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The University of
Montana

Financial
Report
1992

An aerial photograph of a university campus. In the background, a large, multi-story building with a central clock tower stands on a hillside. A long, straight walkway leads from the building down to a large, circular plaza in the foreground. The plaza features a central statue of a seated figure on a pedestal, surrounded by a low wall and landscaping. Several people are visible walking and cycling around the plaza. The word "CONTENTS" is printed in large, bold, teal letters across the upper middle of the image.

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Centennial Circle, dedicated June 6, 1992

Montana Board of Regents

William L. Mathers (Chairman)
Miles City

Paul F. Boylan
Bozeman

Cordell Johnson
Helena

James Kaze
Havre

Travis Belcher
Student Regent
Helena

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

Robert L. Kindrick
Provost & Vice President
for Academic Affairs

James E. Todd
Vice President for
Administration & Finance

Sheila M. Stearns
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

— This final year of
— the University's
— first century pro-
— vides the occasion
— to celebrate past
— achievements, to
assess the present, and to
prepare for the challenges of
the future.

In the late 1890s, State leaders recognized a need to invest resources in higher education to improve the lives of our citizens and to continue the growth and progress of the nation. In teaching, research, and service, the faculty, students, and staff of this University have continually committed themselves to the vision of Montana's first citizens. This ninety-ninth year becomes a time to celebrate and thank not only these leaders but the thousands of individuals who have affirmed and supported the University's mission through the years.

During the past year, many public universities and colleges throughout the nation confronted the problems of shrinking budgets and expenditure curtailments. The University of Montana did not escape this unfortunate trend, since we all had to assist the State in balancing the budget. At the same time, Fall Quarter enrollment surged to a record 10,788 students. The challenge of growth with limited resources presents only a part of the picture, however, as the University's substantial achievements continue. The students enjoyed a rich and varied educational experience from the new Freshman Seminar to expanded international programs. The University graduated its 26th Rhodes Scholar, the School of Business Administration Advertising Club won the American Advertising Federation National Student Advertising Competition, and the School of Law's Advocacy Team won the national competition.

The University continued to serve not only its burgeoning student population but also countless citizens of the state, from residents of major cities to those of small towns. Students, faculty, staff and administrators reached Montanans in many ways—through internships, continuing education work-

shops, conferences, entertainment, televised courses, and consultations on a range of business and environmental issues.

The faculty also made substantial strides in attracting external funding to support research and graduate education. Externally funded research totalled nearly \$15 million, a new University record. A Forestry professor landed the largest grant in the State University System's history from the National Aeronautics and Space Administration. This grant of more than \$7.9 million will fund the use of satellite technology to study global ecosystems over the next ten years.

It seems clear we stand on the threshold of a global century. The University of Montana has made a commitment to help the State and the nation realize the rich potential of new global partnerships. This year witnessed great international growth, influence and opportunities. Stressing the importance of campus cultural diversity and international experience to prepare students for vital roles in an increasingly interdependent world, the University strengthened old international ties, forged new ones, and hosted important international gatherings both in Montana and abroad. The new Linkage Agreement between The University of Montana and the University College of Belize funded by the United States Agency for International Development provides an example of the direction the University has charted. The University's first international staff exchange under this grant occurred when an Accountant from the Controller's Office traveled to Belize to help with financial reporting and accounting.

Whatever the future holds, this University will continue to address the needs of Montana and to expand activities within its assigned mission. It will play a major role in preparing citizens for the challenges of a future that assures to all the chance to participate as their talents and aspirations warrant in a world village supported by a global economy. The University will continue to emphasize quality in graduate studies, research and technology, and undergraduate education. To do so requires both financial and human resources. The information that follows reports the financial status of the University, but also reflects the efforts of the faculty, staff, and students to fulfill the basic mission of The University of Montana.



THE University of Montana

On February 17, 1893, Montana's third Legislature chartered The University of Montana "to provide the best and most efficient manner of imparting to young men and women, on equal terms, a liberal arts education and thorough knowledge of the different branches of literature, science and arts". Montana's first University embraced its mission with commitment and vision. Within ten years the campus had been acquired, four buildings constructed, and 283 students were taking classes from a faculty of sixteen.

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. The University 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.

The University of Montana, which enrolls over 10,700 students on its Missoula campus, comprises the College of Arts and Sciences, the Davidson Honors College, 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, which offers bachelor's degrees in three areas and associate's degrees in another seven areas, 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 earned 26 Rhodes scholarships and 25 Sears Congressional internships, placing the University 16th in the nation among schools producing Rhodes scholars and first among schools with Sears interns. The University consistently ranks among the top one percent in the nation for students' success in passing all four sections of the certified public accountants' examination on the first attempt. UM professors' many accomplishments last year included generating nearly \$15 million in outside research grants including large

awards to Montana University Affiliated Rural Institute on Disabilities, the Division of Biological Sciences, and the School of Forestry.

The University of Montana'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. The University also conducts vital research and offers instruction at the Flathead Lake Biological Station, the oldest active biological research center in the United States, and the 28,000-acre Lubrecht Experimental Forest, a living laboratory for resource-management studies. The Montana University Affiliated Rural Institute on Disabilities coordinates grant-funded projects geared to improve service for people with disabilities who live in rural environments. The institute opened an on-campus interdisciplinary clinic in 1991 in

cooperation with Community Medical Center to provide clinical services to the public and to provide practical training for students.

Last year, the Center for Continuing Education and Summer Programs offered 273 credit and non-credit programs in Montana communities and out-of-state locations to 6,133 participants. Citizens from throughout the region come to the University's annual Mansfield Conference to hear internationally renowned speakers such as former President Jimmy Carter, and Sony Chairman Akio Morita. The Conference, and the Maureen and Mike Mansfield Center that sponsors it, symbolizes and gives impetus to the state's interest and connection to the Pacific Rim. Public radio station KUFM pairs with its Great Falls affiliate, KGPR, to bring entertainment and information to some 350,000 Montana residents. The Telecommunications Center, which sends M.B.A. courses to Eastern Montana College via a microwave network, houses KUFM-radio.



The University, which generates about \$120 million for the Missoula-area economy every year, strives to bolster the state's economy through research and technology transfer. UM's Small Business Institute provides free consultation to businesses in Montana. The School of Business 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 to help turn ideas into successful enterprises. The Alliance has also established a Center of Excellence for Biotechnology at the University, which provides scientific and technological support for the private sector.

When Montanans read about the state's economic future or recent trends in major industries, the information in all likelihood came from the University's Bureau of Business and Economic Research. The 43-year-old Bureau researches and analyzes various economic and business-oriented issues. The "Montana Poll," a state-wide survey of Montanans' public opinion, gathers and publicizes opinions on economic, social, and political issues.

The University has strong international ties and a thriving student and faculty international exchange program. Continuing to internationalize its faculty, students and curriculum, a major emphasis has been forging faculty exchange agreements with schools in China, Japan and New Zealand and student exchange programs in 34 foreign countries. The University's increasing role in economic development overseas also yields benefits for the local community and the state. University projects often involve

representatives of Montana public agencies and private businesses, helping expand the pool of Montanans with professional international experience and improving the ability of state economic interests to participate in an increasingly global economy.

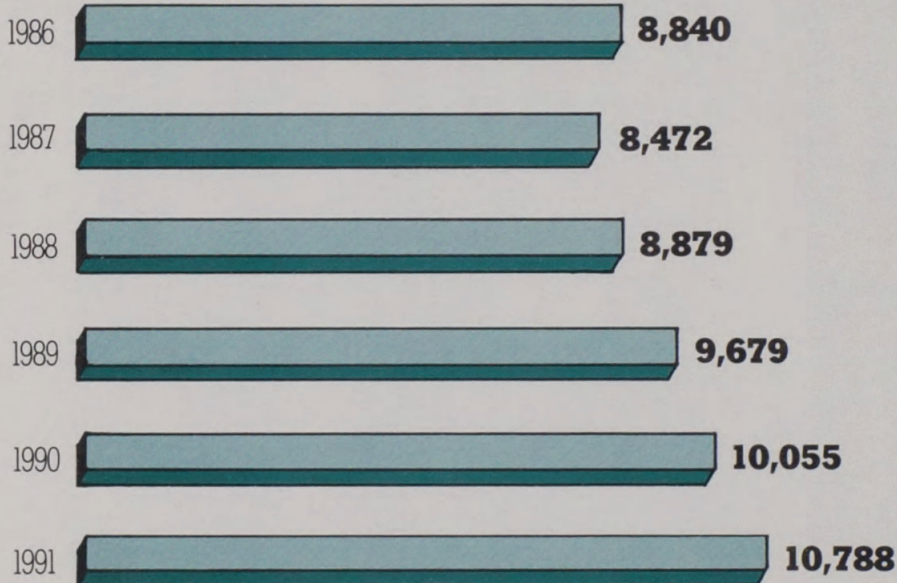
Finally, situated at the foot of Mount Sentinel with the Clark Fork of the Columbia River marking its northern boundary, The University of Montana campus provides an idyllic setting for academic and recreational pursuits. The 200-acre main campus is compact enough to cross between classes yet large enough to give a feeling of Montana spaciousness. Western Montana's forests, streams, and mountains provide vast natural laboratories, and University faculty and students take full advantage of this bounty.

The environment plays a key role at The University of Montana, both in its curriculum and its character.



ENROLLMENT TRENDS

FALL ENROLLMENT



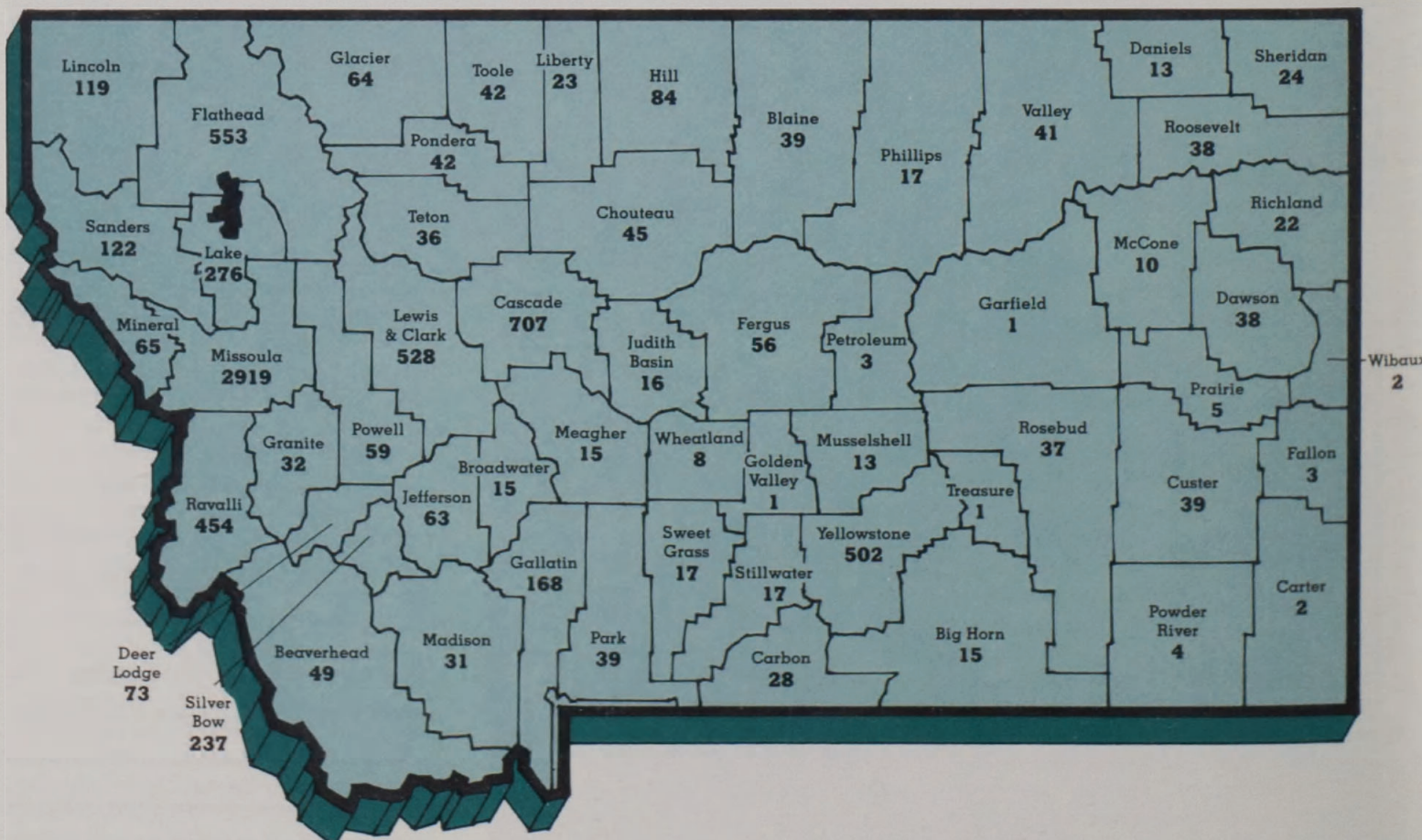
HEADCOUNT

The University of Montana had a record fall enrollment of 10,788 students with all 50 states and 59 foreign countries represented.

The majority of the students, 73%, were from the State of Montana. Missoula County with 27% of the total had the highest enrollment with Cascade, Flathead, Lewis and Clark, Yellowstone, and Ravalli counties following in number of students at the University.

Students from other states represent 23% of the University's 1991 fall enrollment, with more than 50% of these students from the states of Washington, California, Minnesota, Oregon, Illinois, Colorado, New York, and Idaho.

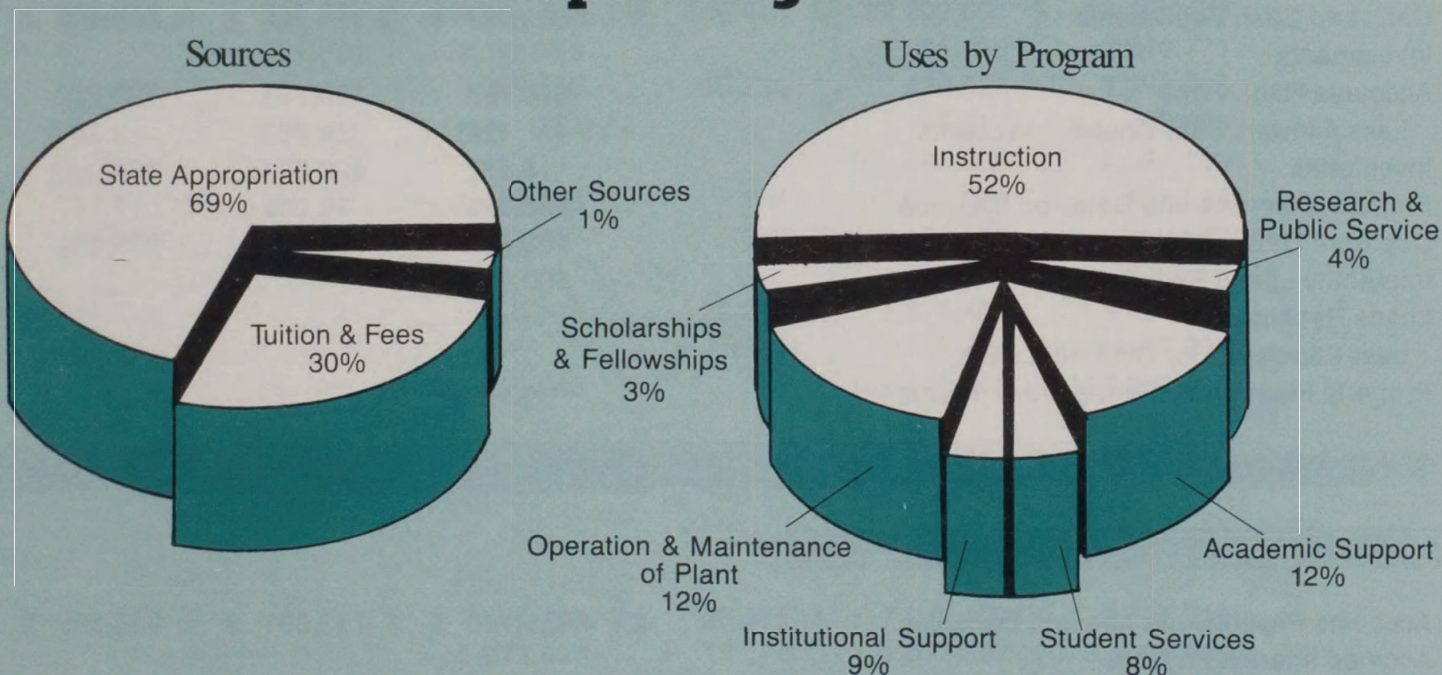
Foreign students comprise 4% of the total enrollment with more than 27% from Canada. Canada is followed in order by Japan, People's Republic of China, Malaysia, India, Republic of China and Germany.



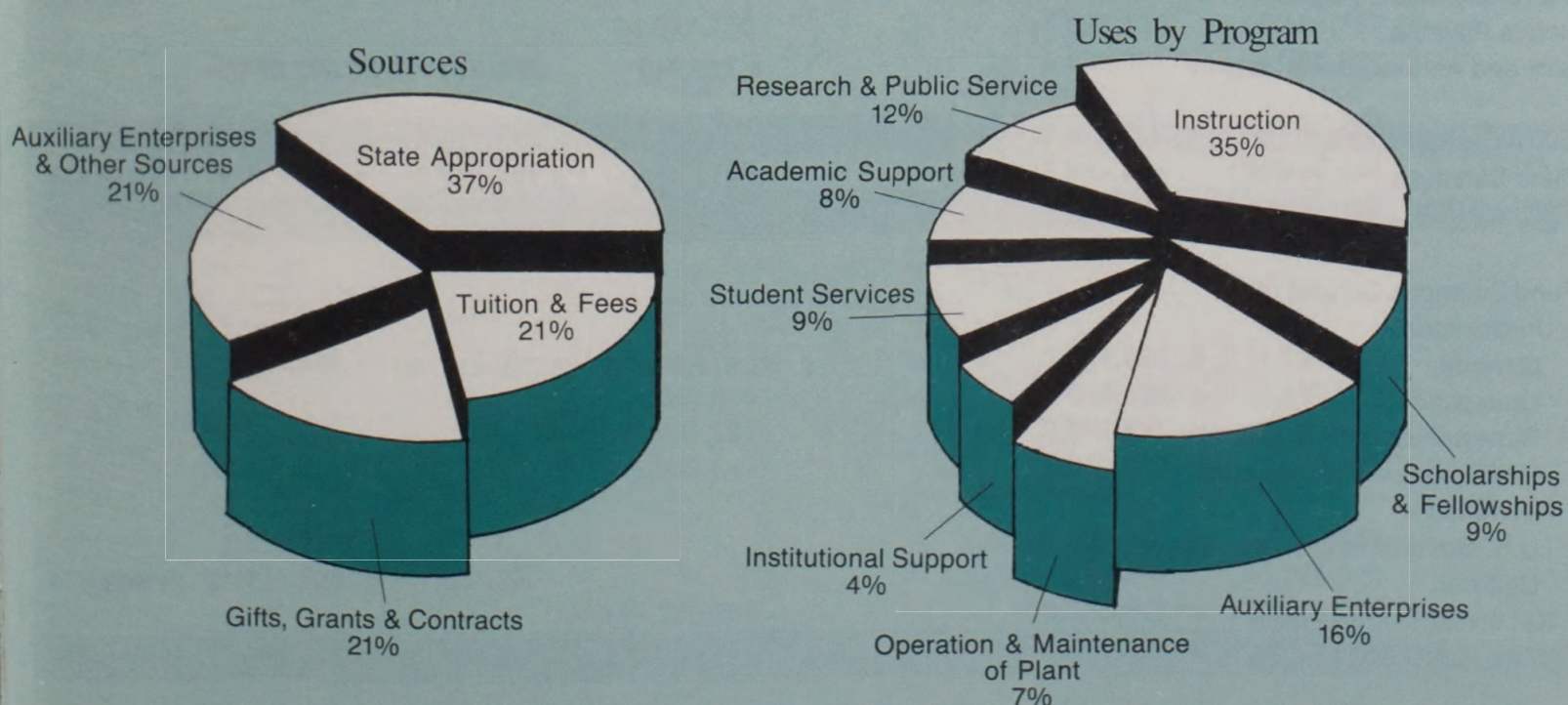
Operating Funds Composition

for the year ended June 30, 1992

General Operating Fund



Total Current Operating Funds



BALANCE SHEET

June 30, 1992

(With Comparative Totals For 1991)

	Current Funds			
	Unrestricted			Restricted
	General Operating	Designated	Auxiliary Enterprises	
ASSETS				
Cash and Cash Equivalents	\$ 4,862,027	\$ 3,958,365	\$ 4,842,402	\$ 1,705,940
Investments				
Accounts Receivable	375,767	180,751	122,782	2,194,638
Less Allowance for Doubtful Accounts	(22)	(26,883)	(8,387)	
Inventories	5,472	622,524	356,984	
Prepaid Expenses and Deferred Charges	533,626	70,565	17,567	47,901
Due from Other Fund Groups	108,282	407,618	226,432	78,984
Interentity Loans Receivable	500,000			
Loans Receivable				
Less Allowance for Doubtful Loans				
Property Plant/Equipment & Other Assets				
TOTAL ASSETS	\$ 6,385,152	\$ 5,212,940	\$ 5,557,780	\$ 4,027,463
LIABILITIES AND FUND BALANCE				
Accounts Payable and Accrued Liabilities	\$ 4,655,700	\$ 753,831	\$ 1,223,385	\$ 1,149,091
Accrued Interest Payable				
Students' Deposits	14,700		231,244	
Due to Other Fund Groups	183,741	168,223	1,513,076	326,878
Deferred Revenue	718,855	221,850	282,435	61,620
Deposits Held in Custody for Others				
Current Notes Payable				
Long Term Obligations				
Interentity Loans Payable				500,000
Bonds Payable				
Sick and Annual Leave Liability	4,723,848	269,819	533,234	
TOTAL LIABILITIES	\$ 10,296,844	\$ 1,413,723	\$ 3,783,374	\$ 2,037,589
Fund Balances	(3,911,692)	3,799,217	1,774,406	1,989,874
TOTAL LIABILITIES AND FUND BALANCE	\$ 6,385,152	\$ 5,212,940	\$ 5,557,780	\$ 4,027,463
Fund Balances Consist of:				
Unrestricted -				
General	\$ (3,911,692)	3,799,217	1,774,406	
Unexpended				
Renewal and Replacement				
Retirement of Indebtedness				
Restricted -				
U.S. Government Grants Refundable				
General				\$ 1,989,874
Net Investment in Plant				
TOTAL FUND BALANCES	\$ (3,911,692)	\$ 3,799,217	\$ 1,774,406	\$ 1,989,874

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

Student Loan Funds	Endowment Funds	Plant Funds	Agency Funds	Memorandum Totals Only	
				1992	1991
\$ 869,984	\$ 730,686	\$ 4,933,779	\$ 306,418	\$ 22,209,601	\$ 18,455,407
	921,301	2,144,789		3,066,090	2,840,771
359		629,096	35,234	3,538,627	3,398,248
		(225)		(35,517)	(40,489)
				984,980	1,037,295
		1,407,265	104	2,077,028	2,368,038
44,770		1,611,787	340	2,478,213	929,573
				500,000	600,000
5,643,248			29,214	5,672,462	5,484,227
(164,593)			(731)	(165,324)	(166,267)
		139,220,943		139,220,943	133,359,988
\$ 6,393,768	\$ 1,651,987	\$ 149,947,434	\$ 370,579	\$ 179,547,103	\$ 168,266,791

\$ 236	\$	\$ 166,481	\$ 23,385	\$ 7,972,109	\$ 6,791,219
		1,073,597		1,073,597	904,096
				245,944	198,184
		231,842	54,453	2,478,213	929,573
		75,400	2,426	1,362,586	908,225
			290,315	290,315	309,525
		14,766		14,766	10,932
		3,020,498		3,020,498	1,681,286
				500,000	600,000
		14,827,150		14,827,150	16,466,757
				5,526,901	4,756,350

\$ 236	\$ 0	\$ 19,409,734	\$ 370,579	\$ 37,312,079	\$ 33,556,147
6,393,532	1,651,987	130,537,700		142,235,024	134,710,644
\$ 6,393,768	\$ 1,651,987	\$ 149,947,434	\$ 370,579	\$ 179,547,103	\$ 168,266,791

\$ 52,293				\$ 1,714,224	\$ 1,634,088
		\$ 1,650,305		1,650,305	2,407,118
		3,201,891		3,201,891	1,979,640
		5,949,647		5,949,647	6,085,592
5,229,911				5,229,911	5,020,118
1,111,328	\$ 1,651,987			4,753,189	4,124,002
		119,735,857		119,735,857	113,460,086
\$ 6,393,532	\$ 1,651,987	\$ 130,537,700	\$	\$ 142,235,024	\$ 134,710,644

STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES AND OTHER CHANGES

Year Ended June 30, 1992

(With Comparative Totals For 1991)

		Unrestricted	
	General Operating	Designated	Auxiliary Enterprises
REVENUES			
Tuition and Fees	\$ 14,979,117	\$ 1,932,798	\$ 2,858,287
State Appropriation	34,389,855		
Federal Grants and Contracts		865,874	
State and Local Grants/Contracts		200,712	
Private Gifts, Grants and Contracts		50,178	
Investment Income			197,282
Sales and Service		4,045,687	13,634,216
Other Sources	302,120	875,024	38,785
TOTAL CURRENT REVENUES	\$ 49,671,092	\$ 7,970,273	\$ 16,728,570

EXPENDITURES AND MANDATORY TRANSFERS

Educational and General:			
Instruction	\$ 25,844,917	\$ 1,926,268	\$
Research	1,643,648	1,029,666	
Public Service	361,577	561,505	
Academic Support	6,093,991	120,663	
Student Services	4,076,794	3,315,134	
Institutional Support	4,508,481	(879,112)	
Operations and Maintenance of Plant	5,898,417	4,428	
Scholarships and Fellowships	1,257,288		
EDUCATIONAL AND GENERAL EXPENDITURES	\$ 49,685,113	\$ 6,078,552	\$
Auxiliary Enterprises Expenditures			\$ 14,429,099
TOTAL EXPENDITURES	\$ 49,685,113	\$ 6,078,552	\$ 14,429,099

MANDATORY TRANSFERS

Principal and Interest	\$	\$ 219,922	\$ 735,236
Renewals and Replacements			91,242
Loan Fund Matching			
Other			1,984,019
TOTAL MANDATORY TRANSFERS	\$ 0	\$ 219,922	\$ 2,810,497

TOTAL EXPENDITURES AND MANDATORY TRANSFERS	\$ 49,685,113	\$ 6,298,474	\$ 17,239,596
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OTHER TRANSFERS AND ADDITIONS(DEDUCTIONS)

Restricted Receipts Over (Under)			
Transfers to Revenue	\$	\$	\$
Non-Mandatory Transfers	(215,406)	(605,464)	156,775
TOTAL OTHER TRANSFERS AND ADDITIONS (DEDUCTIONS)	\$ (215,406)	\$ (605,464)	\$ 156,775

NET INCREASE (DECREASE) IN FUND BALANCE	\$ (229,427)	\$ 1,066,335	\$ (354,251)
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See Summary of Significant Accounting Policies and Notes to Financial Statements.

Memorandum Totals Only		
Restricted	1992	1991
\$	\$ 19,770,202	\$ 16,916,205
	34,389,855	30,420,797
13,522,875	14,388,749	11,243,044
1,349,409	1,550,121	1,145,531
2,988,771	3,038,949	3,136,852
135,907	333,189	435,387
	17,679,903	16,901,200
	1,215,929	1,187,944
\$ 17,996,962	\$ 92,366,897	\$ 81,386,960
\$ 2,986,985	\$ 30,758,170	\$ 26,175,837
6,165,921	8,839,235	6,570,305
669,001	1,592,083	966,742
1,167,619	7,382,273	6,614,755
260,732	7,652,660	7,306,748
22,547	3,651,916	4,167,209
20,332	5,923,177	5,317,580
6,625,105	7,882,393	7,348,387
\$ 17,918,242	\$ 73,681,907	\$ 64,467,563
78,720	14,507,819	13,555,671
\$ 17,996,962	\$ 88,189,726	\$ 78,023,234
	\$ 955,158	\$ 939,749
	91,242	33,562
	0	9,031
	1,984,019	1,476,680
\$ 0	\$ 3,030,419	\$ 2,459,022
\$ 17,996,962	\$ 91,220,145	\$ 80,482,256
\$ (167,836)	\$ (167,836)	\$ 43,729
95,344	(568,751)	129,996
\$ (72,492)	\$ (736,587)	\$ 173,725
\$ (72,492)	\$ 410,165	\$ 1,078,429

STATEMENT OF CHANGES IN FUND BALANCE

Year Ended June 30, 1992

	Current Funds			
	Unrestricted		Auxiliary Enterprises	Restricted
	General Operating	Designated		
REVENUES AND OTHER ADDITIONS				
Unrestricted Current Fund	\$ 49,671,092	\$ 7,970,273	\$ 13,634,216	\$
Private Gifts, Grants and Contracts				2,970,545
Federal Contributions				
Government Grants and Contracts				14,722,674
Land Grant Income				
Interest and Recovery on Loans				
Student Fees			2,858,287	
Investment Income			197,282	135,907
Retirement of Indebtedness				
Expended for Plant Facilities				
Transfers from UM Foundation				
Other			38,785	
TOTAL REVENUES AND OTHER ADDITIONS	\$ 49,671,092	\$ 7,970,273	\$ 16,728,570	\$ 17,829,126
EXPENDITURES AND OTHER DEDUCTIONS				
Educational & General Expenditures	\$ 49,685,113	\$ 6,078,552	\$	\$ 17,996,962
Auxiliary Enterprises Expenditures			14,429,099	
Loan Cancellations, Collection Costs and Bad Debt Expense				
Expended for Plant Facilities				
Retirement of Indebtedness				
Interest on Indebtedness				
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	\$ 49,685,113	\$ 6,078,552	\$ 14,429,099	\$ 17,996,962
TRANSFERS AMONG FUNDS/ADDITIONS(DEDUCTIONS)				
Mandatory:				
Principal and Interest	\$	\$ (219,922)	\$ (735,236)	\$
Renewals and Replacements			(91,242)	
Other			(1,984,019)	
Non-Mandatory	(215,406)	(605,464)	156,775	95,344
Net Investment in Plant				
TOTAL TRANSFERS/ADDITIONS(DEDUCTIONS)	\$ (215,406)	\$ (825,386)	\$ (2,653,722)	\$ 95,344
NET INCREASE(DECREASE) FOR THE YEAR	\$ (229,427)	\$ 1,066,335	\$ (354,251)	\$ (72,492)
Fund Balance – Beginning of Year	\$ (3,292,104)	\$ 2,699,891	\$ 2,181,632	\$ 2,061,482
Prior Year Adjustments	(390,161)	32,991	(52,975)	884
FUND BALANCE – BEGINNING OF YEAR RESTATED	\$ (3,682,265)	\$ 2,732,882	\$ 2,128,657	\$ 2,062,366
FUND BALANCE AT END OF YEAR	\$ (3,911,692)	\$ 3,799,217	\$ 1,774,406	\$ 1,989,874

See Summary of Significant Accounting Policies and Notes to Financial Statements

		Plant Funds				
Student Loans	Endowment Funds	Unexpended	Renewal & Replacement	Retirement of Indebtedness	Investment In Plant	
\$	\$	\$	\$	\$	\$	
19,226					1,484,644	
146,105						
		198,440				
149,450		539,611	370,905	821,373		
25,747		48,396	98,387	407,976		
-					296,561	
					4,507,477	
	539,520					
16,234		55,993	50,158			
\$ 356,762	\$ 539,520	\$ 842,440	\$ 519,450	\$ 1,229,349	\$ 6,288,682	
\$	\$	\$ 299,522	\$ 891,094	\$ 32,454	\$	
78,070		3,445	351,082		1,356,707	
				1,639,607		
				1,256,791		
\$ 78,070	\$ 0	\$ 302,967	\$ 1,242,176	\$ 2,928,852	\$ 1,356,707	
\$	\$	\$ (726,997)	\$	\$ 1,682,155	\$	
			26,243	64,999		
		(919)		1,984,938		
100,000		666,610	1,967,896	(2,165,755)		
		(1,234,222)	(48,928)		1,283,150	
\$ 100,000	\$ 0	\$ (1,295,528)	\$ 1,945,211	\$ 1,566,337	\$ 1,283,150	
\$ 378,692	\$ 539,520	\$ (756,055)	\$ 1,222,485	\$ (133,166)	\$ 6,215,125	
\$ 6,014,840	\$ 1,112,467	\$ 2,407,118	\$ 1,979,640	\$ 6,085,592	\$ 113,460,086	
		(758)	(234)	(2,779)	60,646	
\$ 6,014,840	\$ 1,112,467	\$ 2,406,360	\$ 1,979,406	\$ 6,082,813	\$ 113,520,732	
\$ 6,393,532	\$ 1,651,987	\$ 1,650,305	\$ 3,201,891	\$ 5,949,647	\$ 119,735,857	

THE UNIVERSITY OF MONTANA NOTES TO FINANCIAL STATEMENTS

June 30, 1992

The University of Montana (the University) follows the standards of accounting and reporting as described by the College and University Business Administration. In accordance with Governmental Accounting Standard No. 15, Governmental College and University Accounting and Reporting Models, the University has adopted the American Institute of Certified Public Accountants' (AICPA) "College Guide Model". The University's financial statements are included as a component part of the State of Montana Financial Statements which are prepared annually and presented in the Montana Comprehensive Annual Financial Report. The financial statements exclude activity for Western Montana College of The University of Montana which is reported separately by Western Montana College. 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 prior year information is on these statements to provide a basis of comparison to the current year and presents summarized totals only. The financial information shown for 1991 in the accompanying balance sheet is included to provide a basis of comparison with 1992 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 educational and general operations of the University. The fund balance includes the unfunded liability of \$4,723,848 for compensated absences payable.

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 fiscal year 1992, the federal and state portion of work study expenditures were reported in the program in which they were expended rather than the Scholarships and Fellowships and Student Services programs. This had the effect of reducing expenditures in Scholarships and Fellowships by \$652,181 and increasing expenditures in Instruction, Research, Public Service, Academic Support, Student Services, Institutional Support, Operations and Maintenance of Plant, and Auxiliaries by \$201,619, \$65,870, \$5,888, \$50,306, \$189,184, \$26,076, \$24,761, \$88,477 respectively.

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, 1992 consist of the following:

	Investments Held by the State of Montana Board of Investments	Investments Held By Trustees
Cash Equivalents	\$ 8,407,100	\$ 613,415
Stocks and Bonds	369,281	
U.S. Government Securities		2,144,789
Certificate of Deposit		12,500
U.M. Foundation Investment Pool		103,877
Other		435,643
	<u>\$8,776,381</u>	<u>\$3,310,224</u>

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 \$9,233,034 at June 30, 1992. The market value of cash equivalents and investments held by trustees was \$3,373,815. Of the total securities shown above, \$2,955,001 are restricted by donors or outside granting agencies; \$2,495,287 have been designated as bond fund reserves.

Endowments for student scholarships from William W. Fell for \$103,877 and The Perpetual University of Montana Foundation Academic Scholarship Trust Fund for \$435,643 have been recorded on the University's records in fiscal year 1992 but are administered by The University of Montana Foundation 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, 1992, consisted of the following:

Intangible Assets	\$ 616,424
Buildings and Improvements	80,531,726
Furniture and Equipment	20,512,490
Library Books and Materials	23,693,138
Land/Land Improvements	7,638,287
Construction-in-Progress	1,622,672
Museum and Art Collection	4,520,756
Livestock	85,450
Total	<u>\$139,220,943</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 University's share of the trust earnings, which totaled \$198,440 in fiscal year ended June 30, 1992, are reported as plant fund revenue.

4. Liabilities

Capital Leases—The University is obligated under equipment capital leases expiring in various years through 1997. Liabilities are recorded at the total amount of principal payments scheduled under the lease contract. In fiscal year 1992, the University entered into lease agreements for computer hardware and software totaling \$1,172,100. Property held under capital leases for fiscal years ending June 30, 1991 and June 30, 1992 totalled \$1,523,673 and \$2,150,814 respectively.

Minimum future lease payments under capital leases for the next five years are \$499,912 in fiscal year 1993, \$578,268 fiscal year 1994, \$785,092 in fiscal year 1995, \$745,564 in fiscal year 1996 and \$210,515 for fiscal year 1997. Interest over the five fiscal years 1993 through 1997 is \$587,034. The outstanding principal on the lease payments is \$2,819,351. 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—Four residential properties were purchased, two in 1992 and two in 1986, by the University of Montana as part of its long-range planning program. Maturity dates on all four mortgages are 2011. Annual principal payments on these properties follow:

<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997+</u>
\$4,859	\$5,218	\$5,603	\$6,016	\$170,079

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, 1992 annual principal payments are as follows:

Fiscal Year	CHE Series A 1988	1985/87 Series A	1985/87 Series B	Total Annual Payments
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		525,526	124,713	650,239
1997-2007		10,095,000	25,000	10,120,000
	<u>\$1,121,655</u>	<u>\$13,146,937</u>	<u>\$ 558,558</u>	<u>\$14,827,150</u>

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 \$770,551 in total liability between June 30, 1991 and June 30, 1992, 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 \$398,296 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, 1991 and June 30, 1992 were \$130,627 and \$115,838 respectively. The individual costs for each of the years are as follows:

	1989-90	1990-91
Pell	\$ 12,765	\$ 15,775
Perkins/NDSL	56,168	
SEOG		18,336
CWS	61,694	81,727
	<u>\$130,627</u>	<u>\$115,838</u>

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, 1992

	PERS	TRS	ORP (TIAA-CREF)
Covered Payroll	\$16,032,633	\$17,682,105	\$ 5,127,578
Total Payroll	47,798,609	47,798,609	47,798,609
Employer Contributions	1,028,822	1,318,966	151,572
Percent of Covered Payroll	6.417	7.459	2.956
Employee Contributions	1,028,765	1,245,521	361,18
Percent of Covered Payroll	6.417	7.044	7.044

For ORP participants, a total of \$230,895 or 4.503 % was contributed to TRS from employer contributions to amortize past service unfunded liability in accordance with Title 19, Chapter 21, MCA.

8. Contingencies

At present there are legal cases in conciliation, negotiation 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.

Although the University is exempt from federal income tax as an instrumentality of the State of Montana, certain income generated may be considered unrelated business income by the Internal Revenue Service. The Montana University System will file appropriate tax returns with the IRS to report such income for fiscal year 1992. Because the tax liability for the System as a whole has not been determined, no provision has been recorded in the accompanying financial statements. The tax liability for the system is expected to be immaterial.

9. Subsequent Events

The University of Montana contracted with a national accounting firm to calculate the arbitrage rebate liability on the 1987A Facilities Improvement and Refunding Revenue Bonds and 1987 Series B Stadium Improvement Revenue Bonds, as required by the Internal Revenue Code. A form 8038-T (Arbitrage Rebate) was filed in August of 1992, reflecting no rebate payable to the federal government.

10. Reclassifications

Certain reclassifications have been made to the 1991 Statement of Current Funds to conform with the 1991 presentation as prepared by the Office of the Legislative Auditor. None of these reclassifications affect fund balances.



