,148	
TOTAL ALL ENDOWMENT FUNDS	\$1,216,344	(\$103,877)	\$1,112,714	\$91,209	



## PLANT FUNDS

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PLANT FUNDS  
Combined Balance Sheet  
June 30, 1991

	Unexpended Plant	Renewal & Replacement	Auxiliary Renewal & Replacement	Physical Plant Renewal & Replacement
<b>ASSETS:</b>				
Cash	\$124,945	\$175,996	(\$47,576)	\$41,234
Interest Receivable	29,707		16,467	
Accounts Receivable Allowance for Doubtful Accounts				
STIP Investments	669,500	504,600	494,000	132,000
Investments Admin. by Agencies			261,902	
L-T Investments			348,570	
Construction Advances	2,228			
Prepaid Expenses				
Work-In-Process	1,660,611	146,469	7,281	27,647
<b>TOTAL ASSETS</b>	<b>\$2,486,991</b>	<b>\$827,065</b>	<b>\$1,080,644</b>	<b>\$200,881</b>
<b>LIABILITIES AND FUND BALANCE:</b>				
Bonds/Interest Payable	\$37,516	\$65,794	\$	\$
Accrued Expenditures/ Accounts Payable	23,590	47,655		15,500
Deferred Revenue	18,768			
Fund Balance	2,407,117	713,616	1,080,644	185,381
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$2,486,991</b>	<b>\$827,065</b>	<b>\$1,080,644</b>	<b>\$200,881</b>



Building Fee Debt Account	Series 1985 Auxiliary Rev Acct	1985/1988 CHE Equip Bond	1985 A & B Bond Series	1987 A & B Bond Series	Defeased Bond Indentures	Total
\$96,645	\$682,768	\$29,094	\$37,591	\$3,342	\$60	\$1,144,099
		11,989	9,774	728,409		796,346
						0
						0
583,000	575,000	254,000	160,000			3,372,100
		576,699	218,301	571,479		1,628,381
			237,998	559,452		1,146,020
						2,228
				1,676,582		1,676,582
						1,842,008
<u>\$679,645</u>	<u>\$1,257,768</u>	<u>\$871,782</u>	<u>\$663,664</u>	<u>\$3,539,264</u>	<u>\$60</u>	<u>\$11,607,764</u>
\$	\$	\$4,143	\$800,607	\$99,346	\$	\$1,007,406
2						86,747
22,494						41,262
657,149	1,257,768	867,639	(136,943)	3,439,918	60	10,472,349
<u>\$679,645</u>	<u>\$1,257,768</u>	<u>\$871,782</u>	<u>\$663,664</u>	<u>\$3,539,264</u>	<u>\$60</u>	<u>\$11,607,764</u>



# PLANT FUNDS

Statement of Plant Fund Resources  
For Fiscal Year Ended June 30, 1991

	Sales & Production	Student Fees	Other Income	Investment Income	Allocations Within Fund
<b>RETIREMENT OF INDEBTEDNESS:</b>					
1985/88 CHE Pooled Equipment Bonds	\$	\$	\$	\$104,189	\$
1985 Bond Series A & B				54,675	1,120,970
1987 A & B Improve. Revenue Bonds				295,809	55,759
<b>REVENUE ACCOUNTS:</b>					
Student Building Fees		749,408		31,783	(255,679)
1985 Series Auxiliary Rev Accts				31,724	(921,050)
<b>UNEXPENDED PLANT</b>					
		472,345	495,433	51,888	
<b>RENEWAL &amp; REPLACEMENT:</b>					
Renewal & Replacement	79,639		18,903	52,328	18,740
Auxiliaries R & R				83,678	(29,589)
Physical Plant R & R				21,805	10,849
<b>TOTAL RESOURCES</b>	<b>\$79,639</b>	<b>\$1,221,753</b>	<b>\$514,336</b>	<b>\$727,879</b>	<b>\$0</b>

Statement of Plant Fund - Application of Resources  
For Fiscal Year Ended June 30, 1991

	Salaries & Wages	Other Services	Supplies & Materials	Repair & Maintenance	Equipment
<b>RETIREMENT OF INDEBTEDNESS:</b>					
1985/1988 CHE Pooled Equipment Bonds	\$	\$	\$	\$	\$
1985 Bond Series A & B					
1987 A & B Improve. Revenue Bonds					
<b>REVENUE ACCOUNTS:</b>					
Student Building Fees					
1985 Series Auxiliary Rev Accts					
<b>UNEXPENDED PLANT</b>					
		9,428	1,674	29,346	4,806
<b>RENEWAL &amp; REPLACEMENT:</b>					
Renewal & Replacement		26,647	34,232	58,525	114,273
Auxiliaries R & R	260,939		100,687	46,108	125,446
Physical Plant R & R			8,446	50,728	4,432
<b>TOTAL APPLICATIONS</b>	<b>\$260,939</b>	<b>\$36,075</b>	<b>\$145,039</b>	<b>\$184,707</b>	<b>\$248,957</b>



Total Revenue	Mandatory Transfers	Non Mandatory Transfers	Total Transfers In	Move Equity To NIIP	Prior Year Adjust.	Resources Provided
\$104,189	\$547,196	\$	\$547,196	\$	\$	\$651,385
1,175,645						1,175,645
351,568	105,559		105,559		1,113	458,240
525,512		84,763	84,763			610,275
(889,326)	2,458,189		2,458,189			1,568,863
1,019,666		148,149	148,149	(283,074)		884,741
169,610		386,576	386,576	(403,253)		152,933
54,089	98,352	283,238	381,590	(72,773)	3,849	366,755
32,654		101,407	101,407			134,061
<b>\$2,543,607</b>	<b>\$3,209,296</b>	<b>\$1,004,133</b>	<b>\$4,213,429</b>	<b>(\$759,100)</b>	<b>\$4,962</b>	<b>\$6,002,898</b>

Buildings & Land	Principal & Interest On Debt	Other Expend.	Total Expend.	Mandatory Transfers	Non Mandatory Transfers	Total Transfers Out	Total Resources Applied
\$	\$2,278,141	\$4,959	\$2,283,100	\$	\$	\$	\$2,283,100
	1,414,449		1,414,449	17,182		17,182	1,431,631
	805,116	18,286	823,402	81,170		81,170	904,572
	6,666	1,659	8,325		131,290	131,290	139,615
					732,494	732,494	732,494
164,304		8,463	218,021	603,698	3,476	607,174	825,195
467,200		8,556	709,433		157,618	157,618	867,051
28,990		335	562,505		176,098	176,098	738,603
87,903		1,191	152,700		404	404	153,104
<b>\$748,397</b>	<b>\$4,504,372</b>	<b>\$43,449</b>	<b>\$6,171,935</b>	<b>\$702,050</b>	<b>\$1,201,380</b>	<b>\$1,903,430</b>	<b>\$8,075,365</b>



# PLANT FUNDS – RETIREMENT OF INDEBTEDNESS REVENUE ACCOUNTS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1991

Acct #	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Transfers In	Building Fees	Investment Income	Allocations	Transfers Out	Debt Service	Other Expend.	Fund Balance 6/30/91	Acct #
<b>STUDENT BUILDING FEES:</b>												
5302	1960 Bldg Fee Fund	\$131,989	\$	\$84,763	\$749,408	\$31,783	(\$271,179)	\$131,290	\$6,666	\$1,659	\$587,149	5302
5303	Bldg Fee Emergency Reserve	54,500					15,500				70,000	5303
	<b>Total Building Fees</b>	<b>\$186,489</b>	<b>\$</b>	<b>\$84,763</b>	<b>\$749,408</b>	<b>\$31,783</b>	<b>(\$255,679)</b>	<b>\$131,290</b>	<b>\$6,666</b>	<b>\$1,659</b>	<b>\$657,149</b>	
<b>1985 BOND SERIES REVENUE ACCOUNTS:</b>												
5410	Auxiliaries	\$330,404	\$	\$2,305,224	\$	\$26,259	(\$774,644)	\$732,494	\$	\$	\$1,154,749	5410
5411	Ticket Surcharge	90,995		152,965		5,465	(173,579)				75,846	5411
5413	UC Campus Court Revenues	0					27,173				27,173	5413
	<b>Total 1985 Bond Series</b>	<b>\$421,399</b>	<b>\$</b>	<b>\$2,458,189</b>	<b>\$</b>	<b>\$31,724</b>	<b>(\$921,050)</b>	<b>\$732,494</b>	<b>\$</b>	<b>\$</b>	<b>\$1,257,768</b>	
	<b>GRAND TOTAL</b>	<b>\$607,888</b>	<b>\$0</b>	<b>\$2,542,952</b>	<b>\$749,408</b>	<b>\$63,507</b>	<b>(\$1,176,729)</b>	<b>\$863,784</b>	<b>\$6,666</b>	<b>\$1,659</b>	<b>\$1,914,917</b>	



# PLANT FUNDS - RETIREMENT OF INDEBTEDNESS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1991

Acct #	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Transfers In	Investment Income	Allocations Within Fund	Transfers Out	Retirement of Indebtedness	Interest On Debt	Trustee and Audit Fees/ Other	Fund Balance 6/30/91
<b>1985/88 CHE EQUIPMENT BOND:</b>											
5430	Bond Service	\$278,350	\$	\$269,355	\$10,522	\$1,623,783	\$	\$2,085,673	\$91,378	\$4,959	\$0
5431	Reserve	592,071			43,656	(64,071)					571,656
5433	CHE 85/88 Escrow Account	1,633,076			47,573	(1,680,649)					0
5435	Series A 1988 Debt Service	(4,143)		277,841	2,438	120,937			101,089		295,984
	<b>Total CHE Equipment Bond</b>	<b>\$2,499,354</b>	<b>\$</b>	<b>\$547,196</b>	<b>\$104,189</b>	<b>\$0</b>	<b>\$</b>	<b>\$2,085,673</b>	<b>\$192,467</b>	<b>\$4,959</b>	<b>\$867,640</b>
<b>1985 BOND SERIES A &amp; B:</b>											
5420	85A Bond Service	(\$201,734)	\$	\$	\$16,870	\$998,697	\$	\$855,000	\$370,835	\$	(\$412,002)
5421	85B Bond Service	(124,543)			596	206,637		120,000	68,614		(105,924)
5424	85A Aux Reserve	154,716			11,318		17,182				148,852
5425	85A SBF Reserve	98,010			7,637	(34,054)					71,593
5426	85B Stadium Reserve	192,594			18,254	(50,310)					160,538
	<b>Total 1985 A &amp; B Bond</b>	<b>\$119,043</b>	<b>\$</b>	<b>\$</b>	<b>\$54,675</b>	<b>\$1,120,970</b>	<b>\$17,182</b>	<b>\$975,000</b>	<b>\$439,449</b>	<b>\$</b>	<b>(\$136,943)</b>
<b>1987 A &amp; B IMPROVEMENT REVENUE BONDS:</b>											
5460	87A Bond Service	(\$48,686)	\$	\$105,559	\$1,136	\$682,658	\$	\$	\$789,045	\$17,786	(\$66,164)
5461	87B Bond Service	(759)			23	18,629		10,000	6,071	500	1,322
5462	87A SBF Debt Service Reserve	282,965			21,740	(28,420)					276,285
5463	87B Debt Service Reserve	14,629			1,038	(2,019)					13,648
5464	87A Aux Debt Service Reserve	855,793			66,175		81,170				840,798
5467	87A Escrow Account	2,782,308	1,113		205,697	(615,089)					2,374,029
	<b>Total 1987 A &amp; B Bond</b>	<b>\$3,886,250</b>	<b>\$1,113</b>	<b>\$105,559</b>	<b>\$295,809</b>	<b>\$55,759</b>	<b>\$81,170</b>	<b>\$10,000</b>	<b>\$795,116</b>	<b>\$18,286</b>	<b>\$3,439,918</b>
	<b>GRAND TOTAL BONDS</b>	<b>\$6,504,647</b>	<b>\$1,113</b>	<b>\$652,755</b>	<b>\$454,673</b>	<b>\$1,176,729</b>	<b>\$98,352</b>	<b>\$3,070,673</b>	<b>\$1,427,032</b>	<b>\$23,245</b>	<b>\$4,170,615</b>



# PLANT FUNDS – UNEXPENDED PLANT

Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
For Fiscal Year Ended June 30, 1991

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Transfers In	Allocations W/In Funds	Student Fees	Other Income	Investment Earnings
<b>PROJECTS FUNDED FROM BUILDING FEES:</b>								
5005	Wheelchair Ramp Lib.Arts	\$12,096	\$	\$	\$	\$	\$	\$504
5006	Electric Door Campus Wide	17,601		1,546				335
5007	Phone & Remodel Rm113 Lodge	15,500						223
5008	Restroom & Locker/McGill	24,990						1,249
5009	Restrooms Liberal Arts	14,197						632
5045	Class Projector Screen	4,475		100				
5376	Performance Lab-McGill Hall	10,328		12,531				196
	<b>Total Building Fee Projects</b>	<b>\$99,187</b>	<b>\$</b>	<b>\$14,177</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$3,139</b>
<b>PROJECTS FUNDED FROM BOND PROCEEDS:</b>								
5021	CUFS Software	\$8,902	\$	\$	\$	\$	\$	\$1,082
5022	VAX Computer Acquisition	12,300						779
5023	Student Records System	6,308						67
5035	Grizzly Stadium Cracks	8,237						235
5069	Install Emergency Phones	2,287						
5513	Res Halls Smoke Detectors	103,040						5,212
	<b>Total Bond Projects</b>	<b>\$141,074</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$7,375</b>
<b>PROJECTS FUNDED FROM AUXILIARIES:</b>								
5019	Property Acquisition	\$	\$	\$	\$	\$	\$	\$
5046	UC-Campus Copy/Word Proc	180						
5052	Primary Electric Dist Sys	4,785						
5288	Res Halls Asbestos Removal	29,572						2,140
5289	Fire Alarms/Res Halls(PH 2)			113,900				1,829
	<b>Total Auxiliary Projects</b>	<b>\$34,537</b>	<b>\$</b>	<b>\$113,900</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$3,969</b>
<b>PROJECTS FUNDED FROM OTHER SOURCES:</b>								
5020	Fine Arts Construction	\$25,880	\$	\$	\$	\$	\$	\$1,232
5024	Health Science Well	18,000						1,315
5031	New Grid System	40,459		20,000				1,098
5058	Univ. Graphics & Print	4,921						136
5142	New Weight Room/Griz Stad	10,000					90,000	1,372
5143	Manville Prop. Settlement	6,183					4,347	409
5144	Computer Equip./House Sales						222,394	5,455
5560	Mansfield Found. Offices			72				11
	<b>Total Other Source Projects</b>	<b>\$105,443</b>	<b>\$</b>	<b>\$20,072</b>	<b>\$</b>	<b>\$</b>	<b>\$316,741</b>	<b>\$11,028</b>
<b>PLEDGED REVENUES:</b>								
5025	State Land Grant	\$69,368	\$	\$	\$	\$	\$178,692	\$2,719
5040	U C Development Fee	217,326				145,731		18,886
5041	Computer Fee Fund	15,942				326,614		4,772
	<b>Total Pledged Revenues</b>	<b>\$302,636</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$472,345</b>	<b>\$178,692</b>	<b>\$26,377</b>
5817	GAAP Adjustments	\$1,664,694	\$	\$	\$	\$	\$	\$
	<b>TOTAL UNEXPENDED PLANT</b>	<b>\$2,347,571</b>	<b>\$0</b>	<b>\$148,149</b>	<b>\$0</b>	<b>\$472,345</b>	<b>\$495,433</b>	<b>\$51,888</b>