The University of
Montana

Operational
Report
1992

THE UNIVERSITY OF MONTANA

OPERATIONAL REPORT

For Fiscal Year Ended June 30, 1992

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CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

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CURRENT UNRESTRICTED GENERAL OPERATING FUNDSStatement of Current Fund Revenue
For Fiscal Year Ended June 30, 1992

	TOTAL REVENUE
State Revenue	
University	
General Fund Appropriation	\$29,650,414
Millage Fund Appropriation	4,012,172
Total University	<u>\$33,662,586</u>
General Fund Forestry Experiment Station	\$727,269
Total State Revenue	<u>\$34,389,855</u>
Student Fee Revenue	
Registration - Academic Year	\$630,729
- Summer Session	42,073
Incidental - Academic Year	8,687,481
- Summer Session	469,148
Non-Resident - Academic Year	3,367,206
- Summer Session	99,024
Application Fee	177,985
Late Registration	49,015
Deferred Payment Service Charge	101,220
Dishonored Check Fee	10,940
Pharmacy Professional Program Fee	135,437
Special Physical Therapy Fee	42,082
School of Law Special Fee	268,260
MAS Fee	95,991
WUE Fee	773,723
Billings MBA Program Fee	28,665
Other Fees	138
Total Student Fee Revenue	<u>\$14,979,117</u>
Federal Revenue	
Veterans Forms	
Dept. of Ed/Financial Aid Admin. Fees	\$2,087
College Work Study	81,727
SEOG	18,336
PELL	15,775
Total Federal Revenue	<u>\$117,925</u>
Other Revenue	
Administrative Fees	\$10,719
Miscellaneous Income	165
Travel Research	173,311
Total Other Revenue	<u>\$184,195</u>
Total Current Fund Revenue	<u><u>\$49,671,092</u></u>

CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

Statement of Current Fund Expenditures
For Fiscal Year Ended June 30, 1992

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total
Instruction						
College of Arts & Sciences						
Anthropology	\$215,068	\$44,805	\$16,680	\$5,325	\$	\$281,878
Division of Biological Sciences	1,106,152	228,985	137,944	10,108	3,584	1,486,773
Biological Station	23,990	6,355	16,373	2,800		49,518
Chemistry	537,982	108,661	74,640	2,590		723,873
Computer Science	429,050	78,808	34,401	10,057		552,316
Economics	361,846	74,220	11,640	5,674		453,380
English	1,002,338	178,499	51,899	8,843		1,241,579
Environmental Studies	121,604	20,038	18,159			159,801
Foreign Language	945,867	192,132	50,486	9,646		1,198,131
Geography	262,144	54,950	20,239	1,995		339,328
Geology	696,235	139,641	37,435	14,543		887,854
History	607,069	113,161	20,607	12,121		752,958
Humanities	330,603	69,823	16,721			417,147
Communication Studies	296,312	57,942	17,073			371,327
Linguistic Program	33,458	695	1,837			35,990
Mathematics	1,037,575	185,277	44,442	10,505		1,277,799
Military Science	11,025	2,864	13,571			27,460
Native American Studies	111,857	24,618	12,925			149,400
Philosophy	334,298	69,530	12,844	8,924		425,596
Physics & Astronomy	212,045	41,962	20,198			274,205
Political Science	324,121	64,287	15,794	2,412		406,614
Psychology	665,295	143,189	59,189	4,178		871,851
Social Work	308,054	64,991	17,047	1,299		391,391
Sociology	413,271	88,263	17,997	4,382		523,913
Writing Lab	22,988	3,643				26,631
Writing Project	42,200	202	952			43,354
Vacancy Savings			1,604			1,604
Total College of Arts & Sciences	\$10,452,447	\$2,057,541	\$742,697	\$115,402	\$3,584	\$13,371,671
Professional Schools						
Business Administration						
Accounting & Finance	\$726,906	\$142,741	\$31,056	\$33,216	\$	\$933,919
Management	871,308	179,168	32,752			1,083,228
MBA - School of Business	22,772	5,137	22,311	6,861		57,081
Total Business Administration	\$1,620,986	\$327,046	\$86,119	\$40,077	\$	\$2,074,228
School of Fine Arts						
Art	\$358,827	\$75,415	\$24,705	\$5,249	\$	\$464,196
Drama	469,971	95,202	35,199	11,322		611,694
Music	722,953	149,670	36,852	49,642		959,117
Total School of Fine Arts	\$1,551,751	\$320,287	\$96,756	\$66,213	\$	\$2,035,007
School of Forestry						
Forestry	\$593,659	\$125,860	\$46,908	\$9,916	\$	\$776,343
Wildlife Biology	16,776	4,513	3,559			24,848
Total School of Forestry	\$610,435	\$130,373	\$50,467	\$9,916	\$	\$801,191
School of Journalism						
Journalism	\$187,651	\$39,177	\$33,327	\$6,519	\$	\$266,674
Radio-Television	126,450	27,863	8,061			162,374
Total School of Journalism	\$314,101	\$67,040	\$41,388	\$6,519	\$	\$429,048
School of Law						
Law	\$770,210	\$142,676	\$51,948	\$4,709	\$	\$969,543
Total School of Law	\$770,210	\$142,676	\$51,948	\$4,709	\$	\$969,543

CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

Statement of Current Fund Expenditures
For Fiscal Year Ended June 30, 1992

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total
School of Pharmacy & Allied Health Sciences						
Pharmacy	\$657,872	\$127,078	\$58,252	\$11,893	\$	\$855,095
Physical Therapy	202,853	42,667	17,390			262,910
Deans Reserve-Pharmacy	109	3	132,114	20,876		153,102
Total School of Pharmacy & Allied Health Sciences	\$860,834	\$169,748	\$207,756	\$32,769	\$	\$1,271,107
School of Education						
Professional Education	\$861,512	\$184,149	\$49,182	\$	\$	\$1,094,843
Health & Human Performance	354,554	75,842	18,581			448,977
Vacancy Savings			49,691			49,691
Total School of Education	\$1,216,066	\$259,991	\$117,454	\$	\$	\$1,593,511
Total Professional Schools	\$6,944,383	\$1,417,161	\$651,888	\$160,203	\$	\$9,173,635
Other Instructional Activities						
International Faculty Replace Pool	\$37,096	\$4,427	\$	\$	\$	\$41,523
WMC Summer School	16,321	2,512	1,769			20,602
Summer Instruction	518,248	77,123	12,478			607,849
Graduate Assistants	963,914	6,471				970,385
Great Falls MAS Program	72,715	14,531	31,042	1,356		119,644
MBA - Telecommunications	1,450	32	23,110	28,000		52,592
Instruction Budget Reserve			828,555			828,555
Faculty Termination Pay	117,087	66,558				183,645
Sabbatical Replacement Pool	254,643	37,540				292,183
Instructional Prior Year	15,132	1,032	8,237			24,401
Compensated Absences		303,847				303,847
Total Other Instructional Activities	\$1,996,606	\$514,073	\$905,191	\$29,356	\$	\$3,445,226
Total Instruction	\$19,393,436	\$3,988,775	\$2,299,776	\$304,961	\$3,584	\$25,990,532
Organized Research						
University of Montana Research						
Biological Station Research	\$114,410	\$22,484	\$10,916	\$	\$	\$147,810
Animal Care	78,268	19,321	24,827			122,416
Bureau of Bus. & Econ. Research	232,680	49,159	13,882			295,721
BBER Continuing	8,145	1,812	3,404	1,700		15,061
Univ. Research & Small Grants	21,562	3,366	28,868	800		54,596
Research Development	16,839	4,226	6,137			27,202
Devel Disable Programs			9,516			9,516
Wildlife Research	22,552	5,333	6,423			34,308
Wood Chemistry Lab	12,021	1,787	9,680	708		24,196
Stella Duncan Memorial Fund	13,568	4,208	737			18,513
Travel Research	12,326	2,731	13,005	2,890		30,952
Travel Research Transfers					159,769	159,769
Research Budget Reserve			30,601			30,601
Research Prior Year	1,231	195	(430)			996
Compensated Absences		115,908				115,908
Total Univ. of Mt. Research	\$533,602	\$230,530	\$157,566	\$6,098	\$159,769	\$1,087,565
GIS-Geographic Info System	\$40,015	\$8,361	\$13,992	\$	\$	\$62,368
Lubrecht	36,556	7,375	22,362			66,293
MORP-Mission Orientated Res Prog	101,084	18,565	7,902			127,551
Forestry Conservation & Exper. Sta.	311,468	66,740	73,553	7,432		459,193
For Conser & Exper. Sta. Prior Year	3,678	1,042	2,653			7,373
Total For. Conser. & Exper. Sta.	\$492,801	\$102,083	\$120,462	\$7,432	\$	\$722,778
Total Organized Research	\$1,026,403	\$332,613	\$278,028	\$13,530	\$159,769	\$1,810,343

CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 1992

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total
Public Service						
Summer Theatre	\$	\$	\$9,600	\$	\$	\$9,600
Montana Repertory Theatre	68,349	13,948	10,391			92,688
KUFM	135,267	28,964	1,600			165,831
Public TV	2,958	676	15,235	8,800		27,669
Community Visitation Program			5,096			5,096
Presidential Lecture Series			35,225			35,225
Speakers Bureau			2,010			2,010
Compensated Absences		32,257				32,257
Total Public Service	\$206,574	\$75,845	\$79,157	\$8,800	\$	\$370,376
Academic Support						
Accreditation Visitation	\$	\$	\$2,209	\$	\$	\$2,209
Gallery of Visual Arts		10,455	268			10,723
Honors College	69,424	14,292	16,489	1,762		101,967
Search-Dean Education			48			48
Instructional Media Services	257,914	57,096	1,500			316,510
Law Library	152,823	33,350	26,941	192,034		405,148
Library	1,050,740	231,899	150,168	(3,823)		1,428,984
Library Materials				737,411		737,411
International Program	75,259	17,360	5,892			98,511
Faculty Senate	13,405	4,023	4,132			21,560
Graduate School	99,204	22,390	19,131	3,217		143,942
Western Studies Program	9,410	1,419	3,447			14,276
Summer Session Admin	25,491	5,593	17,068			48,152
Continuing Education	51,269	10,125	13,868			75,262
Cooperative Education	48,049	11,398	7,693			67,140
Faculty Development			456			456
Dean-College Arts & Sciences	289,296	54,677	14,879	1,781		360,633
-School of Business	196,616	38,802	35,536			270,954
-School of Education	130,946	25,867	54,456	14,083		225,352
-School of Fine Arts	157,905	39,069	20,892	3,804		221,670
-School of Forestry	83,890	16,680	3,460			104,030
-School of Journalism	62,604	12,988	3,885			79,477
-School of Law	231,851	44,943	28,357			305,151
-School of Pharmacy	121,925	22,714	10,808			155,447
Faculty Evaluation			6,064			6,064
Telecommunications	140,868	30,286	41,034	19,050		231,238
Semester Conversion	43,148	7,933	2,139	1,785		55,005
University College	143,382	34,091	26,071			203,544
Academic Support - Budget Res			146,709			146,709
Library Books				140,858		140,858
Academic Support Prior Year	1,421	200	3,542	11,671		16,834
Compensated Absences		97,260				97,260
Total Academic Support	\$3,456,840	\$844,910	\$667,142	\$1,123,633	\$	\$6,092,525

CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 1992

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total
Student Support						
Registrar's Office	\$278,481	\$70,153	\$29,219	\$4,296	\$	\$382,149
Financial Aid	389,836	90,593	64,566	7,393		552,388
Sports Information	704	11	36,446			37,161
Dean of Students	78,540	15,100	17,807			111,447
Intercollegiate Athletics	896,894	200,103	96,764	1,050		1,194,811
Intercollegiate Athletics Training	4,000	335	29,331	1,960		35,626
Athletic Representative	2,150	341	3,928			6,419
Admissions	192,432	46,673	44,347	2,348		285,800
ASUM Support	4,174	27	10,000			14,201
New Student Services	149,538	32,764	117,095	1,939		301,336
Foreign Student Office	46,322	10,819	9,701			66,842
Career Services	116,272	24,065	32,417	1,001		173,755
Counseling Center	126,915	25,619	14,620	(4,018)		163,136
Model UN	351	2	672			1,025
Marching Band			13,632			13,632
Banner System Coordinator	26,873	5,846	9,608	1,821		44,148
UM Advocates	9,998	453	8,188			18,639
Catalog			47,656			47,656
Disabled Student Office	91,601	19,833	15,449	15,470		142,353
Student Services - Budget Res			432,091			432,091
Student Services Prior Year	1,162	254	2,000			3,416
Compensated Absences		42,184				42,184
Total Student Support	\$2,416,243	\$585,175	\$1,035,537	\$33,260	\$	\$4,070,215
Institutional Support						
President's Office	\$219,262	\$38,907	\$169,526	\$2,274	\$	\$429,969
President's Reserve			25			25
Presidential Search			5			5
Search Provost & Academic VP			133			133
Provost Vice Pres for Academic Affair	192,877	33,992	38,151	8,852		273,872
Vice Pres for Admin & Finance	118,153	23,380	16,054	108		157,695
Vice Pres for University Relations	111,646	22,527	27,047	4,856		166,076
Controller's Office	931,284	232,062	166,016	10,000		1,339,362
Legal Counsel	56,874	11,853	11,161	36		79,924
Director Internal Audit	19,085	4,033	33,165			56,283
Administrative Assessments		(657)	(1,075,732)			(1,076,389)
News & Publications	127,973	31,610	31,817	8,577		199,977
University Relations Publications			5,987			5,987
Staff Senate			1,874			1,874
Purchasing	137,734	32,575	13,708			184,017
Development			141,000			141,000
General Insurance			120,948			120,948
Human Resources/EO Services	144,456	34,667	25,485	1,295		205,903
Alumni Center	150,483	36,611	22,946			210,040
Western Montana College Merger			1,166			1,166
Central Mail Service	66,514	19,101	10,749			96,364
Department of Campus Safety	189,057	44,576	17,200	4,149		254,982
Administrative Support	34,750	9,524	35,174			79,448
Institutional Research	84,098	18,950	3,788	536		107,372
Budget Office	141,993	29,435	7,219	3,254		181,901
Sponsored Program Admin.	188,356	37,453	4,441			230,250
Institutional Membership Fee			46,416			46,416
Settlements & Spec Charges	6,728	14,870	42,467			64,065
Audit Costs			47,977			47,977
Montanan			57,761			57,761
Institutional Support - Budget Res			711,856			711,856
Employee Benefits-Institutional Support		836				836
RERS/Human Resources	6,520	1,462	13,583	4,011		25,576
Institutional Support - Prior Year	1,243	319	7,916			9,478
Compensated Absences		88,671	9,987			98,658
Total Institutional Support	\$2,929,086	\$766,757	\$767,016	\$47,948	\$	\$4,510,807

CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

Statement of Current Fund Expenditures
For Fiscal Year Ended June 30, 1992

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total
Physical Plant						
Administration	\$173,542	\$36,762	\$39,212	\$15,126	\$	\$264,642
Physical Plant Planning	200,483	45,433	42,175	4,490	8,475	301,056
Campus Service Administration	83,198	17,822	5,712	2,255		108,987
Building Maintenance	780,669	196,387			4,860	981,916
Stadium Maintenance	2,929	241	9,440			12,610
Biological Station Plant	61,218	16,686	58,964			136,868
Custodial Services	671,729	159,095	167,540		3,000	1,001,364
Care & Maintenance - Grounds	119,452	33,270	55,509			208,231
Central Heating	175,732	44,288	1,530,396	1,918		1,752,334
Small Projects	30	1	(24,556)	43,927	36,905	56,307
Facility Services Rental			334,987			334,987
Asbestos Program	40,499	11,547	57,711			109,757
Environmental Health	44,274	10,671	34,493	20		89,458
Property Insurance			104,184			104,184
General Labor - Physical Plant	110,540	31,167	31,925			173,632
Physical Plant - Budget Reserve			286,469		(1,187)	285,282
Physical Plant Inventory Adj.			1,413			1,413
Physical Plant Prior Year	7,529	1,665	(862)			8,332
Compensated Absences		24,737				24,737
Total Physical Plant	\$2,471,824	\$629,772	\$2,734,712	\$67,736	\$52,053	\$5,956,097
Scholarships & Fellowships (by Fee Waivers)						
University Honors Out-Of-State	\$	\$	\$48,369	\$	\$	\$48,369
National Merit Award			3,575			3,575
Student Affairs In-State			684			684
Arts & Sciences-Non Res.			44,904			44,904
Student Affairs			34,090			34,090
High School Honors			130,971			130,971
Native American			136,692			136,692
Custodial Institutional			15			15
War Orphans Awards/POW Depend			1,064			1,064
MT Honorable Discharge			78,557			78,557
Senior Citizens			10,333			10,333
Fine Arts - In State			10,604			10,604
Athletic Awards			168,220			168,220
Athletic Awards - Out of State			172,006			172,006
Res. Teach & Research Asst.			144,254			144,254
Grad School - Non Res			162,483			162,483
Community College Awards			6,244			6,244
Law Student Waivers			12,871			12,871
Arts & Sciences			53,095			53,095
Faculty & Staff Awards			37,547			37,547
Peace Officers/Firefighters			710			710
Total Scholarships & Fellowships	\$	\$	\$1,257,288	\$	\$	\$1,257,288
Total Current Unrestricted General Operating Funds	\$31,900,406	\$7,223,847	\$9,118,656	\$1,599,868	\$215,406	\$50,058,183
GAAP Adjustments						
Instruction Accruals						(123,161)
Research Accruals						1,443
Public Service Accruals						(8,800)
Academic Support Accruals						17,349
Student Services Accruals						9,998
Institutional Support Accruals						5,357
Physical Plant accruals						2,494
Total GAAP Adjustments						(\$95,320)
Total Current Fund Expenditures						\$49,962,863

CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

Statement of Fee Exemptions, Scholarships and Waivers

For Fiscal Year Ended June 30, 1992

	Full-Time Equivalent	Registration Fees	Incidental Fees	Non Resident Fees	Total Fee Waivers
Regential and Administrative					
University Honors	184	\$2,760	\$45,610	\$	\$48,370
National Merit Awards	13	200	3,376		3,576
Student Affairs In-State	43	644	40		684
Arts & Sciences Non-Resident	68			44,904	44,904
Student Affairs Waivers	51			34,090	34,090
High School Honors	529	7,932	123,039		130,971
Custodial Institutional Awards	1	15			15
War Orphans Awards	4	60	1,004		1,064
Fine Arts	29	440	10,164		10,604
Athletic Awards	518		168,220		168,220
Athletic Awards - Out of State	259	40		171,966	172,006
Resident Teaching & Research Asst	834	12,508	131,747		144,255
Graduate School Non-Resident	245			162,483	162,483
Community College Awards	24	360	5,883		6,243
Law Student Waivers	64	1,439	11,431		12,870
Arts & Science	240	3,595	49,500		53,095
Faculty & Staff Awards	250		37,547		37,547
Peace Officers/Firefighters	4	60	650		710
Total Regential & Administrative	3360	\$30,053	\$588,211	\$413,443	\$1,031,707
Legislative					
Native American Resident	521	\$7,820	\$128,872	\$	\$136,692
Montana Honorable Discharge	405	6,075	72,482		78,557
Senior Citizens Awards	101	1,510	8,822		10,332
Total Legislative	1027	\$15,405	\$210,176	\$	\$225,581
Total Fee Exemptions, Scholarships & Waivers	4387	\$45,458	\$798,387	\$413,443	\$1,257,288

CURRENT UNRESTRICTED DESIGNATED FUNDS

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CURRENT UNRESTRICTED DESIGNATED FUNDS

Statement of Current Fund Revenue
For Fiscal Year Ended June 30, 1992

Entity Name	Tuition & Fees	Sales & Service	Indirect Cost	Other Income	Total Revenue	Inter- departmental Eliminations	Transfers In	Net Revenue
Sales & Service	\$55,560	\$897,355		\$148,329	\$1,101,244	\$	\$32	\$1,101,276
Chemistry Stores		183,241			183,241	175,156		8,085
Freshwater Research Lab		46,770		25,264	72,034	64,988		7,046
Vehicle Pool		438,301		667	438,968	423,897		15,071
Wildlife Vehicle Pool		14,557			14,557	14,199		358
Intercollegiate Athletics		2,010,432		60	2,010,492		314,922	2,325,414
Special Instructional Fees	281,006	2,557		400	283,963			283,963
Telecommunications Center		37,003			37,003	8,962		28,041
Designated Recharge Centers		139,249		456,674	595,923	487,908		108,015
Fixed Price Clearing			18,000		18,000		24,789	42,789
Facilities/Campus Services		2,356,333		11,821	2,368,154	2,337,743	15,762	46,173
Computing & Information Svc		4,024,404		235,877	4,260,281	4,200,962		59,319
Other Special Fees	289,358			292,448	581,806		6,550	588,356
ASUM Student Activity Fees	558,867	913,704		70,625	1,543,196		6,698	1,549,894
Grant & Contract Termination Pool				125,918	125,918			125,918
Continuing Education	748,009	21,620		89,789	859,418			859,418
Research-Indirect Cost Monies			1,098,763	(61,964)	1,036,799		15	1,036,814
State College Work Study				153,091	153,091			153,091
TOTAL CURRENT FUND REVENUE	\$1,932,800	\$11,085,526	\$1,116,763	\$1,548,999	\$15,684,088	\$7,713,815	\$368,768	\$8,339,041

CURRENT UNRESTRICTED DESIGNATED FUNDS

Statement of Current Fund Expenditures
For Fiscal Year Ended June 30, 1992

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Total Expend.	Inter Departmental Eliminations	Uncompensated Leave	Transfers Out	Net Expend
Institutional Support									
Sales & Service	\$5,927	\$275	\$3,885	\$	\$10,087	\$	\$	\$	\$10,087
Chemistry Stores	16,185	4,420	161,168	17,027	198,800	175,156	53		23,697
Freshwater Research Lab	38,388	6,755	31,607	4,550	81,300	64,988	772		17,084
Vehicle Pool	104,656	27,031	211,424	7,600	350,711	423,897	1,099	62,055	(10,032)
Telecommunication Center	10,638	852	16,118	4,214	31,822	8,962			22,860
Designated Recharge Centers	34,367	2,153	463,771	25,216	525,507	487,908	311	100,000	137,910
Facilities/Campus Services	320,981	61,126	1,738,508	32,773	2,153,388	2,337,743	(5,013)	63,384	(125,984)
Computing & Information Services	1,363,533	289,224	1,777,355	25,431	3,455,543	4,200,961	15,921	483,245	(246,252)
Wildlife Vehicle Pool		28	10,844		10,872	14,199			(3,327)
State College Work Study	3,529				3,529				3,529
Total Institutional Support	\$1,898,204	\$391,864	\$4,414,680	\$116,811	\$6,821,559	\$7,713,814	\$13,143	\$708,684	(\$170,428)
Instruction									
Sales & Service	\$158,156	\$19,701	\$419,849	\$20,162	\$617,868	\$	(\$1,026)	\$	\$616,842
Special Fees	108,600	17,202	419,614	7,848	553,264		(896)		552,368
Special Instructional Fees	62,048	6,571	217,846	79	286,544		1,811		288,355
Home Economics Fees			7		7				7
Continuing Education	199,074	37,579	198,049	1,350	436,052		2,150		438,202
State College Work Study	30,495				30,495				30,495
Total Instruction	\$558,373	\$81,053	\$1,255,365	\$29,439	\$1,924,230	\$	\$2,039	\$	\$1,926,269
Academic Support									
Sales & Service	\$15,385	\$1,902	\$83,943	\$12,135	\$113,365	\$	\$	\$540	\$113,905
State College Work Study	7,297				7,297				7,297
Total Academic Support	\$22,682	\$1,902	\$83,943	\$12,135	\$120,662	\$	\$	\$540	\$121,202
Physical Plant									
State College Work Study	\$4,429	\$	\$	\$	\$4,429	\$	\$	\$	\$4,429
Total Physical Plant	\$4,429	\$	\$	\$	\$4,429	\$	\$	\$	\$4,429
Public Service									
Sales & Service	\$65,211	\$13,261	\$67,237	\$16,550	\$162,259	\$	\$	\$	\$162,259
Continuing Education	92,265	17,550	287,397	1,360	398,572				398,572
State College Work Study	675				675				675
Total Public Service	\$158,151	\$30,811	\$354,634	\$17,910	\$561,506	\$	\$	\$	\$561,506
Student Services									
Sales & Service	\$393	\$6	\$4,298	\$	\$4,697	\$	\$	\$	\$4,697
Intercollegiate Athletics	327,522	60,271	1,428,624	21,809	1,838,226		6,530	335,334	2,180,090
ASUM Student Activity Fee	346,128	44,044	992,763		1,382,935		4,011	59,194	1,446,140
State College Work Study	78,751	(17)			78,734				78,734
Total Student Services	\$752,794	\$104,304	\$2,425,685	\$21,809	\$3,304,592	\$	\$10,541	\$394,528	\$3,709,661
Research									
Sales & Service	\$11,340	\$816	\$30,386	\$5,087	\$47,629	\$	\$	\$	\$47,629
Grant & Contract Termination Pool	24,166	2,514			26,680				26,680
Fixed Price Clearing	14,987	8,194	21,065		44,246			2,323	46,569
Research-Indirect Cost Monies	161,267	26,063	360,333	365,166	912,829		(17,085)	88,079	983,823
State College Work Study	15,367				15,367				15,367
Total Research	\$227,127	\$37,587	\$411,784	\$370,253	\$1,046,751	\$	(\$17,085)	\$90,402	\$1,120,068
TOTAL CURRENT FUND EXPENDITURES	\$3,621,760	\$647,521	\$8,946,091	\$568,357	\$13,783,729	\$7,713,814	\$8,638	\$1,194,154	\$7,272,707

6,078,553

CURRENT UNRESTRICTED DESIGNATED FUNDS

Balance Sheet

June 30, 1992

	Sales & Service	Chemistry Stores	Freshwater Research Lab	Vehicle Pool	Wildlife Vehicle Pool	Intercollegiate Athletics
ASSETS:						
Cash	\$531,599	\$37,957	\$17,174	\$67,926	\$5,961	\$374,964
Accounts Receivable	45,427	24	1,917	2,172		31,946
Allowance for Doubtful Accounts	(17,004)		(2)			(8,960)
Investments						
Inventories		91,785		20,555		82,548
Prepaid Expenses	10,012					4,196
Employee Advances	1,051					3,339
TOTAL ASSETS	\$571,085	\$129,766	\$19,089	\$90,653	\$5,961	\$488,033

LIABILITIES AND FUND BALANCE:

Accrued Expenses	\$8,740	\$30	\$	\$	\$	\$6,386
Accounts Payable	43,193	6,204	5,697	15,324	156	38,864
Deferred Revenue	3,279					119,085
Compensated Absences	15,436	905	1,470	16,800		28,213
Fund Balance	500,437	122,627	11,922	58,529	5,805	295,485
TOTAL LIABILITIES AND FUND BALANCE	\$571,085	\$129,766	\$19,089	\$90,653	\$5,961	\$488,033

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Special Instructional Fees	Telecommunication Center	Payroll Benefits	Designated Recharge Centers	Fixed Price Clearing	Facilities/ Campus Services	Computing & Information Services	Other Special Fees	Grant & Contract Term Pool
\$65,729	\$25,189	\$78,666	\$86,435	\$6,742	\$222,624	\$831,146	\$153,868	\$17,758
96		1,153	444		25,941	2,158	1,467	
			(26)					
								171,000
			19,717		407,919			
3,924			1,143			2,620	511	
			4,000				1,170	
<u>\$69,749</u>	<u>\$25,189</u>	<u>\$79,819</u>	<u>\$111,713</u>	<u>\$6,742</u>	<u>\$656,484</u>	<u>\$835,924</u>	<u>\$157,016</u>	<u>\$188,758</u>

\$	\$107	\$	\$2,348	\$	\$15,507	\$41,116	\$3,008	\$
10,933	2,125	79,819	16,409	1,000	61,700	170,529	13,990	5,104
5,544								
2,514			481		6,168	150,885	2,389	
50,758	22,957		92,475	5,742	573,109	473,394	137,629	183,654
<u>\$69,749</u>	<u>\$25,189</u>	<u>\$79,819</u>	<u>\$111,713</u>	<u>\$6,742</u>	<u>\$656,484</u>	<u>\$835,924</u>	<u>\$157,016</u>	<u>\$188,758</u>

ASUM Student Activity Fee	Continuing Education	Research Indirect Cost	State College Workstudy	Total Designated Funds
\$111,664	\$268,914	\$727,513	\$23,994	\$3,655,823
17,446	52,240		4,840	187,271
(821)	(70)			(26,883)
364,400				535,400
				622,524
150	35,917	1,087		59,560
65	10	1,370		11,005
\$492,904	\$357,011	\$729,970	\$28,834	\$5,044,700

\$4,371	\$2,588	\$2,789	\$1,047	\$88,037
52,813	77,976	36,696	27,245	665,777
20,075	73,867			221,850
21,089	18,462	5,008		269,820
394,556	184,118	685,477	542	3,799,216
\$492,904	\$357,011	\$729,970	\$28,834	\$5,044,700

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

SALES & SERVICE OF EDUCATIONAL DEPARTMENTS

REVENUE:		
Revenue	<u>\$1,101,244</u>	
TOTAL REVENUE		\$1,101,244
EXPENDITURES:		
Personnel	\$292,497	
Operating	619,296	
Capital	<u>43,292</u>	
TOTAL EXPENDITURES		\$955,085
TRANSFERS IN (OUT)		<u>(\$508)</u>
Net Increase (Decrease) to		
Fund Balance		\$145,651
Fund Balance at Beginning of Year	\$368,724	
Prior Year Adjustments:		
Revenue	5,578	
Expenditures	<u>(4,081)</u>	
Fund Balance at Beginning of Year		
as Adjusted		<u>\$370,221</u>
Fund Balance From Operations		515,872
Reserve for Uncompensated		
Annual & Sick Leave Liability		<u>(15,435)</u>
Fund Balance at End of Year		<u><u>\$500,437</u></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, 1992

SALES & SERVICE OF EDUCATIONAL DEPARTMENTS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/92
1524	Natural Resource Info System	\$6,384		\$20,313		\$5,275	\$632	\$7,200		\$13,590
1528	Library Lost Books	15,778	(40)	11,248				2,714	2,332	21,940
1529	Welcomefest	43		0				0		43
1537	Biological Station Bookstore	787		3,987				3,677		1,097
1538	Purchasing Sales & Service	7,104	855	10,548				8,646	2,999	6,862
1539	Geology Vehicle Rental	3,607		0				91		3,516
1540	Archives/Special Collections	557		5,047				4,490		1,114
1541	Interlibrary Loan	7,493	(279)	48,528		10,503	1,369	37,498		6,372
1542	On-Line Searching	(933)		1,001				245		(177)
1543	History Department Maps	1,888		2,025				1,662		2,251
1544	Administration Fee	51,721	1,082	51,147	(508)	2,034	520	19,963	9,803	71,122
1545	MONTCLIRC Sales & Service	4,597		0				109	4,488	0
1546	Montana Coop WRU S&S	161		1,306				1,112		355
1548	Health & Fitness Program	148		2,028				1,801		375
1549	Law School Sales & Service	7,098		1,242				7,709		631
1550	Anthro Publ Sales & Service	7,991		1,967				756	452	8,750
1551	UM Occasional Papers	1,411	(1,398)	1,764				266		1,511
1552	Forestry Satellite S&S	2,284		0				(767)		3,051
1553	Gallery of Visual Arts	1,885		800				2,501		184
1554	BBER Montana Business Qtrly.	8,744		24,949		1,065	73	29,517		3,038
1555	Interest Penalty	50		0				50		0
1556	FIDACS Sales & Service	729		10,082		5,606	1,329	1,971		1,905
1557	Journalism Vending	907		2,141				1,184		1,864
1558	BBER Outlook Seminar	3,403		45,596		5,596	1,366	22,079	227	19,731
1559	Prof Ed Spec Projects S & S	0		378				0		378
1560	Business Admin. Sales & Serv	1,448		2,279				2,180		1,547
1561	Education Sales & Service	285		1,231				571		945
1562	Business Administration SBA	13,188	(225)	21,800		9,552	366	11,504		13,341
1563	Geology Sales & Service	1,906		11,258		1,216	9	7,883		4,056
1564	Chemistry Sales & Service	24,499		5,059		388	24	5,525	1,499	22,122
1565	Co-Teach Sales & Service	24,811	51	40,781		5,794	1,420	20,935	2,624	34,870
1566	Clinical Psychology Center	2,767		7,324		6,535	31	1,359		2,166
1567	Psychology Sales & Service	5,602		900				20	3,668	2,814
1568	Testing Service	7,393	(60)	709		393	6	1,118		6,525
1569	Campus Escort Service	268		0				268		0
1570	Communicat. Sci. & Disorders	1,336		2,627		100	41	326	(203)	3,699
1571	Forestry-ICAP Sales & Serv.	0	(87)	11,372				3,451		7,834
1572	Forestry Sales & Service	6,986		27,038		496	8	28,964	342	4,214
1573	Geography Sales & Service	301		789				628		462
1574	Instructional Materials Serv	29,988	(28)	159,299		57,298	4,131	77,952	3,351	46,527
1575	Riparian Sales & Service	2,342	(1,450)	2,825				1,542		2,175
1576	Lab Animal Resources	945		133				1,078		0
1577	Library Fees & Fines	25	(88)	46,479		11,612	703	9,202		24,899

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

SALES & SERVICE OF EDUCATIONAL DEPARTMENTS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/92
1578	MALT Bulletin Foreign Lang.	601		1,100				1,562		139
1580	Early Childhood Center	7,049		13,872		10,218	1,306	3,566		5,831
1581	Professional Ed Sales & Service	690		5,654				3,180		3,164
1582	Montana Repertory Theatre	(5,806)	4,170	99,695				94,097		3,962
1583	Forestry Lab Sales & Service	1,198	(25)	16,240				3,100		14,313
1584	* Montana Poll/BBER	9,105		11,800		8,862	1,274	3,254		7,515
1585	Linguistics Sales & Service	2,947		0				1,216		1,731
1586	Music Concerts & Tours	2,628		19,483		519	74	19,131		2,387
1587	Molecular Biology Lab S & S	0		4,967				3		4,964
1588	MUAPS Sales & Service	4,275	270	28,226		263	14	17,793		14,701
1589	Huckleberry Research S&S	5,262		1,490				3,495		3,257
1590	Northwest Geology	2,532		452				23		2,961
1591	Clinical Pharmacy Services	741		18,129				15,594		3,276
1592	Forestry Extension Program	5,437		0				0		5,437
1593	Reading Lab Folders	185		1,023				389		819
1594	Physical Therapy Program	6,833	(217)	37,579		17,720	3,814	13,696		8,965
1595	News & Publications	3,229		3,796				1,407	906	4,712
1596	Physical Therapy Workshop	306		0				244		62
1597	Comm Studies Publications S & S	0		12,711		1,081	5	11,472		153
1598	Zoology Sales & Service	11,800		8,361				2,962	4,771	12,428
1599	International House S&S	286	(54)	3,431				2,697		966
1699	International Programs S&S	112	175	4,184		1,768	8	2,314		381
9526	Volume Discounts	1		0				0		1
9527	Library Typewriter Rental	1,989		1,053				38		3,004
9528	Bio Sciences RNA S&S	918		3,042				3,227		733
9529	UM Recycle Program	9		10,967		5,699	236	3,886		1,155
9530	Computer Books for Blind S&S (1)	6,045	(193)	0				1,238	4,614	0
9531	Chemistry Breakage S&S	7		4,541				327		4,221
9532	Western Montana Merger	23,707		20,000		21,408	5,155	457		16,687
9533	Am College Dance Festival 1990	0		21,398				16,847		4,551
9534	MT Riparian Assn-Education	5,535	(550)	3,600				5,114		3,471
9535	Tourism & Recreation S&S	5,391		7,759		6,066	184	4,661	1,419	820
9536	Montanan Magazine	2,354		16,014				11,552		6,816
9537	Bandy Ranch (2)	0	(636)	0				(636)		0
9538	Montana Entrepreneurship Cntr	336		352				17		671
9539	* Human Development Cntr	5,095	224	132,325		59,416	11,916	42,393		23,919
TOTAL SALES & SERVICE		\$368,724	\$1,497	\$1,101,244	(\$508)	\$256,483	\$36,014	\$619,296	\$43,292	\$515,872

(1) 9530 Computer Books for Blind is no longer a University account

(2) 9537 Bandy Ranch moved to Restricted Funds during Fiscal Year 92

* Notes: 1565 Revenue includes \$11,464 allocation from Research Indirect Cost Monies

1584 Revenue includes \$3,500 allocation from Research Indirect Cost Monies

9539 Revenue includes two \$25,000 allocations (\$50,000 total) 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, 1992

CHEMISTRY STORES 1705

REVENUE:

Sales:			\$183,241	
Cost of Goods Sold:				
Beginning Inventory 7/1/91	\$94,090			
Add: Purchases	152,645			
Cost of Goods Available		\$246,735		
Deduct: Ending Inventory 6/30/92		91,785		
Cost of Goods Sold			\$154,950	
Gross Profit on Sales				\$28,291

EXPENDITURES:

Personnel:				
Salaries		\$16,185		
Employee Benefits		4,420		
Total Personnel Services			\$20,605	
Operating:				
Contracted Services		\$46		
Supplies & Materials		823		
Communications		1,826		
Repair & Maintenance		635		
Administrative Services		2,559		
Other		329		
Total Operating Expenditures			\$6,218	
Capital:				
Prop/Plant/Equip			\$17,027	

TOTAL EXPENDITURES				\$43,850
Net Increase (Decrease) to Fund Balance				(\$15,559)
Fund Balance at Beginning of Year		\$140,023		
Prior Year Adjustments:				
Expenditures		(932)		
Fund Balance at Beginning of Year as Adjusted				\$139,091
Fund Balance From Operations				\$123,532
Reserve for Uncompensated Annual & Sick Leave Liability				(905)
Fund Balance at End of Year				<u>\$122,627</u>

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

FRESHWATER RESEARCH LAB 1717

REVENUE:

Sales		\$46,770	
Other		<u>25,264</u>	
TOTAL REVENUE			\$72,034

EXPENDITURES:

Personnel:			
Salaries	\$37,672		
Hourly	716		
Employee Benefits	<u>6,755</u>		
Total Personnel Services		\$45,143	
Operating:			
Contracted Services	\$492		
Supplies & Materials	12,861		
Communications	700		
Travel	1,334		
Rent	715		
Utilities	187		
Repair & Maintenance	15,208		
Other	<u>111</u>		
Total Operating Expenditures		<u>\$31,608</u>	
Capital:			
Prop/Plant/Equip		\$4,550	
TOTAL EXPENDITURES			\$81,301
Net Increase (Decrease) to Fund Balance			(\$9,267)
Fund Balance at Beginning of Year		\$23,697	
Prior Year Adjustments: Expenditures		<u>(1,038)</u>	
Fund Balance at Beginning of Year as Adjusted			\$22,659
Fund Balance From Operations			\$13,392
Reserve for Uncompensated Annual & Sick Leave Liability			(1,470)
Fund Balance at End of Year			<u><u>\$11,922</u></u>

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

VEHICLE POOL

	Motor Vehicle Pool 1712	Vehicle Repair Center 1713	Total
REVENUE:			
Labor Income	\$	\$162,653	\$162,653
Material Income		105,975	105,975
Vehicle Rent	170,340		170,340
TOTAL REVENUE	\$170,340	\$268,628	\$438,968
EXPENDITURES:			
Personnel:			
Salaries	\$13,962	\$85,232	\$99,194
Hourly	3,047	2,416	5,463
Employee Benefits	4,139	22,892	27,031
Total Personnel Services	\$21,148	\$110,540	\$131,688
Operating:			
Other Services	\$5,736	\$	\$5,736
Supplies & Materials	1,185	56,859	58,044
Communications	303	410	713
Utilities		747	747
Repair & Maintenance	82,642	3,668	86,310
Inventory Adjustment		(2,024)	(2,024)
Administrative Services	4,955	10,033	14,988
Goods Purchased for Resale	310	45,787	46,097
Equipment	(1,500)	9,100	7,600
Other		812	812
Total Operating Expenditures	\$93,631	\$125,392	\$219,023
TOTAL EXPENDITURES	\$114,779	\$235,932	\$350,711
TRANSFERS IN (OUT)	(\$51,504)	(\$10,551)	(\$62,055)
Net Increase (Decrease) to			
Fund Balance	\$4,057	\$22,145	\$26,202
Fund Balance at Beginning of Year	\$7,858	\$42,800	\$50,658
Prior Year Adjustments:			
Expenditures		(\$173)	(\$173)
Revenue		(1,358)	(1,358)
Fund Balance at Beginning of Year as Adjusted	\$7,858	\$41,269	\$49,127
Fund Balance From Operations	\$11,915	\$63,414	\$75,329
Reserve for Uncompensated Annual & Sick Leave Liability			(16,800)
Fund Balance at End of Year			\$58,529

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

WILDLIFE VEHICLE POOL **1714**

REVENUE:			
Vehicle Rent		\$14,557	
TOTAL REVENUE			\$14,557
EXPENDITURES:			
Personnel:			
Employee Benefits		\$28	
Total Personnel Services			\$28
Operating:			
Contracted Services		\$1,158	
Supplies & Materials		3,785	
Travel		113	
Repair & Maintenance		5,468	
Administrative Services		320	
Total Operating Expenditures			\$10,844
TOTAL EXPENDITURES			\$10,872
Net Increase (Decrease) to			
Fund Balance			\$3,685
Fund Balance at Beginning of Year		\$2,397	
Prior Year Adjustments:			
Expenditures		(277)	
Fund Balance at Beginning of Year			
as Adjusted			\$2,120
Fund Balance at End of Year			\$5,805

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

FIELD HOUSE AND INTERCOLLEGIATE ATHLETICS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Sales	Special Events Rental	Admissions	Other Revenue
FIELD HOUSE:							
1719	State A-B Track Meet	\$	\$	\$	\$	\$2,541	\$2,459
1720	Gun and Sport Show				4,480		
1721	Shrine Circus				6,608		(3)
1722	Lady Griz BB Alumni Game					3,355	246
1723	Sesame Street Live			478	3,000	4,223	1
1724	MT Special Olympics				2,299		
1725	USA Olympic Volleyball				1,987		(3)
1726	Msla Home & Garden Show				4,641		
1728	S.O.S. Fair				2,097		
1729	Jehovah Witness-Fall				1,411		
1730	HS Commencement				1,500		
1731	Msla Gun & Antique Show				3,400		
1733	NCAA Womens Post Season Trav					810	
1735	High Sch Football Games				899		
1736	NCAA Womens Regional			765		7,952	
1737	Tic-It-E-Z/Field House			3,672	7,597	333	8,448
1738	Big Sky Mens BB Tourn					223,468	37,157
1739	Big Sky Vball Champ					5,113	(5)
1741	Field House General	20,638	860		11,030		4,178
1742	Field House Concessions		(24)	240,037			23,918
1744	Harlem Globetrotters					(66)	
1745	Bitterroot Gymnastics				2,349		
9050	Stadium Box/Key Deposits	1,913	(1,913)				
	Total Field House	\$22,551	(\$1,077)	\$244,952	\$53,298	\$247,729	\$76,396
INTERCOLLEGIATE ATHLETICS:							
1777	Athletic Dept Inventory	\$84,222	\$	\$	\$	\$	\$
1796	Athletic Sponsorships			1,528			34,353
1798	Athletics Equipment		(100)				
1799	NCAA Academic Enhance						50,000
1880	Athletics General	50,784	9,380	309			85,476
1881	UM Athletic Ticket Clear					12	(12)
1882	Men's Basketball		(200)			448,783	110,344
1883	Men's Football		(2,882)			372,557	131,192
1884	Track		150			636	(1)
1886	Tennis						
1887	Women's Basketball		(676)			115,917	16,818
1888	Women's Volleyball		30	254		6,602	2,428
1890	Grizzly Cookbook	9,661		10,922			
	Total Athletics	\$144,667	\$5,702	\$13,013		\$944,507	\$430,598
	TOTAL FIELD HOUSE & ATHLETICS	\$167,218	\$4,625	\$257,965	\$53,298	\$1,192,236	\$506,994

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 6/30/92	Acct#
\$2,200	\$	\$1,601	\$65	\$11,436	\$	\$	(\$5,902)	1719
		56	1	1,454			2,969	1720
		170	4	7,273			(842)	1721
		109	3	2,849			640	1722
		427	17	5,711			1,547	1723
				2,414			(115)	1724
		229	15	1,084			656	1725
		135	1	1,315			3,190	1726
		90		1,765			242	1728
		55		408			948	1729
		45		192			1,263	1730
		40	3	1,531			1,826	1731
				118			692	1733
		85	5	1,019			(210)	1735
				3,170			5,547	1736
				18,070			1,980	1737
(18,801)		5,758	306	235,761			(1)	1738
(1,082)		544	29	3,452			1	1739
		28,882	7,951	28,030	3,990		(32,147)	1741
(72,200)		59,276	9,194	70,690	3,989		48,582	1742
							(66)	1744
		73		2,225			51	1745
							0	9050
(\$89,883)	\$0	\$97,575	\$17,594	\$399,967	\$7,979	\$0	\$30,851	

\$	\$	\$	\$	\$1,674	\$	\$	\$82,548	1777
	(4,998)	13,500	2,256	24,227			(9,100)	1796
		23,866	4,406	21,660			(50,032)	1798
	(500)			5,664			43,836	1799
70,000	164,922	132,976	32,051	42,508	17,837		155,499	1880
							0	1881
18,801	(116,745)	15,308	813	232,377			212,485	1882
	(60,222)	24,065	1,912	402,085		21,809	(9,226)	1883
		5,421	342	70,108			(75,086)	1884
		3,000	251	32,612			(35,863)	1886
	(2,705)	10,718	601	109,218			8,817	1887
1,082	(164)	1,093	45	60,336			(51,242)	1888
				372			20,211	1890
\$89,883	(\$20,412)	\$229,947	\$42,677	\$1,002,841	\$17,837	\$21,809	\$292,847	
\$0	(\$20,412)	\$327,522	\$60,271	\$1,402,808	\$25,816	\$21,809	\$323,698	

	Field House	Athletics	Total
Fund Balance From Operations	\$30,851	\$292,847	\$323,698
Reserve for Uncompensated Annual & Sick Leave Liability	(5,764)	(22,449)	(28,213)
Fund Balance at End of Year	\$25,087	\$270,398	\$295,485

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

SPECIAL FEES*

REVENUE:

Special Fees
Other

\$584,551
281,218

TOTAL REVENUE

\$865,769

EXPENDITURES:

Personnel
Operating
Capital

\$194,421
637,467
7,928

TOTAL EXPENDITURES

\$839,816

TRANSFERS IN (OUT)

6,550

Net Increase (Decrease) to
Fund Balance

\$32,503

Fund Balance at Beginning of Year

\$161,691

Prior Year Adjustments:

Expenditures

(904)

Fund Balance at Beginning of Year
as Adjusted

\$160,787

Fund Balance from Operations

\$193,290

Reserve for Uncompensated

Annual & Sick Leave Liability

(4,903)

Fund Balance at End of Year

\$188,387

*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, 1992

SPECIAL FEES

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Special Fees	Other Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Admin. Services	Capital Expend.	Fund Balance 6/30/92
1600	Art Crafts Fee (1)	\$10,290	(\$317)	\$50,520	\$		\$7,923	\$511	\$46,961	\$		\$5,098
1606	Home Economics Lab Fee	7							7			0
1607	National Student Exchange (2)	440		2,576					2,062			954
1608	Graduation Fee	(5,205)	(138)	83,543			26,653	6,234	42,382	2,559		372
1609	Geology Field Trip Fee	1,104		3,135					4,174			65
1610	Geology Summer Field Camp	3,981	(367)	7,750					4,550			6,814
1611	Law School Institute	779			24,209				19,859	1,599		3,530
1612	Student Bar Association	119		4,582	2,674				6,503	320		552
1613	Admissions Service Fee	114					103	15	114		700	0
1614	Graduate Examination Fee	759		846					786			1
1615	Toyo Study Abroad Program	0			16,871				16,030			841
1616	Health & Physical Ed Fees	762		918				66	1,276			404
1617	Physical Therapy Ap Fee	2,053		3,600			810	269	2,521			2,256
1618	Masters Public Admin Fee	0		6,120			1,698	337	934			3,219
1619	Wildlife Conserv/Hunting Trad	0					3,847	152	55,788	808	1,999	25,073
1620	Drama Productions	16,158	(18)	1,620	85,045		5,943		25,140			22,532
1621	Internat'l Student Exchange	20,670	(968)	65,870	19,468				23,185			18,573
1622	Forestry Field Trip Fee	22,626					36,367	4,576	29,889			16,696
1623	Marching Band	56										56
1624	Doctoral Dissertation	1,397		4,085					4,387			1,095
1625	Law School WICHE Support	151										151
1626	Forestry WICHE Support	1,682									1,595	1,682
1628	Summer Orientation	3,737	(54)	116,825			48,267	6,791	66,232	1,182		(3,559)
1629	Music Camp	4,516	(79)		12,836		3,575	421	9,679	960		2,638
1630	Suzuki Program	12,397	(260)	38,318	3,984		460	73	32,288	1,599		20,019
1631	Foreign Language Days	0		2,912		750			3,651			11
1632	Career Services	15,885		53,147	28,505		1,803	45	77,365	2,364		15,960
1633	Physical Therapy WICHE	9,378	(62)						7,916		1,200	200
1634	Student I.D. Card Fee	16,459	(186)	4,155	18,246	5,800	15,441	2,797	5,037	887	2,355	17,957
1674	Dance Class Fee	9,907		24,400			5,963	594	22,276			5,474
1676	Drama Fees	8,356		34,520			6,049	194	34,549			2,084
1677	HPE Activity Class Fee	0		1,947					929			1,018
1678	Zoology Field Trip Fee	1,027	(50)	9,625					6,557			4,045
1679	Chemistry Lab Fee	0			28,912				17,418			11,494
1680	Bio Station Field Trip Fee	806		1,400	34				1,495			745
1682	Special Law Fee	134										134
1685	Cadaver Lab Fee	167										0
1686	Music Lesson Fee	32		15,220			4,046	477	167			713
1687	Music Special Fee	(543)	(63)	41,240			1,700	221	9,953		79	3,148
9101	Admissions Fee/Grad	12	1,658						37,207			10
9102	Law School Admission Fee	8							2			8
9103	Young Scholars Particip Fee	0		3,575					3,575			0
9540	HPE Physiology Lab Fee	125		702					470			357
9541	Journalism Lab Fee	1,345		1,400					1,875			870
TOTAL SPECIAL FEES		\$161,691	(\$904)	\$584,551	\$281,218	\$6,550	\$170,648	\$23,773	\$625,189	\$12,278	\$7,928	\$193,290