Transfers Out	Other Services	Supplies & Materials	Repair & Maint.	Equipment	Buildings & Land	Other Expend.	Move Equity To NIIP	Fund Balance 6/30/91	Acct #
\$		\$	\$	\$	\$12,095	\$	\$	\$505	5005
1,881					17,601			0	5006
					12,628			3,095	5007
					19,469			6,770	5008
					9,498			5,331	5009
3		122	94		4,356			0	5045
1,412					21,637			6	5376
\$3,296	\$	\$122	\$94	\$	\$97,284	\$	\$	\$15,707	
\$	\$	\$	\$		\$	\$	\$	\$9,984	5021
		1,552	112	924				10,491	5022
				3,882				2,493	5023
					7,896			576	5035
					755			1,532	5069
308					95,507			12,437	5513
\$308	\$	\$1,552	\$112	\$4,806	\$104,158	\$	\$	\$37,513	
\$	\$	\$	\$	\$	\$	\$	\$	\$0	5019
180								0	5046
					3,478			1,307	5052
			2,287					29,425	5288
					38,823			76,906	5289
\$180	\$	\$	\$2,287	\$	\$42,301	\$	\$	\$107,638	
\$	\$	\$	\$23,568	\$	\$2,622	\$	\$	922	5020
					517			18,798	5024
					55,758			5,799	5031
					3,033			2,024	5058
					100,107			1,265	5142
	8,453							2,486	5143
	975		3,202			5,995		217,677	5144
			83					0	5560
\$	\$9,428	\$	\$26,853	\$	\$162,037	\$5,995	\$	\$248,971	
\$168,066	\$	\$	\$	\$	\$	\$	\$	\$82,713	5025
106,194						2,602		273,147	5040
329,130						(134)		18,332	5041
\$603,390	\$	\$	\$	\$	\$	\$2,468	\$	\$374,192	
\$	\$	\$	\$	\$	(\$241,476)	\$	(\$283,074)	\$1,623,096	5817
\$607,174	\$9,428	\$1,674	\$29,346	\$4,806	\$164,304	\$8,463	(\$283,074)	\$2,407,117	



# PLANT FUNDS – RENEWAL AND REPLACEMENT

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1991

Acct	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Transfers In	Sales/ Production/ Assessments	Investment Income	Other Income	Allocations
<b>SELF-FUNDED PROJECTS:</b>								
5100	Facilities Svcs. Equip. R&R	\$27,215	\$	\$11,255	\$770	\$1,747	\$	\$1,242
5101	Motor Vehicle Self Insur	6,716		8,677		370		
5103	Vehicle Fees & Fines R&R	20,086		80,571		3,222		(52,860)
5104	Fieldhouse/Dornblazer R&R	2,756		50,218		34	10,648	(8,000)
5106	Telecomm. Center R&R	193				164	6,260	
5107	Admin. & Finance R&R	16,618		171		864		
5108	Forestry ICAP R&R	30,299				2,210		
5110	Motor Pool R&R	37,809		38,846	12,946	5,835	1,995	
5112	Radioactive Water Disposal	1,131				74		
5114	Underground Gas Tanks			1,528				
5130	Liberal Arts Water Damage	1,364						
5210	Facilities Svcs. R&R	196,386				15,609		(3,248)
5567	Gallery Insurance	638				45		
	<b>Total Self-Funded Projects</b>	<b>\$341,211</b>	<b>\$</b>	<b>\$191,266</b>	<b>\$13,716</b>	<b>\$30,174</b>	<b>\$18,903</b>	<b>(\$62,866)</b>

## PROJECTS FUNDED FROM BUILDING FEES:

5001	Renovate Pharm/Chem 202	\$5,844	\$	\$	\$	\$	\$	\$
5002	Train Lab Expan. S-Sci	9,848				101		
5003	Sound Panel UM-Theatre	3,922				98		
5004	Door & Air Pipe Organ Mus	1,600						
5010	Adapt Drink.Fountains	12,845				705		
5011	Bldg 32/Hand Ramp	8,069				136		
5012	Schreiber Gym - Light	2,776						
5013	Campus Lighting PHII	4,712				106		
5014	Renovate McGill - 218	2,456						
5015	Rehearsal Hall Enhancement	10,000				184		
5016	Clsrm Enhanc Mil Sci-204	6,892						
5017	Art Studio Lighting	5,492						
5018	Vacuum Line Sci-Comp	2,181						
5149	Lubrecht Well	4,828						
5193	HS 101-102 Shelves	(10)				44		
5200	Annual Art Award	9,773		7,000		337		
5208	Ceiling Mod/Sci.Cmplx-Rm320	40,545				980		
5266	International House	1,191						
5304	SBF Misc. Projects PP	23,831		50,000		2,899		(28,775)
5319	Art Annex Sculpture Gard	3,651				79		
5322	Forestry Bldg. Remodel	356						
5323	J108, 304 A-B-C Photo Lab	(3)		3				
5324	Library Copy Service Sound.	6,449				137		
5330	Anthropology/Storage Cab.			5,200		13		
5333	Visual Arts/Security Sys			2,000				
5364	Drama-Flamable Stor. Cab.			7,202				
5370	Cabinetry - Financial Aid	15,199		277		380		
5371	Anti-Slip Tile Griz. Pool	10,500				448		
5372	Clsrm Strg.for 106,206	6,000						
5373	Remodel Forestry Rm 303	5,184				91		
5374	Art Annex Compound Phase II	12,682		1,268		673		
5375	Field House Door Replace	23,702				768		
5377	Ceiling Tile McGill Hall	24,990				519		
5378	Clsrm Enhanc- Mil Sci	5,889						
5563	PARTV Equip Repair	995						
5578	Geology lab Development	427				5		
5579	Animal Isolation Cubicles	5,612				379		



Transfers Out	Other Services	Supplies & Materials	Repair & Maint.	Equipment	Buildings & Land	Other Expend.	Move Equity To NIIP	Fund Balance 6/30/91	Acct #
\$	\$	\$10,527	\$5,120	\$4,475	\$	\$	\$	\$22,107	5100
			5,179					10,584	5101
		10,598	6,228	23,773	1,953	4		8,463	5103
	997	3,187	10,581	1,995		4,314		34,582	5104
								6,617	5106
		2,340	509	7,376		705		6,723	5107
				2,167				30,342	5108
				60,384				37,047	5110
	251	538				416		0	5112
								1,528	5114
			1,364					0	5130
75,968								132,779	5210
								683	5567
\$75,968	\$1,248	\$27,190	\$28,981	\$100,170	\$1,953	\$5,439	\$	\$291,455	
\$773	\$	\$	\$	\$	\$5,071	\$	\$	\$0	5001
1,456					8,493			0	5002
					3,593			427	5003
391					1,209			0	5004
					9,941			3,609	5010
					8,050			155	5011
140					2,636			0	5012
					224			4,594	5013
1,496					960			0	5014
					9,213			971	5015
2,888					4,004			0	5016
1,905					3,587			0	5017
586					1,595			0	5018
4,828								0	5149
34								0	5193
		2,765		2,400	9,625			2,320	5200
41,525								0	5208
		186						1,005	5266
		974	27,580		1,232			18,169	5304
1,674					2,056			0	5319
356								0	5322
								0	5323
6,586								0	5324
					4,419			794	5330
								2,000	5333
								7,202	5364
					15,411			445	5370
					3,867			7,081	5371
595					5,405			0	5372
					4,491			784	5373
					8,700			5,923	5374
					15,624			8,846	5375
					22,222			3,287	5377
2,155					3,734			0	5378
		(20)	1,015					0	5563
413					19			0	5578
								5,991	5579



# PLANT FUNDS – RENEWAL AND REPLACEMENT

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1991

Acct	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Transfers In	Sales/ Production/ Assessments	Investment Income	Other Income	Allocations
5581	Health Service Lighting	2,890				23		
5583	Cmps Grounds/Light Upgrade	546				5		
5584	Schreiber Running Track	3,938				111		
5585	Rmdl Space For Dance	1,091						
5587	Math Building Restroom Fans	508						
5588	Math Building Acoustics	511						
5589	Forestry Building Acoustics	356						
5593	Sci Complex Vent- Renov	4,662				310		
5595	Women's Restroom/Math Bldg.	14,214				365		
5596	Ramp -Corbin Hall	1,068						
5597	Military Sci- Classrm Renov	3,704						
	<b>Total Building Fee Projects</b>	<b>\$311,916</b>	<b>\$</b>	<b>\$72,950</b>	<b>\$</b>	<b>\$9,896</b>	<b>\$</b>	<b>(\$28,775)</b>

## PROJECTS FUNDED FROM OTHER SOURCES:

5029	Curb Cuts	\$12,000	\$	\$	\$	\$372	\$	\$10,860
5030	Entrep. Chtr-McGill-Rm 204	(4)		4				
5036	Steam Line/UC Aber Hall					30		3,500
5037	Resurface Tennis Courts	60,811		45,150		4,896		29,589
5038	Controller's Ofc/Misc. Impr.			12,270		280		
5043	Modif. Fire Drs/PARTV-FS	4,541						
5047	Student Svcs/Work Stations			1,687				
5054	1325 Gerald/Roof Modific.			4,000				
5087	Deaccess./Access. Fine Arts				65,923			
5380	Univ.Relations/Air Cond.			4,800				
5381	Forestry Admin./Remodel			12,235				
5382	Research Admin./Air Cond.			4,432				
5383	Print Svcs./Press Pit Rmvl.			6,000				
5550	Fieldhouse/Basketball Court			918		70		8,000
5551	Parking Lot Improv-CS	250,000				3,253		(3,271)
5552	Campus Signage-CS	10,000				462		
5553	Motor Pool Bldg/Sewer Line			26,741		792		12,000
5555	Parking Lot Improvements					744		50,000
5556	Paving - Campus Drive	297						(297)
5566	Winter Storm Damage	3,653				106		
5568	Dornblazer Track Resurface	13,151				368		
5569	Grizzly Stad Repair	37,764		4,123		885		
	<b>Total Other Source Projects</b>	<b>\$392,213</b>	<b>\$</b>	<b>\$122,360</b>	<b>\$65,923</b>	<b>\$12,258</b>	<b>\$</b>	<b>\$110,381</b>
5829	GAAP Adjustments	\$382,393	\$	\$	\$	\$	\$	\$
	<b>TOTAL RENEWAL &amp; REPLACEMENT</b>	<b>\$1,427,733</b>	<b>\$0</b>	<b>\$386,576</b>	<b>\$79,639</b>	<b>\$52,328</b>	<b>\$18,903</b>	<b>\$18,740</b>



Transfers Out	Other Services	Supplies & Materials	Repair & Maint.	Equipment	Buildings & Land	Other Expend.	Move Equity To NIIP	Fund Balance 6/30/91	Acct #
2,913								0	5581
471					80			0	5583
4,049								0	5584
								1,091	5585
508								0	5587
511								0	5588
356								0	5589
					532			4,440	5593
1,337					13,242			0	5595
			169					899	5596
3,704								0	5597
\$81,650	\$	\$3,905	\$28,764	\$2,400	\$169,235	\$	\$	\$80,033	
\$	\$	\$	\$	\$	\$23,232	\$	\$	\$0	5029
								0	5030
					232			3,298	5036
					5,452			134,994	5037
		3,137	356		8,906	115		36	5038
					809			3,732	5043
					1,687			0	5047
					2,270			1,730	5054
	25,399			3,726		3,002		33,796	5087
								4,800	5380
								12,235	5381
								4,432	5382
								6,000	5383
					8,988			0	5550
					249,982			0	5551
								10,462	5552
					38,279			1,254	5553
					9,736			41,008	5555
								0	5556
			424					3,335	5566
				7,977	5,201			341	5568
					42,772			0	5569
\$	\$25,399	\$3,137	\$780	\$11,703	\$397,546	\$3,117	\$	\$261,453	
\$	\$	\$	\$	\$	(\$101,535)	\$	(\$403,253)	\$80,675	5829
\$157,618	\$26,647	\$34,232	\$58,525	\$114,273	\$467,199	\$8,556	(\$403,253)	\$713,616	



# PLANT FUNDS – AUXILIARY RENEWAL AND REPLACEMENT

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1991

Acct#	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Transfers In	Investment Income	Other Income	Allocations Within Fund	Transfers Out
5270	Aux Rental R&R	\$7,752	\$	\$	\$237	\$	\$	\$797
5273	Health Service R&R	47,725		1,771	2,134			2,134
5275	Food Service R&R	5,660			2,065		69,400	2,238
5276	Residence Halls R&R	67,601		12,028	12,073		261,299	77,430
5277	Family Housing R&R	160,847		176,492	14,489		6,913	69,138
5278	University Center R&R	15,020	3,848	25,200	1,557		9,819	1,998
5279	Printing R&R	1,416		15,458				
5280	Dental Service R&R	25,011			1,004			1,004
5281	Golf Course R&R	522		20,689				
5282	Campus Recreation R&R	12,488			304		2,083	319
5283	Swimming Pool R&R	1,673			433		14,000	483
5284	Yellow Bay R&R	17,830			499			8,147
5287	UC Chiller R&R	55,763			2,532			6,224
5298	Health Serv Chiller R&R	13,878			910			
5427	85 Auxiliary R&R	883,724		98,352	39,953		(391,402)	
5512	Reprographics Renovation	992			16			736
5514	UC Glass Enclosure	15						15
5515	3/90 Asbestos Rmvl-RH/AS	61,802			4,314			
5516	Elrod Hall/Replace Roof				639		15,000	
5517	Student Svc Office/Carpet			6,600	28			1,944
5518	Assistant Deans Reserve			25,000	491		(16,701)	3,491
5828	GAAP Adjustments	72,773						
	TOTAL AUXILIARY							
	RENEWAL & REPLACEMENT	\$1,452,492	\$3,848	\$381,590	\$83,678	\$0	(\$29,589)	\$176,098