(1) 1600 Art Craft Fee consists of 9 different former Art Fee accounts combined during FY92

(2) 1607 National Student Exchange moved from Restricted Funds during FY92

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

TELECOMMUNICATIONS CENTER

	Audio Production 1526	Video Production 1527	Total
REVENUE:			
Sales	\$5,452	\$31,551	\$37,003
TOTAL REVENUE	\$5,452	\$31,551	\$37,003
EXPENDITURES:			
Personnel:			
Salaries	\$638	\$3,931	\$4,569
Hourly	203	5,866	6,069
Employee Benefits	108	744	852
Total Personnel	\$949	\$10,541	\$11,490
Operating:			
Other Services	\$18	\$674	\$692
Supplies & Materials	2,062	3,922	5,984
Communications	135	1,250	1,385
Travel	879	5,029	5,908
Rent		200	200
Repair & Maintenance		170	170
Equipment	4,214		4,214
Administrative Costs	480	480	960
Other	56	763	819
Total Operating	\$7,844	\$12,488	\$20,332
TOTAL EXPENDITURES	\$8,793	\$23,029	\$31,822
Net Increase (Decrease) to Fund Balance	(\$3,341)	\$8,522	\$5,181
Fund Balance at Beginning of Year	\$1,115	\$16,834	\$17,949
Prior Year Adjustments:			
Expenditures		(173)	(173)
Fund Balance at Beginning of Year As Adjusted	\$1,115	\$16,661	\$17,776
Fund Balance at End of Year	(\$2,226)	\$25,183	\$22,957

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

DESIGNATED RECHARGE CENTERS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Fund Balance 6/30/92
9046	Postage Meter Inventory	\$42,963	\$	\$	\$	\$	\$	\$23,247	\$19,716
9048	Campus Services Admin							(3,044)	3,044
9051	Key Deposits	30,934		9,752				3,223	37,463
9052	Post Modern Conferences	87							87
9053	Library Photocopy Account	14,868	(533)	76,748		23,423	949	58,353	8,358
9055	Chemistry Photocopy Acct.	1,240		2,419				2,611	1,048
9056	Law Library Xerox	29,301	(813)	25,602		521	10	34,738	18,821
9057	Central Mail Postage Meter	(40,093)		433,401				413,024	(19,716)
9059	Main Hall Copy Machine	6,112		4,806				7,113	3,805
9090	Education Copy Machine	24,884		17,205				33,365	8,724
9091	Central Mail Presort Cntr.	6,270		23,273		7,723	968	9,394	11,458
9092	Billings MBA-Bus. School	5,215	147			2,700	226	2,436	0
9093	Rocky Mtn Med./Ren Conf	459						459	0
9094	Univ Relations Photocopy	1,501		2,716				4,084	133
9095	Credit Card Clearing							(15)	15
9096	Admin Assess Designated				(100,000)			(100,000)	0
TOTAL DESIGNATED RECHARGE CENTERS		123,741	(1,199)	595,922	(100,000)	34,367	2,153	488,988	92,956

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

(481)

\$92,475

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

FIXED PRICE CLEARING

9126

REVENUE:

Federal Indirect Cost		\$18,000
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EXPENDITURES:

Personnel:

Salaries	\$14,987	
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Employee Benefits	8,194	
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Total Personnel Services	<u>\$23,181</u>	
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Operating:

Other	21,065	
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TOTAL EXPENDITURES		\$44,246
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TRANSFERS IN (OUT)

Transfers In	24,789	
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Transfers (Out)	<u>(2,323)</u>	
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TOTAL TRANSFERS		\$22,465
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Net Increase (Decrease) to Fund Balance		<u>(\$3,780)</u>
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Fund Balance at Beginning of Year		\$13,801
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Prior Year Adjustments:

Revenue		(4,279)
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Fund Balance at Beginning of Year		\$9,522
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As Adjusted		<u>\$5,742</u>
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Fund Balance at End of Year		<u><u>\$5,742</u></u>
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CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

CAMPUS STORES

1516

REVENUE:

Sales:			\$940,426	
Cost of Goods Sold:				
Beginning Inventory 7/1/91	\$416,571			
Add: Purchases	734,300			
Cost of Goods Available		\$1,150,871		
Deduct: Ending Inventory 6/30/92		395,685		
Cost of Goods Sold			\$755,186	
Gross Profit on Sales				\$185,240
Other				\$6,600
TOTAL REVENUE				\$191,840

EXPENDITURES:

Personnel	\$101,476			
Operating	51,502			
Capital	2,898			
TOTAL EXPENDITURES				\$155,876
Net Increase (Decrease) to Fund Balance				\$35,964
Fund Balance at Beginning of Year			\$233,260	
Prior Year Adjustments: Expenditures			(45)	
Fund Balance at Beginning of Year As Adjusted				\$233,215
Fund Balance at End of Year				\$269,179

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

FACILITIES/CAMPUS SERVICES

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/92
1502	Facilities Services Shops	\$106,112	\$480	\$945,822	(\$44,856)	\$87,553	\$13,584	\$702,237	\$14,860	\$189,324
1503	Cust, Grounds, Labor	42,493	(1,444)	340,482	(2,767)	106,944	17,995	168,980		84,845
1506	Campus Safety & Security	3,361		18,880		9,997	2,731	2,154		7,359
1516	Campus Stores	233,260	(44)	947,026		82,237	19,239	806,688	2,898	269,180
1517	Key Shop	27,915		78,956		34,249	7,578	21,460	15,015	28,569
1522	Off-Campus Work Orders			36,989				36,989		0
TOTAL FACILITIES/CAMPUS SERVICES		\$413,141	(\$1,008)	\$2,368,155	(\$47,623)	\$320,980	\$61,127	\$1,738,508	\$32,773	\$579,277

Reserve for Uncompensated Annual & Sick Leave Liability	(6,168)
Fund Balance at End of Year	<u>\$573,109</u>

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

COMPUTING AND INFORMATION SERVICES

	General Services 1530	Admin. Production 1532	Electronic Communications 1533	Information Systems 1534	Electronic Maint. Center 1535	Total
REVENUE:						
Production Income	\$2,074,907					\$2,074,907
Sales	426,160		\$1,519,789		\$7	1,945,956
Laser Printer Usage	2,740					2,740
Other Income	38,662	\$144	35,792	\$56	162,024	236,678
Allocations	50,000		(50,000)			0
TOTAL REVENUE	\$2,592,469	\$144	\$1,505,581	\$56	\$162,031	\$4,260,281
EXPENDITURES:						
Personnel:						
Salaries	\$513,360	\$62,783	\$138,324	\$398,527	\$107,814	\$1,220,808
Hourly	94,466	2,320	43,646		2,293	142,725
Employee Benefits	115,726	16,443	45,249	87,204	24,602	289,224
Total Personnel	\$723,552	\$81,546	\$227,219	\$485,731	\$134,709	\$1,652,757
Operating:						
Other Services	\$19,067	\$4,651	\$10,997		\$156	\$34,871
Supplies & Materials	79,190	228	16,056	\$2,974	44,899	143,347
Communications	33,927	4	1,213,432	436	132	1,247,931
Travel	18,293		4,788	4,151		27,232
Rent	6,613		40	81		6,734
Repair & Maintenance	42,892		90,555	46	7,097	140,590
Administrative Services			42,257		4,728	46,985
Goods - Resale			153			153
Other	128,295		393	219	605	129,512
Total Operating	\$328,277	\$4,883	\$1,378,671	\$7,907	\$57,617	\$1,777,355
Capital	3,943		21,488			25,431
TOTAL EXPENDITURES	\$1,055,772	\$86,429	\$1,627,378	\$493,638	\$192,326	\$3,455,543
TRANSFERS IN(OUT)	(483,245)					(483,245)
Net Increase (Decrease) to						
Fund Balance	\$1,053,452	(\$86,285)	(\$121,797)	(\$493,582)	(\$30,295)	\$321,493
Fund Balance at Beginning of Year	\$12,910		\$295,772			\$308,682
Prior Year Adjustments:						
Expenditures	5,015		(10,911)			(\$5,896)
Fund Balance at Beginning of Year As Adjusted	\$17,925		\$284,861			\$302,786
Fund Balance from Operations	\$1,071,377	(\$86,285)	\$163,064	(\$493,582)	(\$30,295)	\$624,279
Reserve for Uncompensated Annual and Sick Leave Liability						(150,885)
Fund Balance at End of Year						\$473,394

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, 1992

ASUM SERVICES & ORGANIZATIONS

Acct#	Account Name	Fund Balance 7/1/91	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 6/30/92
7000	ASUM Administration	\$2,475	(\$146)			\$5,755	\$55,794	\$2,282		\$37,295	\$5,418	\$13,650		\$9,798
7001	ASUM Transferral	50,422	2,165	558,544			(511,996)	82,334				2,494	(5,798)	184,773
7002	ASUM Special Allocations	2,474			(15,124)		19,306	5,000				5,000	5,000	1,656
7003	ASUM Reserve Fund	5,000					(5,000)							0
7004	S.T.I.P. Interest	14,881				(13,904)		37,382					(900)	39,258
7005	ASUM Accounting	(280)					11,339			7,992	3,162			(94)
7006	Assessment Fee						29,913					29,913		0
7007	ASUM Legal Services	9,184	(201)			2,200	62,335	1,695		51,777	11,909	11,445		81
7008	ASUM Legislative Committee	698	(698)				2,606			1,377	7	1,223		0
7009	Zero-Base Carryover	41,235	1,030				6,999	(8,138)						41,125
7011	Contingency Fund	10,239												10,239
7013	UC Donations							1,656						1,656
7015	ASUM Special Group Purchases				340		(483)	2,077		18	0	1,772		145
7029	ASUM Child Care Home Prog	6,543					24,103	85,364		25,244	5,488	92,507	(22,000)	14,771
7030	ASUM Children's Learning Ctr	66,243	(13)				14,757	43,118		22,529	3,485	11,449	22,000	64,642
7031	ASUM Child Care Coop	9,482	(7)				11,114	43,593		35,654	6,261	11,339		10,929
7033	Childcare/Summer	1,690						9,446		6,619	1,789	2,144		583
7034	Honors Prog/Student Assoc	183					297					385		95
7035	Women's Resource Center	191	(80)				5,014	1,586		3,519	19	3,034		139
7036	ADSUM	316	(1)		185		6,010	510		3,247	90	3,626		56
7049	MontPirg							323				315		8
7050	International Students	(43)					4,582	870		96		5,313		0
7053	Black Student Union						1,273					1,273		0
7055	Kyi-Yo Indian Club		(904)		750		4,624	500				5,588		(618)
7060	UM Advocates					2,279	(234)					2,045		0
7061	Panhellenic		(38)				5,470					5,011		421
7062	Interfraternity Council	467	(38)		378		6,869					7,676		0
7070	Muslim Students Association	24												24
7071	AISES						727	451				1,178		0
7072	Ad Club				7,375		5,732					13,111		(3)
7073	Physical Therapy Students						549					538		11
7074	Escort Service				1,358		11,660			12,402	111	508		(2)
7076	Forestry Students Association						961					961		0
7077	Student Union Board						1,090					1,090		0
7078	College Ambassadors of Singapore						578					578		0
7300	U of M Symphonic Band				1,000	750	4,696					5,716		730
7303	UM Jazz Workshop	369					7,141					7,510		(0)
7305	Chamber Chorale				1,600							1,600		0
7311	U of M Composers						2,708					2,708		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, 1992

ASUM SERVICES & ORGANIZATIONS

Acct#	Account Name	Fund Balance 7/1/91	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 6/30/92
7315	Association of Indian Students	79	(79)				415					415		0
7321	Japan Club						1,278	121				1,399		0
7325	Chinese Student Association				42							42		0
7400	Montana Kaimin	27,099	(15)			1,177	32,973	110,079		66,058	4,208	74,919		26,129
7410	Cut Bank	3,173				1,743	3,959	5,020		900	19	13,031		(54)
7412	Phoenix	103	(28)				3,816			1,556	24	2,283		28
7500	Student Action Center	150	(22)		640		5,699			3,996	19	2,324		128
7503	Phi Beta Lambda	670					156	1,409				1,861		373
7505	Wilderness Studies & Info Ctr						4,423	600		1,526	24	2,917		556
7507	Student Wildlife Society						934					934		0
7509	Inter. Wildlife Film Festival	117	(117)				1,100					1,008		92
7521	Campus Recreation						27,289						27,289	0
7522	Campus Recreation Facilities						26,905						26,905	0
7525	ASUM Student Gardens	471						903				977		396
7529	U of M Ski Club/Race Team	23												23
7530	Amnesty International/U M Chap						307					307		0
7540	Entrepreneurship Club						409					409		0
7542	Mountaintown Coffee							1,563				1,244		319
7545	Lambda Alliance						1,737					1,737		0
7550	UM Baseball Club						1,179					1,179		0
7554	U of M Men's Rugby Club						2,343					2,343		0
7556	UM Soccer Club				416							416		0
7557	UM Big Sky Taekwondo						627					627		0
7559	Tutoring Program		(582)				5,076	14,067		16,736	103			1,721
7562	U of M Rodeo Club		(7)		120		4,775	74				4,968		(5)
7565	Women's Rugby						1,205					1,205		0
7568	U of M Woodsmen Club				250		(27)					223		0
7572	Tanan of Spurs	10			270		322					599		3
7573	US Army Association		22				538	113				673		0
7577	Student Social Work Assoc.	258					623	204				1,086		0
7580	Geology Club	546						853				1,196		202
7591	Mortar Board	867					150	2,570				2,656		932
7592	Homecoming Committee						3,331	286		47	0	1,774		1,795
7596	Circle "K"	179					530					664		45
7600	Spanish Club	103					415	1,396				1,255		660
7601	U of M Table Tennis Club	122										117		4
7602	U of M Hockey Club	623	(623)		400		1,107					1,507		0
7604	Creative Writing Club	40					2,076	521				2,637		0
7610	Earth Awareness	75					1,078	33				1,186		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, 1992

ASUM SERVICES & ORGANIZATIONS

Acct#	Account Name	Fund Balance 7/1/91	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 6/30/92
7612	Glacier Two Med./Badger Chp		(36)				1,730					1,694		0
7613	UM Golf Club	137					1,789	811				1,968		770
7616	Psychology Club	528						806				863		471
7617	Society of American Foresters						545					545		0
Total ASUM Services and Organizations		\$257,167	(\$418)	\$558,544	\$0	\$0	(\$68,656)	\$451,477	\$0	\$298,589	\$42,135	\$389,885	\$52,495	\$415,009

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, 1992

ASUM PROGRAMMING

Acct#	Account Name	Fund Balance 7/1/91	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 6/30/92
7100	Programming Administration		(\$5)				\$34,192	(\$8,797)	\$151	\$15,512	\$450	\$9,579		\$0
7102	Reserve Fund	97,600						(97,600)						0
7103	Current Year Carryover	(45,140)	2,868					10,000	34,620					2,348
7107	Box Office - Over & Short													0
7110	Special Events Holding						6,450		(6,301)			149		0
7111	British Animation Festival							3,354	(478)	185	2	2,690		0
7112	Tourney of Animation							2,452	(114)	266	1	2,071		0
7113	Tickle Toon Typhoon							355	1,488	119	1	1,724		0
7130	Performing Arts-Holding FY91		(108)						108					0
7136	Dance Brazil		647						(647)					0
7138	Trisha Brown		(64)						75	11	0			0
7140	Performing Arts-Holding FY92						21,414	900	(12,630)			9,684		0
7155	Brandford Marsalis							13,098	1,135	198	3	14,033		0
7156	La Traviata							12,979	2,551	98	1	15,430		0
7157	My Uncle Tom							6,082	4,635	261	4	10,453		0
7158	Clarence Fountain							2,496	3,760	219	7	6,030		0
7159	Judy Collins							13,864	3,929	361	3	17,429		0
7160	Muntu							7,949	(552)	278	2	7,118		0
7161	Lar Lubovitch							9,873	3,791	358	4	13,302		0
7162	Colorado String Quartet							2,207	3,542	51	1	5,473		224
7200	Pop Concerts-Holding FY92		682				6,600		(7,232)			50		0
7210	Nylons							9,592	(1,210)	251	3	8,128		0
7211	Skin Yard/Postr Children							986	798	265	4	1,515		0
7212	Disapear Fear							585	1,410	203	3	1,789		0
7213	Amy Grant							68,868	(4,169)	3,945	88	60,666		0
7214	Hammerbox							1,599	(63)	291	6	1,240		0
7215	Rabbit Choir							103	1,700	217	3	1,582		0
7216	The Max							154	1,114	139	2	1,127		0
7217	Second City							3,542	993	128	1	4,407		0
7218	Sawyer Brown							58,765	(6,977)	2,842	55	48,890		0
7219	Bop-A-Dips							973	187	146	1	1,013		0
7220	Steve Miller							72,689	(4,924)	4,296	86	63,383		0
7221	Violent Femmes							18,295	(1,798)	901	17	15,687		(109)
7222	David Lanz							2,028	100	316	3	1,809		0
7223	Chris LeDoux							7,889	(707)	409	5	6,768		0
7224	Kenny Rogers							44,794	(4,018)	2,676	57	38,044		0
7225	Garth Brooks							161,927	(15,404)	4,655	379	143,330		(1,841)
7263	Petra								(28)			(28)		0
7266	Sawyer Brown/Nitty Gritty		(101)						101					0
7269	The Judds		(163)						218			55		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, 1992

ASUM PROGRAMMING

Acct#	Account Name	Fund Balance 7/1/91	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 6/30/92
7270	Reba McEntire		(1,165)						1,279	96	4	15		0
7271	David Copperfield		(152)						152					0
7272	Chick Corea		(105)						105					0
7273	Michael Hedges		(414)					(848)	1,470			208		0
7275	The Tragically Hip		(267)						267					0
7276	Scorpions		(2,984)					102,022	(2,425)	7,851	712	88,049		0
Total ASUM Programming		52,460	(1,331)	\$	0	0	68,656	533,174	0	47,539	1,908	602,890	\$	623
5835	GAAP Adjustments	(16,621)	(457)									4,011		(21,089)
9049	ASUM Student Fees	2										(11)		13
TOTAL ASUM		\$293,008	(\$2,206)	\$558,544	\$0	\$0	\$0	\$984,652	\$0	\$346,128	\$44,044	\$996,774	\$52,495	\$394,556

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

GRANT & CONTRACT TERMINATION POOL 9130

REVENUE:

Leave Accruals
Other

\$121,702
4,216

TOTAL REVENUE

\$125,918

EXPENDITURES:

Personnel:
Salaries
Employee Benefits

\$24,166
2,514

TOTAL EXPENDITURES

\$26,680

Net Increase (Decrease) to Fund Balance

\$99,238

Fund Balance at Beginning of Year

\$84,416

Fund Balance at End of Year

\$183,654

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

CONTINUING EDUCATION

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Course Revenue	Other Revenue	Allocations
1900	CCESP-General Administration	\$155,668	(\$2,951)	\$	\$261	\$
1901	MAS-Admin Science-Book Acc't				21,740	
1902	Summer Ext-Sponsored			24,840		
1903	Summer Ext-Self Support			2,380		
1904	Fall Ext-Sponsored			21,133		
1905	Fall Ext-Self Support			15,180		
1906	Winter Ext-Sponsored			16,120		
1907	Winter Ext-Self Support			8,480		
1908	Spring Ext-Sponsored			18,360		
1909	Spring Ext-Self Support			26,949	90	
1910	Extension Administration		(263)	(150)	6	
1912	91-92 Pre-session-Sponsored			9,790		
1913	91-92 Pre-session-Self Support			26,190		
1914	91-92 Montana History					
1915	91-92 Continental Divide					
1916	91-92 Cascade Range					
1924	Legislative Outlook Seminar				6,910	
1926	91-92 Economics Regionalism			11,000	2,500	
1930	Health-General Administration				411	
1931	91-92 Honors Institute				9,385	
1932	Pharmacy Weekend Programs			24,023	310	
1933	Pharmacy Journal Articles			1,057	10	
1934	Pharmacy HS 390 Series			561	48	
1935	Pharmacy-Misc Programs				1,317	
1936	91-92 Yellow Bay Writer Wksp			28,705	678	
1940	91-92 Envir Writing Institute			13,233	95	
1941	91-92 University Transition			30,935	15	
1944	91-92 Family Serv Colloquium				770	
1947	91-92 Spanish Immersion			6,010		
1949	91-92 Elderhostel			5,185	8	
1950	Conf & Instit Admin			210		
1951	CEFES Program Development	15,935			500	
1953	91-92 Tax Practitioner Instit			25,000		
1954	91-92 Lie Catching					
1955	91-92 Fire Protection			82,108	15,250	
1956	91-92 Computer Business Aps			1,330		
1957	91-92 Data Link Public Health			180	987	
1958	91-92 Hazmat			4,400		
1959	91-92 UAS Southwest Workshop			19,350		
1963	91-92 Forest Habitat Types			9,610		
1964	91-92 Aerospace Education			2,365		
1965	91-92 Basic Dragon Flight Sch			2,465		
1966	91-92 Business Over Breakfast			3,625		
1967	91-92 Secretaries Day			3,423		
1968	91-92 Ecology Forest Landscape			12,720		
1969	91-92 Forest Stand Dynamics			15,487		
1972	91-92 Uneven-Aged Silviculture			15,926		
1973	91-92 Early Start/Healthy Hrt			4,650	2,419	
1974	91-92 GPS Satellite Navigation			24,125	6	
1978	91-92 Schwanke Honors Instit				5,616	
1980	91-92 French Immersion Wkshp			6,850		
1981	91-92 Info Techs/Learning-ITFL			750	3,980	
1982	Accounting Conference Admin			113,641	10	
1983	91-92 Entrepreneurship				1,750	
1984	91-92 Peoples University				500	
1985	91-92 Montana Writing Project	9,629		14,440		
1986	91-92 Business Resources-Butte			35		
1987	International Institutes			5,500		2,000
1989	91-92 Coop Brochure Sales					
1990	Language Institute Admin					1,903
1991	International Institutes Dev					1,269
1995	91-92 Toyo English Language			83,071	32	
1996	91-92 Children's Language Prog			4,290	8	
1997	91-92 German Immersion Workshop			9,400		
1998	91-92 Botswana Shortcourse				30,433	(5,172)
1999	90-91 A/R's & A/P's		(232)	(1,440)	(120)	
TOTAL CONTINUING EDUCATION		\$181,232	(\$3,446)	\$753,492	\$105,925	\$0

Note: After the close of each fiscal year, the majority of the project 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 6/30/92	Acct#
\$29,645	\$7,047	\$11,791	\$22,270		\$82,225	1900
		21,484			256	1901
1,224	170	119			23,327	1902
2,010	314	1,291			(1,235)	1903
23	4	11			21,095	1904
6,832	702	3,862			3,784	1905
750	111	201			15,058	1906
5,035	523	414			2,508	1907
570	87	439			17,264	1908
9,803	1,288	2,694			13,254	1909
56,956	13,238	3,092			(73,693)	1910
170	27	714			8,879	1912
11,640	1,590	9,273			3,687	1913
		439			(439)	1914
		1,065			(1,065)	1915
		215			(215)	1916
		4,885			2,025	1924
		20,089			(6,589)	1926
16,383	4,136	1,517			(21,625)	1930
975	82	5,646			2,682	1931
4,034	563	7,821			11,915	1932
		44			1,023	1933
		119			490	1934
		805			512	1935
		27,010			2,373	1936
385	53	10,410			2,480	1940
7,031	989	14,307			8,623	1941
					770	1944
		4,626			1,384	1947
571	48	4,219			355	1949
39,507	9,215	831			(49,343)	1950
4,809	1,036	1,295			9,295	1951
		9,337			15,663	1953
311	49				(360)	1954
		83,612			13,746	1955
774	194	699			(337)	1956
		537			630	1957
		1,209			3,191	1958
1,750	277	14,651			2,672	1959
1,575	250	7,715			70	1963
1,175	99	761			330	1964
566	43	385			1,471	1965
203	25	1,571			1,826	1966
312	33	2,151			927	1967
4,272	638	6,614			1,196	1968
3,000	476	5,643			6,368	1969
3,597	531	9,967		1,360	471	1972
231	33	4,518			2,287	1973
4,591	624	9,555			9,361	1974
4,402	697	507			10	1978
150	12	4,900			1,788	1980
		4,216			514	1981
866	18	60,550			52,217	1982
500	79	711			460	1983
					500	1984
12,000	1,527	1,397	120		9,025	1985
		161			35	1986
		3,101			7,339	1987
28,836	5,655	4,705		1,350	(3,101)	1989
		1			(38,643)	1990
16,400	1,642	46,201			1,268	1991
2,400	189	1,451			18,860	1995
1,625	257	6,330			258	1996
5,100	696	9,071			1,188	1997
(1,650)	(138)	100			10,394	1998
					(104)	1999
\$291,339	\$55,129	\$463,055	\$22,390	\$2,710	\$202,580	

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

(18,462)

\$184,118

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

RESEARCH INDIRECT COST MONIES

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Federal Ind. Cost	Non-Federal Ind. Cost	Other Revenue
1636	SPABA/CAS/Dean's Office	\$32,554	\$	\$	\$	\$
1637	SPABA/Stanford/Bio Station	106				
1638	SPABA/Psychology					
1640	Research Adm-Indirect Cost Monies	247,756	1,888	831,957	246,758	
1641	MONTs/Kukuk/Bio Sciences					
1642	MONTs/Minnick/Bio Sciences					
1643	MONTs/Schaller/Psychology					
1645	Research Supplies & Equipment	39,471	1,315			
1646	Biotechnology Development	96,276				
1647	Business Development	32,156				
1648	Research Salaries					
1649	MONTs/Vandersluys/Chemistry	13,836				
1650	SPABA/Mt Entrepreneurship Cntr					
1659	MONTs/Green/Bio Sciences	19,470				
1660	Research Investment	12,252				
1661	SPABA/Bureau of Business & Econ Res	1,198				
1662	SPABA/Education	1,431				
1663	SPABA/Kriley/Fine Arts	475	(475)			
1664	SPABA/Frissell/Forestry	1,198				
1665	SPABA/O'Gara/Wildlife Coop	185				
1666	SPABA/Law School	33				
1667	MONTs/Eyer-Smith/Pharmacy					
1668	SPABA/Alexander/Cont Education	4,584				
1669	SPABA/Stearns/Univ Relations	1,126				
1670	SPABA/Gianchetta/Business Admin	11,616				
1671	SPABA/Sheriff/Geology	10,509				
1672	SPABA/Kilgore/Bio Sciences	62,435	722			3,000
1673	SPABA/Field/Chemistry	11,141				
1690	SPABA/Hatcher/Library	781				
1691	SPABA/Chandler/IMS	1,026				
1692	SPABA/Pharmacy & AHS	174				
1693	SPABA/Athletics	657				
1695	SPABA/Mansfield Center	71				
1696	SPABA/Telecommunications	1,465				
1697	SPABA/International Programs	77				
9500	Bandy Ranch Support	2,001				
9501	SPABA/Mathematics	448				
9502	SPABA/RTC Rural	2,163	(139)			
9503	Sponsored Prog Audit Reserve	20,923		15,917	4,131	
9504	MONTs/Dial/Bio Sciences	1,071				
9505	MONTs/Boggs/Bio Sciences					
9506	MONTs/Judd/Bio Sciences					
9508	MONTs/Stroethoff/Math	47				
9509	MONTs/Foresman/Bio Sciences	3,570				
9510	MONTs/Gallagher/Math	(1)				
9511	MONTs/Mitchell-Olds/Bio Sciences	3,355	35			
9512	MONTs/Stroethoff/Math	9,686				
9520	SPABA/Journalism	3,203				
9521	SPABA/Dean of Students	707				
TOTAL RESEARCH INDIRECT COST MONIES		\$651,232	\$3,346	\$847,874	\$250,889	\$3,000

* Allocations to designated accounts in Sales & Service of Educational Departments.

[illegible]

CURRENT UNRESTRICTED DESIGNATED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

STATE COLLEGE WORK STUDY

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	State Work Study Allocations	Other Employer Share	Hourly	Employee Benefits	Fund Balance 6/30/92
1750	State CWS Program	\$9,311	(\$23,082)	\$153,838	\$1,000	\$68,994	(\$17)	\$72,090
1751	State Foresters Office	661			(661)			0
1756	Missoula Legal Services		88		(88)			0
1765	Missoula Co. Attorney		72		(72)			0
9345	Sula Ranger District		52		(52)			0
9347	Hill Co. Attorney		393		(393)			0
9349	Sidney City Attorney		366		(366)			0
9350	Children's Center		102		(102)			0
9351	Polson City Library		12		(12)			0
9393	SCWS Auxiliaries					9,757		(9,757)
9394	SCWS Plant					4,429		(4,429)
9395	SCWS Inst Support					3,529		(3,529)
9396	SCWS Academic Support					7,297		(7,297)
9397	SCWS Public Service					675		(675)
9398	SCWS Research					15,367		(15,367)
9399	SCWS Instruction					30,494		(30,494)
	TOTAL STATE COLLEGE WORK STUDY	\$9,972	(\$21,997)	\$153,838	(\$746)	\$140,542	(\$17)	\$542

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, 1992

Entity Name	Tuition & Fees	Enterprise Sales & Service	Invest Revenue	Other Revenue	Total Revenue	Inter- Depart. Elimin.	Transfers In	Net Revenue
Auxiliary Administration	\$	\$287,552	\$196,968	\$73	\$484,593	\$	\$5,455	\$490,048
Family Housing		1,112,970			1,112,970			1,112,970
Residence Halls		3,596,501		445	3,596,946			3,596,946
Food Service		2,938,149			2,938,149			2,938,149
Dental Service	216,663	110,894			327,557			327,557
Health Service	1,454,930	98,601			1,553,531			1,553,531
Prescription Pharmacy		201,906	314	112	202,332			202,332
Printing Service		1,396,114		1,267	1,397,381			1,397,381
Lubrecht Camp		95,528		1,458	96,986			96,986
Vehicle Fees & Fines		555,992			555,992			555,992
Golf Course	3,557	478,373		799	482,729			482,729
University Theatre		31,430			31,430			31,430
University Center	1,176,032	2,453,558		19,582	3,649,172	271,691		3,377,481
Rental Property		195,468		1,220	196,688			196,688
Campus Recreation	7,105	223,792		13,724	244,621		237,368	481,989
Lease/Purchase Equipment		11,694			11,694			11,694
Yellow Bay		117,385		105	117,490			117,490
TOTAL CURRENT FUND REVENUE	\$2,858,287	\$13,905,907	\$197,282	\$38,785	\$17,000,261	\$271,691	\$242,823	\$16,971,393

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Statement of Current Fund Expenditures
For Fiscal Year Ended June 30, 1992

Entity Name	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Total Expend.	Inter- Depart. Elimin.	Transfers Out	Sick/Annual Leave Liability	Net Expend.
Auxiliary Administration	\$104,386	\$12,815	120,623	\$285	\$238,109	\$	\$304,906	\$5,492	\$548,507
Family Housing	315,206	111,363	295,950		722,519		532,852	2,533	1,257,904
Residence Halls	1,019,183	200,034	1,659,393		2,878,610		1,033,821	12,998	3,925,429
Food Service	887,602	174,192	1,574,178		2,635,972		282,226	7,551	2,925,749
Dental Service	184,162	43,702	62,592		290,456		70,717	2,789	363,962
Health Service	882,895	193,919	315,952	1,750	1,394,516		72,249	10,216	1,476,981
Prescription Pharmacy	52,103	11,775	128,919	4,194	196,991			2,100	199,091
Printing Service	512,464	115,069	593,754	44,695	1,265,982		22,567	(8,958)	1,279,591
Lubrecht Camp	49,318	7,720	36,570		93,608			1,658	95,266
Vehicle Fees & Fines	151,833	39,313	191,922	1,500	384,568		127,072	(734)	510,906
Golf Course	186,424	31,820	224,893		443,137		30,005	3,421	476,563
University Theatre	17,373	4,111	7,415	3,065	31,964			398	32,362
University Center	1,167,952	240,744	1,996,509	5,410	3,410,615	271,691	232,455	19,323	3,390,702
Rental Property	5,084	514	93,429	59,932	158,959		72,559		231,518
Campus Recreation	242,782	27,986	138,965	319	410,052		58,647	214	468,913
Lease/Purchase Equipment					0				0
Yellow Bay	17,656	2,126	65,493		85,275		56,469	456	142,200
TOTAL CURRENT FUND EXPENDITURES	\$5,796,423	\$1,217,203	\$7,506,557	\$121,150	\$14,641,333	\$271,691	\$2,896,545	\$59,457	\$17,325,844

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Balance Sheet

June 30, 1992

	Auxiliary Admin	Family Housing	Residence Halls	Lodge Food Service	Dental Service	Health Service	Prescription Pharmacy	Printing Service
ASSETS:								
Cash	\$106,674	\$264,726	\$307,246	\$207,460	\$86,418	\$212,963	\$30,949	\$224,769
Accounts Receivable	1,472	24,257	9,790	2,123		3,290		12,680
Allow for Doubtful Acnts		(6,835)	(1,214)					
Investments **		50,000	420,000	228,000		500,000	13,000	75,000
Inventories	4,876	48,892	21,792			23,318	14,647	63,152
Prepaid Expenditures	205	683		37		125	100	3,706
Employee Advances								
TOTAL ASSETS	\$113,227	\$381,723	\$757,614	\$437,620	\$86,418	\$739,696	\$58,696	\$379,307

LIABILITIES AND FUND BALANCE:

Accrued Expenditures	\$4,690	\$4,639	\$53,178	\$5,544	\$	\$1,576	\$	\$3,140
Accounts Payable	49,333	100,468	130,875	54,879	18,702	447,281	6,954	70,049
Deferred Revenue		15,808	31,080		12,376	83,021		
Deposits Held in Custody		31,100	191,000					
Compensated Absence	18,955	34,415	75,022	62,824	22,004	108,663	15,284	44,772
Fund Balance	40,249	195,293	276,459	314,373	33,336	99,155	36,458	261,346
TOTAL LIABILITIES AND FUND BALANCE	\$113,227	\$381,723	\$757,614	\$437,620	\$86,418	\$739,696	\$58,696	\$379,307

** It is the policy at The University of Montana that all earnings on Auxiliary STIP investments are pooled centrally in the STIP Earnings Account 1813. The exceptions are Lubrecht Camp, University Theatre and Prescription Pharmacy.

Lubrecht Camp	Vehicle Fees & Fines	Golf Course	University Theatre	University Center	Rental Property	Campus Recreation	Lease/Prch Pool	Yellow Bay	Total Auxiliary Funds
\$24,788	\$75,049	\$66,747	\$11,684	\$359,694	\$40,411	\$66,351	\$34,229	\$49,599	\$2,169,757
1,497		25		62,580	555	1,217		3,295	122,781
(69)				(239)				(30)	(8,387)
				100,000					1,386,000
		34,887		142,162		3,259			356,985
		1,227		1,454		4,155		5,771	17,463
						102			102
\$26,216	\$75,049	\$102,886	\$11,684	\$665,651	\$40,966	\$75,084	\$34,229	\$58,635	\$4,044,701

\$	\$	\$64	\$1,738	\$14,815	\$	\$120	\$	\$1,161	\$90,665
7,543	13,573	29,946	4,658	163,841	931	24,432		9,256	1,132,721
	3,055	32,224		63,594		8,597		32,679	282,434
	55			2,652	4,042	1,545		850	231,244
5,929	9,664	17,231	766	96,069		21,178		456	533,232
12,744	48,702	23,421	4,522	324,680	35,993	19,212	34,229	14,233	1,774,405
\$26,216	\$75,049	\$102,886	\$11,684	\$665,651	\$40,966	\$75,084	\$34,229	\$58,635	\$4,044,701

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

AUXILIARY ADMINISTRATION

	Admin 1800	Recruit 1803	Rental 1804	STIP Earnings 1813	Total
REVENUE:					
Rental	\$	\$	\$289,850	\$	\$289,850
STIP Earnings				196,968	196,968
Other	60		13		73
Allocations	(7,298)	5,000			(2,298)
TOTAL REVENUE	(\$7,238)	\$5,000	\$289,863	\$196,968	\$484,593
EXPENDITURES:					
Personnel:					
Salaries	\$58,269	\$	\$2,617	\$	\$60,886
Recharge			43,500		43,500
Employee Benefits	12,300		515		12,815
Total Personnel	\$70,569	\$	\$46,632	\$	\$117,201
Operating:					
Other Services	\$179	\$	\$4,417	\$	\$4,596
Supplies & Materials	1,965		225		2,190
Communications	2,807				2,807
Travel	2,424				2,424
Job Candidate	4,486				4,486
Repair & Maintenance	189		48,675		48,864
Subscriptions	223				223
Entertainment	10	2,750			2,760
Utilities			59,393		59,393
Administrative Costs *	(102,448)		92,801		(9,647)
Recharge			2,300		2,300
Other	227				227
Total Operating	(\$89,938)	\$2,750	\$207,811	\$	\$120,623
Capital:					
Prop/Plant/Equip	\$285	\$	\$	\$	\$285
Total Capital	\$285	\$	\$	\$	\$285
TOTAL EXPENDITURES	(\$19,084)	\$2,750	\$254,443	\$	\$238,109
TRANSFERS IN (OUT):					
Bond Payment	\$	\$	(\$20,892)	\$	(\$20,892)
Repair and Replacement			(3,280)		(3,280)
Mandatory Other			(60,325)	(204,852)	(265,177)
Non-Mandatory Other	(9,352)	(750)			(10,102)
TOTAL TRANSFERS	(\$9,352)	(\$750)	(\$84,497)	(\$204,852)	(\$299,451)
Net Increase (Decrease) to					
Fund Balance	\$2,494	\$1,500	(\$49,077)	(\$7,884)	(\$52,967)
Fund Balance at Beginning of Year	\$24,619	(\$163)	\$68,293	\$22,168	\$114,917
Prior Year Adjustments:					
Expenditures			(2,746)		(2,746)
Fund Balance at Beginning of Year as Adjusted	\$24,619	(\$163)	\$65,547	\$22,168	\$112,171
Fund Balance from Operations	\$27,113	\$1,337	\$16,470	\$14,284	\$59,204
Reserve for Uncompensated Annual & Sick Leave Liability	(18,955)				(18,955)
Fund Balance at End of Year	\$8,158	\$1,337	\$16,470	\$14,284	\$40,249

* 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, 1992

FAMILY HOUSING
1820

REVENUE:

Rental	\$1,064,492
Laundry	35,205
Damages & Fines	5,897
Maint/Room	214
Late Fees	7,162

TOTAL REVENUE \$1,112,970

EXPENDITURES:

Personnel:

Salaries	\$267,250
Hourly	294,224
Per Diem	5,356
Employee Benefits	111,363
Recharge	(251,624)
Total Personnel	<u>\$426,569</u>

Operating:

Other Services	\$14,790
Supplies & Materials	14,323
Communications	3,285
Travel	3,464
Utilities	173,555
Repair & Maintenance	54,825
Bad Debt	(4,112)
Administrative Costs	42,406
Student Loan Collection	181
Inventory Adjustment	1,370
Recharge	(8,301)
Education	147
Other	17

Total Operating \$295,950

TOTAL EXPENDITURES \$722,519

TRANSFERS IN (OUT):

Bond Payments	(\$135,743)
Repair & Replacement	
Mandatory Other	(397,109)

TOTAL TRANSFERS (\$532,852)

Net Increase (Decrease) to

Fund Balance (\$142,401)

Fund Balance at Beginning of Year \$374,599

Prior Year Adjustments:

Expenditures (2,490)

**Fund Balance at Beginning of Year
as Adjusted**

\$372,109

Fund Balance from Operations

\$229,708

**Reserve for Uncompensated Annual
& Sick Leave Liability**

(34,415)

Fund Balance at End of Year

\$195,293

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

RESIDENCE HALLS

	Res Halls 1810	Student Long Distance 1812	Total
REVENUE:			
Special Fees	\$6,046	\$257,827	\$263,873
Single Room	770,643		770,643
Double Room	2,299,008		2,299,008
Summer Session Room	52,685		52,685
Social Funds	(10,778)		(10,778)
Laundry	40,260		40,260
Equipment Rental	17,629		17,629
Special Events Rental	100,534		100,534
Damages and Fines	19,052		19,052
Maint/Room	42,343		42,343
Sales		1,252	1,252
Other	443	2	445
TOTAL REVENUE	\$3,337,865	\$259,081	\$3,596,946
EXPENDITURES:			
Personnel:			
Salaries	\$567,880	\$28,245	\$596,125
Hourly	335,222	5,113	340,335
Employee Benefits	191,917	8,117	200,034
Per Diem	76,098		76,098
Recharge	6,625		6,625
Total Personnel	\$1,177,742	\$41,475	\$1,219,217
Operating:			
Other Services	\$41,610	\$25	\$41,635
Supplies & Materials	119,132	6,756	125,888
Communications	371,788	230,804	602,592
Travel	4,047	377	4,424
Rent		1,600	1,600
Utilities	329,919		329,919
Repair & Maintenance	198,225		198,225
Dues & Subscriptions	943		943
Bad Debt	2,909	(471)	2,438
Administrative Costs	141,681	400	142,081
Education & Training	5,357		5,357
Scholarships & Fellowships	188,434		188,434
Sports/Meet	11,901		11,901
Public Relations	1,200		1,200
Inventory Adjustment	1,931		1,931
Other	825		825
Total Operating	\$1,419,902	\$239,491	\$1,659,393
TOTAL EXPENDITURES	\$2,597,644	\$280,966	\$2,878,610
TRANSFERS IN (OUT):			
Bond Payments	(\$251,908)	\$	(\$251,908)
Repair & Replacement	(48,000)		(48,000)
Mandatory Other	(733,913)		(733,913)
TOTAL TRANSFERS	(\$1,033,821)	\$	(\$1,033,821)
Net Increase (Decrease) to			
Fund Balance	(\$293,600)	(\$21,885)	(\$315,485)
Fund Balance at Beginning of Year	\$686,691	(\$9,294)	\$677,397
Prior Year Adjustments:			
Expenditures	(10,431)		(10,431)
Fund Balance at Beginning of Year as Adjusted	\$676,260	(\$9,294)	\$666,966
Fund Balance from Operations	\$382,660	(\$31,179)	\$351,481
Reserve for Uncompensated Annual & Sick Leave Liability	(75,022)		(75,022)
Fund Balance at End of Year	\$307,638	(\$31,179)	\$276,459

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

LODGE FOOD SERVICE

	Food Service 1801	Country Store 1802	Total
REVENUE:			
Meal Passes	\$2,890,307	\$	\$2,890,307
Auxiliary Enterprise	5,339		5,339
Sales	12,174		12,174
Maint/Room	19,050		19,050
Maint/Board		273	273
Catering	11,006		11,006
TOTAL REVENUE	\$2,937,876	\$273	\$2,938,149
EXPENDITURES:			
Personnel:			
Salaries	\$150,129	\$	\$150,129
Hourly	707,935	53,835	761,770
Employee Benefits	170,215	3,977	174,192
Per Diem	18,864	339	19,203
Recharge	(43,500)		(43,500)
Total Personnel	\$1,003,643	\$58,151	\$1,061,794
Operating:			
Other Services	\$30,493	\$	\$30,493
Supplies & Materials	1,115,340	492	1,115,832
Communications	9,657		9,657
Travel	2,851	337	3,188
Rent	33,949		33,949
Utilities	65,380		65,380
Repair & Maintenance	76,700		76,700
Dues & Subscriptions	550		550
Bad Debt	1,932		1,932
Freight and Express	849		849
Administrative Costs	148,549		148,549
Operations Overhead	87,022		87,022
Other	77		77
Total Operating	\$1,573,349	\$829	\$1,574,178
TOTAL EXPENDITURES	\$2,576,992	\$58,980	\$2,635,972
TRANSFERS IN (OUT):			
Bond Payments	(\$25,326)	\$	(\$25,326)
Repair & Replacement	(6,507)		(6,507)
Mandatory Other	(250,393)		(250,393)
TOTAL TRANSFERS	(\$282,226)	\$	(\$282,226)
Net Increase (Decrease) to			
Fund Balance	\$78,658	(\$58,707)	\$19,951
Fund Balance at Beginning of Year	\$360,324	\$	\$360,324
Prior Year Adjustments:			
Expenditures	(3,078)		(3,078)
Fund Balance at Beginning of Year as Adjusted	\$357,246	\$	\$357,246
Fund Balance from Operations	\$435,904	(\$58,707)	\$377,197
Reserve for Uncompensated Annual & Sick Leave Liability	(62,824)		(62,824)
Fund Balance at End of Year	\$373,080	(\$58,707)	\$314,373

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

HEALTH SERVICE

	Health Service 1850	Blue Cross 1851	Lab 1873	Custodial 1874	Orthotics 1875	X-ray 1876	Mental Health 1877	Inven- tory 1857	Food Service 1878	Total
REVENUE:										
Health Service Fee	\$1,454,930	\$	\$	\$	\$	\$	\$	\$	\$	\$1,454,930
Blue Cross Fee		1,230,384								1,230,384
Sales	25,552		57,565		6,863	1,176			4,381	95,537
Confs & Workshops	2,455						90			2,545
Maint/Board									507	507
Other	12	(1,230,384)								(1,230,372)
TOTAL REVENUE	\$1,482,949	\$	\$57,565	\$	\$6,863	\$1,176	\$90	\$	\$4,888	\$1,553,531
EXPENDITURES:										
Personnel:										
Salaries	\$385,972	\$	\$	\$19,619	\$	\$175	\$6,100	\$	\$4,926	\$416,792
Hourly	316,395		36,081	8,696	2,985	15,615	77,682		13,713	471,167
Per Diem									492	492
Employee Benefits	148,361		9,270	9,255	952	3,513	17,088		5,480	193,919
Recharge				(5,556)						(5,556)
Total Personnel	\$850,728	\$	\$45,351	\$32,014	\$3,937	\$19,303	\$100,870	\$	\$24,611	\$1,076,814
Operating:										
Other Services	\$31,713	\$	\$35,787	\$	\$	\$230	\$2,940	\$	\$134	\$70,804
Supplies & Materials	59,016		21,649	1,944	2,301	7,730	77		12,047	104,764
Communications	20,096		304				35			20,435
Travel	9,531									9,531
Utilities	14,960									14,960
Repair & Maint	10,234		2,618	271	136	765			674	14,698
Dues and Subscrip	1,433									1,433
Education & Train	974		622							1,596
Entertainment	462									462
Bad Debt	2,042		66		9	25	150		(106)	2,186
Administrative Costs	70,646								2,105	72,751
Purchases								52,333		52,333
Recharge				(2,655)				(41,192)		(43,847)
Operations Overhead									169	169
Inv Adjustment	18,337							(24,833)		(6,496)
Other	50		123							173
Total Operating	\$239,494	\$	\$61,169	(\$440)	\$2,446	\$8,750	\$3,202	(\$13,692)	\$15,023	\$315,952
Capital:										
Prop/Plant/Equip	\$1,750	\$	\$	\$	\$	\$	\$	\$	\$	\$1,750
Total Capital	\$1,750	\$	\$	\$	\$	\$	\$	\$	\$	\$1,750
TOTAL EXPENDITURE	\$1,091,972	\$	\$106,520	\$31,574	\$6,383	\$28,053	\$104,072	(\$13,692)	\$39,634	\$1,394,516
TRANSFERS IN (OUT):										
Bond Payments	(\$7,138)	\$	\$	\$	\$	\$	\$	\$	\$	(\$7,138)
Mandatory Other	(65,111)									(65,111)
TOTAL TRANSFERS	(\$72,249)	\$	\$	\$	\$	\$	\$	\$	\$	(\$72,249)
Net Increase (Decrease) to Fund Balance	\$318,728	\$	(\$48,955)	(\$31,574)	\$480	(\$26,877)	(\$103,982)	\$13,692	(\$34,746)	\$86,766
Fund Balance Beg of Yr	\$108,545	\$	\$	\$	\$	\$	\$	\$16,822	\$	\$125,367
Prior Year Adjust's:										
Expenditures	(800)		(2,233)	(179)				(699)	(404)	(\$4,315)
Fund Balance Beg of Yr as Adjusted	\$107,745	\$	(\$2,233)	(\$179)	\$	\$	\$	\$16,123	(\$404)	\$121,052
Fund Balance from Op	\$426,473	\$	(\$51,188)	(\$31,753)	\$480	(\$26,877)	(\$103,982)	\$29,815	(\$35,150)	\$207,818
Reserve for Uncomp Annual & Sick Leave Liability	(108,663)									(108,663)
Fund Balance End of Yr	\$317,810	\$0	(\$51,188)	(\$31,753)	\$480	(\$26,877)	(\$103,982)	\$29,815	(\$35,150)	\$99,155

* The disbursements sent to Blue Cross are reported here as an abatement of revenue. It has been determined that 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.