Salaries & Wages	Supplies & Materials	Repair & Maintenance	Equipment	Buildings & Grounds	Other Expend.	Move Equity To NIIP	Fund Balance 6/30/91	Acct#
\$	\$	\$	\$	\$	\$	\$	\$7,192	5270
		3,065	1,771				44,660	5273
	40,896	3,065	5,853	1,685			23,388	5275
158,093	39,013	18,914	41,452	3,531			14,568	5276
102,846	6,578		5,760	7,131			167,288	5277
	7,391	2,098	26,944	10,294			6,719	5278
		3,830	10,415	2,281	63		285	5279
							25,011	5280
			20,689				522	5281
	179		12,562	1,670			145	5282
		14,986					637	5283
	6,630						3,552	5284
							52,071	5287
							14,788	5298
							630,627	5427
					272		0	5512
							0	5514
		150					65,966	5515
				4,995			10,644	5516
				4,684			0	5517
							5,299	5518
				(7,281)		(72,773)	7,281	5828
<b>\$260,939</b>	<b>\$100,687</b>	<b>\$46,108</b>	<b>\$125,446</b>	<b>\$28,990</b>	<b>\$335</b>	<b>(\$72,773)</b>	<b>\$1,080,643</b>	



**PLANT FUNDS – PHYSICAL PLANT RENEWAL AND REPLACEMENT**  
 Combined Statement of Revenue, Expenditures and Changes in Fund Balance  
 For Fiscal Year Ended June 30, 1991

Acct #	Account Name	Fund Balance 7/1/90	Prior Year Adjust.	Transfers In	Investment Income	Allocations	Transfers Out	Salaries & Wages	Supplies & Mater.	Repair & Maint.	Equip.	Buildings & Lands	Other Expend.	Fund Balance 6/30/91
5070	Energy Conservation	\$24,000	\$	\$800	\$702	(\$20,000)	\$	\$	\$	\$	\$3,000	\$	\$	\$2,502
5071	Construct Custodial Office	10,000			416							10,000		416
5072	Relocate Upward Bound	18,000			274	(15,684)						2,500	90	0
5073	Renovate Grizzly Circle	25,000			1,629									26,629
5074	Elevator Renovation	25,000			1,686									26,686
5075	Door & Sign Renov.-Handica	20,000			1,211					1,211		3,718		16,282
5076	Bldg. Signage/Directory	20,000			1,207							8,292		12,915
5077	Remodel Two Offices/Bldg 32			8,350	370	7,568			14	16,081			193	0
5078	Sewer Line/Maurice Avenue				300	8,000							828	7,472
5090	Replace Floor/Chemistry 312				25	(25)								0
5091	Renovate Klosks					2,800								2,800
5092	Air Intake/Chase-McGill				121	11,000								11,121
5093	RegROUT Brick/Oval			25,000	302	(15,000)						925		9,377
5094	Air Cond.Comp./Pharm-Psyc				10,000	15,000				3,930				21,070
5131	Bldg.Renov/Fire Marshall			12,231	97							12,328		0
5132	Glass/Journalism-Chemistry			4,000			110					3,890		0
5136	Fire Marshall Rprt Correct				157	15,000						15,098		59
5137	Floor Repair/LA305B			800								670		130
5138	Site Restoration/Water Line			25,000	508					23,435				2,073
5139	Road Imprv YB Bio.Station	10,144			695							10,640		199
5140	Roof & Glass Repair	1,076			9		123			962				0
5141	HPE Relocation/McGill	471		226						(153)		850		0
5145	Yellow Bay Fuel Tanks				252	3,684							80	3,856
5146	Renovation/Presidents Suite			25,000	328				8,432		1,133	15,060		703
5570	Brantly/Handicap Access	2,974			263							2,073		1,164
5572	Part.& Furn./Budget & Audit	5,459			273		171			5,262	299			0
5573	HVAC System Renov/Bldg 32	1,239			4	(1,243)								0
5574	Campus Sidewalks R & R	20,165			976							8,861		12,280
5576	907 Eddy Furnishings	251				(251)								0
5839	GAAP Adjustments	20,645										(7,002)		27,647
<b>TOTAL PHYSICAL PLANT</b>														
<b>RENEWAL &amp; REPLACEMENT</b>		<b>\$204,424</b>	<b>\$</b>	<b>\$101,407</b>	<b>\$21,805</b>	<b>\$10,849</b>	<b>\$404</b>	<b>\$</b>	<b>\$8,446</b>	<b>\$50,728</b>	<b>\$4,432</b>	<b>\$87,903</b>	<b>\$1,191</b>	<b>\$185,381</b>



PLANT FUNDS  
Schedule of Notes Payable  
For Fiscal Year Ended June 30, 1991

MORTGAGES

Description	Loan #	Monthly Payments	Interest Rate	Original Contract	Principal Balance 7/1/90	Interest Payment	Principal Payment	Principal Balance 6/30/91
633 S 5th E	8014415	\$374	7.50	\$50,400	\$46,797	\$3,552	\$920	\$45,877
638 S 6th E	8014802	454	9.00	54,400	51,518	4,828	716	50,802
<b>TOTAL MORTGAGES</b>				<b>\$104,800</b>	<b>\$98,315</b>	<b>\$8,380</b>	<b>\$1,636</b>	<b>\$96,679</b>

LOANS

Description	Annual Payments	Interest Rate	Original Contract	Principal Balance 7/1/90	Interest Payment	Principal Payment	Principal Balance 6/30/91
UM Foundation Loan	\$12,000	8.48	\$50,000	\$42,240	\$3,582	\$8,418	\$33,822
<b>TOTAL LOANS</b>			<b>\$50,000</b>	<b>\$42,240</b>	<b>\$37,404</b>	<b>\$8,418</b>	<b>\$33,822</b>



# PLANT FUNDS

## Schedule of Revenue Bonds Outstanding

For Fiscal Year Ended June 30, 1991

BOND ISSUE	Years Due	Interest Rate	Original Issue	Regular Redemption	Balance 7/1/90	Interest Payment	Principal Payment	Balance 6/30/91
<b>SERIES 1985 CHE POOLED EQUIPMENT BOND</b>								
	1990	7.600	\$472,914		\$472,914	\$81,970	\$472,914	\$0
	1991	7.800	511,313		511,313	9,408	511,313	0
	1992	8.000	1,101,445		1,101,445		1,101,445	0
<b>TOTAL SERIES 1985 CHE POOLED EQUIPMENT BONDS</b>			<b>\$2,085,672</b>		<b>\$2,085,672</b>	<b>\$91,378</b>	<b>\$2,085,672</b>	<b>\$0</b>
<b>SERIES A 1988 CHE POOLED EQUIPMENT BOND</b>								
	1991	5.950	\$539,607	\$	\$539,607	\$50,544	\$	\$539,607
	1992	6.150	1,121,655		1,121,655			1,121,655
<b>TOTAL SERIES A 1988 CHE POOLED EQUIPMENT BOND</b>			<b>\$1,661,262</b>	<b>\$</b>	<b>\$1,661,262</b>	<b>\$50,544</b>	<b>\$</b>	<b>\$1,661,262</b>
<b>1985 A SERIES</b>								
	1990	7.250	\$820,000	\$420,000	\$420,000	\$130,350	\$420,000	\$0
	1991	7.500	895,000	435,000	895,000	115,125	435,000	460,000
	1992	7.750	990,000		990,000			990,000
	1993	8.000	1,080,000		1,080,000			1,080,000
	1994	8.700	527,817		527,817			527,817
	1995	8.900	469,120		469,120			469,120
<b>TOTAL 1985 A SERIES</b>			<b>\$4,781,937</b>	<b>\$855,000</b>	<b>\$4,381,937</b>	<b>\$245,475</b>	<b>\$855,000</b>	<b>\$3,526,937</b>
<b>1985 B SERIES</b>								
	1990	7.250	\$115,000	\$60,000	\$60,000	\$19,456	\$60,000	\$0
	1991	7.500	135,000	60,000	135,000	17,281	60,000	75,000
	1992	7.750	145,000		145,000			145,000
	1993	8.000	165,000		165,000			165,000
	1994	8.700	95,066		95,066			95,066
	1995	8.900	83,597		83,597			83,597
	1996	9.100	64,895		64,895			64,895
<b>TOTAL 1985 B SERIES</b>			<b>\$803,558</b>	<b>\$120,000</b>	<b>\$748,558</b>	<b>\$36,737</b>	<b>\$120,000</b>	<b>\$628,558</b>
<b>1987A FACILITIES REVENUE BONDS</b>								
	1992	5.750	\$15,000	\$	\$15,000	\$173,956	\$	\$15,000
	1993	6.000	45,000		45,000			45,000
	1994	6.250	70,000		70,000			70,000
	1995	6.500	90,000		90,000			90,000
	1996	6.700	495,000		495,000			495,000
	1997	6.850	535,000		535,000			535,000
	1998	7.000	575,000		575,000			575,000



# PLANT FUNDS

Schedule of Revenue Bonds Outstanding  
For Fiscal Year Ended June 30, 1991

BOND ISSUE	Years Due	Interest Rate	Original Issue	Regular Redemption	Balance 7/1/90	Interest Payment	Principal Payment	Balance 6/30/91
	1999	7.200	620,000		620,000			620,000
	2000	7.400	670,000		670,000			670,000
	2001	7.500	705,000		705,000			705,000
	2002-2005	7.625	3,400,000		3,400,000			3,400,000
	2006-2007	7.750	3,340,000		3,340,000			3,340,000
<b>TOTAL 1987A FACILITIES REVENUE BONDS</b>			<b>\$10,560,000</b>	<b>\$</b>	<b>\$10,560,000</b>	<b>\$173,956</b>	<b>\$</b>	<b>\$10,560,000</b>
<b>1987B STADIUM REVENUE BONDS</b>								
	1990	5.400	\$10,000	\$5,000	\$5,000	\$3,138	\$5,000	\$0
	1991	5.600	10,000	5,000	10,000	3,003	5,000	5,000
	1992	5.750	10,000		10,000			10,000
	1993	6.000	10,000		10,000			10,000
	1994	6.250	10,000		10,000			10,000
	1995	6.500	20,000		20,000			20,000
	1996	6.700	35,000		35,000			35,000
<b>TOTAL 1987B STADIUM REVENUE BONDS</b>			<b>\$105,000</b>	<b>\$10,000</b>	<b>\$100,000</b>	<b>\$6,141</b>	<b>\$10,000</b>	<b>\$90,000</b>
<b>TOTAL BOND ISSUES</b>			<b>\$19,997,429</b>	<b>\$985,000</b>	<b>\$19,537,429</b>	<b>\$604,231</b>	<b>\$3,070,672</b>	<b>\$16,466,757</b>

\* Bond payments were made with funds from an escrow account as a part of a cross-over refunding on 12/15/90.



# PLANT FUNDS- NET INVESTMENT IN PLANT

Balance Sheet and Combined Statement of Additions, Deletions and Changes in Fund Balance

For Fiscal Year Ended June 30, 1991

	Fund Balance 7/1/90	Adjustments	Current Unrestricted	Designated	Auxiliaries
<b>ASSETS:</b>					
Land	\$1,813,866	\$	\$	\$	\$
Land Improvements	3,488,851	50,855			
Buildings	79,126,891	2,938	13,222		
Equipment	17,921,251	(221,847)	206,792	461,680	78,323
Library Books	21,510,205	(2,694)	963,257	1,987	
Museum and Art Collections	4,422,857				
Livestock					
Intangible Assets	181,535		1,525	151,917	
<b>TOTAL ASSETS</b>	<b>\$128,465,456</b>	<b>(\$170,748)</b>	<b>\$1,184,796</b>	<b>\$615,584</b>	<b>\$78,323</b>
<b>LIABILITIES AND FUND BALANCE:</b>					
Current Notes/Bonds Payable	\$1,459,713	\$	\$	\$	\$
Installment Purch/Lease Payable	97,301				
Notes Payable	96,513				
Revenue Bonds Payable	17,739,649				
Grant Fixed Assets	9,099,507	14,238			
Donated Fixed Assets	10,858,836	20,881			
University Net Investment in Plant	88,932,402	(205,867)	1,183,271	463,667	78,323
Intangible Investment in Plant	181,535		1,525	151,917	
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$128,465,456</b>	<b>(\$170,748)</b>	<b>\$1,184,796</b>	<b>\$615,584</b>	<b>\$78,323</b>



# AGENCY FUNDS

Restricted	Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	In Kind Gifts	Transfers/ Deletions	Fund Balance 6/30/91
\$	\$	\$	\$	\$592,513	(\$42,700)	\$2,363,679
		23,232				3,562,938
	299,676	592,479		83,620	(98,182)	80,020,644
374,983	1,088,237	238,213		199,637	(2,262,532)	18,084,737
38,466				1,225		22,512,446
		12,009		69,450		4,504,316
				154,880	(48,880)	106,000
17,560	138,192	3,939			(133,676)	360,992
\$431,009	\$1,526,105	\$869,872	\$0	\$1,101,325	(\$2,585,970)	\$131,515,752

\$	\$	\$	\$1,639,607	\$	(\$1,448,781)	\$1,650,539
					1,464,416	1,561,717
					23,056	119,569
			(1,639,607)		(1,376,201)	14,723,841
336,045					(100,795)	9,348,995
77,404				1,101,325	(53,995)	12,004,451
	1,387,913	865,933			(959,994)	91,745,648
17,560	138,192	3,939			(133,676)	360,992
\$431,009	\$1,526,105	\$869,872	\$0	\$1,101,325	(\$2,585,970)	\$131,515,752



## AGENCY FUNDS

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# AGENCY FUNDS

Balance Sheet

June 30, 1991

	Other Organizations	Alumni Association	UM STIP Investment	Donor Scholarship	Int'l Student Sponsor
<b>ASSETS:</b>					
Cash	\$191,645	\$39,202	\$	\$12,502	\$504
Accounts Receivable	15,305				
Short Term Loans/Receivable					
Long Term Loans/Receivable					
Allowance for Doubtful Accounts					
Investments	80,700	45,000			49,300
Prepaid Expenditures	500				
<b>TOTAL ASSETS</b>	<b>\$288,150</b>	<b>\$84,202</b>	<b>\$0</b>	<b>\$12,502</b>	<b>\$49,804</b>

## LIABILITIES AND FUND BALANCE:

Accounts Payable	\$155,885	\$9,032	\$	\$9,624	\$
Deferred Revenue	5,916				
Deposits Held in Custody	123,295	75,170		2,878	49,804
Compensated Absences	3,054				
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$288,150</b>	<b>\$84,202</b>	<b>\$0</b>	<b>\$12,502</b>	<b>\$49,804</b>