Note: 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. The exceptions are 1851 & 1857 which retain their own balances.

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

DENTAL SERVICE

	<u>Dental Service 1852</u>	<u>Oral Hygiene 1872</u>	<u>Total</u>
REVENUE:			
Dental Fee	\$216,663	\$	\$216,663
Sales	110,894		110,894
TOTAL REVENUE	<u>\$327,557</u>	<u>\$</u>	<u>\$327,557</u>
EXPENDITURES:			
Personnel:			
Salaries	\$102,103	\$	\$102,103
Hourly	47,941	28,562	76,503
Employee Benefits	35,396	8,306	43,702
Recharge	5,556		5,556
Total Personnel	<u>\$190,996</u>	<u>\$36,868</u>	<u>\$227,864</u>
Operating:			
Other Services	\$8,823	\$	\$8,823
Supplies & Materials	24,933	3,637	28,570
Communications	855		855
Travel	1,099		1,099
Utilities	2,642		2,642
Repair & Maintenance	1,183		1,183
Bad Debt	1,339		1,339
Dues & Subscriptions	758		758
Education & Training	225		225
Recharge	355		355
Administrative Costs	16,006		16,006
Other	737		737
Total Operating	<u>\$58,955</u>	<u>\$3,637</u>	<u>\$62,592</u>
TOTAL EXPENDITURES	<u>\$249,951</u>	<u>\$40,505</u>	<u>\$290,456</u>
TRANSFERS IN (OUT):			
Bond Payments	(\$706)	\$	(\$706)
Mandatory Other	(70,011)		(70,011)
TOTAL TRANSFERS	<u>(\$70,717)</u>	<u>\$</u>	<u>(\$70,717)</u>
Net Increase (Decrease) to Fund Balance	\$6,889	(\$40,505)	(\$33,616)
Fund Balance at Beginning of Year	\$90,128	\$	\$90,128
Prior Year Adjustments: Expenditures	(1,172)		(1,172)
Fund Balance at Beginning of Year as Adjusted	<u>\$88,956</u>	<u>\$</u>	<u>\$88,956</u>
Fund Balance from Operations	\$95,845	(\$40,505)	\$55,340
Reserve for Uncompensated Annual & Sick Leave Liability	(22,004)		(22,004)
Fund Balance at End of Year	<u><u>\$73,841</u></u>	<u><u>(\$40,505)</u></u>	<u><u>\$33,336</u></u>

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, 1992

PRESCRIPTION PHARMACY
1863

REVENUE:

Sales	\$201,906
Cost of Goods Sold:	
Beginning Inventory 7/01/91	\$17,911
Add: Purchases	109,824
Cost of Goods Available	<u>\$127,735</u>
Deduct: Ending Inventory 6/30/92	14,647
Cost of Goods Sold	<u>\$113,088</u>
Gross Profit on Sales	\$88,818

Other:

STIP Earnings	\$314
Other	112
Total Other	<u>\$426</u>

TOTAL REVENUE \$89,244

EXPENDITURES:

Personnel:

Salaries	\$51,876
Hourly	227
Employee Benefits	11,775
Total Personnel	<u>\$63,878</u>

Operating:

Other Services	\$
Supplies & Materials	1,803
Communications	533
Repair & Maintenance	21
Dues & Subscriptions	120
Bad Debt	51
Administrative Costs	13,082
Other	221
Total Operating	<u>\$15,831</u>

Capital:

Prop/Plant/Equip	\$4,194
Total Capital	<u>\$4,194</u>

TOTAL EXPENDITURES \$83,903

Net Increase (Decrease) to
Fund Balance

\$5,341

Fund Balance at Beginning of Year

\$46,401

Fund Balance from Operations

\$51,742

Reserve for Uncompensated Annual
& Sick Leave Liability

(15,284)

Fund Balance at End of Year

\$36,458

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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, 1992

PRINTING SERVICES

	Print Shop 1825	Quick Copy 1817	Word Process 1827	Total
REVENUE:				
Sales	\$976,010	\$	\$	\$976,010
Cost of Goods Sold:				
Beginning Inventory 7/01/91	\$73,910	\$	\$	\$73,910
Beg Work in Process 7/01/91	13,917			13,917
Add Purchases:				
Raw Materials	198,329			198,329
Merchandise	42,269			42,269
Cost of Goods Available	\$328,425	\$	\$	\$328,425
Deduct: Ending Inventory 6/30/92	47,143			47,143
End Work in Process 6/30/92	16,009			16,009
Cost of Goods Sold	\$265,273	\$	\$	\$265,273
Gross Profit on Sales	\$710,737	\$	\$	\$710,737
Other:				
Duplication	\$	\$369,136	\$300	\$369,436
Job Production			93	93
Sales			48,113	48,113
Deliveries	2,370			2,370
Recycling	92			92
Other	392	658	217	1,267
Total Other	\$2,854	\$369,794	\$48,723	\$421,371
TOTAL REVENUE	\$713,591	\$369,794	\$48,723	\$1,132,108
EXPENDITURES:				
Personnel:				
Salaries	\$348,845	\$5,957	\$16,326	\$371,128
Hourly	69,410	49,398	22,528	141,336
Employee Benefits	97,404	8,577	9,088	115,069
Total Personnel	\$515,659	\$63,932	\$47,942	\$627,533
Operating:				
Other Services	\$5,331	\$	\$	\$5,331
Supplies & Materials	24,426	16,854	3,643	44,923
Communications	9,664	1,237	769	11,670
Travel	1,393	70		1,463
Rent	54,528	4,428	3,936	62,892
Utilities		593	358	951
Repair & Maintenance	21,854	35,217	113	57,184
Merchandise for Resale		57,826		57,826
Dues and Subscriptions	430			430
Education & Training	108	85		193
Freight and Express	946		21	967
Administrative Costs	77,253	3,338	3,616	84,207
Other	286	117	41	444
Total Operating	\$196,219	\$119,765	\$12,497	\$328,481
Capital:				
Lease	\$13,231	\$31,464	\$	\$44,695
Total Capital	\$13,231	\$31,464	\$	\$44,695
TOTAL EXPENDITURES	\$725,109	\$215,161	\$60,439	\$1,000,709

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

PRINTING SERVICES

	<u>Print Shop 1825</u>	<u>Quick Copy 1817</u>	<u>Word Process 1827</u>	<u>Total</u>
TRANSFERS IN (OUT):				
Bond Payments	(\$10,000)	\$	\$	(\$10,000)
Renewal & Replacment	(242)	(9,830)	(2,495)	(12,567)
TOTAL TRANSFERS	<u>(\$10,242)</u>	<u>(\$9,830)</u>	<u>(\$2,495)</u>	<u>(\$22,567)</u>
Net Increase (Decrease) to				
Fund Balance	(\$21,760)	\$144,803	(\$14,211)	\$108,832
Fund Balance at Beginning of Year	\$197,252	\$	\$	\$197,252
Prior Year Adjustments:				
Revenues	(115)			(115)
Expenditures	626	(418)	(59)	149
Fund Balance at Beginning of Year as Adjusted	<u>\$197,763</u>	<u>(\$418)</u>	<u>(\$59)</u>	<u>\$197,286</u>
Fund Balance from Operations	\$176,003	\$144,385	(\$14,270)	\$306,118
Reserve for Uncompensated Annual & Sick Leave Liability	(44,772)			(44,772)
Fund Balance at End of Year	<u><u>\$131,231</u></u>	<u><u>\$144,385</u></u>	<u><u>(\$14,270)</u></u>	<u><u>\$261,346</u></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.

In FY92 the Graphics account 1824 was closed to the Print Shop account 1825.

CURRENT UNRESTRICTED AUXILIARY FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

LUBRECHT CAMP 1867

REVENUE:

Board	\$21,817
Sales	35,002
Rental	38,664
STIP Earnings	45
Other	1,458
TOTAL REVENUE	\$96,986

EXPENDITURES:

Personnel:

Salaries	\$26,159
Hourly	23,159
Employee Benefits	7,720
Total Personnel	\$57,038

Operating:

Other Services	\$750
Supplies & Materials	20,791
Travel	1,324
Utilities	483
Repair & Maintenance	7,221
Bad Debt	69
Operations Overhead	283
Administrative Costs	5,629
Other	20
Total Operating	\$36,570

TOTAL EXPENDITURES **\$93,608**

Net Increase (Decrease) to

Fund Balance \$3,378

Fund Balance at Beginning of Year **\$13,858**

Prior Year Adjustments:

Revenue	634
Expenditures	803

**Fund Balance at Beginning of Year
as Adjusted** **\$15,295**

Fund Balance from Operations **\$18,673**

**Reserve for Uncompensated Annual
& Sick Leave Liability** **(5,929)**

Fund Balance at End of Year **\$12,744**

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

VEHICLE FEES AND FINES

	Vehicle Fees & Fines 1808	Special Event Parking 1815	Total
REVENUE:			
Vehicle Registration	\$328,406	\$	\$328,406
Damages and Fines	150,029		150,029
Parking Meters	49,018		49,018
Buck-A-Day Passes	15,939		15,939
Special Event Parking		1,385	1,385
Season Passes		10,057	10,057
HC Trailer Rental		1,125	1,125
Other	33		33
TOTAL REVENUE	\$543,425	\$12,567	\$555,992
EXPENDITURES:			
Personnel:			
Salaries	\$121,316	\$	\$121,316
Hourly	30,418	99	30,517
Employee Benefits	39,303	10	39,313
Total Personnel	\$191,037	\$109	\$191,146
Operating:			
Other Services	\$55,284	\$3,280	\$58,564
Supplies & Materials	32,946	1,759	34,705
Communications	3,025	3	3,028
Travel	2,343		2,343
Rent	3,570		3,570
Repair & Maintenance	58,317	64	58,381
Administrative Costs	25,016	50	25,066
Home Game Meet		5,755	5,755
Other	491	19	510
Total Operating	\$180,992	\$10,930	\$191,922
Capital:			
Prop/Plant/Equip	\$1,500	\$	\$1,500
Total Capital	\$1,500	\$	\$1,500
TOTAL EXPENDITURES	\$373,529	\$11,039	\$384,568
TRANSFERS IN (OUT):			
Bond Payments	(\$84,000)	\$	(\$84,000)
Mandatory Other	(237)		(237)
Non-Mandatory Other	(42,836)		(42,836)
TOTAL TRANSFERS	(\$127,073)	\$	(\$127,073)
Net Increase (Decrease) to			
Fund Balance	\$42,823	\$1,528	\$44,351
Fund Balance at Beginning of Year	\$19,055	\$	\$19,055
Prior Year Adjustments:			
Expenditures	(5,040)		(5,040)
Fund Balance at Beginning of Year as Adjusted	\$14,015	\$	\$14,015
Fund Balance from Operations	\$56,838	\$1,528	\$58,366
Reserve for Uncompensated Annual & Sick Leave Liability	(9,664)		(9,664)
Fund Balance at End of Year	\$47,174	\$1,528	\$48,702

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

	GOLF COURSE		
	Pro Shop 1855	Clubhouse 1854	Total
REVENUE:			
Merchandise Sales	\$79,368	\$	\$79,368
Less: Sales Discounts	(8,244)		(8,244)
Net Sales	\$71,124	\$	\$71,124
Cost of Goods Sold:			
Beginning Inventory 7/01/91	\$33,829	\$	\$33,829
Add: Merchandise Costs	52,010		52,010
Cost of Goods Available	\$85,839	\$	\$85,839
Deduct: Ending Inventory 6/30/92	34,887		34,887
Cost of Goods Sold	\$50,952	\$	\$50,952
Gross Profit on Sales	\$20,172	\$	\$20,172
Other:			
Class Fees	\$3,557	\$	\$3,557
Lessons	7,816		7,816
General Admissions	190,301		190,301
Season Passes	55,858		55,858
Trail Fee	2,400		2,400
Driving Range	44,451		44,451
Locker & Cart Storage Rental	9,875		9,875
Power/Push Carts & Club Rental	29,974		29,974
Repair Sales	2,110		2,110
Brokerage		8,070	8,070
Concessions		55,691	55,691
Facility Rental		400	400
Vending		303	
Other	708	91	799
Total Other	\$347,050	\$64,555	\$411,605
TOTAL REVENUE	\$367,222	\$64,555	\$431,777
EXPENDITURES:			
Personnel:			
Salaries	\$82,724	\$	\$82,724
Hourly	83,179	20,521	103,700
Employee Benefits	26,795	5,025	31,820
Total Personnel	\$192,698	\$25,546	\$218,244
Operating:			
Other Services	\$4,738	\$1,383	\$6,121
Supplies & Materials	32,367	1,872	34,239
Communications	8,552	12	8,564
Travel	2,103		2,103
Rent	12,942		12,942
Utilities	7,908		7,908
Repair & Maintenance	26,059	916	26,975
Dues & Subscriptions	419	92	511
Bad Debt	364		364
Purchases		33,145	33,145
Operation Overhead		535	535
Freight & Express	686		686
Taxes	20		20
Licenses	30	1,000	1,030
Administrative Costs	24,660	4,432	29,092
Repair Supplies	873		873
Rental & Class Merch	6,025		6,025
Equipment	994		994
Other	1,144	670	1,814
Total Operating	\$129,884	\$44,057	\$173,941
TOTAL EXPENDITURES	\$322,582	\$69,603	\$392,185

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1992

GOLF COURSE

	Pro Shop 1855	Clubhouse 1854	Total
TRANSFERS IN (OUT):			
Bond Payments	(\$9,173)	\$	(\$9,173)
Renewal & Replacement	(20,689)		(20,689)
Mandatory Other	(142)		(142)
TOTAL TRANSFERS	(\$30,004)	\$	(\$30,004)
 Net Increase (Decrease) to Fund Balance	 \$14,636	 (\$5,048)	 \$9,588
Fund Balance at Beginning of Year	\$38,299	\$	\$38,299
Prior Year Adjustments:			
Revenue	(242)		(242)
Expenditures	(6,315)	(678)	(6,993)
Fund Balance at Beginning of Year as Adjusted	\$31,742	(\$678)	\$31,064
Fund Balance from Operations	\$46,378	(\$5,726)	\$40,652
Reserve for Uncompensated Annual & Sick Leave Liability	(17,231)		(17,231)
Fund Balance at Year End	\$29,147	(\$5,726)	\$23,421

Note: After the close of fiscal year 1991, the Clubhouse, account 1854 was closed to the Pro Shop account 1855. 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, 1992

UNIVERSITY THEATRE
1865

REVENUE:	
Facility Rental	\$31,417
Sales	13
TOTAL REVENUE	\$31,430
EXPENDITURES:	
Personnel:	
Salaries	\$3,269
Hourly	14,104
Employee Benefits	4,111
Total Personnel	\$21,484
Operating:	
Other Services	\$2,824
Supplies & Materials	1,110
Communications	918
Travel	15
Repair & Maintenance	1,000
Administrative Costs	1,230
Royalties	318
Total Operating	\$7,415
Capital	
Prop/Plant/Equip	\$3,065
Total Capital	\$3,065
TOTAL EXPENDITURES	\$31,964
Net Increase (Decrease) to Fund Balance	(\$534)
Fund Balance at Beginning of Year	\$5,822
Fund Balance from Operations	\$5,288
Reserve for Uncompensated Annual & Sick Leave Liability	(766)
Fund Balance at End of Year	<u>\$4,522</u>

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

RENTAL PROPERTY

	<u>Housing Rentals 1822</u>	<u>Rental Property 1860</u>	<u>Total</u>
REVENUE:			
Facility Rental	\$153,025	\$41,876	\$194,901
Damages & Fines	567		567
Other	1,220		1,220
TOTAL REVENUE	<u>\$154,812</u>	<u>\$41,876</u>	<u>\$196,688</u>
EXPENDITURES:			
Personnel:			
Hourly	\$5,084	\$	\$5,084
Employee Benefits	514		514
Total Personnel	<u>\$5,598</u>	<u>\$</u>	<u>\$5,598</u>
Operating:			
Other Services	\$9,119	\$211	\$9,330
Supplies & Materials	171	3	174
Communications	85		85
Rent	500	(140)	360
Utilities	20,647	169	20,816
Repair & Maintenance	45,561	11,198	56,759
Administrative Costs	4,224	1,681	5,905
Total Operating	<u>\$80,307</u>	<u>\$13,122</u>	<u>\$93,429</u>
Capital:			
Prop/Plant/Equip	\$33,132	\$26,800	\$59,932
Total Capital	<u>\$33,132</u>	<u>\$26,800</u>	<u>\$59,932</u>
TOTAL EXPENDITURES	<u>\$119,037</u>	<u>\$39,922</u>	<u>\$158,959</u>
TRANSFERS IN (OUT):			
Bond Payments	(\$44,163)	\$	(\$44,163)
Mandatory Other	(1,639)		(1,639)
Non-Mandatory Other	(4,000)	(22,756)	(26,756)
TOTAL TRANSFERS	<u>(\$49,802)</u>	<u>(\$22,756)</u>	<u>(\$72,558)</u>
Net Increase (Decrease) to Fund Balance	(\$14,027)	(\$20,802)	(\$34,829)
Fund Balance at Beginning of Year	\$41,708	\$29,289	\$70,997
Prior Year Adjustments:			
Revenues	(175)		(175)
Fund Balance at Beginning of Year as Adjusted	<u>\$41,533</u>	<u>\$29,289</u>	<u>\$70,822</u>
Fund Balance at End of Year	<u>\$27,506</u>	<u>\$8,487</u>	<u>\$35,993</u>

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1992

UNIVERSITY

	Student Union Fee 1845	Facilities 1832	Admin 1830	Build Maint 1846	Operation Maint 1838	Services 1839	Campus Court 1841	Commissary 1842	Food Service 1840
REVENUE:									
Sales (Inventory Items)	\$	\$	\$	\$	\$	\$	\$	\$920,269	\$
Cost of Goods Sold:									
Beginning Inv									
7/01/91	\$	\$	\$	\$	\$	\$	\$	\$117,800	\$
Add: Purchases								930,790	
Cost of Goods Avl	\$	\$	\$	\$	\$	\$	\$	\$1,048,590	\$
Deduct: Ending Inv								128,332	
6/30/92									
Cost of Goods Sold	\$	\$	\$	\$	\$	\$	\$	\$920,258	\$
Gross Profit on Sal	\$	\$	\$	\$	\$	\$	\$	\$11	\$
Other:									
Class Fee	\$	\$	\$	\$	\$	\$	\$	\$	\$
Student Union Fee	1,167,906								
General Admission			23						
Auxiliary Enterprises								438	5,077
Technical Services									
IMS Services		2,896							
Physical Plant Ser		4,175							
Setup/Down		8,542							
Billiard Room									
Table Tennis									
Board Fee									
Ad - Classified									(2)
Sales									155
Concessions									1,691
Vending Sales									46
Phone Commissions		634				(3)			
Copper Commons									
Union Market									
Hellgate Room									
Catering									34
Duplication			49						
Facility Rental		55,694					44,577		
Store Rental		139,110	(6,339)						
Space Rental		63,098							
Equip Rental		11,095							
Rentals		24,719							
Rent/Commission		32,226							
Buck-A-Day		12,122							
Maint/Board								(113)	8,005
Other		3,856	3,167	55	592	10,592		620	153
Total Other	\$1,167,906	\$358,167	(\$3,100)	\$55	\$592	\$10,589	\$44,577	\$945	\$15,159
TOTAL REVENUE	\$1,167,906	\$358,167	(\$3,100)	\$55	\$592	\$10,589	\$44,577	\$956	\$15,159

EXPENDITURES:

Personnel:

Salaries	\$	\$	\$108,123	\$56,134	\$96,301	\$	\$1,227	\$26,064	\$85,643
Hourly		11,158	28,260	43,758	30,004	60,180		16,939	199,121
Per Diem								736	7,382
Employee Benefits		1,448	31,291	21,786	30,485	10,015	609	11,213	71,649
Total Personnel	\$	\$12,606	\$167,674	\$121,678	\$156,790	\$70,195	\$1,836	\$54,952	\$363,795

CENTER

Copper Commons 1836	Union Market 1848	Gold Oak East 1849	Catering 1847	Contract Board 1835	Conf & Evt Scheduling 1844	Program 1834	Game Room 1833	Art Gallery 1837	Conferences 1843	Vending Clearing 1831	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$920,269
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$117,800
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	930,790
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$1,048,590
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	128,332
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$920,258
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$11
\$	\$	\$	\$	\$	\$	\$	\$8,126	\$	\$	\$	\$8,126
						1,758					1,167,906
						7,353					1,781
											5,515
											7,353
											2,896
											4,175
											8,542
											21,641
											3,667
											174,787
1,377	(3)										1,372
						(25)	4,938				5,068
			32				7,100				8,823
1,623							16,936				18,602
											634
376,832											376,832
	74,797										74,797
		405									405
			434,744								434,778
											49
					(8,526)		350				92,095
											132,771
											63,098
			260								11,355
											24,719
											32,226
											12,122
2,072	111	38	2,731	342							13,186
(245)	9		297		430		56				19,582
\$381,659	\$74,914	\$443	\$438,064	\$175,129	(\$8,096)	\$9,086	\$62,814	\$	\$	\$	\$2,728,903
\$381,659	\$74,914	\$443	\$438,064	\$175,129	(\$8,096)	\$9,086	\$62,814	\$	\$	\$	\$2,728,914
\$	\$	\$	\$57,575	\$	\$56,896	\$22,398	\$	\$	\$	\$	\$510,361
129,311	16,041		42,844	31,467	160	12,153	21,480	3,650			646,526
1	32		2,561	353							11,065
16,582	2,359	(68)	17,204	2,857	14,562	7,930	733	89			240,744
\$145,894	\$18,432	(\$68)	\$120,184	\$34,677	\$71,618	\$42,481	\$22,213	\$3,739	\$	\$	\$1,408,696

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1992

UNIVERSITY

	Student Union Fee 1845	Facilities 1832	Admin 1830	Build Maint 1846	Operation Maint 1838	UC Services 1839	Campus Court 1841	Commissary 1842	Food Service 1840
Operating:									
Other Services	\$	\$18	\$2,170	\$8,486	\$1,526	\$70	\$244	\$4,430	\$28,167
Supplies & Materials		11,100	7,249	31,475		1,986	184	1,649	448,795
Communications		18,078	8,672	639		1,056	2,701	1,658	6,818
Travel			2,846	395	365			74	210
Rent		120		234		525			587
Utilities				110,552	60,672				9
Repair & Maintenance			8,268	64,428	8,156	1,222		1,542	13,315
Dues and Subscriptions			365			729			65
Education & Training			1,296	98		164			1,686
Bad Debt	1,714	28	(618)	4		(29)	28		(3)
Public Relations			6,624						364
Entertainment									
Administrative Costs		654	17,311	17,618	17,687		500	64,023	85,371
Inventory Adjustment									1,938
Resale Merchandise									42,811
Royalties									
Bank Service Charges									7
Freight				470		29		15	40
Recharge								(130,429)	
Sport/Meet		3,878		14					
Other		2,768	142	30		35			
Total Operating	\$1,714	\$36,644	\$54,325	\$234,443	\$88,406	\$5,787	\$3,657	(\$57,038)	\$630,180
Capital:									
Lease	\$	\$	\$4,936	\$	\$	\$	\$	\$	\$474
Total Capital	\$	\$	\$4,936	\$	\$	\$	\$	\$	\$474
TOTAL EXPENDITURES	\$1,714	\$49,250	\$226,935	\$356,121	\$245,196	\$75,982	\$5,493	(\$2,086)	\$994,449
TRANSFERS IN (OUT):									
Bond Payments	(\$80,982)	\$	\$	\$	\$	\$	\$	\$	\$
Repair & Replacement			(199)						
Mandatory Other	(106,258)						(45,016)		
TOTAL TRANSFERS	(\$187,240)	\$	(\$199)	\$	\$	\$	(\$45,016)	\$	\$
Net Increase (Dec) to									
Fund Balance	\$978,952	\$308,917	(\$230,234)	(\$356,066)	(\$244,604)	(\$65,393)	(\$5,932)	\$3,042	(\$979,290)
Fund Balance Beg of Yr	\$363,527	\$	\$	\$	\$	\$	\$45,016	\$23,456	\$
Prior Year Adjustments:									
Revenues									(35)
Expenditures			90	(7,666)	(3,150)		(777)	1,164	(6,417)
Fund Balance Beg of Yr as Adjusted	\$363,527	\$	\$90	(\$7,666)	(\$3,150)	\$	\$44,239	\$24,620	(\$6,452)
Fund Balance from Oper	\$1,342,479	\$308,917	(\$230,144)	(\$363,732)	(\$247,754)	(\$65,393)	\$38,307	\$27,662	(\$985,742)
Reserve for Uncomp Annl & Sick Leave Liability	(96,069)								
Fund Balance End of Yr	\$1,246,410	\$308,917	(\$230,144)	(\$363,732)	(\$247,754)	(\$65,393)	\$38,307	\$27,662	(\$985,742)

CENTER

Copper Commons 1836	Union Market 1848	Gold Oak East 1849	Catering 1847	Contract Board 1835	Conf & Evt Scheduling 1844	Program 1834	Game Room 1833	Art Gallery 1837	Conferences 1843	Vending Clearing 1831	Total
\$30	\$	\$	\$319	\$	\$637	\$14,403	\$170	\$257	\$1,129	\$	\$62,056
180	287		3,850	669	4,644	2,107	1,303	2,073		53	517,604
			69		7,148	6,458	309	361			53,967
			30		1,407	1,461					6,788
283	125							16			1,890
											171,233
127	272		147		45	312	766			(2,361)	96,239
					375	239		45			1,818
			178		492	230	95				4,239
	2		177			(8)	10				1,305
			40								7,028
					14						14
					5,925	5,809	2,672	326			217,896
											1,938
							11,062				53,873
						796					796
						(6)					1
						19		373			946
					(17)	164					(130,429)
							35				4,039
\$620	\$686	\$	\$4,810	\$669	\$20,670	\$31,984	\$16,422	\$3,451	\$1,129	(\$2,308)	\$1,076,251
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$5,410
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$5,410
\$146,514	\$19,118	(\$68)	\$124,994	\$35,346	\$92,288	\$74,465	\$38,635	\$7,190	\$1,129	(\$2,308)	\$2,490,357
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(\$80,982)
											(199)
											(151,274)
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(\$232,455)
\$235,145	\$55,796	\$511	\$313,070	\$139,783	(\$100,384)	(\$65,379)	\$24,179	(\$7,190)	(\$1,129)	\$2,308	\$6,102
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$431,999
36			393		82						476
(76)		(1)	(124)			(712)	(76)	(83)			(17,828)
(\$40)	\$	(\$1)	\$269	\$	\$82	(\$712)	(\$76)	(\$83)	\$	\$	\$414,647
\$235,105	\$55,796	\$510	\$313,339	\$139,783	(\$100,302)	(\$66,091)	\$24,103	(\$7,273)	(\$1,129)	\$2,308	\$420,749
											(96,069)
\$235,105	\$55,796	\$510	\$313,339	\$139,783	(\$100,302)	(\$66,091)	\$24,103	(\$7,273)	(\$1,129)	\$2,308	\$324,680

After the close of each fiscal year, the various University Center accounts are closed to Student Union Fee, account 1845. 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 1842 which retain their own balances.

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

CAMPUS RECREATION

	Swimming Pool 1858	Playfields 1893	Facilities 1894	Student Programs 1895	Summer Enrichment 1896	Outdoor Programs 1897	Total
REVENUE:							
Sales	\$20,072	\$	\$	\$	\$	\$	\$20,072
Cost of Goods Sold:							
Beginning Inventory							
7/01/91	\$2,605	\$	\$	\$	\$	\$	\$2,605
Add: Purchases	13,640						13,640
Cost of Goods Available	\$16,245	\$	\$	\$	\$	\$	\$16,245
Deduct: Ending Inventory							
6/30/92	3,258						3,258
Cost of Goods Sold	\$12,987	\$	\$	\$	\$	\$	\$12,987
Gross Profit on Sales	\$7,085	\$	\$	\$	\$	\$	\$7,085
Other:							
Class Fees	\$2,398	\$	\$	\$	\$	\$4,707	\$7,105
Lesson Fees	40,815			5,336	40	5,365	51,556
Childrens Class					1,522		1,522
Trip Fee						8,643	8,643
General Admission	44,507					461	44,968
Auxiliary Enterprises						1,888	1,888
Guarantees/Entry Fees					11,554		11,554
Faculty/Staff ID's			3,218	1,718			4,936
Alumni Passes			1,631	1,040			2,671
Community Passes			4,170				4,170
Guest Passes			122				122
Sales			1,237				1,237
Concessions	2,236		2,045				4,281
Vending Sales	1,463			15,832			17,295
Deposits				2,020			2,020
Equipment Rental			1,477			12,725	14,202
Facility Rental	15,111		4,284				19,395
Locker Rental	7,664		5,566			30	13,260
Other	2,486		576	10,703		(41)	13,724
Total Other Revenue	\$116,680	\$	\$24,326	\$36,649	\$13,116	\$33,778	\$224,549
TOTAL REVENUE	\$123,765	\$	\$24,326	\$36,649	\$13,116	\$33,778	\$231,634
EXPENDITURES:							
Personnel:							
Salaries	\$23,106	\$	\$21,073	\$25,026	\$11,234	\$24,713	\$105,152
Hourly	54,364	1,806	20,423	37,369	8,160	15,508	137,630
Employee Benefits	7,278	125	4,886	6,634	3,043	6,020	27,986
Total Personnel	\$84,748	\$1,931	\$46,382	\$69,029	\$22,437	\$46,241	\$270,768
Operating:							
Other Services	\$2,011	\$48	\$339	\$283	\$653	\$1,789	\$5,123
Supplies & Materials	7,229		5,320	1,451	2,669	6,685	23,354
Communications	3,709		1,941	3,088	1,440	4,666	14,844
Travel		187			16	7,362	7,565
Utilities	381	3,623		5,741			9,745
Rent			6,448			229	6,677
Repair & Maintenance	14,067	4,574	2,792	148		1,637	23,218
Education	95					900	995

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

CAMPUS RECREATION

	Swimming Pool 1858	Playfields 1893	Facilities 1894	Student Programs 1895	Summer Enrichment 1896	Outdoor Programs 1897	Total
Operating (con't)							
Dues & Subscriptions				250		289	539
Bad Debt	(28)					90	62
Administrative Costs	9,331	751	3,854	3,856	2,853	5,278	25,923
Concession Food	1,634						1,634
Sport/Meet	2,625		250				2,875
Merchandise for Resale			2,682			562	3,244
Other			2			178	180
Total Operating	\$41,054	\$9,183	\$23,628	\$14,817	\$7,631	\$29,665	\$125,978
Capital:							
Lease	\$70	\$	\$70	\$109	\$	\$70	\$319
Total Capital	\$70	\$	\$70	\$109	\$	\$70	\$319
TOTAL EXPENDITURES	\$125,872	\$11,114	\$70,080	\$83,955	\$30,068	\$75,976	\$397,065
TRANSFERS IN (OUT):							
Bond Payments	(\$10,211)	\$	(\$46,653)	\$	\$	\$	(\$56,864)
Mandatory Other	(159)		(725)				(884)
Non-Mandatory Other	10,000	10,174	106,462	36,685	25,337	47,810	236,468
TOTAL TRANSFERS	(\$370)	\$10,174	\$59,084	\$36,685	\$25,337	\$47,810	\$178,720
Net Increase (Decrease) to Fund Balance	(\$2,477)	(\$940)	\$13,330	(\$10,621)	\$8,385	\$5,612	\$13,289
Fund Balance at Beginning of Year	\$13,885	\$	\$13,432	\$	\$	\$	\$27,317
Prior Year Adjustments: Expenditures		(337)			121		(216)
Fund Balance at Beginning of Year as Adjusted	\$13,885	(\$337)	\$13,432	\$	\$121	\$	\$27,101
Fund Balance from Operations	\$11,408	(\$1,277)	\$26,762	(\$10,621)	\$8,506	\$5,612	\$40,390
Reserve for Uncompensated Annual & Sick Leave Liability			(21,178)				(21,178)
Fund Balance at End of Year	<u>\$11,408</u>	<u>(\$1,277)</u>	<u>\$5,584</u>	<u>(\$10,621)</u>	<u>\$8,506</u>	<u>\$5,612</u>	<u>\$19,212</u>

Note: After the close of each fiscal year, the various Campus Recreation accounts are closed to Campus Recreation Facilities. Therefore the "Fund Balance at Beginning of Year" is the same in total, but different in categories as presented on previous financial reports. The exception is account 1858 which retains its own balance.

Swimming Pool, account 1858, was moved from the Swimming Pool Entity to the Campus Recreation 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, 1992

**LEASE/PURCHASE
EQUIPMENT POOL
1861**

REVENUE:	
Principal Repayments	\$10,872
Interest	822
TOTAL REVENUE	\$11,694
Net Increase (Decrease) to	
Fund Balance	\$11,694
Fund Balance at Beginning of Year	\$25,883
Prior Year Adjustments:	
Expenditures	(3,348)
Fund Balance at Beginning of Year	
as Adjusted	\$22,535
Fund Balance at End of Year	<u>\$34,229</u>

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

YELLOW BAY FACILITIES

	Bio St Houses 1868	Food Service 1870	Housing 1871	Total
REVENUE:				
Board	\$	\$48,378	\$2,000	\$50,378
Meal Passes		26,790		26,790
Single Room			1,225	1,225
Double Room			570	570
Summer Room			5,400	5,400
Facility Rental	2,400		20,839	23,239
Sales		3,478	2,631	6,109
Conferences & Workshops	1,610	1,045	50	2,705
Equipment Rental		150		150
Laundry			819	819
Other		60	45	105
TOTAL REVENUE	\$4,010	\$79,901	\$33,579	\$117,490
EXPENDITURES:				
Personnel:				
Salaries	\$	\$	\$407	\$407
Hourly		15,287	1,962	17,249
Employee Benefits		1,840	286	2,126
Total Personnel	\$	\$17,127	\$2,655	\$19,782
Operating:				
Other Services	\$	\$182	\$3,386	\$3,568
Supplies & Materials	1,046	38,263	2,629	41,938
Communications		419	10	429
Utilities	751	4,286	3,854	8,891
Repair & Maintenance	690	3,284	1,091	5,065
Administrative Costs	306	3,075	972	4,353
Taxes			502	502
Bad Debt	(13)	(257)	31	(239)
Operations Overhead		913		913
Other		45	28	73
Total Operating	\$2,780	\$50,210	\$12,503	\$65,493
TOTAL EXPENDITURES	\$2,780	\$67,337	\$15,158	\$85,275
TRANSFERS IN (OUT):				
Bond Payments	\$	(\$1,320)	(\$7,019)	(\$8,339)
Mandatory Other		(48,021)	(109)	(48,130)
TOTAL TRANSFERS	\$	(\$49,341)	(\$7,128)	(\$56,469)
Net Increase (Decrease) to				
Fund Balance	\$1,230	(\$36,777)	\$11,293	(\$24,254)
Fund Balance at Beginning of Year	\$5,205	\$18,156	\$12,429	\$35,790
Prior Year Expenditures:				
Expenditures	(26)	3,179		3,153
Fund Balance at Beginning of Year				
as Adjusted	\$5,179	\$21,335	\$12,429	\$38,943
Fund Balance from Operations	\$6,409	(\$15,442)	\$23,722	\$14,689
Reserve for Uncompensated Annual				
& Sick Leave Liability		(456)		(456)
Fund Balance at End of Year	\$6,409	(\$15,898)	\$23,722	\$14,233

At the completion of the eight week academic session, Food Service employees resume duties on campus 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, 1992

	Grants & Contracts	Gifts	Financial Aid Programs	Scholarships	Total Revenue
Federal Funds					
College Work Study Program	\$	\$	\$653,783	\$	\$653,783
SEOG Program			228,767		228,767
Pell Program			5,164,143		5,164,143
Health & Human Services	1,461,275				1,461,275
Agriculture	810,213				810,213
Interior	608,551				608,551
National Science Foundation	780,032				780,032
Environmental Protection Agency	147,804				147,804
Education	1,946,374				1,946,374
Miscellaneous Federal Agencies	571,462				571,462
Federal Subgrants	1,157,533				1,157,533
Total Federal Funds	\$7,483,244	\$	\$6,046,693	\$	\$13,529,937
State and Local Funds					
SSIG Program	\$	\$	\$88,772	\$	\$88,772
State Government Agencies	1,006,319				1,006,319
Local Government Agencies	100,021				100,021
Restricted Funds Allocations	(2,372)				(2,372)
Total State & Local Funds	\$1,103,968	\$	\$88,772	\$	\$1,192,740
Private Funds					
Gifts	\$	\$828,732	\$	\$	\$828,732
Restricted Scholarships				112,946	112,946
Foundation Scholarships				518,713	518,713
Athletic Scholarships				447,800	447,800
Private Agencies	1,008,153				1,008,153
Ranch Operations		54,201			54,201
Total Private Funds	\$1,008,153	\$882,933	\$	\$1,079,459	\$2,970,545
Investment Income					
Library Endowment	\$	\$47,963	\$	\$	\$47,963
Gifts		41,102			41,102
Restricted Scholarships				46,755	46,755
Athletic Scholarships				87	87
Total Investment Income	\$	\$89,065	\$	\$46,842	\$135,907
Transfers In					
HHS Grants	\$2,029	\$	\$	\$	\$2,029
USDA Grants	75				75
Private Grants	14,508				14,508
Restricted Funds Allocations	159,990				159,990
Library Endowment		6,600			6,600
Gifts		8,300			8,300
Athletic Scholarships				154,998	154,998
Total Transfers In	\$176,602	\$14,900	\$	\$154,998	\$346,500
Total Current Fund Revenue	\$9,771,967	\$986,898	\$6,135,465	\$1,281,299	\$18,175,629

CURRENT RESTRICTED FUNDS
Statement of Current Fund Expenditures
For Fiscal Year Ended June 30, 1992

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total Expend.
Instruction						
Federal Funds						
Health & Human Services	\$259,285	\$66,003	\$37,719	\$	\$	\$363,007
Agriculture	51,750	4,257	1,308			57,315
Interior			175		56	231
National Science Foundation	16,202	2,421	29,563		3,047	51,233
Education	745,645	181,229	453,794	59,513	87	1,440,268
Miscellaneous Federal Agencies	33,826	4,293	41,306	8,534	88	88,047
Federal Subgrants	253,407	41,769	96,857	52,872		444,905
Federal College Work Study	171,125					171,125
Total Federal Funds	\$1,531,240	\$299,972	\$660,722	\$120,919	\$3,278	\$2,616,131
State and Local Funds						
State Government Agencies	\$149,434	\$18,433	\$9,952	\$	\$351	\$178,170
Local Government Agencies	19,095	1,957	1,348		148	22,548
Total State & Local Funds	\$168,529	\$20,390	\$11,300	\$	\$499	\$200,718
Private Funds						
Private Agencies	\$94,604	\$11,499	\$45,998	\$21,822	\$13,450	\$187,373
Total Private Funds	\$94,604	\$11,499	\$45,998	\$21,822	\$13,450	\$187,373
Total Instruction	\$1,794,373	\$331,861	\$718,020	\$142,741	\$17,227	\$3,004,222
Research						
Federal Funds						
Health & Human Services	\$460,946	\$86,536	\$156,118	\$313,253	\$81,365	\$1,098,218
Agriculture	576,128	100,088	114,336	73,323	1,436	865,311
Interior	416,104	75,205	95,146	21,295	99	607,849
National Science Foundation	364,079	67,635	225,793	71,292		728,799
Environmental Protection Agency	108,034	16,235	16,541	6,994		147,804
Education	229,320	54,960	219,384			503,664
Miscellaneous Federal Agencies	205,035	33,984	224,303	22,096		485,418
Federal Subgrants	167,932	23,752	70,597	38,307	808	301,396
Federal College Work Study	50,503					50,503
Total Federal Funds	\$2,578,081	\$458,395	\$1,122,218	\$546,560	\$83,708	\$4,788,962
State and Local Funds						
State Government Agencies	\$341,266	\$68,379	\$209,305	\$95,795	\$387	\$715,132
Local Government Agencies	44,389	3,474	25,271	1,523	795	75,452
UM Restricted Allocations	80,209	16,867	34,711	2,189	145,000	278,976
Total State & Local Funds	\$465,864	\$88,720	\$269,287	\$99,507	\$146,182	\$1,069,560
Private Funds						
Private Agencies	\$287,050	\$47,520	\$133,708	\$69,011	\$351	\$537,640
Total Private Funds	\$287,050	\$47,520	\$133,708	\$69,011	\$351	\$537,640
Total Research	\$3,330,995	\$594,635	\$1,525,213	\$715,078	\$230,241	\$6,396,162
Public Service						
Federal Subgrants	\$176,570	\$40,861	\$155,398	\$15,925	\$2,721	\$391,475
State Government Agencies	54,138	13,359	69,543		415	137,455
Private Agencies	65,926	17,052	55,016		547	138,541
Federal College work Study	5,213					5,213
Total Public Service	\$301,847	\$71,272	\$279,957	\$15,925	\$3,683	\$672,684