Forest Industries Classic	UM Found Gen Loan Fund	Butte AAUW	F.W. Paul	Joint Memorial	Foreign Students	Carnel Porter Still	Freidlund Banking	Friedlund Music	E.C. Crary Memorial
\$	\$134	\$444	\$1,499	\$541	\$170	\$776	\$3,100	\$1,074	\$186
			200						
	400	800	8,856	400	1,090	3,200	4,791	1,941	
			(1,123)		(31)	(1,500)	(503)	(94)	
					1,700		6,600	2,300	
<u>\$0</u>	<u>\$534</u>	<u>\$1,244</u>	<u>\$9,432</u>	<u>\$941</u>	<u>\$2,929</u>	<u>\$2,476</u>	<u>\$13,988</u>	<u>\$5,221</u>	<u>\$186</u>
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	534	1,244	9,432	941	2,929	2,476	13,988	5,221	186
<u>\$0</u>	<u>\$534</u>	<u>\$1,244</u>	<u>\$9,432</u>	<u>\$941</u>	<u>\$2,929</u>	<u>\$2,476</u>	<u>\$13,988</u>	<u>\$5,221</u>	<u>\$186</u>



Yo lan ub	Vaughn Family	Law- Finlen Memorial	Bear Child Memorial	Sadie Erickson	Comm. Science & Disorders	Hilda Fields NAS	Total Agency Funds
326	\$1,253	\$7,188	\$303	\$799	\$600	\$1,018	\$263,264
							15,505
225	1,235	1,232	560	1,418		725	26,873
							0
184)	(353)	(20)	(460)	(58)		(125)	(4,451)
		4,800		500			190,900
							500
367	\$2,135	\$13,200	\$403	\$2,659	\$600	\$1,618	\$492,591

	\$	\$	200	\$	\$	\$	\$174,741
							5,916
367	2,135	13,200	203	2,659	600	1,618	308,880
							3,054
367	\$2,135	\$13,200	\$403	\$2,659	\$600	\$1,618	\$492,591



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# AGENCY FUNDS

Combined Statement of Additions and Deductions  
For Fiscal Year Ended June 30, 1991

## OTHER ORGANIZATIONS

Acct #	Account Name	Balance 7/1/90	Prior Year Adjust.	Revenue	Salaries & Wages	Employee Benefits	Operating Expend.	Balance 6/30/91
8002	Tips Clearing	\$	\$385	(\$12)	(\$4,076)	\$		\$4,449
8006	Domino Pizza Classic	11,776	(923)	25,394	1,349	31	23,494	11,373
8007	Mansfield Term Liability	21,466		3,707	16,056	2,393		6,724
8010	Aber Hall Social Fund	935		4,185			2,319	2,801
8020	Turner Hall Social Fund	609		904			1,298	215
8030	Craig-Dunwy Social Fund	171		2,677			1,965	883
8040	Elrod Social Fund	478		1,573			1,230	821
8050	Jesse Hall Social Fund	880		2,542			2,504	918
8060	Knowles Hall Social Fund	296		2,487			1,913	870
8070	Miller Hall Social Fund	661		1,960			2,000	621
8080	Res Halls Social Fund	18,002	(103)	33,848			24,048	27,699
8090	Wellness Program		(4,008)	106,554	43,233	9,933	48,941	439
8095	AM College of Sports Medicine			109			(1,373)	1,482
8100	Montana Magazine	1,894	(1,894)					0
8110	NCAA Div I Fball Playoff-1	(413)	411	2				0
8111	NCAA Div I Fball Playoff-2	(1)	(72)	73				0
8112	NCAA Div I Fball Playoff-3	5,457	(2,510)	126			3,073	0
8113	NCAA 1-A Womens BB Champs	852	(1,162)	60			(250)	0
8114	Big Sky Conf Men's BB			202,310	4,659	287	197,315	49
8115	Big Sky Conf Women's BB			53,144	1,954	103	51,046	41
8116	NCAA Womens Basketball			44,622	1,307	91	42,840	384
8117	NCAA BB Championship Travel			39,672			35,527	4,145
8121	Extension Forestry	1,343		8,287			8,546	1,084
8124	Nat'l Resource Mod Journal	(350)	(26)	801		92	365	(32)
8125	"Water Law" Book Sales	222	(222)	100			100	0
8126	Mil Science Telephone	(2,861)	2,861	4,232			4,545	(313)
8128	Athletic Ticket Clearing	652		900			(2,834)	4,386
8130	MT ST Forester Payroll	(1,835)		17,081	18,929	541		(4,224)
8133	Erasmus Work Award, Pol Sci	381		700	863	4		214
8134	Erasmus Work Award, English	282		1,430	1,365	7		340
8135	Erasmus Work Award, Philos	158		1,443	570	3		1,028
8136	Erasmus Work Award, Law	3,320		1,677	820	4		4,173
8137	Erasmus Work Award, Rel St	15						15
8138	Erasmus Work Award, Env St	3		2,909				2,912
8139	Erasmus Work Award, History	11						11
8141	Erasmus Work Award, For L&L	8						8
8150	Am Alliance of HPERD, Pres	9,934		567	2,114	297	6,332	1,758
8165	UM Spirit Squad	217		10,305			10,162	360
8180	HS Math Consoritum	2,594		5,044	418	62	4,795	2,363
8200	Wolf Study			7,104	5,462	463	1,997	(818)
8210	MT Intersch Educ Assoc	51		687	390	2	346	0
8213	Student Testing Services	8,525		1,175			9,700	0
8214	MT Committee for Humanities	(1,037)	(234)	13,086			10,729	1,086
8216	Montana Model UN	3,822		3,236	89	8	1,890	5,071
8218	MT Music Education Assoc	513		1,068			1,110	471
8224	PP Employee Vending	625		2,322			2,885	62
8230	MSU, Health Care Nursing	(52)		52				0
8238	MSU, College of Nursing	(1,045)	(82)	11,988			11,221	(360)
8240	Montana Science Fair	154		10,248			9,040	1,362
8241	School District Intern Prog	4,427		295			918	3,804
8243	Mu Phi Epsilon	623		165			161	627
8244	Phi Eta Sigma	505		274			306	473
8260	Royalty Fund	3,154		8,893			5,601	6,446
8270	RMAIR/MSUP Registration			3,341			2,515	826
8280	UM Publ's in History	11					11	0
8287	Misc PR Deduct Clearing							0
8288	STIP Earnings	9,455		16,477			1,111	24,821
8810	KYLT Holiday Classic			60,294	2,116	95	56,657	1,426
<b>TOTAL OTHER ORGANIZATIONS</b>		<b>106,888</b>	<b>(7,579)</b>	<b>722,118</b>	<b>97,618</b>	<b>14,416</b>	<b>586,099</b>	<b>123,294</b>



# AGENCY FUNDS

Combined Statement of Additions and Deductions  
For Fiscal Year Ended June 30, 1991

## THE UNIVERSITY OF MONTANA STIP INVESTMENTS

Acct #	Account Name	Balance 7/1/90	Prior Year Adjust.	Revenue	Operating Expend.	Balance 6/30/91
8000	The UM STIP Investments	(\$494)	\$	\$494	\$	\$0
	TOTAL THE UNIVERSITY OF MONTANA STIP INVESTMENTS	(\$494)	\$	\$494	\$	\$0



# AGENCY FUNDS

Combined Statement of Additions and Deductions  
For Fiscal Year Ended June 30, 1991