CURRENT RESTRICTED FUNDS
Statement of Current Fund Expenditures
For Fiscal Year Ended June 30, 1992

	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Transfers Out	Total Expend.
Academic Support						
Endowment Fund Earnings	\$24,499	\$3,699	\$77,473	\$46,316	\$	\$151,987
Restricted Gifts	438,546	63,707	328,091	72,930		903,274
Bandy Ranch	36,393	6,418	25,338	1,200		69,349
Federal College Work Study	43,009					43,009
Total Academic Support	\$542,447	\$73,824	\$430,902	\$120,446	\$	\$1,167,619
Student Support						
Federal College Work Study	\$260,732	\$	\$	\$	\$	\$260,732
Total Student Support	\$260,732	\$	\$	\$	\$	\$260,732
Scholarships and Fellowships						
Restricted Scholarships	\$	\$	\$197,254	\$	\$	\$197,254
Foundation Scholarships			500,322			500,322
Athletic Scholarships			453,286			453,286
SEOG Program			228,767			228,767
SSIG Program			88,772			88,772
Pell Grant Program			5,156,704			5,156,704
Total Scholarships & Fellowships	\$	\$	\$6,625,105	\$	\$	\$6,625,105
Institutional Support						
Federal College Work Study	\$22,547	\$	\$	\$	\$	\$22,547
Total Institutional Support	\$22,547	\$	\$	\$	\$	\$22,547
Operation and Maintenance of Plant						
Federal College Work Study	\$20,332	\$	\$	\$	\$	\$20,332
Total Operation and Maintenance of Plant	\$20,332	\$	\$	\$	\$	\$20,332
Auxiliaries						
Federal College Work Study	\$78,720	\$	\$	\$	\$	\$78,720
Total Auxiliaries	\$78,720	\$	\$	\$	\$	\$78,720
Total Current Fund Expenditures	\$6,351,993	\$1,071,592	\$9,579,197	\$994,190	\$251,151	\$18,248,123

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

DEPARTMENT OF HEALTH & HUMAN SERVICES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
INSTRUCTION												
3025	PROBING RIBOSOMAL FUNC (5)		\$	(\$420)	\$1,128	\$	\$195	\$16	\$180	\$317		\$0
	Hill	3RO2GM37717-05S										
3650	CHILD WELFARE				63,000		44,128	9,812	8,054	4,960		(3,954)
	Horejsi	08CT0074/02										
3665	PER TRAINING-ELDERLY- YR 3		(8,796)	(417)	11,903			340	4,624			(2,274)
	Offner	07DD0302/13										
3666	MURIAD AGING SUPPLEMENT (4)				76,100		60,655	16,120	6,470			(7,145)
	Jakupcak	90D0188/01										
3669	MUAPS CORE GRANT 1991-92				188,020		142,242	35,854	14,968			(5,044)
	Offner	90DD0205/01										
3671	MUAPS CORE GRANT 1990-91		(17,881)	1,009	17,975			1,020	83			0
	Offner	07DD0302/13										
3673	CHILD WELFARE IN-SERV TRAINING		(9,633)		29,309		12,065	2,841	3,340	1,430		0
	Horejsi	08CT0074/01										
	Total Instruction		(\$36,310)	\$172	\$387,435	\$	\$259,285	\$66,003	\$37,719	\$6,707		(\$18,417)
RESEARCH												
2001	FELINE MODEL FOR AIDS CEMO		\$	\$	\$29,700	\$	\$19,234	\$1,935	\$9,750	\$10,482		(\$11,701)
	North	2R01AI28189-04										
2002	NEUROHYPOPHYSEAL INFLUENCE				59,200		29,127	7,615	13,881	15,874		(7,297)
	Johnston	5R29MH48228-02										
2003	FELINE LENTIVIRUS MODEL				43,000		13,086	2,354	22,114	5,146		300
	North	Shannon Award										
2004	NIH-SMALL INSTRUMENTATION				5,085						5,085	0
	Raymond	1S15AI32183-01										
2009	PROBING RIBOSOMAL FUNCTION (6)				310		405	18		221		(334)
	Hill	3RO1GM35717-06S										
2011	SCHISTOSOME SNAIL INTERACT				37,000		22,232	5,687	806	11,916	117	(3,758)
	Granath	5RO1AI23700-05										
2013	PROBING RIBOSOMAL FUNCTION (4)		(19,665)	(526)	51,355		22,990	2,281	5,893			0
	Hill	5 RO1GM35717-05										
2015	PROBING RIBOSOMAL FUNCTION (6)				79,000		52,659	6,574	12,448	28,699		(21,380)
	Hill	3RO1GM35717-06										
2019	HHS-NATIONAL INST ON AGING		(13,454)	(1,633)	128,043		62,474	14,905	3,682	31,895		0
	Wright	5 AG03884-10										

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

DEPARTMENT OF HEALTH & HUMAN SERVICES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2020	AGING IN DICTYOSTELIUM (11) Wright	5R01AG03884-11			43,200		27,763	6,586	16	15,131		(6,296)
2021	UM ANIMAL RESOURCE IMPROVE Bowman	1G20RR06958-01			168,263	(81,365)			81		86,816	1
2025	MOLECULAR B SCHISTOSOME-SNAIL Granath	R22 AI23700-03	193	(73)	(147)					(27)		0
2026	MOL BIO OF SCHISTOSOME SNAIL-4 Granath	2 RO1 AI23700-014	(9,373)	(201)	138,276		54,689	13,793	14,383	29,833	16,004	0
2027	PREVENTION DISABILITIES Seekins	U59/CCU8034400-0	(4,277)	(22)	14,103		6,087	1,723	2,281	(287)		0
2028	CMPTR ANALYSIS AGING (9) Wright	C/S 2R01AG03884-		(77)	1,303		(45)	(1)		1,272		0
2030	CYTOCHROME P-450 GENE STRUCTUR Fevold	IR15DK42720-01	854	82	26,596		14,378	1,921	7,717	7,592	475	(4,551)
2031	INFLUENZA B VIRUS DeBorde, D	R15AI29559-01	(3,167)	(598)	36,500		14,882	806	11,187	7,857		(1,997)
2032	UM ANIMAL RESOURCES IMPROVE Bowman	1G20RR06056-01	(771)		945				174			0
2033	FELINE RETR AIDS CHEMA North	90-326	(5,147)		30,270	2,029	13,562	2,709	3,758	7,123		0
2034	STUDY NEISSERIA GONORRHOEAE Judd	5K04A100834-03	(7,041)		17,154		8,347	1,766				0
2036	NEISSERIA GONORRHOEAE - SUPP Judd	3R01AI21236-06S1	(160)		160							0
2038	OXYTOCIN STIMULATION-LHRH/LH Johnston	1 RO3MH48252-01	(4,051)	(102)	8,537		1,042	185	2,590	567		0
2039	NEUROHYPHYPHYSEAL INFLUENCE Johnston	1R29MH48228-01	(5,999)	(592)	19,812		3,833	1,281	7,126	981		0
2040	BIOMEDICAL RESEARCH SUPPORT Murray	2507RR07134-15	(54)		5,650				4,887			709
2041	ATTITUDE AND EXPERIENCE STUDY Schuldberg	R03 MK46628-02	(3,924)		50,647		25,511	1,832	4,371	13,903		1,106
2042	ELECTRON MICROSCOPE Granath	1S10RR06356-01			203,700						203,700	0
2043	YR6-NEISSERIA GONORRHOEAE Judd	5R01A121236-06	(270)		(1,217)		(915)			(572)		0
2044	STUDY OF NEISSERIA GONORRHOEAE Judd	5R01A121236-06S2			21,000		7,300	35	5,897	3,980		3,788
2045	HHS-NEISSERIA GONORRHOEAE Judd	5K04-AI00834-04			55,500		43,919	9,364		4,263		(2,046)

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

DEPARTMENT OF HEALTH & HUMAN SERVICES

Account Name Acct# Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2049 OXYTOCIN STIMULATION-LHRH-LH Johnston				53,500		18,386	3,167	23,076	10,021	1,056	(2,206)
Total Research		(\$76,306)	(\$3,742)	\$1,326,445	(\$79,336)	\$460,946	\$86,536	\$156,118	\$205,870	\$313,253	(\$55,662)
MISCELLANEOUS											
2007 HHS FUNDING CONTROL Zottnick		\$2,844	\$	(\$2,795)	\$	\$	\$	\$	\$	\$	\$49
3047 HHS INDIRECT COST CONTROL Zottnick				(212,577)					(212,577)		0
3061 HHS UNBILLED CHARGE CONTROL Williams		113,662	3,570	(37,233)							79,999
Total Miscellaneous		\$116,506	\$3,570	(\$252,605)	\$	\$	\$	\$	(\$212,577)	\$	\$80,048
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES		\$3,890	\$0	\$1,461,275	(\$79,336)	\$720,231	\$152,539	\$193,837	\$0	\$313,253	\$5,969

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

DEPARTMENT OF AGRICULTURE

Account Name Acct# Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
INSTRUCTION											
3575 DISPLAY UM BIRD & MAMMAL MUSEUM Jenni 43-03R6-9-0627		(\$990)	\$	\$990	\$	\$	\$	\$	\$	\$	\$0
3576 FORESTRY STUDENT INTERNSHIP Berkhouse		(1,276)	(42)	5,110		2,908	231	252	401		0
3577 FORESTRY STUDENT INTERNSHIP Berkhouse		(2,645)	29	16,057		10,348	818	1,056	1,219		0
3578 FORESTRY STUDENT INTERNSHIP Berkhouse		(2,852)	40	21,021		15,344	1,204		1,651		10
3579 FORESTRY STUDENT INTERNSHIP Berkhouse		(2,058)	8	15,013		10,923	863		1,177		0
3580 FORESTRY STUDENT INTERNSHIP Berkhouse		(2,172)	9	16,800		12,227	1,141		1,336		(67)
Total Instruction		(\$11,993)	\$44	\$74,991	\$	\$51,750	\$4,257	\$1,308	\$5,784	\$	(\$57)
RESEARCH											
2051 TESTING OF CUTTHROAT TROUT Allendorf 40-346-8-301		(\$4,494)	\$	\$36,828	\$	\$22,270	\$3,937	\$678	\$	\$5,449	\$0
2052 FLATHEAD CO-OP STUDIES Pfister 43-0385-1-0075		6,093	(1,712)	(154)	(26)	161	24	2,933	1,083		0
2053 TROUT POPULATION IN YELLOWSTONE Allendorf 43039880348		(745)		30,614		22,915	5,297	1,657			0
2054 PEDIGREE ANALYSIS IN BRASSICA Mitchell-Olds				(105)					(105)		0
2055 MOD MITE/BEE HOST/PARASITE POP Bromenshenk		(1,405)	(137)	1,500	(10)			(52)			0
2059 WESTERN FORESTS/TRANS-PHASE II Keegan PNW-90-675 BBER		(2,059)		3,990		1,398	446	87			0
2060 ECON GROWTH TIMBER DEP COM Polzin PNW 86-519		(6,598)		6,996			398				0
2061 ID FOREST PRODUCTS IND STDY Keegan INT-91573-RJVA		(4,713)		13,856		8,305	2,471	212			(1,845)
2062 MONITORING COSTS Keegan PNW 92-0123				6,864		5,293	1,465	106			0
2063 FISHER IN CABINET MTN Forseman 11011400002						2,875	105	53	303		(3,336)
2065 CULTURAL RESOURCE MANAGEMENT Foor								195			(195)

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

DEPARTMENT OF AGRICULTURE

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2068	IRON SALTS AS CATALYSTS				14,917		8,082	41	3,819	1,673		1,302
	Richards	91-37103-6494										
2070	CONDENSIBLE COMPONENTS SMOKE				10,055		10,818	52	1,601			(2,416)
	Richards	INT-91639-RJVA										
2072	ACIDIC PRECIPITATION						4,167	1,071	1,660	2,271		(9,169)
	Stanford	PO43-0343-1-7064										
2073	ELECTRIC RESIST IN LODGEPOLE		(7)		7							0
	Fiedler	INT-89404-RJVA										
2074	SPTTED KNPWEED INFST-PHASE III		(13,232)		13,214				(18)			0
	Rice	INT-89440-RJVA										
2075	ASSESS WILDLAND FORESTRY SEVERIT		1,206		16,866		15,227	2,062	4,347		606	(4,170)
	Running	INT-89440-RJVA										
2076	DETERMINE AGE CLASS OF TREES				3,680		3,196	396	285			(197)
	Fiedler	INT-92662-RJVA										
2078	PARACHUTE VENT NETTING		600			(600)						0
	Waal	PO 40-0343-0-0314										
2079	MONITORING BIRDS CLEARWATER FOR		(1,552)		9,900	(1)	6,499	544	545	759		0
	Hutto	40-0353-1-0500										
2080	GRIZZLY HABITAT BEHAVIOR		(797)		12,874		7,961	1,096	3,020			0
	McCool	INT-88323										
2081	PLANT DIVERSITY AFTER HERBICIDE		(9,700)		41,761		30,545	6,280	4,423		607	(9,794)
	Rice	INT-91602-COA										
2087	GROWTH OF PONDEROSA PINE				8,468		5,569	927	1,972			0
	Fiedler	INT-91616-RJVA										
2088	TREE GROWTH TO PAST FIRES						1,542	130				(1,672)
	Fiedler	INT-92683-RJVA										
2089	NUTRIENT CYCLE/GROWTH OF PINE						713	88	5			(806)
	Fiedler	INT-91616-RJVA										
2106	MODELING DUFF MOISTURE		(710)	(18)	875				147			0
	Potts	INT-87239										
2107	DUFF MOISTURE FLUCTUATIONS				6,242		6,837	33	1,614			(2,242)
	Potts	INT-91641-RJVA										
2108	ECONOMIC ISSUE-TIMBER HARVEST				2,608		4,342	949	169			(2,852)
	Montgomery											
2109	TAMM/ATLAS-1993 TIMBER ASSESS				7,412		11,386	1,678	2,527			(8,179)
	Adams											
2112	ACIDIC DEPOSITION ON FOREST				3,956		390	2	3,643			(79)
	Stark	CA 23-638										
2115	UNGULATE/WOLF LANDSCAPE ECOL				18,002		14,079	2,525	6,702			(5,304)
	Pletscher	INT-91617-RJVA										

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

DEPARTMENT OF AGRICULTURE

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2117	REDUCING HAZARDOUS FUELS/PINES Wakimoto	INT-92685-RJVA							69			(69)
2118	GAS FROM FIRE IN BIOMASS FUEL Wakimoto	INT-92706-RJVA					889	167				(1,056)
2121	MONITORING POSTFIRE VEGETATION Wakimoto	INT-89441-RJVA	(281)		12,493		10,650	1,793	1,260			(1,491)
2122	ANALYSIS OF TRACE EMISSIONS Wakimoto	INT-91634-RJVA			3,742		3,530	212				0
2123	TRACING OF GAS EMISSIONS Wakimoto	INT-91554-RJVA			36,736		35,920	8,601	5,155			(12,940)
2124	TRACING OF GAS EMISSIONS Richards	INT-91554-RJVA	(13,429)	157	31,477		13,548	3,147	1,989			(479)
2134	ECONOMIC IMPACT-YELLOWSTONE Yuan	INT-90498-RJVA	(6,528)		17,392		7,997	1,669	1,198			0
2135	ECONOMIC IMPACT-YELLOWSTONE Polzin	INT-90498-RJVA	(5,177)		11,225		4,519	1,005	524			0
2141	GENE MAPPING/FORSET TREES Mitchell-Olds	ATP BY TELECON			33,981		16,033	3,300	339		20,913	(6,604)
2154	RURAL FOREST-DEPENDENT COMM Polzin	PNW 91-0100			1,360		2,401	548	1,363			(2,952)
2157	FISHER RESTORATION O'Gara	40-03J1-1-0064	2,494	(909)					1,403	182		0
2158	MONITOR NEOTROPICAL MIGRANTS Hutto	43-0343-1-7041	(4,293)		13,000	(377)	5,162	432	1,897	839		0
2159	DEER LODGE NATL FOREST RSRCH Habeck	INT-91621-RJVA			6,974		5,960	1,014				0
2160	PRE 1900 PONDEROSA PINE/DOUGLAS Habeck	INT-91640-RJVA			4,465		3,822	643				0
2161	GENETIC STATUS OF TROUT Allendorf	43-398-9-515			(3,500)							(3,500)
2165	POP GENETIC STRUC BULL TROUT Allendorf	40-04H1-0-1818	(4,300)		4,500	(8)			192			0
2168	GENETIC STATUS OF TROUT Allendorf	PO 43-8632-1-48			4,500		1,963	507	960	1,070		0
2169	GENETIC STATUS OF TROUT/KOOTENAI Allendorf	PO43-03J1-1-0252					6,774	1,814	4,020	3,692		(16,300)
2170	TROUT POP IN HLNA NATL FOREST Allendorf	53-386-9-631			3,299		1,358	231	970	740		0
2171	TROUT POP IN LOLO NATL FOREST Allendorf	43-03R6-1-0686			3,915	(60)	1,734	214	962	945		0

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
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DEPARTMENT OF AGRICULTURE

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2172	MONITORING LIMNOLOGY Stanford	43-0343-0-7043	(1,647)		3,158				1,511			0
2173	TROUT POPULATIONS-BITTERROOT Allendorf	40-0351-1-0490			2,250	(190)	920	164	475	501		0
2174	TROUT IN NEZ PERCE FOREST Allendorf	43-0295-2-0049			900	(65)	421	52	132	230		0
2176-	MCINTIRE-STENNIS 91-92				201,652		141,702	20,487	24,985		35,991	(21,513)
2193	Frissell											
2207-	MCINTIRE-STENNIS 90-91		105,011	3,958	32,247		96,267	17,977	18,954		8,167	(149)
2224	Frissell											
2272-	MCINTIRE-STENNIS 90-91		(4,506)		6,749				653		1,590	0
2273	Frissell											
2275-	MCINTIRE-STENNIS 88-89		2	(2)								0
2295	Frissell											
2246	GROWTH RESPONSE IN PONDEROSA Zuuring	INT-92656-RJVA			4,188		4,515	186	33			(546)
2343	MONITORING NEOTROPICAL BIRDS Hutton	53-0343-2-00207					2,280	192	562	1,242		(4,276)
2344	ANALYSIS OF TROUT-BEAVERTHEAD Allendorf				760	(24)	321	40	200	175		0
3595	FILM LIBRARY SERVICES Chandler	53-343-9-00075	1,454		21,972		12,872	3,676	2,200	1,466		3,212
	Total Research		\$30,687	\$1,337	\$730,661	(\$1,361)	\$576,128	\$100,088	\$114,336	\$17,066	\$73,323	(\$119,617)
MISCELLANEOUS												
3048	USDA INDIRECT COST CONTROL Zottnick		\$	\$	(\$22,850)	\$	\$	\$	\$	(\$22,850)	\$	\$0
3062	USDA UNBILLED CHARGE CONTROL Zottnick		98,166	(1,381)	27,411							124,196
	Total Miscellaneous		\$98,166	(\$1,381)	\$4,561	\$	\$	\$	\$	(\$22,850)	\$	124,196
	TOTAL DEPARTMENT OF AGRICULTURE		\$116,860	\$0	\$810,213	(\$1,361)	\$627,878	\$104,345	\$115,644	\$0	\$73,323	\$4,522

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DEPARTMENT OF INTERIOR

Account Name Acct# Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjustment	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
INSTRUCTION											
3642 TRIBAL CODE RVSN.BILLINGS AREA Brown/Desmond		\$245	\$	\$	(\$56)	\$	\$	\$175	\$14	\$	\$0
Total Instruction		\$245	\$	\$	(\$56)	\$	\$	\$175	\$14	\$	\$0
RESEARCH											
2127 RIPARIAN COMMUNITY SCORECARD Pfister	14-16-6-91-917	\$	\$	\$3,138	\$	\$8,154	\$1,746	\$1,732	\$2,327	\$	(\$10,821)
2345 LIMNOLOGICAL MONITORING Stanford	CX1430-8-0001	98			(98)						0
2346 HYDROLOGY OF WETLANDS Woessner	AG1C5000038	(4,964)		39,787		12,833	886	10,921	6,994	3,600	(411)
2347 RESPONSE OF BIRDS TO FIRE Hutton						3,800	319	90	906		(5,115)
2348 PATTERNS OF RIPARIAN BIRDS Hutto	1422E07OP20119					960	81	786	146		(1,973)
2352 GARNET GHOST TOWN Foor	E950-A1-0017			43				222			(179)
2357 CLIMATE CHANGE ON HYDRO SYSTEMS Hauer/Stanford	GNPA-I-1					1,607	335	263	485		(2,690)
2360 COMPLEX INTERACTIONS Stanford	1268-0-9001 #7			355		130	41	120	64		0
2361 NBREEDING ECO BRIS-THIGH CURLEW Ball	14-16-0009-1534W039	(3,176)		6,467		2,491	330	1,473	430		(1,433)
2367 WATERFOWL AT FREEZEOUT LAKE Ball	14-16-0009-1534WO44			11,380		13,240	784	2,603	1,662		(6,909)
2368 BIODIVERSITY IN MONTANA USING A GIS Ball	14-16-0009-1534	(12,573)		93,066		78,661	17,101	3,781	10,040	860	(29,950)
2370 DUCK NEST SUCCESS IN MONTANA Ball	14-16-9-1534-W34			41				37	4		0
2371 RENOVATION TO GRIZZLY RECOVERY Serveen	14-48-0006-92-900			805				805			0
2374 DABBLING DUCKS Ball	141600091534WO#37			18,842		9,766	1,478	5,885	1,713		0
2376 INCREASE DUCK PRODUCTION Ball	14-16-0009-1534-W035	(10,095)		23,165		32,432	3,626	411	3,647		(27,046)
2378 MORTALITY WHITE TAIL DEER Pietscher	14-16-0009-1534W03	(4,103)	(1,199)	18,881		7,167	688	4,325	1,399		0

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DEPARTMENT OF INTERIOR

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2379	THE NINEPIPE PROJECT		(2,875)	(331)	19,980		14,838	2,187	7,380	2,962	4,609	(15,202)
	Ball	14-16-0009-1534										
2381	HABITAT FRAG MISSION MOUNTAINS		(1,025)		34,367		23,904	6,048	5,311	3,526		(5,447)
	O'Gara	14-16-0009-1534										
2382	GRIZZLY BEAR HABITAT		(3,706)		19,357		15,717	1,777	1,930	1,942		(5,715)
	O'Gara	14-16-0009-1534										
2384	RESSYS GACIER NATL PARK				3,932		8,585	1,009	245	2,820	2,978	(11,705)
	Running	CPSUCA1268-0-9001										
2385	DAY USE GLACIER				649		537	45	724	287		(944)
	McCool	CPSUCA1268-0-9001										
2386	FORSET HYDROLOGIC RECOVERY				3,000		2,363	137		500		0
	Potts	MT-950-CA7-001/14										
2387	WETLAND GRAZING SYSTEM STUDY				2,772				60	462	2,250	0
	Hansen	MT-950-CA7-001/13										
2388	INVENTORY WETLAND AREAS				48,244		28,183	6,821	8,199	9,464	4,119	(8,542)
	Hansen	MT-950-CA7-001/12										
2389	MT RIPARIAN CLASSIFICATION								823	165		(988)
	Hansen	MT-950-CA7-001/17										
2390	ECOLOGICAL SITE CLASSIFICATION				13,589		9,290	2,381		2,334		(416)
	Hansen	MT-950-CA7-001/16										
2391	INVERTORY RIPARIAN WETLAND				8,085		11,075	2,630	6,739	4,562	2,364	(19,285)
	Hansen	MT-950-CA7-001/15										
2392	TONGUE RIVER DAM STUDY				8,500		4,698	1,414	293	1,281		814
	Hansen	1-FG-60-01970										
2394	RED BENCH FIRE WINTER RANGE						5,205	1,090	739	1,547		(8,581)
	Ringleb	CA 1268-0-9001 #8										
2396	GRAY WOLF PREY BASE ECOLOGY				14,990		10,700	799	5,663	1,716		(3,888)
	Marcum	CA 1268-0-9001 #4										
2399	CULTURAL RESOURCE MANAGEMENT				5,990		4,423	62	1,115	2,410		(2,020)
	Foor	E950-A1-0015										
2423	COTTONWOOD REGENERATION/SNAKE				7,344		9,143	44		1,837		(3,680)
	Hansen	D910A10109										
2425	CABINET MOUNTAIN GRIZZLY BEAR		(381)		1,690		45	1	1,897	195		(829)
	O'Gara	14-16-0009-1543WO38										
2426	RIPARIAN ECOLOGICAL SITES/MT		(150)		348		110	30		58		0
	Pfister	MT-950-CA7-001/10										
2427	RIPARIAN DEMO UNITS-LEWISTOWN		(180)		2,357		1,426	388		466	515	(618)
	Hansen	MT-950-CA7-001/9										
2429	RIPARIAN ECOLOGICAL CLASSIFICATION		(8,539)		13,000		3,435	1,026				0
	Pfister	MT-950-CA7-001										

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DEPARTMENT OF INTERIOR

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2431	WOLF ECOLOGY-GLACIER PARK		(5,180)	79	25,322		9,009	1,985	6,600	2,627		0
	Ream	CA-1430-7-8001/6										
2432	WOLF ECOLOGY-GLACIER PARK				42,251		37,068	9,711	4,624	7,710		(16,862)
	Ream	CA 1430-7-8001 #7										
2438	TROUT ANALYSIS-YELLOWSTONE						994	158		523		(1,675)
	Allendorf	PX 1570-1-1016										
2439	PRICE CREEK TROUT ANALYSIS				562	(1)	265	75	77	144		0
	Allendorf	1422E070P20038										
2440	GLACIER NATL PARK PLANT SPECIES						1,101	5	298	132		(1,536)
	Mitchell-Olds	CA1268-1-9001 #11										
2447	RED BENCH FIRE STUDY-GLACIER		(8,523)		28,368		14,261	2,700	1,904	4,150		(3,170)
	Hauer	CPSU CA1268-0-9001										
2448	HYPORHEIC HABITATS		(25,500)		37,950		28,488	5,267	7,071	8,989		(37,365)
	Stanford	CPSU CA1268-0-9001										
	Total Research		(\$90,872)	(\$1,451)	\$558,617	(\$99)	\$416,104	\$75,205	\$95,146	\$92,626	\$21,295	(\$234,181)
MISCELLANEOUS												
3050	USDI INDIRECT COST CONTROL		\$	\$	(\$92,640)	\$	\$	\$	\$	(\$92,640)	\$	\$0
	Zottnick											
3064	USDI UNBILLED CHARGE CONTROL		90,970	1,451	142,574							234,995
	Zottnick											
	Total Miscellaneous		\$90,970	\$1,451	\$49,934	\$	\$	\$	\$	(\$92,640)	\$	\$234,995
	TOTAL DEPARTMENT OF INTERIOR		\$343	\$0	\$608,551	(\$155)	\$416,104	\$75,205	\$95,321	\$0	\$21,295	\$814

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
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DEPARTMENT OF ENERGY

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Fund Balance 6/30/92
RESEARCH										
2403	CONTAMINANTS HONEY BEES EG&G Bromenshenk		(\$1,228)	\$	\$1,228	\$	\$	\$	\$	\$0
	Total Research		(\$1,228)	\$0	\$1,228	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS										
3051	DOE INDIRECT COST CONTROL Zottnick		\$	\$	\$	\$	\$	\$	\$	\$0
3065	DOE UNBILLED CHARGE CONTROL Zottnick		1,228		(1,228)					0
	Total Miscellaneous		\$1,228	\$0	(\$1,228)	\$	\$	\$	\$0	\$0
	TOTAL DEPARTMENT OF ENERGY		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Combined Statement of Revenue, Expenditures and Changes in Fund Balance
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NATIONAL SCIENCE FOUNDATION

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
INSTRUCTION												
3151	YOUNG SCHOLARS FIELD PROG Jenni RCD-8955705		\$	\$	\$31,270	\$	\$15,977	\$2,402	\$11,110	\$1,783	\$	(\$2)
3152	GRAD RESEARCH-GREENLEE Mitchell-Olds RCD-9154664				18,450	(3,047)			18,453			(3,050)
3165	COMPUTERIZED BOOKS-MATH/SCI Kerscher 9054667		(7,099)		7,362		225	19		19		0
	Total Instruction		(\$7,099)	\$	\$57,082	(\$3,047)	\$16,202	\$2,421	\$29,563	\$1,802	\$	(\$3,052)
RESEARCH												
2450	MOLECULAR/BIOCHEM OF BRASSICA Mitchell-Olds BSR-9021451		(\$4,785)	(\$265)	\$66,000		\$24,447	\$5,747	\$15,973	\$13,406	\$10,138	(\$8,761)
2452	DATA ACQUISITION & MGMT SYSTEM Stanford DIR-9013102		(650)		12,500				1,946		10,541	(637)
2454	DISSERTATION RESEARCH Mitchell-Olds BSR-9016146		(1,306)		3,750				3,239			(795)
2455	GENETICS OF RARE PLANTS Mitchell-Olds BSR-9100397		(2,973)	58	46,000		22,309	1,625	4,819	15,639		(1,307)
2461	PROBING RIBOSOME-MRNA INT Hill DMB-9108905				88,000		39,207	6,622	27,461	21,368		(6,658)
2462	STRUCTURE OF RIBOSOMAL RNA Hill DMB-8718759		(8,283)	281	10,415			340	2,073			0
2463	MECHS OF OSCILLATING CHEM REA Field CHE-8822886		(8,524)	(25)	56,774		23,489	5,896	9,567	12,802		(3,529)
2464	UNDERGRADUATE LAB COURSES Flann/Waali/Klarup USE-9151799				9,903						9,903	0
2466	CONSERVATION BIOLOGY WORKSHOP Metzgar 90 55 349				8,900		7,252	1,279	43,214	3,952		(46,797)
2467	VENT SET-PTS IN CO2 TOL BIRDS Kilgore DCB-8811413		(5,378)	(954)	23,225		7,936	2,272	2,597	4,088		0
2468	NEUTRALITY MITOCHONDRIAL DNA Allendorf/Forbes BSR-8815326		(1,251)		1,251							0
2469	COMMUNAL HALICINE BEE Kukuk BSR-8818461		(2,649)		29,200		12,338	2,904	1,500	6,514	5,936	(2,641)
2470	NEUROMUSCULAR CONTROL-NSF Dial 8908243		(10,194)	(764)	73,000		31,853	5,075	8,016	16,811	8,900	(8,613)

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NATIONAL SCIENCE FOUNDATION

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2471	DNA FNGRPRNTNG-HALCINE BEE Kukuk	BSR-8908374 B-SCI	(3,238)		13,000		6,126	1,582	2,540	1,025		(1,511)
2481	EARLY MESOZOIC REEFS MG Stanley	EAR-8916664	(4,860)	(22)	30,300		6,810	184	16,476	5,165		(3,217)
2491	SIX THROUGH EIGHT CURRICULUM Billstein	MDR-9150114		(1,777)	215,688		113,397	21,214	37,466	61,801	19,727	(39,694)
2497	COMPUTER GRAPHICS/VISUALIZATION Zheng/Ford/Wright	USE-9251482							859			(859)
2500	FOREST EVAPOTRANSPIRATION Running	BSR-8817965	(3,019)		62,000		36,408	6,228	2,813	19,842	6,147	(12,457)
2503	CLIMATE NUTRITION-FOREST PROD Running	BSR-8919646	(3,916)	(78)	70,400		16,348	2,571	41,524	8,631		(2,668)
2519	EVOL GENETICS-SALMONID FISHES North	8906451	(15,280)		46,950		16,159	4,096	3,710	8,532		(827)
	Total Research		(\$76,306)	(\$3,546)	\$867,256	\$	\$364,079	\$67,635	\$225,793	\$199,576	\$71,292	(\$140,971)
MISCELLANEOUS												
2006	NSF FUNDING CONTROL Zottnick		\$33,459	(\$2,120)	(\$31,339)		\$	\$	\$	\$	\$	\$0
3053	NSF INDIRECT COST CONTROL Zottnick				(201,378)					(201,378)		0
3067	NSF UNBILLED CHARGE CONTROL Zottnick		49,946	5,666	88,411							144,023
	Total Miscellaneous		\$83,405	\$3,546	(\$144,306)		\$	\$	\$	(\$201,378)	\$	\$144,023
	TOTAL NATIONAL SCIENCE FOUNDATION		\$0	\$0	\$780,032	(\$3,047)	\$380,281	\$70,056	\$255,356	\$0	\$71,292	\$0

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

ENVIRONMENTAL PROTECTION AGENCY

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
RESEARCH:											
2526	OPTION/EXISTENCE VALUES		(\$3,138)	\$	\$17,000	\$9,289	\$975	\$1,978	\$4,495	\$	(\$2,875)
	Duffield	CR-816254-01-0									
2528	FOREST RESPONSE TO GLOBE CHANGE		(8,686)	(33)	17,196			1,483		6,994	0
	Running	CR-817633-01-0									
2530	BIOLOGICAL & GENETIC DIVERSITY		(15,432)	(915)	147,000	98,745	15,260	12,252	22,478		(18,082)
	McKelvey	CR-816850-01-0									
2531	PLANNING WORKSHOP				828			828			0
	McKelvey	PO 280042NAEX									
	Total Research		(\$27,256)	(\$948)	\$182,024	\$108,034	\$16,235	\$16,541	\$26,973	\$6,994	(\$20,957)
MISCELLANEOUS:											
3054	EPA INDIRECT COST CONTROL		\$	\$	(\$26,973)	\$	\$	\$	(\$26,973)	\$	\$0
	Zottnick										
3068	EPA UNBILLED CHARGE CONTROL		27,256	948	(7,247)						20,957
	Zottnick										
	Total Miscellaneous		\$27,256	\$948	(\$34,220)				(\$26,973)		\$20,957
	TOTAL ENVIRONMENTAL PROTECTION AGENCY		\$0	\$0	\$147,804	\$108,034	\$16,235	\$16,541	\$0	\$6,994	\$0

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

DEPARTMENT OF EDUCATION

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
INSTRUCTION												
3003	INDIAN FELLOWSHIPS 90-91 USDE		(\$981)	\$	\$981	\$	\$	\$	\$	\$	\$	\$0
	Deverse	G008710547-90										
3005	INDIAN FELLOWSHIP				7,000				6,780			220
	Deverse	S087800050-91										
3008	RURAL EARLY INTERVENTION		(13,131)	(523)	28,169		7,873	2,190	3,338	1,114		0
	Vandenpool	H029J080029-90										
3009	TEACHER TRAINING PROGRAM				44,000		12,324	3,028	32,704	3,844		(7,900)
	Vandenpool	HO29810181										
3018	VIDEO-SHARE OUTREACH				81,000		59,696	16,873	9,923	6,919		(12,411)
	Vandenpool	HO24010024 #1										
3019	COL LIB T&C GRANTS-NETWORKING				34,000				10,943		57,469	(34,412)
	Hatcher	R197A10110										
3021	MT EARLY INTERVENTION OUTREACH		(127)		127							0
	Vandenpool	HO24D00029										
3022	MONTANA EARLY INTERVENTION PROJE		(6,170)	(77)	149,000		89,184	24,731	16,797	10,463		1,578
	Vandenpool											
3023	MT EARLY INTERVENTION OUTREACH (3)				7,000		11,973	3,291	1,056	1,306		(10,626)
	Vandenpool	HO24D00029-92 #3										
3175	COOP LEARNING-SPECIAL SKILLS				46,000		27,121	6,294	17,168	4,046		(8,629)
	Gallacher	HO24P10070										
3183	COOP ED INTERN PROG FY91		(5,493)		17,368		6,289	1,754	2,698	880	254	0
	Berkhouse	PO55A00155										
3184	COED INTERN PROGRAM 91-92				32,000		22,225	3,149	6,751	2,570		(2,695)
	Berkhouse	PO55A00155-91 #2										
3505	UPWARD BOUND 1990-91		(2,769)	(82)	2,821				(34)	4		0
	Stannard	47A90485-90/02										
3506	UPWARD BOUND 1991-92		(33,355)	(331)	227,740		78,859	20,421	83,568	14,654		(3,448)
	Stannard	47A90485-91										
3507	UPWARD BOUND 1992-93				6,500		19,976	2,326	29,693	3,201		(48,696)
	Stannard	47A90485-92										
3513	P R HARRIS FELLOWSHIP				65,000				64,506			494
	Brown	PO94C10084										
3514	P R HARRIS PUBLIC SERVICE		(1,529)		9,000				5,671	1,800		0
	Brown	PO94C00060										

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

DEPARTMENT OF EDUCATION

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
3515	EXTERNAL CLINIC SUPERVISION Burke	PO97A00044	(6,160)		10,930		3,500	1,270				0
3521	JACOB JAVITS FELLOWSHIP Kriley	P170B00037				(87)			(87)			0
3522	JACOB JAVITS FELLOWSHIP Kriley	P170B10025			12,000		1,500	238	11,681		865	(2,284)
3523	JACOB JAVITS FELLOWSHIP Kriley	P170B10025			13,400				13,413			(13)
3530	INFANT/TODDLER SPECIALIST PROG Maloney/Forest	H029090036-91 #3			45,000		32,642	5,497	14,967	4,254		(12,360)
3531	EDUCATIONAL HOME MODEL OUTREACH Maloney/Mulligan	H024D00003-91			94,000		59,835	15,421	25,423	8,059		(14,738)
3540	EARLY INTERVENTION SPEC-YR2 Maloney	H029Q90036-90	(5,444)	(268)	48,295		20,043	5,344	14,022	3,174		0
3545	ED HOME MODEL OUTREACH PROG Maloney	H024D00003	(10,393)	(28)	45,641		19,294	5,723	7,592	2,611		0
3549	DYNAMIC COMM PROC PROJ Maloney	H024B00036	(2,736)	(15)	131,414		66,833	16,251	36,365	12,421		(3,207)
3553	INTERNATTIONAL EMPLOYABILITY-YR2 Frissell	P116B91117-90/2	(7,711)	1,167	61,530		30,070	7,070	13,859	3,987		0
3554	INTERNATIONAL EMPLOYABILITY-YR3 Frissell	P116B91117-91 #4			26,000		17,568	2,975	7,902	2,275		(4,720)
3556	EXTERNAL CLINICAL SUPERVISION Burke	PO97A00044-91 #2			33,000		32,670	6,862				(6,532)
3571	STUDENT SUPPORT SERVICES Carlisle	PO42A00799	(10,777)	(51)	20,575		5,876	2,363	697	726	85	0
3572	STUDENT SUPPORT SERVICES Carlisle	PO42A00799-91			163,685		120,294	28,158	16,398	13,255	840	(15,260)
	Total Instruction		(\$106,776)	(\$208)	\$1,463,176	(\$87)	\$745,645	\$181,229	\$453,794	\$101,563	\$59,513	(\$185,639)
RESEARCH												
3193	RURAL REHABILITATION SERV YR 4 Offner	G0087C0228-90	(\$25,054)	(\$1,265)	\$205,515		\$71,468	\$16,908	\$72,843	\$17,977		\$0
3194	RURAL REHABILITATION SERV YR 5 Offner	G0087C0228-91			360,000		157,852	38,052	146,541	43,867		(26,312)
	Total Research		(\$25,054)	(\$1,265)	\$565,515		\$229,320	\$54,960	\$219,384	\$61,844		(\$26,312)

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

DEPARTMENT OF EDUCATION

Account Name Acct# Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
MISCELLANEOUS											
2008 OFFICE OF ED FUND CONTROL Zottnick		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$0
3041 ED O/B CLEARING 5 Zottnick		(120)		120							0
3055 DEPT OF ED IDC CONTROL Zottnick				(163,407)					(163,407)		0
3069 ED UNBILLED CHARGE CONTROL Zottnick		131,950	1,473	80,970							214,393
Total Miscellaneous		\$131,830	\$1,473	(\$82,317)	\$	\$	\$	\$	(\$163,407)	\$	\$214,393
TOTAL DEPARTMENT OF EDUCATION		\$0	\$0	\$1,946,374	(\$87)	\$974,965	\$236,189	\$673,178	\$0	\$59,513	\$2,442

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

MISCELLANEOUS FEDERAL AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
INSTRUCTION												
3217	GRADS AT HEAD START Berger/Mears		\$	\$	\$6,692	\$	\$6,135	\$29	\$	\$493	\$	\$35
3218	WRITERS IN RESIDENCE Welch	90-5243-0255	(1)		1,700				2,047			(348)
3219	PEACE CORPS PUBLICITY Frissell	186-90-3928	(3,201)		4,000	(88)	600	51		60		0
3221	PEACE CORPS PUBLICITY Burke	186-91-4184			4,000		6,048	29	642	605		(3,324)
3223	UNIV DEVEL LINKAGES PROJ Koehn/Siebert	DAN5063A0011160			50,000		20,294	4,121	17,816		8,534	(765)
3224	GLOBAL CHANGE-LARS PIERCE Running	NGT-30007	(5,842)		21,105				19,126			(3,863)
3263	ARTS IN EDUCATION Kriley	92-5170-0058							1,537			(1,537)
3763	ASSIST-SMILE PROGRAM 1992 Mitchell-Olds						749	63	138			(950)
	Total Instruction		(\$9,044)	\$	\$87,497	(\$88)	\$33,826	\$4,293	\$41,306	\$1,158	\$8,534	(\$10,752)
RESEARCH												
2402	DNA COHO SALMON-COLUMBIA RIVER Allendorf	DEBI7992BP30198	\$	\$	\$10,401	\$	\$8,000	\$1,844	\$3,457	\$4,320	\$2,145	(\$9,365)
2551	FEDERAL FUNDING RIPARIAN CO-OP Smith		4,000		75,620				83,620			(4,000)
2552	CANGAHUA IN ECUADOR Nimlos	DHR05600- 00-G-00-0081-00	(3,304)	125	54,441		27,485	6,366	18,409	14,980		(15,978)
2553	SBA RESEARCH LAB Burke	SBPASP9100101		(2,074)	35,555		17,544	3,123	18,115		11,238	(16,539)
2557	WATER QUALITY/SALMON-LOST TRAIL Potts	A17-1-0005			3,974		1,994	286	742	133		819
2558	WATER QUALITY/DARBY CONSTRUC Potts	A17-0-0003	(112)	(107)	2,022		976	164	520	443		(300)
2559	WETLAND MONITORING Potts	P17-1-1764			220		124	14		67		15
2561	WATER QUALITY MONITORING Potts	P17-1-1773			147		84	10		46		7
2562	ECOSYSTEM MOD-OREGON TRANSECT Running	NAGW-1892			53,793		28,956	4,828	7,599	15,288		(2,878)

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

MISCELLANEOUS FEDERAL AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2563	DEVELOP EARTH OBSERVING SYSTEM Running	NAS5-30920	(25,428)	(1,000)	52,433		13,100	1,730	32	7,140	4,003	0
2564	NASA/UNIVERSITY SPACE SCIENCE Bilderback		313		12,232		7,692	1,291	3,544			18
2565	RG CORRELATION Gideon	MDA90491CG089			17,187		12,887	709	1,008	7,023	4,710	(9,150)
2567	RESOLUTION IMAGE SPECTOMETER Running	NAS5-31368			6,948		12,923	699	1,296	7,043		(15,013)
2570	CONIFER FOREST-SPATIAL SCALE Running	NAGW-952	(48,207)		163,333		34,782	5,054	79,634	18,956		(23,300)
2572	JOINT VENTURE IN SPACE SCIENCE Bilderback						3,034	492	493			(4,019)
2573	CULTURAL RESOURCES INVENTORY Foor	17-2-1369			3,505		1,091	5	397	595		1,417
2574	DOE/EPSCOR MT PLANNING GRANT Bromenshenk	DEFG0291ER75681			30,190		34,363	7,369	5,487	9,443		(26,472)
3220	SBA RESEARCH LAB AT U OF M Burke	SB-PA-SP-9101-01	(18,831)	2,074	16,707				(50)			0
	Total Research		(\$91,569)	(\$982)	\$538,708		\$205,035	\$33,984	\$224,303	\$85,477	\$22,096	(\$124,738)
MISCELLANEOUS												
3056	MISC FEDERAL IDC CONTROL Zottnick		\$	\$	(\$86,635)	\$	\$	\$	\$	(\$86,635)	\$	\$0
3070	MISC FED UNBILLED CHG CTRL Zottnick		104,926	982	31,892							137,800
	Total Miscellaneous		\$104,926	\$982	(\$54,743)	\$	\$	\$	\$	(\$86,635)	\$	\$137,800
TOTAL MISCELLANEOUS FEDERAL AGENCIES												
			\$4,313	\$0	\$571,462	(\$88)	\$238,861	\$38,277	\$265,609	\$0	\$30,630	\$2,310