## DONOR SCHOLARSHIPS

Acct #	Account Name	Balance 7/1/90	Prior Year Adjust.	Revenue	Operating Expend.	Balance 6/30/91
8502	Contracted Scholarships	(\$4,746)	\$	\$4,746	\$	\$0
8600	Donor Scholarships	5,558		1,995	7,553	0
8601	BIA Donor Scholarships	6,781		586	7,367	0
8605	Donor Scholarships	4,998		314,475	318,514	959
8610	BIA Donor Scholarships			298,780	296,861	1,919
8655	STIP Income	6,543		(6,543)		0
	<b>TOTAL DONOR SCHOLARSHIPS</b>	<b>\$19,134</b>	<b>\$0</b>	<b>\$614,039</b>	<b>\$630,295</b>	<b>\$2,878</b>



# AGENCY FUNDS

Combined Statement of Additions and Deductions  
For Fiscal Year Ended June 30, 1991

## INTERNATIONAL STUDENT SPONSOR FUND

Acct #	Account Name	Balance 7/1/90	Prior Year Adjust.	Revenue	Operating Expend.	Balance 6/30/91
8700	Int'l Student Sponsor	\$29,761	\$	\$91,643	\$71,600	\$49,804
	TOTAL INT'L STUDENT SPONSOR FUND	\$29,761	\$	\$91,643	\$71,600	\$49,804



# AGENCY FUNDS

Combined Statement of Additions and Deductions  
For Fiscal Year Ended June 30, 1991

## FOREST INDUSTRIES CLASSIC

Acct	Account Name	Balance 7/1/90	Prior Year Adjust.	Revenue	Salaries & Wages	Employee Benefits	Operating Expend.	Balance 6/30/91
8003	Forest Industries Classic	\$709	\$	\$22,760	\$	\$	\$23,469	\$0
8004	Forest Ind Classic Endowment	10,509					10,509	0
TOTAL FOREST INDUSTRIES CLASSIC		\$11,218	\$	\$22,760	\$0	\$0	\$33,978	\$0



# AGENCY FUNDS

Combined Statement of Additions and Deductions  
For Fiscal Year Ended June 30, 1991

## LOAN FUNDS

Entity#	Account Name	Balance 7/1/90	Interest Collected on Loans	Interest Collected on Investments	Gifts & Donations	Bad Debts Recovered	Transfers In (Out)	Collection Expend.	Allowance Adjustment	Bad Debts Written Off	Balance 6/30/91
80150	Foundation General	\$525	\$9	\$	\$	\$	\$	\$	\$	\$	\$534
80151	Butte AAUW	1,116	12						(117)		1,245
80153	F. W. Paul Memorial	7,956			684	323		15	(1,179)	695	9,432
80154	Joint Memorial	924	33						(155)	171	941
80155	Foreign Students	2,680		130					(119)		2,929
80156	Carnel, Porter, Still (SPE)	3,110	72	41				(3)	750		2,476
80157	Friedlund Banking	12,941	94	606					(347)		13,988
80158	Friedlund Music	4,973	124	174		353			(7)	410	5,221
80159	E. C. Crary Memorial	186	44						(473)	517	186
80160	Kyl Yo Indian Club	317	6	3					(41)		367
80161	Vaughn Family	2,194	58			260			97	280	2,135
80162	Law-Finlen Memorial	6,914	48	365	5,757				(116)		13,200
80163	Bear Child Memorial	572	15	5					310	79	203
80164	Sadie Erickson	2,638	22	56					58		2,658
80165	Personal CSD	600									600
80166	Hulda Fields Memorial (NAS)		5		1,738				125		1,618
	<b>TOTAL LOAN FUNDS</b>	<b>\$47,646</b>	<b>\$542</b>	<b>\$1,380</b>	<b>\$8,179</b>	<b>\$936</b>	<b>\$0</b>	<b>\$12</b>	<b>(\$1,214)</b>	<b>\$2,152</b>	<b>\$57,733</b>



# AGENCY FUNDS

Combined Statement of Additions and Deductions  
For Fiscal Year Ended June 30, 1991

## ALUMNI ASSOCIATION

	Alumni Operations	Alumni College	Home- coming	Travel Abroad	Chapters	Gatherings	Board Activities
<b>REVENUE:</b>							
Registration	\$741	\$8,002	\$	\$	\$	\$	\$
Gifts & Donations	1,849	100	100		580		
Dues	89,161						
Trip Fee Income							
Sales	6,478						
Investment & STIP Earnings	3,063						
Other Income	9,423		350				
Allocations within Funds	(51,750)	3,500	13,000			24,500	5,950
Allocation to Foundation	(1,250)		(38)			(1,050)	
<b>TOTAL REVENUE</b>	<b>\$57,715</b>	<b>\$11,602</b>	<b>\$13,412</b>	<b>\$</b>	<b>\$580</b>	<b>\$23,450</b>	<b>\$5,950</b>
<b>EXPENDITURES:</b>							
Salaries & Wages	(\$756)	\$	\$500	\$	\$	\$	\$
Employee Benefits	150		2				
Other Services	350						
Supplies & Materials	27,569	1,224	5,575		327	14,695	3,446
Postage & Mailing	8,564	163	192	4		2,180	193
Advertising	636		21				
Telephone	6						
Travel	2,646	347	294			5,533	177
Meeting Room Rental	140		841			100	489
Repair & Maintenance	256		53				
Dues & Subscriptions	744						
Entertainment	809	8,714	6,014			707	1,468
Scholarships							
Trustee Fees							
Equipment	5,080						
Other	4,531		1,062			50	
<b>TOTAL EXPENDITURES</b>	<b>\$50,725</b>	<b>\$10,448</b>	<b>\$14,554</b>	<b>\$4</b>	<b>\$327</b>	<b>\$23,265</b>	<b>\$5,773</b>
Excess Revenue Over							
Expenditures	\$6,990	\$1,154	(\$1,142)	(\$4)	\$253	\$185	\$177
Beginning Balance 7/1/90	29,571	105	2,211	6,194	265	686	(66)
Prior Year Adjustments:							
Expenditures	(302)		(396)			(1,326)	
<b>Balance at End of Year</b>	<b>\$36,259</b>	<b>\$1,259</b>	<b>\$673</b>	<b>\$6,190</b>	<b>\$518</b>	<b>(\$455)</b>	<b>\$111</b>



Affiliates/ Campus Service	Commencement Activities	Class Reunions	Credit Cards	UM Parents Association	Christenson Scholarship	Miscellaneous Scholarships	TOTAL
\$	\$	\$13,061	\$	\$411	\$		\$22,215
		100					2,729
				1,225			90,386
			11,430				0
					759		17,908
					197		3,822
						(250)	9,720
3,800		1,000					0
							(2,338)
\$3,800	\$	\$14,161	\$11,430	\$1,636	\$956	(\$250)	\$144,442
\$	\$	\$	\$	\$	\$	\$	(\$256)
							152
							350
3,326	161	5,653		1,728			63,704
170		558		192			12,216
							657
							6
		72					9,069
		113		25			1,708
							309
							744
258		5,018		743			23,731
					600		600
							0
							5,080
							5,643
\$3,754	\$161	\$11,414	\$	\$2,688	\$600	\$	\$123,713
\$46	(\$161)	\$2,747	\$11,430	(\$1,052)	\$356	(\$250)	\$20,729
22	589	(2,435)	5,087		13,986	250	56,465
							(2,024)
\$68	\$428	\$312	\$16,517	(\$1,052)	\$14,342	\$0	\$75,170