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

FEDERAL SUBGRANTS

Account Name Acct# Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Balance 6/30/92
INSTRUCTION											
2306 SIMM Lott		\$	\$	\$92,135	\$	\$141,977	\$21,570	\$14,024	\$19,792	\$17,351	(\$122,579)
2412 CARL D PERKINS VOC-ED PROJ Patton	91-82-5704-SS026	(7,811)		31,779				193	1,775	22,000	0
3207 EMCORE PROGRAM Van Der Sluys				2,242				2,559			(317)
3361 MT-WY INDIAN SUPREME COURT Brown	GTC50100691	(6,791)	(431)	48,705		11,641	1,460	31,829	3,629		(7,076)
3681 LEARNING FOR PERSONS WITH DISABILITIES Putnam	91-154-3490			11,366		7,465	1,127	4,123	1,017		(2,366)
3682 SRS-MONTECH PROGRAM Offner	91-102-0011			88,004		71,479	15,023	18,813	9,507	13,521	(40,339)
3684 CHALLENGE OF THE UNKNOWN Billstein		(1,512)		1,512							0
3685 INTEGRATING MATH AND COMPUTER Billstein		257		(257)							0
3686 SCIENCE AND ISSUES Metzgar		19,815		(2,006)		3,545	360	12,585	1,319		0
3688 MATHEMATICS THROUGH WRITING Lott		3,969		(2,652)		663	178	221	255		0
3689 PROBABILITY AND MODELING Hirstein		4,077		(95)		1,743	476	1,461	302		0
3750 MT HISTORICAL SOC. INTERN Berkhouse	30-90-50112-3	(4,014)		9,541		4,650	338	114	425		0
3752 HISTORIC PRESERVATION INTERNS Berkhouse	30-91-60033-3			3,194		4,006	523	12	363		(1,710)
3764 AWU-EMCORE PROGRAM Watson	Emcore			1,759				1,759			0
3765 AWU-EMCORE PROGRAM Watson	Emcore			1,348				1,348			0
3766 CHALLENGE OF THE UNKNOWN Billstein				7,000		2,248	379	3,853	518		2
3767 MATH/SCIENCE MODELING Lott				13,500		3,990	335	3,963	663		4,549
Total Instruction		\$7,990	(\$431)	\$307,075	\$	\$253,407	\$41,769	\$96,857	\$39,565	\$52,872	(\$169,836)

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

FEDERAL SUBGRANTS

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Balance 6/30/92
RESEARCH												
2296	ADDITON OF HYDROCARBONS		(\$5,498)	\$	\$5,498	\$	\$	\$	\$	\$	\$	\$0
	Running	097777-A-L2 WO2										
2297	TRIFLUOROACETIC ANHYDRIDE		(11,245)		11,317					72		0
	Field	0997711-A-L2										
2298	MONITOR CONTAMINANTS ANT INEL		(1,559)		23,183		12,556	2,242	4,854	1,972		0
	Bromenshenk	C85-110753										
2299	NASA SPACE GRANT		(497)		15,532		7,018	923	3,892	3,825		(623)
	Friend											
2300	WATER RESOURCES RESEARCH		(2,269)		3,240		780	131	60			0
	Potts	MSU 291415										
2301	PROCESSES AFFECTING ARSENIC		(2,514)		9,911		4,726	396	2,275			0
	Moore	291413#03B										
2302	ESTIMATING VITAL RATES INDIANS		(359)		32,524		15,750	2,038	8,944	6,540		(1,107)
	Reed	ISR000445-01										
2303	WATER QUALITY MO LOST TRAIL		(121)		2,304	(778)	300	11	930	164		0
	Hinman	P17-1-1784										
2304	MILL RESIDUE AVAILABILITY				2,981		3,046	749	156	790		(1,760)
	Keegan	RAE-91-1074										
2305	NEOGENE PALEOVALLEY				10,492		6,797	1,145	1,396	3,151		(1,997)
	Sears	12-966-02										
2307	ARCHAEOLOGICAL SITE FILES				7,406		10,788	131	559	2,296		(6,368)
	Foor	30-91-60033-2										
2308	SCIENTIFIC REVIEW GROUP				13,920		13,765	2,517	43	1,740		(4,145)
	Stanford	92-08										
2309	COMPLEXATION-ULTRAFILTRATION				18,000		1,773	299	1,873	966		13,089
	Klarup	92-84										
2310	MT GAP ANALYSIS MAPPING PROJ				2,342		4,927	378	732		34,747	(38,442)
	Redmond	92-054										
2311	NASA SPACE CONSORTIUM				322		337	16	1,062	158		(1,251)
	Hinman	NGT-40041										
2312	NASA SPACE CONSORTIUM						413	35	85	225		(758)
	Friend	NGT-40041										
2320	MONTANA RIPARIAN ASSOCIATION						30,267	6,340	(15,810)	4,377	1,089	(26,263)
	Pfister											
2408	TECH EXPERT ANACONDA SUPERFUND				356		333	30	7	182		(196)
	Woessner/Moore											

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

FEDERAL SUBGRANTS

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Balance 6/30/92
2413	EVAL OF BEN-CLARK FORK RIVER Watson	210037	(5,532)		5,532							0
2414	SUPPORT OF FLATHEAD BASIN Stanford	210038	236							236		0
2417	COMPLEX INTERACTIONS Stanford		(9,831)		51,026		28,470	2,274	11,973		2,471	(3,993)
2418	SUPPORT FLATHEAD BASIN Stanford	220049			30,000		5,221	1,643	19,098	2,059		1,979
2419	CLEAN LAKES PROGRAM Stanford	220046			15,195		5,662	1,135	22,809	2,039		(16,450)
2420	MATERNAL/CHILD HEALTH YR 2000 Reed/McBroom				7,500				561	165		6,774
2422	BIODIVERSITY IN MT/GIS Redmond				8,000		2,951	579				4,470
2644	MONTANA WETLANDS INFO & EDUCATION Pflister/Hansen	0317832589318			237		2,169	119	1,456	749		(4,256)
2931	SCIENTIFIC REVIEW GROUP Stanford	91-05	(231)		2,880	(30)	769	105	15	1,730		0
3933	DIVERSITY OF PLANT SPECIES Mitchell		(1,346)	(52)	15,987		9,114	516	3,627	1,331		1
	Total Research		(\$40,766)	(\$52)	\$295,685	(\$808)	\$167,932	\$23,752	\$70,597	\$34,767	\$38,307	(\$81,296)

PUBLIC SERVICE

3676	EMPLOYMENT DEVELOPMENT PROJECT \$ Offner	92-102-0013	\$		\$82,082	\$	\$59,468	\$13,705	\$11,640	\$32,410	\$13,562	(\$48,703)
3677	MCH MEDIA MANAGEMENT Chandler, D.	14-1-6	(2,314)		6,546		2,029	454	1,241		508	0
3679	TITLE IV-A TRAINING CONTRACT Alexander/Jones	92-012-70001-0			22,502		33,688	7,572	5,953	3,777		(28,488)
3680	RURAL INDEPENDENT LIVING Seekins		(6,819)	(12)	12,500	(2,721)	2,843	843	(1,124)	386		0
3768	MCH-MEDIA MANAGEMENT Chandler				4,182		4,222	878	1,367			(2,285)
3769	MT REERTORY THEATRE TOUR 1992 Johnson	04-3180-2			3,807		3,316	491				0
3770	EXHIBIT PROJECT-ECHOES Kern	14-1-53			500		500	84	674			(758)
3772	SEXUAL ASSAULT SURVEY Doyle/Burfiend				2,500				2,500			0

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

FEDERAL SUBGRANTS

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Balance 6/30/92
3773	TRAVEL EXPENSES-DOUG DAVIS Rippon	06-2996	(500)		500							0
3774	EMPOWERMENT AND SOCIAL SERVICES Deaton		(850)		12,000		5,510	874	490	1,375		2,901
3775	SPECIAL ISSUE CUTBANK Siler	05-3178-2			1,800				1,800			0
3879	MUNTU DANCE THEATRE Ryan	01-3215-2			2,500				2,500			0
3755	RADIO COMM SERVICE GRANT Conrad	CSG 92			94,008		17,759	4,528	59,769			11,952
3756	NATL PROGRAM PROD ACQUISITION Conrad	CPB 7870-30102			36,489				36,489			0
3760	AGENT ORANGE ASSISTANCE 91-92 Hollingshead				104,088		47,235	11,432	32,099	9,075	1,855	2,392
	Total Public Service		(\$10,483)	(\$12)	\$386,004	(\$2,721)	\$176,570	\$40,861	\$155,398	\$47,023	\$15,925	(\$62,989)
MISCELLANEOUS												
3075	FED SUBGRANT IDC CONTROL Zottnick		\$	\$	(\$121,355)	\$	\$	\$	\$	(\$121,355)	\$	\$0
3076	FED SUBGRANT UNBILLED CHG CNTL Zottnick		71,612	495	290,124							362,231
	Total Miscellaneous		\$71,612	\$495	\$168,769	\$	\$	\$	\$	(\$121,355)	\$	\$362,231
	TOTAL FEDERAL SUBGRANTS		\$28,353	\$0	\$1,157,533	(\$3,529)	\$597,909	\$106,382	\$322,852	\$0	\$107,104	\$48,110

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

STATE OF MONTANA

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
INSTRUCTION												
3225	CRIME CONTROL STUDENT INTERN Doyle/Burfiend		\$	\$	\$7,979	\$	\$7,200	\$35	\$153	\$591	\$	\$0
3226	PSYCH GRAD STDNT ASSIST Strobel		4		(4)							0
3229	STUDENT INTERNS Berkhouse				5,723		7,241	35	275	604		(2,432)
3230	BUSINESS DEVELOPMENT INTERN Berkhouse						189	1		15		(205)
3241	DSL GEO SYS INFO INTERN Berkhouse		(684)		684							0
3262	FIRE MANAGEMENT INTERN Berkhouse		(121)		121							0
3265	SUMMER/ARTS EDUCATION Berkhouse		351			(351)						0
3278	TITLE IV-A TRAINING SRS 90-91 Jones 91012700010		(27,533)		49,319		11,587	2,927	5,656	1,616		0
3285	PSYCHOLOGY GRAD INTERNS Berger/Means				12,134		11,124	53		894		63
3301	METNET EQUIPMENT FOR TRAINING Patton				2,537				146			2,391
3313	MT DFWP STUDENT INTERNS Berkhouse				6,129		1,338	108	193	131		4,359
3321	RECLAMATION TECHNICIAN INTERN Berkhouse		(3,743)		6,697		2,699	361	(325)	219		0
3322	MISSOULA JOB SERVICE INTERN Linhart/Berkhouse						820	69		71		(960)
3323	RISK MGMT/TORT DEFENSE INTERN Berhouse						1,352	114		117		(1,583)
3346	GRAD ASST AT MT STATE HOSPITAL Berger		(1,270)		1,270							0
3780	OPI-SUMMER INST IV-COMMUNITY Forest 92-77-5704-1010				1,255				1,162	93		0
3795	SPECIAL ED RURAL TRAINEESHIP Putnam 1397				1,562		1,337	225				0
3796	SPECIAL ED RURAL TRAINEESHIP Putnam 1393				942		1,712	289				(1,059)
3801	EDITING INTERN-MT DSL Berkhouse		(1,705)		1,705							0

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
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STATE OF MONTANA

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
3802	COMPUTER PROGRAM INT Berkhouse		(1,022)		1,022							0
3803	GEOGRAPHIC INFO SYSTEM INTERN Berkhouse		(1,026)		1,026							0
3804	EDITING INTERN Berkhouse				6,431		6,133	372		520		(594)
3805	COMPUTER PROGRAMMING INTERN Berkhouse				6,256		6,660	335		560		(1,299)
3806	DSL/GEOGRAPHIC SYSTEM INTERN Berkhouse				13,810		14,900	585		1,239		(2,914)
3807	WATER QUALITY INTERN Berkhouse						1,718	9	139	149		(2,015)
3816	TORT CLAIMS INTERNS Berkhouse		(432)	(251)	3,635		2,647	36		269		0
3817	DLI/SUMMER STUDENT INTERN Linhart		(317)	(128)	2,890		2,220	11		214		0
3818	WATER QUALITY TESTING INTERN Berkhouse				2,678		2,253	227		198		0
3827	GRADS AT MT STATE HOSPITAL Berger/Means				6,348		5,850	28		470		0
3859	MONTANA DEFENDER PROJECT-YR13 McDonald		3,900		(3,825)			114	(44)	5		0
3860	MONTANA DEFENDER PROJECT-YR14 McDonald				82,785		60,454	12,499	2,597	6,044		1,191
	Total Instruction		(\$33,598)	(\$379)	\$221,109	(\$351)	\$149,434	\$18,433	\$9,952	\$14,019	\$	(\$5,057)

RESEARCH

2594	ISSUE OF PATHOLOGICAL GAMBLING Wallwork GS2	\$	\$		\$1,850	\$	\$921	\$160	\$118	\$240	\$	\$411
2603	DOMESTIC AND WILD BROODSTOCK Allendorf						7,514	2,050	7,071	2,849		(19,484)
2611	MISSOULA COMMUNITY REGION STUDY Edgar				6,500		5,227	830	386			57
2621	UNEMPLOYMENT INSURANCE Wallwork				3,220		3,886	715	1,617	1,244		(4,242)
2625	MSTA FINANCING AGREEMENT Gianchetta		(29,970)	179	30,000				742	125	(658)	0
2626	MONTANA ENTREPRENEURSHIP CENTER Lutz-Ritzheimer				187,040		99,068	24,951	66,476	14,206	2,201	(19,862)

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
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STATE OF MONTANA

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2629	MONT RIPARIAN VEGETATION CO-OP Pfister		(44,742)	(402)			4,961	1,218	(54,783)	3,460		0
2630	MONT RIPARIAN VEGETATION CO-OP Pfister		6,400							6,400		0
2633	INVENTORY FOR MT STATE PARK McCool		4,120	(123)	7,780		7,575	1,006	1,282	1,914		0
2639	RIPARIAN VEGETATION ANALYSIS Pfister 921714				1,923	(5)	980	270	348	320		0
2640	MYSIS RELICTA Spencer		(8,395)		4,624		644	244	21	182		(4,862)
2645	TIMBER MAP PRODUCTION Milner/Running				299,303		60,802	14,912	114,866	22,867	84,680	1,176
2646	MNGMT GUIDELINE FOR RIPARIAN Hansen RRD-90-5541		(4,003)	174				(150)	344			(4,023)
2647	BLACKFOOT/CLEARWATER AREA Zuuring				16,230		12,459	428	4,870	3,551		(5,078)
2650	STATE FUNDING/RIPARIAN CO-OP 5 Zottnick				4,000				6,000			(2,000)
2656	RESEARCH ON WATERSHED IMPACTS Potts				1,000		1,951	329		456		(1,736)
2658	MONTANA HUCKLEBERRIES Stark		12,432				84	1	132	50		12,165
2660	ASSESSMENT OF CURRENT SCORP McCool		6,840	(4)	12,555		13,150	2,119	890	3,232		0
2668	WATER QUALITY LOST TRAIL Hinman PO#301965		(233)		233							0
2669	BIOTECH CENTER OF EXCELLENCE Hill						2,958	520	972			(4,450)
2671	BIOTECH CENTER OF EXCELLENCE Hill				43,567		34,258	7,536	14,567	5,619		(18,413)
2672	BIOTEC RESOURCES-CLARK FORK Watson RIT-89-8542		(378)		378							0
2673	BIOTECH CTR OF EXCELLENCE North		(12,096)		12,014				(74)	(8)		0
2674	NATIONAL RESOURCE DAMAGE ASSESSMENT Woessner 40009-TO-04				16,173		17,532	2,159	4,329	4,317		(12,164)
2675	SOILS/SEDIMENTS-CLARK FORK Moore 40009-TO-03				54,239		45,928	6,030	19,870	14,669	1,520	(33,778)
2710	ADMIN OF GRADUATE STUDENTS O'Gara				12,442		5,025	1,063	3,006		5,198	(1,850)

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
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STATE OF MONTANA

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2711	FISHER TRANSPLANT STUDY O'Gara				3,999		111	138	3,750			0
2712	TEN LAKES SHEEP STUDY O'Gara				2,529		3,750	18	1,350			(2,589)
2717	MT HATCHERY TROUT POP Allendorf		118						98	20		0
2718	NATIVE MT TROUT POP Allendorf		451						376	75		0
2721	SULFUR CINQUEFOIL IN MONTANA Rice MDA 91-24		(2,410)	312	9,817		5,261	1,159	778	689		(168)
2723	HIST/ARCH SITE FILES Taylor 30-90-50112-2		(6,028)		14,504		3,353	355	501	1,413	2,854	0
2724	ROCK CREEK ALGAE STUDY Watson FS-UM-133						572	48		124		(744)
2741	WATER QUALITY FOREST MGMT Hauer		1,445			(76)				1,369		0
2742	ECONOMICS MT FORECASTING PROG Polzin				15,000		1,374	256	7,903	1,906		3,561
2746	NINEPIPE PROJECT Ball		8		5,000		1,922	14	1,106			1,966
2747	ADMIN OF GRADUATE STUDENTS O'Gara		(771)		796				25			0
2748	CONTINUATION OF BEAVER STUDY O'Gara		(2,976)	(130)	3,474				368			0
2749	FISHER TRANSPLANT STUDY O'Gara		(606)	(572)	1,178							0
2932	INTNL BUSINESS DEV-STATE Fleming		5,256		(4,950)	(306)						0
3341	MT REP THEATRE-SCRIPT 90 Bartruff C/S		(1,250)		1,250							0
	Total Research		(\$76,788)	(\$566)	\$767,668	(\$387)	\$341,266	\$68,379	\$209,305	\$91,289	\$95,795	(\$116,107)

PUBLIC SERVICE

3264	MT REPERTORY THEATRE TOUR Johnson 0430		\$	\$	\$25,000	\$	\$	\$	\$25,000	\$	\$	\$0
3325	DDPAC PLANNING/COORDINATION Offner 92-154-3507						4,134	947	66	408		(5,555)
3333	YOUTH SERVICES MANAGEMENT Clark				3,629	(415)			2,976	238		0

CURRENT RESTRICTED FUNDS

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STATE OF MONTANA

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
3337	LOCAL PROGRAMMING ENHANCEMENT Conrad/Marcus	CS #0304	(86)	530	233				677			0
3340	PORTRAITS OF PASSING Krilley	0317	(2,709)		3,393		600	84				0
3349	ENERGY EFFICIENT LIGHTING Thlezen				24,907				24,814			93
3779	INDIV TRAINING-TECH ASSIST Gallacher	911447710	21,686	(26)	30,030		21,740	5,980	7,635	2,566		13,769
3785	HELL'S GATE:ART/ED INSTITUTE Spellman				2,500				759			1,741
3834	MONTANA HEALTH CARE SURVEY Fraxier						335	28		73		(436)
3838	EXPERT WITNESS Lopach				745		472	79	29	165		0
3840	HEARING CONSERVATION-YR4 OPI Jakupcak	465090	2,467	(1,661)	137			255	451	237		0
3841	HEARING CONSERVATION - YEAR 5 Dalin	PO 468235			32,959		19,742	4,775	5,310	2,657		475
3845	MT EMPLOY DEMO PROJ-YR5 Offner	911020017	(4,968)	(22)	17,620		7,115	1,211	426	3,878		0
3866	MUSIC LIBRARY ENHANCEMENT Conrad	0393			1,800				1,400			400
	Total Public Service		\$16,390	(\$1,179)	\$142,953	(\$415)	\$54,138	\$13,359	\$69,543	\$10,222	\$	\$10,487
MISCELLANEOUS												
3057	STATE INDIRECT COST CONTROL Zottnick		\$	\$	(\$115,530)	\$	\$	\$	\$	(\$115,530)	\$	\$0
3071	STATE UNBILLED CHARGE CONTROL Zottnick		159,861	2,124	(9,881)							152,104
	Total Miscellaneous		\$159,861	\$2,124	(\$125,411)	\$	\$	\$	\$	(\$115,530)	\$	\$152,104
	TOTAL STATE OF MONTANA		\$65,865	\$0	\$1,006,319	(\$1,153)	\$544,838	\$100,171	\$288,800	\$0	\$95,795	\$41,427

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 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
INSTRUCTION												
3351	EWU/MSW FIELD INSTRUCTION Clark		\$	\$	\$8,172	\$	\$6,650	\$1,290	\$	\$	\$	\$232
3366	FT BELKNAP-INDIAN LAW CLINIC Brown		343									343
3900	PEDESTRIAN INTERN Berkhouse		(1,232)		3,294		1,762	147		153		0
3902	GRADUATE ASSISTANTSHIPS Berger		(1,905)									(1,905)
3904	COMPUTER PROGRAMMER INTERN Linhart				445		380	32		33		0
3905	RECREATION MANAGEMENT INTERN Berkhouse				1,240		1,143	5		92		0
3908	GRAD ASSISTANT AT SCH DIST 1 Berger/Mean				7,976		6,057	29		487		1,403
3909	EWU/MSW FIELD INSTRUCTION Clark		622			(129)		293	200			0
3916	MSLA AIR QUALITY SURVEY McQuiston		(251)		270	(19)						0
3917	RESEARCH INTERN Berkhouse				445		410	2		33		0
3918	BICYCLE PROGRAM INTERN Berkhouse				146		135	1		10		0
3919	FIRE HYDRANT DISTRICT INTERN Linhart				2,228		2,013	50		165		0
3923	TRIBAL VOCATIONAL REHAB PROJ Offner				2,084		545	108	1,148	283		0
	Total Instruction		(\$2,423)	\$	\$26,300	(\$148)	\$19,095	\$1,957	\$1,348	\$1,256	\$	\$73
RESEARCH												
2752	GENETIC ANALYSIS TROUT POP/FLATHEA Allendorf PO 83449		(\$419)	\$	\$4,500	(\$5)	\$1,532	\$407	\$1,302	\$835	\$	\$0
2753	TROUT POPULATIONS IN FLATHEAD Allendorf PO 83449						346	97	312	188		(943)
2754	HELENA VALLEY AQUIFER STUDY Woessner		53			(53)						0

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LOCAL GOVERNMENT AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2755	CANADA GOOSE STUDY 86-87 Ball	6193	(1,092)		1,092							0
2756	GENETIC ANAL OF WY TROUT BROODS Allendorf	8-08959	(2,599)		3,500			10	746			145
2757	ANALYSIS OF ARROW LAKE TROUT Allendorf	CO 203KO			2,250	(731)	891	142		486		0
2758	ANALYSIS OF IOWA BROWN TROUT Allendorf				660		330	43	131	156		0
2759	ELECTROPHORETIC ANALYSIS/TROUT Allendorf						767	217	1,450	1,327		(3,761)
2760	PHEASANT ECOLOGY-FELLEY Ball	94S-E484R-06-5			6,240		8,928	140		907		(3,735)
2762	GRADUATE RESEARCH - MAEDER Ball	94S-E483R-06-5			6,189		8,988	89		908		(3,796)
2763	GRADUATE RESEARCH - SECORD Ball	94S-E721R-06-5			6,623		8,802	271		907		(3,357)
2766	CHILD AND YOUTH SURVEY McBroom/Reed				7,500		5,267	837	69		1,274	53
2767	ROCKY MTN TRADE CORRIDOR Swanson	CFY 1991-92			2,800				62		249	2,489
2769	ANALYSIS OF WY TROUT STOCKS Allendorf	07SC0400039					1,281	241	390	698		(2,610)
2770	GROUND NESTING BIRDS/GAZDA Ball						1,802	151		195		(2,148)
2773	GRAY WOLF PREY BASE ECOLOGY Marcum		(1,180)	(127)	17,679		4,290	556	10,220	1,519		(213)
3928	PLANT SPECIES/GLACIER NATL PK Mitchell/Olds		6			(6)						0
3930	NINEPIPE DUCK NEST SUCCESS Ball		487		6,000		609	4	239	85		5,550
3931	ELK HUNTER STUDY Yuan	94E-C938Q-06-5	(1,186)		1,186							0
3935	FELLEY-PHEASANT ECOLOGY Ball	94S-E484Q-06-5	(1,351)	48	1,303							0
3936	GRADUATE RESEARCH- MAEDER Ball	94S-E483Q-06-5	(249)	20	229							0
3940	FLATHEAD MONITORING PROJECT Stanford		1,213		10,000		556	269	10,350			38
	Total Research		(\$6,317)	(\$59)	\$77,751	(\$795)	\$44,389	\$3,474	\$25,271	\$8,211	\$1,523	(\$12,288)

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LOCAL GOVERNMENT AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
MISCELLANEOUS												
3058	LOCAL INDIRECT COST CONTROL Zottnick		\$	\$	(\$9,467)	\$	\$	\$	\$	(\$9,467)	\$	\$0
3072	LOCAL UNBILLED CHARGE CONTROL Zottnick		16,975	59	5,437				2			22,469
	Total Miscellaneous		\$16,975	\$59	(\$4,030)	\$	\$	\$	\$2	(\$9,467)	\$	\$22,469
	TOTAL LOCAL GOVERNMENT AGENCIES		\$8,235	\$0	\$100,021	(\$943)	\$63,484	\$5,431	\$26,621	\$0	\$1,523	\$10,254

CURRENT RESTRICTED FUNDS

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PRIVATE AGENCIES

Account Name Acct# Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
INSTRUCTION											
2972 GRAD ASST COMMUNITY REHAB CTR Berger		(\$2,540)	\$	\$2,540	\$	\$	\$	\$	\$	\$	\$0
2973 GRAD AAT BIG SKY PSYCH INST Berger		(1,270)		1,270							0
2974 GRAD ASSISTNATSHIPS AT WMC Berger		(3,811)		3,811							0
3130 GRAD ASSIST AT HEAD START Berger		29		(29)							0
3303 NEW SOCIAL HISTORY Mayer	13-1-12	(200)		200							0
3385 GROWTH PREDICTION MODEL Zuurling	SA-79149	2	(2)								0
3394 UNDERSTANDING SOVIET RUSSIA Skinner	13-1-15	(2,157)	237	1,920							0
3396 GRADS AT MISSOULA MENTAL HEALTH Berger/Means				3,991		4,729	23		380		(1,141)
3397 GRADS AT KALISPELL MENTAL Berger/Means				3,991		4,729	23		380		(1,141)
3398 GRADS AT BIG SKY PSYCH INST Berger/Means				5,209		6,000	29		482		(1,302)
3399 GRAD ASSIST COMM MED CENTER Berger/Means				5,636		6,000	29		482		(875)
3415 TRAINING IN CHEMICAL DEPENDENCY Medora		8,831									8,831
3425 ASST PROFESSOR PHARMACY Forbes, D		(6,046)		6,216			170				0
3426 ASSISTANT PROFESSOR PHARMACY Forbes				20,940		21,499	5,115				(5,674)
3434 PROGRAMMING INTERN-SRINAVASEN Wright		54							54		0
3436 NATIVE AM JOURNALISM & BROD Durso/Hood	P2502503436	7,392						600			6,792
3438 NATIONAL YOUTH SPORTS FY 93 Glaes	NCAA 92089			36,113		7,489	675	9,792			18,157
3439 NATIONAL YOUTH SPORTS PROG FY 92 Glaes	NCAA 91078	(11,398)	(709)	50,959		24,562	3,001	11,289			0
3445 MUAP GRANT SUPPLEMENTAL Offner		518									518

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

PRIVATE AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
3449	JAPAN RELATED REFERENCE BOOKS Hatcher				20,400						20,400	0
3462	OPERATING FUNDS MT POWER Lutz-Ritzheimer				2,500				340	34		2,126
3957	RADIO-TELEVISION PRDCTION FUND Durso		1,054		(1,000)	(54)						0
3959	TAFT SEMINAR TEACHERS Lopach		13,474		(163)		1,813	305	11,193			0
3964	NATIVE AMERICAN/BILL OF RIGHTS Luckowski BR003		5,024		3,617		900	150	7,591			0
3969	JT SPONSORSHIP HUMANITIES PROF Flightner		(19)	19								0
3973	ACADEMIC YEAR EMPLOYMENT Flanagan		14,246			(13,396)		850				0
3978	DEVELOPMENT OF COURSE ON AIDS Birch		122						122			0
3982	TAFT SEMINAR FOR TEACHERS Lopach				10,475		1,288	237	2,939			6,011
3993	GRAD ASSIST WESTERN MONTANA CLINIC Berger				14,509		15,595	382		1,278		(2,746)
3997	OPERATING FUNDS MEC ARCO Lutz-Ritzheimer		5,260	(1,900)				510	2,019		831	0
3999	OPERATING FUNDS MEC U.S. WEST Lutz-Ritzheimer		(898)	1,602					113		591	0
	Total Instruction		\$27,667	(\$753)	\$193,105	(\$13,450)	\$94,604	\$11,499	\$45,998	\$3,090	\$21,822	\$29,556

RESEARCH

2689	INTNTL BUSINESS DEV-VARIOUS Fleming		\$240	\$	\$	(\$72)	\$155	\$13	\$	\$	\$	\$0
2776	SUPPLIES FOR RIBI IMMUNOCHEM Card		(52)		174				191			(69)
2781	ANALYSIS OF BIRCH CREEK TROUT Allendorf				900		567	66	2	265		0
2786	IN VITRO STUDY - FIV MUTANTS North		3,757	(368)			2,915	27	447			0
2787	ROCK CREEK ALGAE & WATER STUDY Watson				549		1,417	22				(890)
2801	PRIVATE FUNDING RIPARIAN CO-OP Smith		2,000		13,000				15,000			0

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

PRIVATE AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2802	FD BLK AGNTS THRLM POLYMERIZ Richards		11,686	1,854	56,136		24,336	2,349	7,056	2,274	23,490	10,171
2803	WILDERNESS INSTITUTE FUND McQuillan		1,581	18	3,750		2,151	133	2,041		800	224
2804	FURBEARER: BEAVER & FISHER Pletscher		713			(78)			635			0
2808	HAMMOND WESTERN HISTORY Hampton				21,663		20,064	3,099	7,994		1,193	(10,687)
2815	HISTORY OF BROADCASTING/MT Knowles		4,794				8,153	1,319		284		(4,962)
2817	ECONOMICS OF WOLF RECOVERY Duffield				1,000							1,000
2818	WILDLIFE & EROSION MITIGATION Stanford		(35,804)	888	35,000		84					0
2819	N-PHOSPHINYL IMINES Flann	21924-G1	9,545				3,508	591	2,757			2,689
2820	KINETICS CHEMISORPTION & GAS Richards	5088-260-1639	(14,766)		60,646		22,742	5,410	5,720	12,008		0
2823	WOLVES & PEOPLE IN YELLOWSTONE Duffield/Patterson		29,360		32,389		11,801	1,920	17,211	1,574	542	28,701
2824	ECVALUATION OF MT AG PRACTICE Duffield/Unger				7,000							7,000
2825	RESPONSE OF BIRDS TO CLEARCUT Pletscher				15,000				768			14,232
2826	MOVEMENT/HABITAT BULL ELK Marcum		5,075		6,300		659	133	3,632			6,951
2827	THEODORE ROOSEVELT MEM RANCH Metagar		(1,899)		24,509		21,027	5,902				(4,319)
2828	WILDERNESS INSTITUTE McQuillan				32,480		20,753	6,704	1,837	2,929		257
2830	INGY COOPERATIVE ADMINISTRATION Pfister		5,129				4,500	893	10	450		(724)
2831	COTTONWOOD REGENERATION/SNAKE Hansen				3,100				1,226	199		1,675
2836	SEDIMENT IN JOHNSON GULCH 1991 Potts		(1,905)		5,335		2,181	139	119	527		464
2840	ECONOMIC IMPACT-BUTTE AREA Yuan				3,705		2,369	11	153	1,172		0
2841	WILDERNESS & CIVILIZATION PROGRAM McQuillan				21,660							21,660

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

PRIVATE AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2842	USE OF GEOGRAPHIC INFO SYSTEM Wakimoto				7,200				256	33		6,911
2843	POSTFIRE LDGPL PINE-TETONS Wakimoto		1,350								1,350	0
2845	INGY Pfister		30,463		22,866							53,329
2848	INGY ADMINISTRATION 1987 Pfister		1,706						584			1,122
2859	HYDRO STUDY R N SITE Hinman	759-24-003-98	(2,121)	(2,620)	13,186		4,037	338	765	3,508		(203)
2860	SILICA DIAGENESIS-MONTEREY Hinman	ACS-PRF #21784-G2	2,918						925			1,993
2866	J M RUSSELL GRAD RESEARCH Lange				2,029				4,346			(2,317)
2871	EDIT NATURAL RESOURCE MOD McKelvey		(6,130)		17,661		14,529	2,038		1,325		(6,361)
2872	ALKALIC & CALCALKALIC IGNEOUS Hyndman		4,879				2,888	419	1,570			2
2877	SULFUR CINQUEFOIL IN MONTANA Rice		1,000						7	1		992
2878	CHARACTER OF ANGIOGENIC PROTEIN Minnick				8,762				15,011			(6,249)
2882	DEV POLYMORPHISM-CATERPILLAR Greene		756						756			0
2884	RIBI CONTRACTED RESEARCH Eyer				3,226		2,111	200	1,954			(1,039)
2887	MIGRATORY LANDBIRDS IN MEXICO Hutto				6,859		25,025	2,787	17,889			(38,842)
2888	LANDBIRDS OF WEST MEXICO Hutto		(12,644)		36,213		2,248	378	3,016		17,927	0
2889	RIBI DEVELOPMENT WORK Eyer, C.		6,067	(4)	4,310		5,467	29	4,600			277
2893	USE OF GEOGRAPHIC INFO SYSTEM Wakimoto		833	(30)	3,500				3,716	583		4
2894	WILDERNESS INSTITUTE PROJECT McQuillan		16,265	(150)			10,264	2,618	1,988	1,591		(346)
2895	GROWTH & YIELD PROG-INGY 89-90 Milner	INGY27	11,173		33,634		32,250	2,939	2,119	3,225		4,274
2896	MRA-HYDROLOGIC RECOVERY		2				9,138	555	(17,859)	1,966		6,202

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

PRIVATE AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2897	POTTS NINEPIPE DUCK PROJECT Ball		(296)		(7,500)		(1,776)	(151)	(5,204)	(665)		0
2898	WILDERNESS INST./FOREVER WILD McQuillan		175	(24)	(3)				148			0
2899	WILDERNESS INSTITUTE/CINNABAR McQuillan		(22)	24	(2)							0
2900	DEV PROTEIN SYNTHESIS ASSAY Hill		19			(19)						0
2906	BERKELEY PIT DRAINAGE Judd		18			(18)						0
2908	STELLA DUNCAN-LEUKOTRIENES Wright				576		18,380	5,282	4,623			(27,709)
2909	STELLA DUNCAN-LEUKOTRIENES Wright 90-002		408	168	(576)							0
2911	STUDY OF AIDS CHEMOTHERAPY North				10,000				2,296			7,704
2913	CONSULT/THESIS (FULLER) Lange		(3,736)									(3,736)
2920	COLLABORATIVE RESEARCH North		(19)		968				1,250			(301)
2922	DELIVERY OF MEDICAIN BY G-TUBE Rivey/Rao		119			(1)			118			0
2923	PERFLUORCARBON EMULSION Eyer/Smith		11,863		(11,735)				128			0
2924	HAMMOND WESTERN HISTORY Hampton		(6,561)		6,623				162			(100)
2925	ULTRAFEM RESEARCH PROJECT Forbes		175		4,325				4,486			14
2927	EFFECTS OF STRM REG IN UPR MO Stanford/Hauer		24,577		3,000		6,106	1,181	1,208	1,010	15,126	2,946
2928	BENTHIC INVERTEBRATE COMMUNITY Spencer		(567)						1,523			(2,090)
2935	NON-BREEDING ECOLOGY-CURLEW Redmond		4						4			0
2936	MISSOURI RIVER RESERVOIR STUDY Spencer		26			(26)						0
2942	CHROMATOCEM RESEARCH Murray		(160)		1,725				1,715			(150)

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
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PRIVATE AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
2950	NINEPIPE DUCK PROJECT Ball				14,999		6,576	174	8,249			0
2953	EFFECTS OF FOREST FIRE SIZE Hutto		220		(220)							0
2954	SUMMIT RESEARCH-KLEBSIELLA BAC Card		236			(137)			90	19		(10)
2955	AHA-CARDIO-PULMONARY FUNCTIONS Boggs/Kilgore				11,735				3,623		7,999	113
2961	GEOLOGICAL RESEARCH Hyndman				6,966		425	2			584	5,955
3459	MAP/SAMPLE ROCKS OF WEST BUTTE Lange				5,000				847			4,153
	Total Research		\$102,450	(\$244)	\$549,623	(\$351)	\$287,050	\$47,520	\$133,708	\$34,278	\$69,011	\$79,911

PUBLIC SERVICE

2969	MISSOULA ICE RINK SURVEY McQuiston		\$	\$	\$2,500	\$	\$230	\$1	\$95	\$126	\$	\$2,048
2970	HEARING CONSERV YR4 USWEST Jakupcak		94	109				153		50		0
2971	AGENT ORANGE CLASS ASSIST Jakupcak		2,406	(1,652)	44,197		27,691	6,703	6,320	4,237		0
3128	COMMUNITY SERVICE GRANT Conrad CPB 7		16,045	176			8,879	2,519	4,823			0
3129	COMPUTER BOOKS FOR BLIND-FY91 Kerscher NSS-447 IA-2496		13,431		(13,431)							0
3407	EASTERN EUROPEAN FELLOW PROG Hausmann				4,838				234	20		4,584
3412	HUNGARIAN-AMERICAN INTERNSHIP Hausmann			1	(1)							0
3421	MONTANA GEOGRAPHIC ALLIANCE Gritzner 91-27				5,000				79			4,921
3463	OPERATING FUNDS ARCO Lutz-Ritzheimer				15,000		8,374	2,254	1,931			2,441
3464	OPERATING FUNDS KKR & CO Lutz-Ritzheimer				5,000							5,000
3465	ENERGY EFFICIENT LIGHTING Thlezen				25,000				19,042			5,958

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
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PRIVATE AGENCIES

Acct#	Account Name Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
3956	UNIFIED PUBLIC TV PLANNING PROJECT Wilson				10,000							10,000
3958	PUBLIC POLICY RESEARCH INST Gritzner		2			(2)						0
3960	1992 MISSOULA HOUSING SURVEY McQuiston				13,100	4,232	1,024	59	3,672			12,577
3961	MUSIC FESTIVAL Marcus				3,900				276			3,624
3965	US WEST HEARING CONS YEAR 5 Dalín				8,345		5,720	1,355	320	740		210
3966	MT SPEECH/HEARING OUTREACH Toth				16,130	(545)	9,382	3,167	1,619	1,417		0
3968	SPEECH & HEARING OUTREACH PROG Toth		9,598	(46)	(6,541)			213	7	2,791		0
3970	BACKROADS IN MONTANA Wilson/Ekness/Tele		6,048		10,410		382	26	5,114			10,936
3972	REIMBURSEMENT TELEPHONE Jakupcak		(117)		377				235			25
3975	HIGH SCHOOL COUNSELORS AND ADVIS Medora		3,492									3,492
3980	EASTERN EUROPE EFL PROGRAM Hausmann			(119)	2,155		138	10	1,708	180		0
3981	GTE FOCUS GRANT Bilderback				30,000		1,659	206	2,321			25,814
3985	SEXUAL ASSAULT SURVEY Doyle/Burfiend				500	10,275	2,447	386	2,798			5,144
3986	EXHIBIT PROJECT-ECHOES Kern				2,000				3,000			(1,000)
3991	OPERATING FUNDS US WEST Lutz-Ritzheimer				120,000							120,000
3992	NETWORKING PROFESSIONAL DIRECTORY Lutz-Ritzheimer				6,725				1,422			5,303
	Total Public Service		\$50,999	(\$1,531)	\$305,204	\$13,960	\$65,926	\$17,052	\$55,016	\$9,561	\$	\$221,077

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

PRIVATE AGENCIES

Account Name Acct# Project Director	Reference	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Indirect Cost	Capital Expend.	Fund Balance 6/30/92
MISCELLANEOUS											
3059 PRIVATE IDC CONTROL Zottnick		\$	\$	(\$46,929)	\$	\$	\$	\$	(\$46,929)	\$	\$0
3073 PVT UNBILLED CHARGE CONTROL Zottnick		115,306	2,528	7,150					0		124,984
Total Miscellaneous		\$115,306	\$2,528	(\$39,779)	\$	\$	\$	\$	(\$46,929)	\$	\$124,984
TOTAL PRIVATE AGENCIES		\$296,422	\$0	\$1,008,153	\$159	\$447,580	\$76,071	\$234,722	\$0	\$90,833	\$455,528

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

RESTRICTED FUNDS ALLOCATIONS

Acct#	Account Name Project Director	Fund Balance 7/1/91	Prior Year Adjust.	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/92
RESEARCH										
2975	VISITORS TO MT DURING THE FALL Yuan	\$	\$	\$	\$32,660	\$23,241	\$5,705	\$5,147	\$	(\$1,433)
2976	COMMUNITY TOURISM DEVELOPMENT Yuan				22,000	16,619	3,830	1,627		(76)
2977	MARKET AND TRENDS McCool				11,000	6,736	1,771	2,493		0
2978	SKI CONVERSION STUDY McCool				10,700	6,797	1,925	1,855		123
2979	IMAGE STUDY DATA COLLECTION McCool				33,000	14	2	9,377		23,607
2980	SUMMER CONVERSION QUALITY McCool				28,630	14,603	3,153	8,359	2,189	326
2988	ATTITUDES TOWARD TOURISM McCool	(1,420)			17,144	12,199	481	5,217		(2,173)
2989	TOURISM MARKETS AND TRENDS McCool	(1,984)			1,984					0
2990	ECONOMIC IMPACT OF OUTFITTING McCool	(412)			412					0
2994	MT RESIDENT TRAVEL SURVEY Yuan	(456)			456					0
2998	NON-RESIDENT TRAVEL IN MT Yuan	(1,784)			1,784					0
2999	PUBLICATION COSTS-GRANT 2453 Miller	1,250						206		1,044
3996	SOCIAL WORK INSTRUCTIONAL Deaton	210			220			430		0
	Total Research	(\$4,596)	\$	\$	\$159,990	\$80,209	\$16,867	\$34,711	\$2,189	\$21,418
MISCELLANEOUS										
3074	RES ALLOCATIONS UNBILLED Zottnick	\$6,055	\$	(\$2,372)	\$	\$	\$	\$	\$	\$3,683
	Total Miscellaneous	\$6,055	\$	(\$2,372)	\$	\$	\$	\$	\$	\$3,683
	TOTAL RESTRICTED FUNDS ALLOCATIONS	\$1,459	\$0	(\$2,372)	\$159,990	\$80,209	\$16,867	\$34,711	\$2,189	\$25,101

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

CONTRACTS AND GRANTS SUMMARIZATION

Entity	Entity Name	Fund Balance 7/1/91	Revenue	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/92
FEDERAL FUNDS:									
32160	HHS	\$3,890	\$1,461,275	(\$79,336)	\$720,231	\$152,539	\$193,837	\$313,253	\$5,969
32161	USDA	116,860	810,213	(1,361)	627,878	104,345	115,644	73,323	4,522
32163	USDI	343	608,551	(155)	416,104	75,205	95,321	21,295	814
32166	NSF		780,032	(3,047)	380,281	70,056	255,356	71,292	0
32167	EPA		147,804		108,034	16,235	16,541	6,994	0
32168	Education		1,946,374	(87)	974,965	236,189	673,178	59,513	2,442
32169	Misc. Federal	4,313	571,462	(88)	238,861	38,277	265,609	30,630	2,310
32170	Federal Subgrants	28,353	1,157,533	(3,529)	597,909	106,382	322,852	107,104	48,110
	Total Federal Funds	\$153,759	\$7,483,244	(\$87,603)	\$4,064,263	\$799,228	\$1,938,338	\$683,404	\$64,167
STATE AND LOCAL FUNDS:									
32180	State Agencies	\$65,865	\$1,006,319	(\$1,153)	\$544,838	\$100,171	\$288,800	\$95,795	\$41,427
32185	Local Government Agencies	8,235	100,021	(943)	63,484	5,431	26,621	1,523	10,254
32195	UM Restricted Allocations	1,459	(2,372)	159,990	80,209	16,867	34,711	2,189	25,101
	Total State & Local Funds	\$75,559	\$1,103,968	\$157,894	\$688,531	\$122,469	\$350,132	\$99,507	\$76,782
PRIVATE FUNDS:									
32190	Private Agencies	\$296,422	\$1,008,153	\$159	\$447,580	\$76,071	\$234,722	\$90,833	\$455,528
	Total Private Funds	\$296,422	\$1,008,153	\$159	\$447,580	\$76,071	\$234,722	\$90,833	\$455,528
	TOTAL CONTRACTS AND GRANTS SUMMARIZATION	\$525,740	\$9,595,365	\$70,450	\$5,200,374	\$997,768	\$2,523,192	\$873,744	\$596,477

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

UM LIBRARY RESTRICTED

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Endowment Earnings (1)	Investment Earnings	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/92
6950	STIP Earnings Distribution	\$2,009	\$	\$	(\$2,009)	\$	\$	\$	\$	\$	\$0
6952	Dixon Endowment/Law School	63,398		3,832	5,230				191	18,221	\$54,048
6954	Murphy Endowment/Law School	281,797	(101)	23,614	15,396	6,600	24,499	3,699	77,282	27,802	\$194,024
6956	Phillips Endowment/Library	403		976	59					60	\$1,378
6958	Ryman Endowment/Library	6,953		437	428					233	\$7,585
TOTAL UM LIBRARY RESTRICTED		\$354,560	(\$101)	\$28,859	\$19,104	\$6,600	\$24,499	\$3,699	\$77,473	\$46,316	\$257,035

(1) Earnings from investments held in endowment funds.

CURRENT RESTRICTED FUNDS

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RESTRICTED GIFTS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Endowment Earnings	STIP Earnings	Other Income	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Student Awards	Capital Expend.	Fund Balance 6/30/92
4000	STIP Earnings Distribution	\$3,291	\$	\$	(\$3,291)	\$	\$	\$	\$	\$	\$	\$	\$0
4001	STIP Earnings for A/E 50100	2,875		(2,875)									0
4003	Vice President-Univ Relation	46			20	450				100			416
4004	President's Discretionary	6,539			362					164			6,737
4006	Gift Account-Fitz Estate	24,615		5,104	1,178	8,000		2,917	462	9,427			26,091
4007	Inventor Support/Dis. Pro.	1,418			72					179			1,311
4008	Graduate Research	7,428			322	418				5,148			3,020
4009	General Academic Acct												0
4010	Research Administration	189			10					67			132
4011	Patent Development/Research	4,703			265	57							5,025
4012	College of Arts & Sciences	2,999	1,398		238	13,380		4,055	27	8,886		990	4,057
4013	Ex Fund Faculty Awd/McCormick	160			9								169
4014	Ex Fund Faculty Awd/Flightner	2,821			143			60	2	1,513			1,389
4015	Anthropology	3,045			105	(2,428)				617			105
4017	Athletic Gifts/GAA	2,850			79	746		493	2	1,191			1,989
4018	Biological Station	2,036			108			1,325	111				708
4020	Bierman Professorship	(1,001)				10,000		8,640	1,155				(796)
4022	Karashima Endowment	9,043			383	46,000		48,962	656	820	1,760	1,654	1,574
4023	Carter Rogers Montgomery	3,137			168					317			2,988
4024	Chemistry	31,304			962	18,449		23,338	112	247			27,018
4025	Chemistry/Wood Chemistry	12,265			688								12,953
4031	Computer Center	13			278	6,750	8,300	385	75	8,215		5,659	1,007
4033	Economics	1,092			62								1,154
4035	English/Leslie Wilson	30,215			1,683	100				1,740	100		30,158
4039	Environmental Studies	461			26	19				290			216
4041	Faculty Development Gifts												0
4042	Foreign Language	2,251			146	8,588				4,671	300		6,014
4043	Friesheimer Endowment/Chem	24,248			1,489	5,637		2,000	237				29,137
4044	Friesheimer Endowment/Pharm	19,436			1,047							10,000	10,483
4045	Geology	10,157	(866)		453	3,886				7,905			5,725
4050	Geology/Paleontological	360			19					58			321
4051	Geography	1,532			30					1,500			62
4053	Geology/Amoco Foundation	452			26								478
4054	Native American Studies	9											9
4055	Ex Fund Faculty Awd/Ashmore												0
4057	HPER	395			21					185			231
4058	Ex Fund Faculty Awd/Sears	572			32								604
4062	Edmund Freeman Lecture Gift	11,050			542	415				4,096			7,911
4063	Home Economics	20								20			0

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

RESTRICTED GIFTS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Endowment Earnings	STIP Earnings	Other Income	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Student Awards	Capital Expend.	Fund Balance 6/30/92
4064	Home Economics Gifts Books	7								7			0
4067	Centennial Coordinator	8,253			486	33,700		21,492	4,966	7,953			8,028
4069	Interpersonal Communication	366			21								387
4070	History Gift-Rocky MT West				171	6,967				5,519			1,619
4071	T and D Program				97	5,000		779	123	1,105			3,090
4072	Mathematics	3,400	70		255	6,369				2,312	160		7,622
4081	Physical Therapy												0
4082	Physics and Astronomy	54				2,206				2,249			11
4085	Political Science	78			52	6,468						3,588	3,010
4086	Political Science/Intern	581		58	33								672
4087	Lewis Stan Poli Sci Fund	3,467			195								3,662
4089	Psychology	11				917				895			33
4092	Religious Studies	65				(65)							0
4094	ROTC Excellence	149			9								158
4095	Scholarship Admin Expense	1,777	(306)		72	2				250			1,295
4096	Sociology	3,674			227	4,088				1,437			6,552
4097	Fligelman Gift Account	845		146	43					153			881
4099	Social Work	8,072			665	7,172				4,187		1,135	10,587
4100	IAR Waterfowl Gift Account	76			55	1,425							1,556
4101	Wildlife Research Moose Proj	62											62
4102	Wildlife Research Unit	671			71	1,900				1,768			874
4103	Wildlife Research Unit	3,707			213	8,693		7,068	246	2,519			2,780
4105	Zoology	13,002			608	11,305		6,590	787	10,463			7,075
4109	Fine Arts	1,240	(94)		81	1,741				1,964			1,004
4110	Fine Arts/Drama Gifts	1,071			57								1,128
4112	Art Gift Account	(372)	372										0
4117	Fine Arts/Music Organ Fund												0
4118	Fine Arts/Music Gifts	6,763	(15)		374	6,179		2,346	215	5,607			5,133
4119	Music/Leslie Wilson	12,542	(1,386)		613	262				1,467			10,564
4121	Business Administration	16,789	(358)		435	42,312		19,488	3,179	32,860	500		3,151
4123	Bus Ad Faculty Development	98											98
4125	Bus Admin/Accounting & Fin	353			19					32			340
4126	MBA Program - Reserve Acct	82,639			4,506	(5,000)							82,145
4128	Dean Stone Night Lect Fund	982			57	(22)				312			705
4129	Wildlife Biology Gifts	19											19
4131	Education	5,102	(2,789)		146	(2)							2,457
4133	Early Childhood Center Gifts	1,110			62								1,172
4134	Grizzly Research	3											3
4135	Education/DERS	112			27					(408)			547

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

RESTRICTED GIFTS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Endowment Earnings	STIP Earnings	Other Income	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Student Awards	Capital Expend.	Fund Balance 6/30/92
4136	Forestry/Leslie Wilson	7,005		607	371					2,198			5,785
4137	Forestry Gift Account	10,206			473	17,790		16,604	2,876	1,358	500	5,855	1,276
4139	Forestry/Hoerner Waldorf	4,144			232								4,376
4140	Wilderness Studies Group	1			9	475							485
4141	Lubrecht Fund	16											16
4142	Journalism	697			39								736
4143	Liberal Arts	1,100			63	66							1,229
4144	Journalism Gifts	1,479			135	4,254				600		2,306	2,962
4145	Radio-Television	459	(50)		17					126	100		200
4146	Radio-Television/KUFM	80,174	(432)		4,966	244,399		105,752	16,971	92,196		2,541	111,647
4148	KUFM Transmitter Upgrade	8				(8)							0
4149	Law Dean's Discretionary	4,836	325		511	59,456		28,580	4,321	27,504		4,309	414
4150	Law Library	466	(3)		98	5,790				71		1,884	4,396
4151	Law/Cowley Endowment	10,524			542	20,831		4,700	812	14,157		2,404	9,824
4152	Law/J. W. Blankenbaker	16,531			966	2,375				1,141			18,731
4153	Ruder Award for Young Faculty	708			40								748
4154	Ex Fund Fac Reksten/Cushman	284			8					284			8
4155	Pharmacy	3,390			162	2,028		1,834	111	630			3,005
4157	Drexel Burnham Sec Inv Symposiu	20,169			662					6,604		5,000	9,227
4158	Adult Socialization Study												0
4160	Bureau Business and Econ Res	7,755			322			2,259	497				5,321
4161	John P. Archer Memorial Fund	367			34	300					400		301
4164	Cobb Foundation Research	9								8			1
4165	Continuing Ed & Summer Prog	269			15					25			259
4167	Dousman, Ila B. Trust	1,323			74								1,397
4168	Carl Hule Memorial	809			56	475							1,340
4171	Legal Counsel Intern	724			4							699	29
4173	GFPR-KGPR-Donations	29,153			2,131	40,455				24,529			47,210
4175	Library Services	2,886	(98)		637	15,779		6,489	1,221	545		440	10,509
4176	Library/Acquisitions	15,335	(234)		850	1,105						3,120	13,936
4178	Ulvestad Trust/Income	7,006		3,081	351					2,200			8,238
4180	Japanese Language	5,562			266	(3,500)							2,328
4181	Maureen & Mike Mansfield Ctr	22,406			743	107,000		101,176	18,166	5,143			5,664
4182	Mansfield Ctr Libr Ethics	4,829			171	4,700						4,593	5,107
4183	Mansfield Ctr Libr Asia	7,889	(1,000)		373	17,700				1,243		16,753	6,966
4184	Ex Fund Faculty Awd/Chandler												0
4186	National Student Exchange	436	(439)										(3)
4187	Bill Nemeth Memorial Fund	93								76			17
4188	Enrichment Prog Foreign Std	107			7	38							152

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

RESTRICTED GIFTS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Endowment Earnings	STIP Earnings	Other Income	Transfers In (Out)	Salaries & Wages	Employee Benefits	Operating Expend.	Student Awards	Capital Expend.	Fund Balance 6/30/92
4190	Health Service Gifts	583			33								616
4192	Schwan's Sales Enterprise	5,948			354	665							6,967
4193	Stella Duncan Mem Res Ins	5,581			345	24,330		21,214	6,377	2,012			653
4194	Tom Baxter Memorial Account	157				50				190			17
4195	Improvement of UM Grounds	10				95				95			10
4197	Wellness Program												0
4198	Wood Chem/Hoerner Waldorf	29,121			1,596					1,329			29,388
4199	Gifts Defined as Oper Exp												0
	TOTAL RESTRICTED GIFTS	\$709,349	(\$5,905)	\$6,121	\$34,981	\$828,732	\$8,300	\$438,546	\$63,707	\$324,271	\$3,820	\$72,930	\$678,304

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

UM SCHOLARSHIPS & FELLOWSHIPS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Endowment Earnings	Investment Earnings	Private Grants	Allocations	Student Awards	Fund Balance 6/30/92
4405	STIP Earnings Distribution	\$1,764	\$	\$	(\$1,764)	\$	\$	\$	\$0
4410	Aber, William	1,038		61	68				1,167
4411	STIP Earnings Distribution	923		(10,032)	9,109				0
4415	Anderson Zurmuehlen Co.	510			46	400	(110)	400	446
4417	Anaconda Company/Financial Aids								0
4418	Andrie, Eugene String Scholarship	3,405			190	35		200	3,430
4419	Anderson, Don	10,007		1,246	579			333	11,499
4421	Arthur Anderson Inc.	34			4	267		300	5
4422	Bennett, Philo S.	4,612		69	266				4,947
4425	Baldwin, Charles S.	1,260		58	57			500	875
4426	Blackfoot Book Award	427			38	1,500			1,965
4428	Beta Alpha Psi	38			10	1,000	(38)	500	510
4429	Blumenthal, Albert	4			3	200		200	7
4430	Bill Cody Scholarship	610			35				645
4431	Blegan Scholarship	6,416			365			267	6,514
4432	Blomgren, Dr. Paul B. Dean Emer	22			11	187	541	750	11
4434	Bonner, E. L.	860		383	39			500	782
4435	Buttrey, Jane	3,209			195	8,000		7,480	3,924
4437	Burroughs Wellcome Co	3,864			159	1,500		3,000	2,523
4440	Bus. Admin. Faculty Scholarship	593			26	476		500	595
4441	Bue, Olaf G. Memorial	161		73	8			100	142
4443	Clark, E. F.	434		116	23			75	498
4445	Chaffin, Glen Memorial	254		58	10			200	122
4446	Craney, Connie	1,527			41	1,750		1,500	1,818
4447	Cobb Foundation Scholarship	789			50	1,500		1,500	839
4448	Class of 1904	298		46	17			138	223
4449	Champion International/Business	71					(71)		0
4450	Clayborn, Elaine Memorial	745			43				788
4453	Dean's Scholarship	1,052			45	676	242	2,000	15
4455	Dean Stone	523			27	600		600	550
4457	Cahill, William P. Memorial	602		292	32			250	676
4458	Cargill Scholarship	1,142			59	1,000	(142)	1,000	1,059
4466	Donovan, Patrick L.	81							81
4469	Dufresne Foundation	1,763			173	1,500			3,436
4472	Dunlway Book Award	122		23	7			45	107
4473	Dundas, Doris Memorial	1,436			79			100	1,415
4477	Fitz, Virginia M.	8,018		1,701	325			4,000	6,044
4487	Forestry Club - Foresters' Ball	272				3,373		4,113	(468)
4488	Farmers Insurance Group	1,565			107	1,540		1,200	2,012
4489	Franklin Computer Corp	2,108			121				2,229

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

UM SCHOLARSHIPS & FELLOWSHIPS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Endowment Earnings	Investment Earnings	Private Grants	Allocations	Student Awards	Fund Balance 6/30/92
4492	Geology Scholarships	7,422			274	10,465		9,910	8,251
4493	Jarvis, Kim	1,718			88	25		250	1,581
4494	Groene, John S.	7,831		291	384			2,000	6,506
4495	Graduate Scholarship	1,803			104				1,907
4496	Hamilton Misfeldt and Company	25			3	300		200	128
4498	Hashisaki, Joe Memorial	14,398			813	625		500	15,336
4501	Heisey Foundation	25,462			1,743	33,750		45,000	15,955
4502	Hellgate Post #27, Am Legion	1,356			69			400	1,025
4504	Helbing, A. T.	402		175	19			250	346
4505	Hileman, Sparky	293		67	16			50	326
4511	Champion International/Forestry				7	1,000		500	507
4512	Emma Hawk Briscoe Leadership	554		116	22			275	417
4518	Inch, Dr. Herbert	1,311		873	61			887	1,358
4520	Insurance Women of Missoula	58			4	250	(58)	250	4
4525	Johnson, Tom	1,303			75				1,378
4527	Journalism Miscellaneous	91			8	9,550		9,350	299
4528	Zonta Club-Karkanen, D. Memorial	16			13	500		500	29
4529	Kellogg, W. K.	6,499			374				6,873
4530	K-Mart Foundation	1,312			92	1,000		1,000	1,404
4532	Kohner, W. G.	1,586		432	85			300	1,803
4537	Lanstrum, Blanche/Dean Stone	375		160	17	10		250	312
4539	Law School Scholars	4,996	(640)		128	11,654		13,700	2,438
4540	Law, Peter Jonathan Memorial	380		29	22				431
4541	McBroom, Kenneth Andrew Memorial	3,938			222	110		230	4,040
4542	Lester, John	3,741			208			225	3,724
4543	Lewis, Joyce Anne	894		15	52				961
4544	Lewis, George and Jeanne	3,885			223				4,108
4545	Lagerlef, Anne Kathren	14,264			729			3,000	11,993
4548	MacDonald, Scott Memorial	61			13	600	(62)	600	12
4551	Mansfield Scholarship Fund								0
4553	Maur, Lowndes	6,480			362			400	6,442
4557	Memorials-Miscellaneous/Fin Aids	1,072	(506)		48	1,192		1,000	806
4558	McDonald, Marvin Memorial Fund					200		200	0
4559	Charles Bailey and Co.	274			5		(74)	200	5
4564	Msia CPA Society	17			5	500		500	22
4565	Missoula Elementary Ed Assoc	4				350		350	4
4575	Missoula Music Teachers - Piano	1,875			108				1,983
4578	Montana Bankers Association	1,694			54	1,000	(194)	1,500	1,054
4581	Montana CPA Society	90			10	700	(90)	700	10
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, 1992

UM SCHOLARSHIPS & FELLOWSHIPS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Endowment Earnings	Investment Earnings	Private Grants	Allocations	Student Awards	Fund Balance 6/30/92
4588	Montana Journalism Directors	12							12
4589	Ntl. Assn. Geology Teachers	21							21
4593	Montana Masquers Scholarship								0
4599	Montana Power Company	171			42	3,000	(171)	1,500	1,542
4601	MT State Pharmaceutical Assoc	3,293			74	633		4,000	0
4612	Natl Assoc Of Accountants	24			9	500	(23)	500	10
4613	Music School Scholarship	16,097			972	8,211		7,742	17,538
4614	NACDS Scholarship	1,606			75	2,500		2,750	1,431
4617	Norvelle Lee Speech Scholarship	2,907		291	171				3,369
4620	O'Neill, Robert Memorial	268			16				284
4621	O'Rourke, Arthur W.	924		58	44			350	676
4623	Perry, Lawrence	2,766			153			200	2,719
4624	KPMG Peat Marwick	144			39	2,656		1,400	1,439
4625	Pacific NW Newspaper Assoc	1							1
4629	Outstanding Law Student	1,057			59	320		650	786
4630	Pharmacy School General	236			53	2,350		1,700	939
4632	Physical Therapy Awards					850		850	0
4635	Pope, William R.	8,669			522	1,700		300	10,591
4641	Presser Foundation	1,701			47	1,500		1,500	1,748
4642	Quesenberry Scholarship	100				100		100	100
4645	Floyd L. Reich Scholarship	2,674			154				2,828
4648	Rochin, C. R.	3,559			177			1,000	2,736
4650	Rhodes Scholar Scholarship	770			44				814
4651	Richard Solberg Scholarship	2,139			88			730	1,497
4658	Ryman, J. H. T.	15,670		2,089	931				18,690
4660	Stuft, Wm. Scholarship				22	1,500		1,500	22
4661	Shafizadeh, Fred Memorial	13,050			745			500	13,295
4662	Schoknecht, Julia	154				520		500	174
4663	Severy, J. W.	373		27	22				422
4664	Silent Sentinel Teacher Award	5,175			322	1,512		368	6,641
4665	Shirley, Richard	211		95	11			100	217
4666	Steele-Reese Foundation	38			69	2,000	(2,077)		30
4668	S M E N C Scholarship	5			9	671		300	385
4671	Theta Sigma Phi Journalism	43		68		22		100	33
4672	Thompson, Silas R.	1,031		291	59			150	1,231
4673	UM Advertising Club	5							5
4674	UM Alumni/San Diego Chapter	1,510			86	2,000		700	2,896
4675	UM Mainland Chinese Scholarship	2,743			93	150		2,950	36
4677	UM Rodeo Scholarship	411			23				434
4678	U of M Staff Scholarship	1,433			80	800		600	1,713

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

UM SCHOLARSHIPS & FELLOWSHIPS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Endowment Earnings	Investment Earnings	Private Grants	Allocations	Student Awards	Fund Balance 6/30/92
4679	UM Alumni: Seattle Chapter	36							36
4680	University Teachers Scholarship	128			7				135
4681	Vocational Resources Scholarship	12				250		250	12
4682	Waters, Charles	277		21	14			41	271
4692	Watkins, Gordon, & Anna	37,070		20,583	1,513			31,000	28,166
4694	Wiegenstein, Julius, Anna/Chem	14,154			275		(14,429)		0
4695	Wiegenstein, Julius, Anna/Bio Sci	9,442			177		(8,914)	700	5
4696	Wilson, Michael Lee Memorial	12,853			638	100		2,490	11,101
4697	Wolverton, Jeanne & Van Scholarship				27	1,000			1,027
4741	Buckhahn, R. A. Memorial	780		212	41			150	883
4742	Bullock James I. Memorial Award					235		200	35
4743	Callahan, Mark Memorial	87		67	12		251	200	217
4748	Chemistry Faculty	2,892			166			75	2,983
4755	Crane Fund Widows & Children	7,880			460	2,400		1,200	9,540
4790	Galusha, Higgins and Galusha	32			15	1,000		1,000	47
4794	Gebhart, Dr. J. W.	417		32	19			55	413
4803	Greene, Chris	596		175	34			100	705
4815	Hetler Scholarship	1,830			105			50	1,885
4824	Kennedy, B.	591		175	32			100	698
4829	Lennes	3,347		154	190			275	3,416
4890	Left-hand, Peter	2,505			166	600		100	3,171
4928	Western Energy Company								0
TOTAL UM SCHOLARSHIPS & FELLOWSHIPS		\$365,981	(\$1,146)	\$20,590	\$26,165	\$138,365	(\$25,419)	\$197,254	\$327,282

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
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FINANCIAL AID SOURCES FROM FEDERAL AND STATE

Entity #	Entity Name	Fund Balance 7/1/91	Prior Year Adjust.	State Programs	Federal Programs	Admin Expend.	Student Awards	Fund Balance 6/30/92
32103	College Work Study	\$	(\$1,601)	\$	\$735,510	\$81,727	\$652,182	\$0
32104	SEOG			34,227	212,876	18,336	228,767	0
32105	SSIG			88,772			88,772	0
32107	Pell Grant Program		(7,439)		5,179,918	15,775	5,156,704	0
TOTAL FINANCIAL AID SOURCES FROM FEDERAL AND STATE		\$0	(\$9,040)	\$122,999	\$6,128,304	\$115,838	\$6,126,425	\$0

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

THE BANDY RANCH

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Sales	Other Income	Salaries & Wages	Employee Benefits	Operating Expend.	Capital Expend.	Fund Balance 6/30/92
4046	The Bandy Ranch	\$	\$15,152	\$52,900	\$1,301	\$36,393	\$6,418	\$25,338	\$1,200	\$4
	TOTAL BANDY RANCH	\$0	\$15,152	\$52,900	\$1,301	\$36,393	\$6,418	\$25,338	\$1,200	\$4

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

ATHLETIC SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Endowment Earnings	Private Grants	Allocations	Transfers In (Out)	Student Awards	Fund Balance 6/30/92
4424	Badgley, Kirk	\$500	\$	\$	\$	\$	\$	\$	\$500
4442	Caras, James K.	485		87					572
4981	General Athletic Scholarships	2,295	500		441,800	(437,653)	5,000	5,647	6,295
4986	Basketball - Men's					54,963		54,963	0
4987	Football - Men's					250,090		250,090	0
4988	Track/Cross Country - Men's					15,891		15,891	0
4990	Tennis - Men's					2,525		2,525	0
4993	Basketball - Women's				6,000	42,153	4,998	52,139	1,012
4994	Volleyball - Women's					57,460		57,460	0
4995	Track/Cross Country - Women's					11,477		11,477	0
4998	Tennis - Women's					3,094		3,094	0
TOTAL ATHLETIC SCHOLARSHIPS		\$3,280	\$500	\$87	\$447,800	\$0	\$9,998	\$453,286	\$8,379

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

UM FOUNDATION SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/91	Private Grants	Student Awards	Fund Balance 6/30/92
4451	Craighead, Kate Johnson	\$50	\$1,100	\$1,100	\$50
4456	Cremer, Edward A. Environmental	675	(325)	350	0
4483	Fell-Oskins		5,867	5,817	50
4567	MT Energy Development Research				0
4659	Staff Scholarship	33	(33)		0
4693	Wicks, Thomas Jr. Memorial	100	1,200	1,200	100
4701	Hatfield, Dorothy Scholarship				0
4705	Steele-Reese Foundation		2,077		2,077
4707	Acher, John P.	450	750	1,050	150
4709	Alkire-Rutherford Scholarship		550	550	0
4710	Ames, Walter Memorial	48	702	750	0
4711	Anderson, Professor Robert		1,233	1,200	33
4712	Anderson, J. M. Memorial Fund	300	2,350	500	2,150
4713	Anonymous For Girls	581	350	850	81
4720	Angland, E. C. Memorial	50	150	200	0
4722	Beebe, Margaret Scherf	500	(250)	250	0
4723	Bergan, Knute W.	4,905	9,600	13,967	538
4724	Baird, Alva C. Memorial		250		250
4725	Barry, E. Scholarship	50	400	450	0
4727	Bennett, Edward E.		1,550		1,550
4728	MT State Pharmaceutical Assoc	334	850	850	334
4729	O'Dell, John S.		350	350	0
4730	Bierman Endowment Scholarship		4,176	680	3,496
4732	Blake, Ronald and Julia		14,400	14,382	18
4733	Boldt, Judge George		400	400	0
4734	Boone, William T.	850	1,400	1,400	850
4735	Boyer, Alan L.	1,334	1,550	680	2,204
4736	Briggs, Edwin		300	300	0
4737	Bright Memorial Fellowship	1,450	5,350	6,750	50
4738	Briscoe - Gray		550	550	0
4739	Carleton, Linus	395	850	267	978
4740	Bucklew, Neil Presidential Service		1,000	1,000	0
4744	Coombs, Richard/Alumni		800	800	0
4746	Castle Brothers	784	1,750	2,100	434
4749	Clark, Fay G. Memorial	550	650	600	600
4750	Community Medical Center		350	350	0
4751	Christiansen, Harold		450	450	0
4752	Coffee, Sidney S.	50	1,900	1,766	184
4753	Fifth Year Junior College		1,400	1,000	400
4754	Colton, Tom & Elizabeth		450	450	0

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

UM FOUNDATION SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/91	Private Grants	Student Awards	Fund Balance 6/30/92
4756	Craighead, Edwin Boone	1,050	1,000	1,000	1,050
4757	Davis, Vidah V.		750	750	0
4758	Davis, Kenneth Scholarship	50	250	300	0
4759	Delaney, Ted	630	(630)		0
4760	Dawson, B. & B. Memorial	50	2,700	2,600	150
4761	Alexander & Virginia Dean	1,434	2,500	2,500	1,434
4762	Datsopolis, Dino		1,000	1,000	0
4763	Elge, Frances		500	500	0
4764	Ephron Award in Modern Languages	150	300	300	150
4765	Ephron Award in Classics	334	500	437	397
4766	Dragstedt, C. R.	500			500
4767	Evert, Noral Staael		350	350	0
4768	Erasmus Scholarship	5,458	48,091	43,428	10,121
4769	Dejarnette, G M "Monk"		250	250	0
4770	Excellence Fund	2,805	12,480	11,800	3,485
4771	Ferguson, Mary Elrod				0
4772	Environmental Resource & Analysis		800	800	0
4774	Forestry Misc. Scholarships		1,100	1,100	0
4775	Forestry Alumni Memorial	150	600	750	0
4776	Fox Foundation	10,942	50,550	36,710	24,782
4777	Folland, Evelyn Lindblad		500	167	333
4778	Fields, Ralph & Hulda		20,000	20,000	0
4779	Farris, Martin & Rhoda		250	250	0
4780	Frontier Writing	583	(241)	342	0
4781	Norwood, Pat Memorial		150	150	0
4782	Nygaard, Pat Memorial		1,050	1,050	0
4783	Frost, Marjorie	1,600	1,600	3,200	0
4784	Hoback, Louise Voorhees		300	300	0
4786	Hom, Margret A. - Alumni		150	150	0
4787	Fullam, Minnie S. - M. U. N.	1,833	2,250	2,403	1,680
4789	Green, John J.		750	375	375
4791	Gates, Russell Memorial Award	50	450	500	0
4793	Knoblock, Dr. Linda P.		400	400	0
4795	Hileman Family Scholarship		600	500	100
4796	Kim Williams Graduate Fellowship	100	4,050	2,500	1,650
4797	Gerard, Summer		1,175	1,000	175
4798	Jestrab-Chaffee, Elizabeth		3,750	3,700	50
4799	Gordon, Riki Scholarship Fund		250	250	0
4800	Karlin, Jules		500	500	0
4801	Gleed, Bernice	1,350	4,100	5,400	50

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

UM FOUNDATION SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/91	Private Grants	Student Awards	Fund Balance 6/30/92
4802	Gordon, Clancy Environmental	350	1,350	1,350	350
4804	Gute, Donald		850	850	0
4806	Greenberger, Dr. & Mrs. Morton	225	750	700	275
4807	Bill Greenwald Scholarship	100	500	600	0
4808	Hammond	4,200	11,300	7,000	8,500
4809	Harrington Scholarship	3,205	9,600	12,100	705
4810	Harris, George & Laurine		1,000	666	334
4811	Haynes, Isabelle	5,015	21,000	17,600	8,415
4812	Harrison, Pat Memorial		3,000	3,000	0
4813	Hanson, Norman Legal Writing	100	100	200	0
4814	Hancock-Davidson Woodward		300	300	0
4816	Herbig, Cynthia Public Service	200	200	350	50
4817	Herbig, Helen & Cynthia - String	50	200	200	50
4818	Holder, Marie		850		850
4819	Holmes-McDowell Scholarship		800	800	0
4820	Hugo, Richard Memorial	600	1,450	1,450	600
4821	Knaff, Brian L. Scholarship		500	500	0
4822	Kappa Alpha Theta	850	2,200	2,133	917
4823	Kelly, Vivian Troop Memorial		700		700
4825	Karlberg, Karl R.	450	1,150	1,150	450
4826	Kilbourne, James	150	400	550	0
4828	Leaphart, Dean Charles W.	300	350	350	300
4830	Hamilton, Edith	84	250	250	84
4831	Loble, Judge Lester H.		500	500	0
4832	Lord, Melvin & Myrtle	301	1,450	1,400	351
4833	Hunton, Eugene R. & Louise A.		250	250	0
4834	Kappa Kappa Gamma Scholarship	300	200	500	0
4835	Mahoney, Mary Pat		250	250	0
4837	Lee Enterprises Native American		2,300	1,500	800
4839	McCulloh, Albyn F.		2,800	2,800	0
4840	McNamer, Burke Memorial		500	500	0
4841	Long Brothers Scholarship	1,100	1,100	650	1,550
4843	Lind, John D.		500	500	0
4844	Madden, Josie		700	700	0
4845	McLean, Clark Memorial Award	300	300	300	300
4846	Merriam, Doris F.	200	200	250	150
4847	Merriam, Alan D. Scholarship		500	500	0
4848	Lucas, Anna Marie		350	262	88
4849	Mikalsen Scholarship	2,267	6,550	4,500	4,317
4850	Milburn, Gen. Frank		2,300	2,300	0

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

UM FOUNDATION SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/91	Private Grants	Student Awards	Fund Balance 6/30/92
4851	Miller, Earl L.	134	500	500	134
4852	Myre-McGaugh Journalism	684	700	700	684
4853	Miles, Lulu L.	2,966	5,350	6,850	1,466
4854	Nagle, Russell H.	150	1,100	1,250	0
4855	Montgomery, George		3,000	1,500	1,500
4856	Morgan, Robert S. Memorial		350	350	0
4857	Miller, Justin	150	400	550	0
4858	Morningstar, Katherine L. Trad		2,650	1,750	900
4859	Morningstar, Katherine L. Non-Trad		1,800	1,800	0
4860	Miller, Ronald E.	371	950	1,100	221
4861	Old Person, Earl		5,000	5,000	0
4864	MT State Federation of Black Women		100	100	0
4866	Morris, Melvin S. Award	1,200	(1,200)		0
4867	Mu Deuteron - Phi Sigma Kappa	575	1,450	1,450	575
4869	Morton, Bertha	7,943	47,108	55,000	51
4870	Mulroney, Thomas E.		550	550	0
4873	Nelson, Carl & Bella	1,400	2,400	3,534	266
4875	Neal, R. - Missoula Lion's Club		400	400	0
4876	Olson, Helen J. Scholarship	2,000	2,300	2,500	1,800
4877	Pealow, Harry & Mollie Abshire		3,500	3,167	333
4878	Myrick-Hansen		300	300	0
4879	On, Danny	200	300	500	0
4880	UM Rodeo Club		4,750	3,750	1,000
4882	Paris, Candy Scholarship	166	4,150	4,175	141
4883	Plum Creek Lumber	850		600	250
4884	Papich, Michael J. Scholarship		500	334	166
4886	Ruder Scholarship		500	500	0
4887	Presidential Leadership	3,292	40,603	43,894	1
4888	Rector, Olive M.	1,650	8,000	5,200	4,450
4889	Pray, Charles N.		650	650	0
4892	Riechel, Wade	1,084	1,700	2,350	434
4894	Salinas Memorial Scholarship		200	200	0
4895	Rolando, Richard		500	500	0
4897	Shults, D. J. - Journalism	1,138	2,900	2,000	2,038
4898	Shults, Dosia J.		500	500	0
4899	SAE - D. J. Shults		2,250	2,250	0
4900	Orchard, Kate		400		400
4901	Quesenberry Scholarship				0
4902	Shallenberger/Alumni				0
4903	Skari, Carman M.		250	250	0

CURRENT RESTRICTED FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

UM FOUNDATION SCHOLARSHIPS

Acct#	Account Name	Fund Balance 7/1/91	Private Grants	Student Awards	Fund Balance 6/30/92
4904	Sheridan, Leslie M. - Alumni		450		450
4906	Snyder		300	300	0
4907	Sullivan, John D.	50	450	450	50
4908	Symmes, Weymouth	150	350	500	0
4909	Snyder/Perry/Coyle		100	100	0
4910	Rittenour, Clifford & Jimmie	300	1,950	1,950	300
4911	Spaulding, T. Memorial	850	600	1,400	50
4912	Stark, Kate & Russell F.	500	2,900	2,817	583
4913	Truman Finalist Award		500	500	0
4914	Sullivan, Dean Robert E.		1,000	1,000	0
4915	Tebbe, Charles Forestry	50	300	350	0
4916	Smith, Roderick		17,000	17,000	0
4918	MaClay - Streit Scholarship				0
4919	Van Bremer		3,550	3,550	0
4920	Vaughn Family	2,560	5,350	3,380	4,530
4921	Waldron, Maud & Grover		500	500	0
4929	Wheeler, Senator Burton K.	1,340	(790)	550	0
4930	Wilson, Vince Scholarship		250	250	0
4932	Rhinhart, Naseby Endowed Schlshp		7,350	7,350	0
4933	Williams, Shelton R.	946	900	959	887
4934	Wilson, Neil S.	650	1,500	1,500	650
4936	Wood, Clyde Memorial		250	250	0
4938	Wedum, James W.	190	8,150	8,150	190
4939	Zeman, May Carol Scholarship	100	600	600	100
4940	Phillips, Alice	1,665	2,500	2,000	2,165
4941	Powers, Dorothy Rochon		1,100	1,000	100
4942	Parker, Christopher Award		300	225	75
4943	Phi Sigma Kappa Scholarship	100	250	250	100
4945	Williams, Pat Scholarship		300	300	0
4946	Northey, Dorcas Keach		200	200	0
4947	MaClay, Nellie & Sam	50	(50)		0
4948	Wallace - Science Fair	1,334	2,000	2,000	1,334
4949	Ferguson, Mary Elrod	3,859	(3,129)	730	0
4951	Wilson, Scotty & Brenda Farrell		350	350	0
4956	Wallace - Fine Arts		2,000	2,000	0
4959	Chinske, Edward E. - Alumni	150	150	150	150
4960	Garess, Marlon		500	500	0
4961	Reed, Bess - M.U.N.	300	250		550
4962	Staffanson, Julia H.		499	375	124
TOTAL UM FOUNDATION SCHOLARSHIPS		\$104,002	\$518,713	\$500,322	\$122,393

STUDENT LOAN FUNDS

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Combined Statement of Revenue, Expenditures and Changes in Fund Balance for:	
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Statement of Revenue, Expenditures and Changes in Fund Balance.....	5.03

STUDENT LOAN FUNDS

Balance Sheet

June 30, 1992

	Perkins/National Direct Student Loan Fund	The University of Montana Student Loan Fund	Total for All Student Loan Funds
ASSETS:			
Cash:			
Cash in State Treasury	\$104,745	\$23,385	\$128,130
Cash on Hand and in Trustee Bank	2,126		2,126
Total Cash	\$106,871	\$23,385	\$130,256
Investments	\$484,000	\$300,500	\$784,500
Accounts Receivable:			
Accounts Receivable		\$6	\$6
Receivable from State Government	352		352
Total Accounts Receivable	\$352	\$6	\$358
Notes Receivable:			
Short-term Notes Receivable	\$	\$56,422	\$56,422
Long-term Notes Receivable	5,453,547	133,279	5,586,826
Allowance for Doubtful Accounts	(160,883)	(3,710)	(164,593)
Total Notes Receivable	\$5,292,664	\$185,991	\$5,478,655
TOTAL ASSETS	\$5,883,887	\$509,882	\$6,393,769
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Refunds Payable	\$237	\$	\$237
Payable to Other Fund Groups			0
Total Liabilities	\$237	\$	\$237
Fund Balance:			
U.S. Government Grants Refundable	\$5,229,911	\$	\$5,229,911
University Restricted	653,739	457,589	1,111,328
University Unrestricted		52,293	52,293
Total Fund Balance	\$5,883,650	\$509,882	\$6,393,532
TOTAL LIABILITIES AND FUND BALANCE	\$5,883,887	\$509,882	\$6,393,769

STUDENT LOAN FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

THE UNIVERSITY OF MONTANA STUDENT LOAN FUNDS

Account Name	Fund Balance 7/1/91	Interest Collected on Loans	Interest Collected on Investments	Gifts & Donations	Institutional Match	Public Health Service	Transfers In (Out)	Collection Expend.	Allowance Adjustment	Fund Balance 6/30/92
Alumni Emergency	\$4,441	\$95	\$	\$	\$	\$	\$	\$	(\$877)	\$5,413
ASUM	37,366	1,332	899					96	(4,264)	\$43,765
Associated Women Students	304	24						74	(189)	\$443
Class of 1923	90	2							1	\$91
Forestry Club	54,229	101	(929)						198	\$53,203
U of M General	327	35						6	4	\$352
Law School Emergency	22,902	230	672					40	(4,007)	\$27,771
Burroughs Welcome	39,597	26	1,798						(645)	\$42,066
Kellogg	5,607	28	61						(360)	\$6,056
Kappa Psi	342		16							\$358
Montana Bankers	1,580		80							\$1,660
Argo Memorial	560	14							5	\$569
Rotary Club	565	10							10	\$565
Law-Charlotte Russell	4,597		239							\$4,836
Western Montana Medical Assoc.	1,764		89							\$1,853
Glen Smith Memorial	1,253	47	63					13	(28)	\$1,378
Henry Strong	31,851	219	469	10,000				42	998	\$41,499
Law School Longterm	128,670	656	3,878	1,476				9	168	\$134,503
Law-Gordon R. Hickman	3,890	15	99	150					(113)	\$4,267
Law-A.K. Smith Memorial	7,500			7,600					264	\$14,836
Phoenix Club	772	20							20	\$772
The UM Short Term Fund	0		431				100,000		156	\$100,275
Loans for Disadvantaged Students	0				435	3,916				\$4,351
United Student Aid	19,000									\$19,000
TOTAL THE UNIVERSITY OF MONTANA STUDENT LOAN FUNDS	\$367,207	\$2,854	\$7,865	\$19,226	\$435	\$3,916	\$100,000	\$280	(\$8,659)	\$509,882

STUDENT LOAN FUNDS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

	Perkins/National Direct Student Loan Fund	The University of Montana Student Loan Fund	Total for All Student Loan Funds
REVENUE AND OTHER ADDITIONS:			
Interest and Recoveries on Loans:			
Interest on Notes Receivable	\$108,364	\$2,854	\$111,218
Late Charges on Notes Receivable	14,626		14,626
Total Interest & Recoveries on Loans	\$122,990	\$2,854	\$125,844
Gifts and Donations		19,226	19,226
Cancellation Reimbursement	23,606		23,606
Federal Capital Contributions	142,189	3,916	146,105
Institutional Matching	15,799	435	16,234
Interest on Investments	15,249	7,865	23,114
Interest on Cash in Trustee Bank	2,633		2,633
TOTAL REVENUE AND OTHER ADDITIONS	\$322,466	\$34,296	\$356,762
EXPENDITURES AND OTHER DEDUCTIONS:			
Cancellations:			
Military and Teacher Cancellations	\$27,607	\$	\$27,607
Death, Disability & Bankruptcy Canc.	10,126		10,126
Total Cancellations	\$37,733	\$	\$37,733
Defaulted Loans Assigned to U.S. Government	36,760		36,760
Due Diligence Write Offs	636		636
Administrative Cost			0
Collection Costs	(780)	280	(500)
Allowance for Doubtful Accounts	12,100	(8,659)	3,441
TOTAL EXPENDITURES & OTHER DEDUCTIONS	\$86,449	(\$8,379)	\$78,070
TRANSFERS IN (OUT):			
Non-Mandatory Restricted Transfer	\$	\$100,000	\$100,000
Mandatory Unrest. Alloc. to Loan Funds			0
TOTAL TRANSFERS	\$0	\$100,000	\$100,000
Net Increase (Decrease) to Fund Balance	\$236,017	\$142,675	\$378,692
Fund Balance at Beginning of Year	\$5,647,633	\$367,207	\$6,014,840
Fund Balance at End of Year	<u>\$5,883,650</u>	<u>\$509,882</u>	<u>\$6,393,532</u>

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

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

Account Name	Fund	Net Change	Fund	1991-92	Received by Acct#
	Balance 7/1/91		Balance 6/30/92	Endowment Income to Current Restricted Funds	
ENDOWMENT FUNDS					
Educational:					
Dixon, W.W. Law Professor & Library Books	\$85,250	\$	\$85,250	\$3,832	6952
Phillips, Paul Chrisler Memorial Collection	12,500		12,500	976	6956
Ryman, J.H.T. Economics & Sociology Library	7,500		7,500	437	6958
Total Educational	\$105,250	\$	\$105,250	\$5,245	
Non-Educational:					
Aber, W.M. Oratory	\$1,050	\$	\$1,050	\$61	4410
Anderson, Don-Journalism	21,384		21,384	1,246	4419
Baldwin, Charles S. Scholarship	1,000		1,000	58	4425
Bennett, Phila S.-Essay	1,175		1,175	69	4422
Bonner, E.L.	6,570		6,570	383	4434
Bronson, William E. Memorial	1,000		1,000	58	4086
Buckhahn, R.A. Memorial-Forestry	3,643		3,643	212	4741
Bue, Olaf J.-Journalism	1,250		1,250	73	4441
Cahill, William P. Memorial	5,016		5,016	292	4457
Callahan, Mark Memorial-Bus. Admin.	1,152		1,152	67	4743
Chaffin, Glen Memorial-Journalism	988		988	58	4445
Clark, Earl Scholarship-Forestry	2,000		2,000	116	4443
Class of 1904	800		800	46	4448
Duniway, Pres. C.S.-Honor Scholarship-Books	400		400	23	4472
Fell Oskins Scholarship		103,877	103,877		4483
Gebhart, Dr. J.W. Botany	558		558	32	4794
Green, Chris Scholarship	2,999		2,999	175	4803
Groene, M.C.	5,000		5,000	291	4494
Helbing Memorial	3,000		3,000	175	4504
Hileman, Robert I. Memorial Scholarship	1,150		1,150	67	4505
Home Economics Leadership Scholarship	2,000		2,000	116	4512
Inch, Herbert	15,000		15,000	873	4518
Kennedy, Bob Scholarship	2,999		2,999	175	4824
Kohner, William G.-Forestry	7,425		7,425	432	4532
Lanstrum, Blanche Coppo	2,750		2,750	160	4537
Lennes-Mathematics	2,645		2,645	154	4829
Lewis, Joyce Annie Memorial	251		251	15	4543
Norvelle Lee Speech Scholarship	5,000		5,000	291	4617
O'Rourke, Arthur W. Scholarship	1,000		1,000	58	4621
Peter Jonathan Law Memorial Scholarship	500		500	29	4540
Ryman, J.H.T. Economics & Sociology	35,877		35,877	2,089	4658
Severy, J.W.-Botany	467		467	27	4663
Shirley, Richard Memorial-Journalism	1,625		1,625	95	4665
Theta Sigma Phi - Journalism	1,164		1,164	68	4671
Thompson, Silas R. Jr.-Forestry	5,000		5,000	291	4672
UM Foundation Academic Scholarship Trust Fund		435,643	435,643		
Waters, Charles Award-Botany	365		365	21	4682
Watkins, Anna D. & Gordon S. Scholarship	353,537		353,537	20,583	4692
Wilson, Leslie-Forestry Gift Account	10,428		10,428	607	4136
Caras, James-Athletics	1,540		1,540	87	4442
Murphy, William L. Trust-Law	325,196		325,196	23,614	6954
Total Non-Educational	\$834,904	\$539,520	\$1,374,424	\$53,287	
TOTAL ENDOWMENT FUNDS	\$940,154	\$539,520	\$1,479,674	\$58,532	
FUNDS FUNCTIONING AS ENDOWMENTS					
Fitz Estate - Pres. Gift Account	\$87,664	\$	\$87,664	\$5,104	4006
Fitz, Virginia M. Scholarship	29,221		29,221	1,701	4477
Fligelman Endowment	2,500		2,500	146	4097
Ulvestad Trust	52,928		52,928	3,081	4178
TOTAL FUNDS FUNCTIONING AS ENDOWMENTS	\$172,313	\$	\$172,313	\$10,032	
TOTAL ALL ENDOWMENT FUNDS	\$1,112,467	\$539,520	\$1,651,987	\$68,564	

PLANT FUNDS

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Balance Sheet and Combined Statement of Additions, Deletions and Changes in Fund Balance for:	
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PLANT FUNDS
Combined Balance Sheet
June 30, 1992

	<u>Unexpended Plant</u>	<u>Renewal & Replacement</u>	<u>Auxiliary Renewal & Replacement</u>	<u>Facilities Services Renewal & Replacement</u>
ASSETS:				
Cash	\$174,275	\$98,258	\$124,571	\$54,857
Interest Receivable	27,743		9,302	
Accounts Receivable	39,639	600	5,120	
Allowance for Doubtful Accounts		(225)		
STIP Investments	975,000	741,900	501,000	89,000
Investments Admin. by Agencies			99,410	
L-T Investments			498,687	
Construction Advances	589			
Prepaid Expenses				
Work-In-Process	459,387	819,428	174,779	169,078
TOTAL ASSETS	<u>\$1,676,633</u>	<u>\$1,659,961</u>	<u>\$1,412,869</u>	<u>\$312,935</u>
 LIABILITIES AND FUND BALANCE:				
Bonds/Interest Payable	\$0	\$0	\$	\$
Accrued Expenditures/ Accounts Payable	0	74,696	67,695	23,309
Deferred Revenue	26,328	18,175		
Fund Balance	1,650,305	1,567,090	1,345,174	289,626
TOTAL LIABILITIES AND FUND BALANCE	<u>\$1,676,633</u>	<u>\$1,659,961</u>	<u>\$1,412,869</u>	<u>\$312,935</u>

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
\$113,146	\$1,565,093	\$66,104	\$22,334	\$711	\$60	\$2,219,409
		7,494	4,744	534,454		583,737
						45,359 (225)
373,000	350,000	284,000	167,000			3,480,900
		587,311	48,349	200,808		935,878
			352,838	970,800		1,822,325
						589
				1,406,676		1,406,676
						1,622,672
<u>\$486,146</u>	<u>\$1,915,093</u>	<u>\$944,909</u>	<u>\$595,265</u>	<u>\$3,113,449</u>	<u>\$60</u>	<u>\$12,117,320</u>
\$	\$	\$2,827	\$971,495	\$99,275	\$	\$1,073,597
			781			166,481
30,897						75,400
455,249	1,915,093	942,082	(377,011)	3,014,174	60	10,801,842
<u>\$486,146</u>	<u>\$1,915,093</u>	<u>\$944,909</u>	<u>\$595,265</u>	<u>\$3,113,449</u>	<u>\$60</u>	<u>\$12,117,320</u>

PLANT FUNDS

Statement of Plant Fund Resources
For Fiscal Year Ended June 30, 1992

	Sales & Production	Student Fees	Other Income	Investment Income	Allocations Within Fund
RETIREMENT OF INDEBTEDNESS:					
1985/88 CHE Pooled Equipment Bonds	\$	\$	\$	\$46,715	\$
1985 Bond Series A & B				42,493	1,191,918
1987 A & B Improve. Revenue Bonds				245,656	161,410
Defeased Bond Indentures					
REVENUE ACCOUNTS:					
Student Building Fees		821,373		18,321	(358,790)
1985 Series Auxiliary Rev Accts				54,791	(994,538)
UNEXPENDED PLANT		539,612	254,433	48,396	
RENEWAL & REPLACEMENT:					
Renewal & Replacement	18,099	370,905	32,059	41,626	50,529
Auxiliaries R & R				48,931	(42,411)
Facilities Services R & R				7,829	(8,118)
TOTAL RESOURCES	\$18,099	\$1,731,890	\$286,492	\$554,758	\$0

Statement of Plant Fund - Application of Resources
For Fiscal Year Ended June 30, 1992

	Salaries & Wages	Other Services	Supplies & Materials	Repair & Maintenance	Equipment
RETIREMENT OF INDEBTEDNESS:					
1985/1988 CHE Pooled Equipment Bonds	\$	\$	\$	\$	\$
1985 Bond Series A & B					
1987 A & B Improv. Revenue Bonds					
Defeased Bond Indentures					
REVENUE ACCOUNTS:					
Student Building Fees					
1985 Series Auxiliary Rev Accts					
UNEXPENDED PLANT		761	5,999	0	0
RENEWAL & REPLACEMENT:					
Renewal & Replacement		3,691	65,458	49,170	199,074
Auxiliaries R & R			48,272	88,461	128,585
Facilities Services R & R	14,680		850	2,949	18,121
TOTAL APPLICATIONS	\$14,680	\$4,452	\$120,579	\$140,580	\$345,780

Total Revenue	Mandatory Transfers	Non Mandatory Transfers	Total Transfers In	Move Equity To NIIP	Prior Year Adjust.	Resources Provided
\$46,715	\$659,214	\$	\$659,214	\$	(2,779)	\$703,150
1,234,411						1,234,411
407,066	12,531		12,531			419,597
480,904		35,290	35,290			516,194
(939,747)	3,086,589	50,334	3,136,923			2,197,176
842,441	0	683,245	683,245	(1,234,222)		291,464
513,218		932,484	932,484	(19,079)		1,426,623
6,520	26,243	933,326	959,569	(7,131)		958,958
(289)		185,235	185,235	(22,718)	(159)	162,069
\$2,591,239	\$3,784,577	\$2,819,914	\$6,604,491	(\$1,283,150)	(\$2,938)	\$7,909,642

Buildings & Land	Principal & Interest On Debt	Other Expend.	Total Expend.	Mandatory Transfers	Non Mandatory Transfers	Total Transfers Out	Prior Year Adjust.	Total Resources Applied
\$	\$623,326	\$5,382	\$628,708	\$	\$	\$		\$628,708
	1,468,513	781	1,469,294	5,185		5,185		1,474,479
	804,559	19,724	824,283	21,058		21,058		845,341
	6,034	534	6,568		711,527	711,527		718,095
					1,539,851	1,539,851		1,539,851
3,445	275,807	16,955	302,967	727,915	16,636	744,551	758	1,048,276
212,767		14,589	544,749		29,964	29,964	(1,565)	573,148
121,464		257,199	643,981		49,992	49,992	454	694,427
16,851		0	53,451		3,187	3,187	1,186	57,824
\$354,527	\$3,178,239	\$315,164	\$4,474,001	\$754,158	\$2,351,157	\$3,105,315	\$833	\$7,580,149

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS REVENUE ACCOUNTS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1992

Acct #	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Transfers In	Building Fees	Investment Income	Allocations	Transfers Out	Debt Service	Other Expend.	Fund Balance 6/30/92	Acct #
STUDENT BUILDING FEES:												
5302	1960 Bldg Fee Fund	\$587,149	\$	\$35,290	\$821,373	\$18,321	(\$396,290)	\$674,027	\$6,034	\$534	\$385,248	5302
5303	Bldg Fee Emergency Reserve	70,000					37,500	37,500			70,000	5303
	Total Building Fees	\$657,149	\$	\$35,290	\$821,373	\$18,321	(\$358,790)	\$711,527	\$6,034	\$534	\$455,248	
1985 BOND SERIES REVENUE ACCOUNTS:												
5410	Auxiliaries	\$1,154,749	\$	\$2,921,985	\$	\$47,115	(\$853,989)	\$1,539,851	\$	\$	\$1,730,009	5410
5411	Ticket Surcharge	75,846		169,922		5,306	(140,549)				110,525	5411
5413	UC Campus Court Reven	27,173		45,016		2,370	0				74,559	5413
	Total 1985 Bond Series	\$1,257,768	\$	\$3,136,923	\$	\$54,791	(\$994,538)	\$1,539,851	\$	\$	\$1,915,093	
	GRAND TOTAL REVENUE ACCOUNTS	\$1,914,917	\$0	\$3,172,213	\$821,373	\$73,112	(\$1,353,328)	\$2,251,378	\$6,034	\$534	\$2,370,341	

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

Acct #	Account Name	Fund Balance 7/1/91	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 6/30/92
1985/88 CHE EQUIPMENT BOND:											
5431	Reserve	\$571,656	\$	\$	37,802	(21,727)	\$	\$	\$	\$	\$587,731
5435	Series A 1988 Debt Service	295,984	(2,779)	659,214	8,913	21,727		539,607	83,719	5,382	354,351
	Total CHE Equipment Bond	\$867,640	(\$2,779)	\$659,214	\$46,715	\$0	\$	\$539,607	\$83,719	\$5,382	\$942,082
1985 BOND SERIES A & B:											
5420	85A Bond Service	(\$412,002)	\$	\$	\$11,409	\$1,072,217	\$	\$940,000	\$316,703	\$781	(\$585,860)
5421	85B Bond Service	(105,924)			1,061	130,000		150,000	61,810		(186,673)
5424	85A Aux Reserve	148,852			10,718		5,185				154,385
5425	85A SBF Reserve	71,593			3,142	(6,131)					68,604
5426	85B Stadium Reserve	160,538			16,163	(4,168)					172,533
	Total 1985 A & B Bond	(\$136,943)	\$	\$	\$42,493	\$1,191,918	\$5,185	\$1,090,000	\$378,513	\$781	(\$377,011)
1987 A & B IMPROVEMENT REVENUE BONDS:											
5470 *	87A Bond Service	(\$66,164)	\$	\$12,437	\$1,559	\$773,919	\$	\$	\$789,045	\$19,224	(\$86,518)
5471 *	87B Bond Service	1,322		94	53	15,357		10,000	5,514	500	812
5472 *	87A SBF Debt Service Reserve	276,285			20,958	(11,441)					285,802
5473 *	87B Debt Service Reserve	13,648			865	(1,336)					13,177
5474 *	87A Aux Debt Service Reserve	840,798			61,967		21,058				881,707
5477 *	87A Escrow Account	2,374,029			160,254	(615,089)					1,919,194
	Total 1987 A & B Bond	\$3,439,918	\$	\$12,531	\$245,656	\$161,410	\$21,058	\$10,000	\$794,559	\$19,724	\$3,014,174
	GRAND TOTAL BONDS	\$4,170,615	(\$2,779)	\$671,745	\$334,864	\$1,353,328	\$26,243	\$1,639,607	\$1,256,791	\$25,887	\$3,579,245

* Account numbers differ from prior year as they were modified in order to change from multi-year to annualized accounts.

PLANT FUNDS – UNEXPENDED PLANT

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1992

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Transfers In	Allocations	Student Fees	Other Income	Investment Earnings
PROJECTS FUNDED FROM BUILDING FEES:								
5005	Wheelchair Ramp Lib.Arts	\$505	\$	\$	\$	\$	\$	\$
5007	Phone & Remodel Rm113 Lodge	3,095						0
5008	Restroom & Locker/McGill	6,770						277
5009	Restrooms Liberal Arts	5,331						171
5376	Performance Lab-McGill Hall	6						0
	Total Building Fee Projects	\$15,707	\$	\$	\$	\$	\$	\$448
PROJECTS FUNDED FROM BOND PROCEEDS:								
5021	CUFS Software	\$9,984	\$	\$	(\$9,984)	\$	\$	\$
5022	VAX Computer Acquisition	10,491			(9,972)			
5023	Student Records System	2,493			(2,493)			
5035	Grizzly Stadium Cracks	576						20
5069	Install Emergency Phones	1,532						
5513	Res Halls Smoke Detectors	12,437						
	Total Bond Projects	\$37,513	\$	\$	(\$22,449)	\$	\$	\$20
PROJECTS FUNDED FROM AUXILIARIES:								
5052	Primary Electric Dist Sys	\$1,307	\$	\$	\$	\$	\$	\$
5288	Res Halls Asbestos Removal	29,425	1,002					583
5289	Fire Alarms/Res Halls(PH 2)	\$76,906						2,066
5523	Community Ctr-Family Hsg			250,000				10,259
	Total Auxiliary Projects	\$107,638	\$1,002	\$250,000	\$	\$	\$	\$12,908
PROJECTS FUNDED FROM OTHER SOURCES:								
5020	Fine Arts Construction	\$922	\$	\$	\$	\$	\$	\$
5024	Health Science Well	18,798						793
5031	New Grid System	5,799						
5058	Univ. Graphics & Print	2,024						
5142	New Weight Room/Griz Stad	1,265						53
5143	Manville Prop. Settlement	2,486	(1,760)					35
5144	Computer Equip./House Sales	217,677		433,245	22,449		55,993	12,513
	Total Other Source Projects	\$248,971	(\$1,760)	\$433,245	\$22,449	\$	\$55,993	\$13,394
PLEGED REVENUES:								
5125 *	State Land Grant	\$82,713	\$	\$	\$	\$	\$198,440	\$1,843
5040	U C Development Fee	273,147				150,370		15,918
5041	Computer Fee Fund	18,332				389,242		3,865
	Total Pledged Revenues	\$374,192	\$	\$	\$	\$539,612	\$198,440	\$21,626
5817	GAAP Adjustments	\$1,623,096	\$	\$	\$	\$	\$	\$
	TOTAL UNEXPENDED PLANT	\$2,407,117	(\$758)	\$683,245	\$0	\$539,612	\$254,433	\$48,396

* Account number differs from prior year as it was modified to change from a multi-year to an annualized

Transfers Out	Other Services	Supplies & Materials	Repair & Maint.	Equipment	Buildings & Land	Other Expend.	Move Equity To NIIP	Fund Balance 6/30/92	Acct #
\$505	\$	\$	\$	\$	\$0	\$	\$	0	5005
					1,410			1,685	5007
3,100					8			3,939	5008
5,202					300			0	5009
6					0			0	5376
\$8,813	\$	\$	\$	\$	\$1,718	\$	\$	\$5,624	
\$	\$	\$	\$	\$	\$	\$	\$	\$0	5021
						519		0	5022
								0	5023
93					503			0	5035
						1,532		0	5069
12,437								0	5513
\$12,530	\$	\$	\$	\$	\$503	\$2,051	\$	\$0	
\$	\$	\$	\$	\$	\$1,307	\$	\$	0	5052
					6,148			24,862	5288
					63,949			15,023	5289
								260,259	5523
\$	\$	\$	\$	\$	\$71,404	\$	\$	\$300,144	
\$	\$	\$	\$	\$	\$333		\$	589	5020
								19,591	5024
5,799								0	5031
2,024								0	5058
	761							1,318	5142
		5,999				275,807		0	5143
								460,071	5144
\$7,823	\$761	\$5,999	\$	\$	\$333	\$275,807	\$	\$481,569	
\$215,010	\$	\$	\$	\$	\$	\$	\$	67,986	5125
106,171						(833)		334,097	5040
394,204						15,737		1,498	5041
\$715,385	\$	\$	\$	\$	\$	\$14,904	\$	\$403,581	
\$	\$	\$	\$	\$	(\$70,513)	\$	(\$1,234,222)	\$459,387	5817
\$744,551	\$761	\$5,999	\$0	\$0	\$3,445	\$292,762	(\$1,234,222)	\$1,650,305	

account.

PLANT FUNDS – RENEWAL AND REPLACEMENT

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1992

Acct #	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Transfers In	Sales/ Production/ Assessments	Investment Income	Other Income
MISC. R&R ACCOUNTS:							
5087	Deaccess./Access. Fine Arts	\$33,796	\$	\$	\$9,426	\$1,902	\$
5100	Facilities Svcs. Equip. R&R	22,107		14,181	550	950	2,622
5101	Motor Vehicle Self Insur	10,584		10,585		454	863
5103	Vehicle Fees & Fines R&R	8,463		2,997	773	92	
5104	Fieldhouse/Dornblazer R&R	34,582		9,914		389	8,387
5106	Telecomm. Center R&R	6,617				317	
5107	Admin. & Finance R&R	6,723				264	
5108	Forestry ICAP R&R	30,342				1,524	
5110	Motor Pool R&R	37,047		40,919	7,350	2,404	
5114	Underground Gas Tanks R&R	1,528		5,759		124	
5115	Rental Housing R&R	0		15,000		68	
5567	Gallery Insurance	683				28	
	Total Self-Funded Projects	\$192,472	\$	\$99,355	\$18,099	\$8,516	\$11,872
PROJECTS FUNDED FROM EQUIPMENT FEES:							
5085	Equipment R&R	\$0	\$	\$	\$	\$7,372	\$370,905
5366	Instructional Equipment	0					
5367	Academic Computing Equip	0					
	Total Equipment Fee Projects	\$0	\$	\$	\$	\$7,372	\$370,905
PROJECTS FUNDED FROM BUILDING FEES:							
5003	Sound Panel UM-Theatre	\$427	\$	\$	\$	\$	\$
5010	Adapt Drink.Fountains	3,609		550		117	
5011	Bldg 32/Hand Ramp	155					
5013	Campus Lighting PHII	4,594				68	
5015	Rehearsal Hall Enhancement	971					
5200	Annual Art Award	2,320		7,000		248	
5266	International House	1,005					
5304	SBF Misc. Projects PP	18,169	1,396	25,000		830	
5306	Comm Network Libr & IMS	0		25,000			
5330	Anthropology/Storage Cab.	794				18	
5331	FA Theatre/Carpet	0		19,500		248	
5332	Field House/Handicap Ramp	0		17,583		212	
5333	Visual Arts/Security Sys	2,000					
5334	Handicap Door Openers	0		20,250		380	
5335	Schr Gym Weight Room/Floor	0		5,500			
5336	Griz Pool/Repair Tub & Deck	0		5,320			
5337	Outdoor Volleyball Court	0		17,805		414	
5338	Business Adm/Rest Rooms	0		15,000		414	
5339	Visual Fire Alarms	0		10,000		207	
5340	Mansfield Library/Restrooms	0		15,000		414	
5341	Animal Facility Improvement	0		38,354		1,210	
5342	Chemical/Eye Wash System	0		17,000		368	
5343	Native Am Studies/Fire Door	0		9,000		86	
5344	Geology/Improv. Hoods	0		24,900		755	
5345	Art Annex/Const PH III	0		24,900		802	
5346	IMS/TVRO Dish-Antenna	0		6,300			
5347	IMS-SS 1-2/Air Conditioning	0		9,300			
5348	Journalism/MacIntosh Lab	0		24,000		349	
5349	Physical Therapy/McGill	0		19,000		205	
5351	Emergency Exit/McGill 002	0		5,200			
5352	Univ College/Reception Area	0		12,000		127	
5353	Lab Benches/Chemistry	0		10,000		275	
5354	Deionized Water Pipe	0		10,000		398	

Allocations	Transfers Out	Other Services	Supplies & Materials	Repair & Maint.	Equipment	Buildings & Land	Other Expend.	Move Equity To NIIP	Fund Balance 6/30/92	Acct #
\$	\$	\$1,800	\$	\$	\$	\$	\$	\$	\$43,324	5087
			7,968	6,989	3,600				21,853	5100
				6,634					15,852	5101
(6,000)			2,527			3,798			0	5103
		91	4,042	17,157	10,948		13,353		7,681	5104
			687						6,247	5106
(4,417)			170						2,400	5107
					23,534				8,332	5108
					35,743				51,977	5110
							150		7,261	5114
			2,230		4,100				8,738	5115
			250						461	5567
(\$10,417) \$		\$1,891	\$17,874	\$30,780	\$77,925	\$3,798	\$13,503	\$	\$174,126	
(\$400,000) \$	\$	\$	\$	\$	\$	\$	\$541	\$	(\$22,264)	5085
200,000			11,333		42,886				145,781	5366
200,000			17,214		69,430		10		113,346	5367
\$0 \$	\$	\$	\$28,547	\$	\$112,316	\$	\$551	\$	\$236,863	
\$	\$76	\$	\$	\$	\$	\$351	\$	\$	\$0	5003
						3,407			869	5010
	155								0	5011
						2,464			2,198	5013
	185					786			0	5015
			2,971		3,440	124			3,033	5200
			809				19		177	5266
(15,764)			3,089	12,139		8,665	399		5,339	5304
						20,719			4,281	5306
	798					14			0	5330
	3,000					13,920			2,828	5331
	582					17,213			0	5332
	533					1,467			0	5333
						20,214			416	5334
	1,810					3,690			0	5335
	963					4,357			0	5336
						13,960			4,259	5337
									15,414	5338
									10,207	5339
									15,414	5340
						31,901			7,663	5341
						12,794			4,574	5342
5,182						14,182			86	5343
						20,015			5,640	5344
						10,299			15,403	5345
	48				3,894	2,358			0	5346
						9,266			34	5347
						22,511			1,838	5348
						18,914			291	5349
	237					4,963			0	5351
1,000						8,853			2,274	5352
						8,725			1,550	5353
						6,119			4,279	5354

PLANT FUNDS – RENEWAL AND REPLACEMENT

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

Acct #	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Transfers In	Sales/ Production/ Assessments	Investment Income	Other Income
5355	Soc Sci252/Research Lab	0		12,888		255	
5356	Drama/Dance PH III	0		24,900		827	
5357	MT&Masquer Theater Lighting	0		5,000			
5358	Music Recital Hall Lighting	0		20,000		864	
5359	Air Cond./HP Lab-McGill	0		46,500		1,926	
5360	Art Annex/Ventilation	0		10,470		207	
5361	MT Theatre/Aisle Lighting	0		24,900		827	
5362	Bicycle Pads	0				95	
5363	Renovate Food Lab/McGill220	0		11,507			
5364	Drama-Flamable Stor. Cab.	7,202		400		147	
5370	Cabinetry- Financial Aid	445					
5371	Anti-Slip Tile Griz Pool	7,081		3,100		165	
5373	Remodel Forestry Rm 303	784					
5374	Art Annex Compound PH II	5,923				88	
5375	Field House Door Replace	8,846				329	
5377	Ceiling Tile McGill Hall	3,287				103	
5390	Elec Service/Special Events	0		24,000		322	
5395	MT Theater/Lighting Console	0		37,500		300	
5579	Animal Isolation Cubicles	5,991					
5585	Remodel Space/Dance	1,091					
5593	Sci Complex Vent. Renov.	4,440				137	
5596	Ramp-Corbin Hall	899	169				
	Total Building Fee Projects	\$80,033	\$1,565	\$614,627	\$	\$14,737	\$
PROJECTS FUNDED FROM OTHER SOURCES:							
5036	Steam Line/UC Aber Hall	\$3,298	\$	\$	\$	\$3,174	\$
5037	Resurface Tennis Courts	134,994				2,913	
5038	Controller's Off./Misc Impr	36		540			
5043	Modif. Fire Drs./PARTV-FS	3,732					
5054	1325 Gerald Roof Modif.	1,730					
5210	Facilities Svcs Spec. Proj	132,779				2,829	
5379	Remodel Forestry Rooms	0		1,000		61	20,187
5380	Univ. Relations/Air Cond	4,800		1,703			
5381	Forestry Admin. Remodel	12,235				107	
5382	Research Admin. Air Cond.	4,432					
5383	Print Svcs./Press Pit Rmvl.	6,000				88	
5384	Growth Chamber/Botany	0		6,030			
5385	Convert/Univ Hall 314	0		11,000		128	
5386	Hoist & Pad/Motor Pool	0		4,792			
5387	Floor Maint./Animal Lab	0		81,365		682	
5388	Remodel Rm 313/Botany	0		23,219		134	
5389	Electron Microsc/Hlth Sci	0		11,859			
5391	Remodel MA 07,07A,08	0		24,900		155	
5392	Bike Pads/Jesse Hall	0					
5393	Forestry Bldg/Off. & Recep.	0		12,255		15	
5396	Honors College Furniture	0					
5552	Campus Signage/Cmps Svcs	10,462				423	
5553	Motor Pool Bldg/Sewer Line	1,254					
5555	Parking Lot Improvements	41,008		39,839		274	
5566	Winter Storm Damage	3,335				18	
5568	Dornblazer Track Resurface	341					
	Total Other Source Projects	\$360,436	\$	\$218,502	\$	\$11,001	\$20,187
5829	GAAP Adjustments	\$80,675	\$	\$	\$	\$	\$
	TOTAL RENEWAL & REPLACEMENT	\$713,616	\$1,565	\$932,484	\$18,099	\$41,626	\$402,964

Allocations	Transfers Out	Other Services	Supplies & Materials	Repair & Maint.	Equipment	Buildings & Land	Other Expend.	Move Equity To NIIP	Fund Balance 6/30/92	Acct #
						9,561			3,582	5355
									25,727	5356
						270			4,730	5357
									20,864	5358
						7,217			41,209	5359
						4,820			5,857	5360
						4,753			20,974	5361
6,500						6,232			363	5362
	20					11,487			0	5363
			7,546						203	5364
	445								0	5370
	3,100					3,895			3,351	5371
	784								0	5373
	761					5,250			0	5374
						1,775			7,400	5375
	3,390								0	5377
						23,534			788	5390
						35,745			2,055	5395
	5,991								0	5579
	747					344			0	5585
	4,577								0	5593
	374					694			0	5596
(\$4,082)	\$29,576	\$	\$14,415	\$12,139	\$7,334	\$397,828	\$418	\$0	\$245,170	
\$96,500	\$	\$	\$	\$	\$	\$80,778			22,194	5036
37,411						165,071			10,247	5037
	32					544			0	5038
						2,844			888	5043
									1,730	5054
(96,500)		1,800	129	4,481		5	84		32,609	5210
						21,187			61	5379
						6,503			0	5380
						10,975			1,367	5381
						1,264			3,168	5382
						4,625			1,463	5383
						5,894			136	5384
						9,526			1,602	5385
						4,450			342	5386
						81,277	33		737	5387
						20,949			2,404	5388
						11,859			0	5389
						24,646			409	5391
17,200						17,200			0	5392
	15					12,255			0	5393
6,000			4,493		1,499				8	5396
									10,885	5552
									1,254	5553
6,000						87,121			0	5555
(1,583)				1,770					0	5566
	341								0	5568
\$65,028	\$388	\$1,800	\$4,622	\$6,251	\$1,499	\$568,973	\$117	\$	\$91,504	
\$	\$	\$	\$	\$	\$	(\$757,832)	\$	(\$19,079)	\$819,428	5829
\$50,529	\$29,964	\$3,691	\$65,458	\$49,170	\$199,074	\$212,767	\$14,589	(\$19,079)	\$1,567,091	

PLANT FUNDS – AUXILIARY RENEWAL AND REPLACEMENT

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 1992

Acct#	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Transfers In	Invest. Income	Allocations	Transfers Out	Suppl. & Materials	Repair & Maint.	Equipment	Buildings & Land	Other Expend.*	Move Equity To NIIP	Fund Balance 6/30/92
5270	Aux Rental R&R	\$7,192	\$	\$16,080		(\$260)	\$6,932	\$84	\$10,047	\$	\$	\$	\$	\$5,949
5273	Health Service R&R	44,660	(1,890)	45,825		9,000			9,722	12,546	19,026			56,301
5275	Food Service R&R	23,388		87,335		37,503	8,141	3,462	23,553	33,615				79,455
5276	Residence Halls R&R	14,568		387,317			253	32,269	40,179	13,702	29,796	200,240		85,446
5277	Family Housing R&R	167,288		28,187			32,415	5,952		11,359	28,516	56,179		61,054
5278	University Center R&R	6,719	1,436	44,259		8,250		4,617		16,336	12,586	780		26,345
5279	Printing R&R	285		16,009	7			64		11,145	4,830			262
5280	Dental Service R&R	25,011		10,500		(9,000)	900			1,750				23,861
5281	Golf Course R&R	522		26,214			522			25,632				582
5282	Campus Recreation R&R	145		12,000		(1,384)			4,960	2,500	1,801			1,500
5283	Swimming Pool R&R	637				4,500	637							4,500
5284	Yellowbay R&R	3,552					192	1,824						1,536
5287	UC Chiller R&R	52,071												52,071
5298	Health Serv Chiller R&R	14,788			666									15,454
5427	85 Auxillary R&R	630,627		26,243	40,436	(37,411)								659,895
5501	Univ Center-Lighting			25,000	693						24,213			1,480
5515	3/90 Asbestos Rmvl-RH/AS	65,966			3,172						9,365			59,773
5516	Elrod Hall/Replace Roof	10,644			529									11,173
5518	Assistant Deans Reserve	5,299		20,000		(17,556)					2,700			5,043
5519	Health Svc/Entry Doors			4,400	102	260					4,660			102
5520	Energy TA/Lodge&Univ Cnt			32,000	725	(2,850)					29,150			725
5521	Smoke Det-Fire Alar/Jesse			85,000	1,242						82,232			4,010
5522	Walk-In Freezer/Lodge			40,000	522	(33,463)								7,059
5524	Asbestos/Pipes-Turner HL			13,300	164						8,323			5,141
5525	Asbestos/Lounge-Knowles			19,900	388						19,900			388
5526	Handicapped Ramp/Univ Ctr			20,000	285						18,995			1,290
5828	GAAP Adjustments	7,281									(174,629)		(7,131)	174,779
TOTAL AUXILIARY														
RENEWAL & REPLACEMENT		\$1,080,643	(\$454)	\$959,569	\$48,931	(\$42,411)	\$49,992	\$48,272	\$88,461	\$128,585	\$121,464	\$257,199	(\$7,131)	\$1,345,174

*Other Expenditures for ORG 5276 (Residence Halls R&R) and ORG 5277 (Family Housing R&R) are material and labor recharges for painting from the Family Housing operating account.

PLANT FUNDS – FACILITIES SERVICES RENEWAL AND REPLACEMENT

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 1992

Acct #	Account Name	Fund Balance 7/1/91	Prior Year Adjust.	Transfers In	Investment Income	Allocations	Transfers Out	Salaries & Wages	Supplies & Mater.	Repair & Maint.	Equip.	Buildings & Land	Move Equity To NIIP	Fund Balance 6/30/92
5070	Energy Conservation	\$2,502	\$	\$	\$56	\$	\$	\$	\$850	\$	\$	\$414	\$	\$1,294
5071	Construct Custodial Office	416					416							0
5073	Renovate Grizzly Circle	26,629		100,000	3,057							112,299		17,387
5074	Elevator Renovation	26,686			1,269									27,955
5075	Door & Sign Renov.-Handica	16,282			650							10,225		6,707
5076	Bldg. Signage/Directory	12,915	329		535							3,999		9,780
5078	Sewer Line/Maurice Avenue	7,472			181							496		7,157
5091	Renovate Klosks	2,800				(1,251)						1,549		0
5092	Air Intake/Chase-McGill	11,121	(1,396)		306							9,604		427
5093	RegROUT Brick/Oval	9,377			437							3,930		5,884
5094	Air Cond.Comp./Pharm-Psyc	21,070	(159)		159					2,949	18,121			0
5096	Honors College/Main Hall	0		24,900	366							24,392		874
5097	Exterior Painting R&R	0		45,000	186			14,680						30,506
5099	Classroom Rpr & Maint.	0		4,860								4,860		0
5136	Fire Marshall Rprt Correct	59				(59)								0
5137	Floor Repair/LA305B	130					130							0
5138	Site Restoration/Water Line	2,073			23	(2,073)	23							0
5139	Road Imprv YB Bio.Station	199	(119)	2,000	115		995					1,200		0
5145	Yellow Bay Fuel Tanks	3,856			159									4,015
5146	Renovation/Presidents Suite	703			46		374					375		0
5147	Ft Missoula - Fencing	0		8,475	87									8,562
5570	Brantly/Handicap Access	1,164					1,164							0
5574	Campus Sidewalks R & R	12,280			197	(4,735)	85					7,657		0
5839	GAAP Adjustments	27,647										(164,149)	(22,718)	169,078
TOTAL FACILITIES SERVICES														
RENEWAL & REPLACEMENT		\$185,381	(\$1,345)	\$185,235	\$7,829	(\$8,118)	\$3,187	\$14,680	\$850	\$2,949	\$18,121	\$16,851	(\$22,718)	\$289,626

PLANT FUNDS

Schedule of Notes Payable

For Fiscal Year Ended June 30, 1992

MORTGAGES

Description	Loan #	Monthly Payments	Interest Rate	Original Contract	Principal Balance 7/1/91	Interest Payment	Principal Payment	Principal Balance 6/30/92
633 S 5th E	8014415	\$374	7.50	\$50,400	\$45,877	\$3,486	\$1,002	\$44,875
638 S 6th E	8014802	384	6.75	54,400	50,802	4,062	966	49,836
630 S. 6th E	8017878	304	6.75	40,000	0	2,237	799	39,201
625 S. 5th E	8018125	472	7.50	59,200	0	2,562	1,338	57,862
TOTAL MORTGAGES				\$204,000	\$96,679	\$12,347	\$4,105	\$191,774

LOANS

Description	Annual Payments	Interest Rate	Original Contract	Principal Balance 7/1/91	Interest Payment	Principal Payment	Principal Balance 6/30/92
UM Foundation Loan	\$12,000	6.85	\$50,000	\$33,822	\$2,317	\$9,683	\$24,139
TOTAL LOANS				\$50,000	\$26,456	\$9,683	\$24,139

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PLANT FUNDS

Schedule of Revenue Bonds Outstanding
For Fiscal Year Ended June 30, 1992

BOND ISSUE	Years Due	Interest Rate	Original Issue	Regular Redemption	Balance 7/1/91	Interest Payment	Principal Payment	Balance 6/30/92
SERIES A 1988 CHE POOLED EQUIPMENT BONDS								
	1991	5.950	\$539,607	\$539,607	\$539,607	\$50,544	\$539,607	\$0
	1992	6.150	1,121,655		1,121,655			1,121,655
TOTAL SERIES A 1988 CHE POOLED EQUIPMENT BONDS			\$1,661,262	\$539,607	\$1,661,262	\$50,544	\$539,607	\$1,121,655
1985 A SERIES BONDS								
	1990	7.250	\$820,000	\$820,000	\$0			\$0
	1991	7.500	895,000	895,000	460,000	98,812	460,000	0
	1992	7.750	990,000	480,000	990,000	81,562	480,000	510,000
	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
TOTAL 1985 A SERIES BONDS			\$4,781,937	\$2,195,000	\$3,526,937	\$180,374	\$940,000	\$2,586,937
1985 B SERIES BONDS								
	1990	7.250	\$115,000	\$115,000	\$0			\$0
	1991	7.500	135,000	135,000	75,000	15,031	75,000	0
	1992	7.750	145,000	70,000	145,000	12,218	75,000	70,000
	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
TOTAL 1985 B SERIES BONDS			\$803,558	\$320,000	\$628,558	\$27,249	\$150,000	\$478,558
1987A FACILITIES REVENUE BONDS								
	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
	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
TOTAL 1987A FACILITIES REVENUE BONDS			\$10,560,000	\$	\$10,560,000 (1)	\$173,956	\$0	\$10,560,000
1987B STADIUM REVENUE BONDS								
	1990	5.400	\$10,000	\$10,000	\$0			\$0
	1991	5.600	10,000	10,000	5,000	2,862	5,000	0
	1992	5.750	10,000	5,000	10,000	2,722	5,000	5,000
	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
TOTAL 1987B STADIUM REVENUE BONDS			\$105,000	\$25,000	\$90,000	\$5,584	\$10,000	\$80,000
TOTAL BOND ISSUES			\$17,911,757	\$3,079,607	\$16,466,757	\$437,707	\$1,639,607	\$14,827,150

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, 1992

	Fund Balance 7/1/91	Adjustments	Current Unrestricted	Designated	Auxiliaries
ASSETS:					
Land	\$2,363,679	\$	\$	\$50,066	\$
Land Improvements	3,562,938	311,906			
Buildings	80,020,644	(286,613)		112,092	
Equipment	18,084,737	35,353	659,306	593,252	117,271
Library Books	22,512,446		1,077,195	70	
Museum and Art Collections	4,504,316				
Livestock	106,000				
Intangible Assets	360,992		2,827	16,354	
TOTAL ASSETS	\$131,515,752	\$60,646	\$1,739,328	\$771,834	\$117,271
LIABILITIES AND FUND BALANCE:					
Current Notes/Bonds Payable	\$1,650,539	\$	\$	\$	\$
Installment Purch/Lease Payable	1,561,717				
Notes Payable	119,569				
Revenue Bonds Payable	14,723,841				
Grant Fixed Assets	9,348,995	(18,716)			
Donated Fixed Assets	12,004,451	10,480			
University Net Investment in Plant	91,745,648	68,882	1,736,501	755,480	117,271
Intangible Investment in Plant	360,992		2,827	16,354	
TOTAL LIABILITIES AND FUND BALANCE	\$131,515,752	\$60,646	\$1,739,328	\$771,834	\$117,271

Restricted	Unexpended Plant	Renewal & Replacement	Retirement of Indebtedness	In Kind Gifts	Transfers/ Deletions	Fund Balance 6/30/92
\$	\$	\$	\$	\$	(\$5,450)	\$2,408,295
	1,337,948	17,200				5,229,992
43,856	444,446	210,051			(12,750)	80,531,726
859,534	596,166	314,858		356,108	(1,104,095)	20,512,490
103,427						23,693,138
		4,440		12,000		4,520,756
					(20,550)	85,450
68,424	328,273	12,121		41,295	(213,862)	616,424
\$1,075,241	\$2,706,833	\$558,670	\$0	\$409,403	(\$1,356,707)	\$137,598,271

\$	\$	\$	\$2,346,655	\$	(\$1,635,773)	\$2,361,421
					1,257,634	2,819,351
					81,578	201,147
			(2,346,655)		103,309	12,480,495
885,935					(113,230)	10,102,984
120,882				368,108	(60,902)	12,443,019
	2,378,560	546,549			(775,461)	96,573,430
68,424	328,273	12,121		41,295	(213,862)	616,424
\$1,075,241	\$2,706,833	\$558,670	\$0	\$409,403	(\$1,356,707)	\$137,598,271

AGENCY FUNDS

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Alumni Association.....	8.08 – 8.09

AGENCY FUNDS

Balance Sheet

June 30, 1992

	Other Organi- zations	Int'l Student Sponsor	Alumni Assoc	UM Found Gen Loan Fund	Butte AAUW	F.W. Paul	Joint Memorial	Foreign Students
ASSETS:								
Cash	\$69,987	\$10,373	(\$3,443)	\$345	\$469	\$3,071	\$1	\$660
Accounts Receivable	5,946					47		
Short Term Loans/Receivable				200	875	7,392	1,000	1,350
Long Term Loans/Receivable								
Allowance for Doubtful Accounts				(11)	(22)	(204)	(18)	(24)
Investments	65,000	40,500	61,000					1,000
Prepaid Expenditures	87		17					
TOTAL ASSETS	\$141,020	\$50,873	\$57,574	\$534	\$1,322	\$10,306	\$983	\$2,986

LIABILITIES:

Accounts Payable	\$14,347	\$	\$6,530	\$	\$	\$	\$47	\$
Deferred Revenue	2,426							
Deposits Held in Custody	124,247	50,873	51,044	534	1,322	10,306	936	2,986
TOTAL LIABILITIES	\$141,020	\$50,873	\$57,574	\$534	\$1,322	\$10,306	\$983	\$2,986

Carnel Porter Still	Freidlund Banking	Friedlund Music	E.C. Crary Memorial	Kyi Yo Indian Club	Vaughn Family	Law- Finlen Memorial	Bear Child Memorial	Sadie Erickson	Hulda Fields NAS	R & J Perkins Vienna	Total Agency Funds
\$1,155	\$5,525	\$823	\$248	\$134	\$966	\$176	\$203	\$226	\$666	\$	\$91,585
				147					155		6,295
1,450	4,400			355	1,400		700		950	2,000	22,072
	378	888				3,458		2,418			7,142
(30)	(124)	(30)		(6)	(42)	(93)	(15)	(50)	(27)	(35)	(731)
1,500	4,600	3,700				10,100		100			187,500
											104
<u>\$4,075</u>	<u>\$14,779</u>	<u>\$5,381</u>	<u>\$248</u>	<u>\$630</u>	<u>\$2,324</u>	<u>\$13,641</u>	<u>\$888</u>	<u>\$2,694</u>	<u>\$1,744</u>	<u>\$1,965</u>	<u>\$313,967</u>

\$	\$	\$	\$	\$	\$	\$	\$302	\$	\$	\$	\$21,226
											2,426
4,075	14,779	5,381	248	630	2,324	13,641	586	2,694	1,744	1,965	290,315
<u>\$4,075</u>	<u>\$14,779</u>	<u>\$5,381</u>	<u>\$248</u>	<u>\$630</u>	<u>\$2,324</u>	<u>\$13,641</u>	<u>\$888</u>	<u>\$2,694</u>	<u>\$1,744</u>	<u>\$1,965</u>	<u>\$313,967</u>

AGENCY FUNDS

Combined Statement of Additions and Deductions
For Fiscal Year Ended June 30, 1992

OTHER ORGANIZATIONS

Acct #	Account Name	Balance 7/01/91	Prior Year Adjust.	Revenue	Salaries & Wages	Employee Benefits	Operating Expend.	Balance 6/30/92
8002	Tips Clearing Account	\$4,449	\$141	\$	\$141	\$	\$4,449	\$0
8006	Westn States Showdown	11,373		28,022	1,679	70	22,838	14,808
8007	Mansfield Cntr Term Liab	6,724		5,914		(1,183)		13,821
8010	Aber Hall Social Fund	2,801	(209)	4,359			2,115	4,836
8020	Turner Hall Social Fund	215	(30)	1,022			948	259
8030	Craig-Dunwy Social Fund	883	(25)	2,572			2,058	1,372
8040	Elrod Social Fund	821		1,650			1,954	517
8050	Jesse Hall Social Fund	918	(371)	2,956			2,393	1,110
8060	Knowles Hall Social Fund	870		2,283			3,133	20
8070	Miller Hall Social Fund	621	(25)	2,560			4,416	(1,260)
8080	Res Halls Social Fund	27,699	(606)	33,794			19,986	40,901
8085	ACUI Region 14 Conference	0		15,337			15,327	10
8090	Wellness Program	439	(2,767)	100,711	38,253	9,461	55,155	(4,486)
8095	AM College of Sports Medicine	1,482		2,079			944	2,617
8105	UC Social Committee	0		636			465	171
8114	Big Sky Conf Men's BB	49	(49)					0
8115	Big Sky Conf Women's BB	41	(41)					0
8116	NCAA Womens Basketball	384	(79)				305	0
8117	NCAA BB Championship Travel	4,145					4,145	0
8121	Extension Forestry	1,084		26,546			28,955	(1,325)
8124	Nat'l Resource Mod Journal	(32)		130			111	(13)
8125	"Water Law" Book Sales	0		31			31	0
8126	Mil Science Telephone	(313)		4,485			4,976	(804)
8127	Athletic Road Games Ticket Clr	0						0
8128	Athletic Ticket Clearing	4,386	(4,386)					0
8129	TIC-IT-E-Z Clearing	0		4,835			1	4,834
8130	MT ST Forester Payroll	(4,224)		10,714	6,136	354		0
8133	Erasmus Work Award, Pol Sci	214		793	1,002	5		0
8134	Erasmus Work Award, English	340		1,689	1,611	8		410
8135	Erasmus Work Award, Philos	1,028		(51)	315	5		657
8136	Erasmus Work Award, Law	4,173		(2,097)	2,000	10		66
8137	Erasmus Work Award, Rel St	15		(15)				0
8138	Erasmus Work Award, Env St	2,912		(1,839)	996	74		3
8139	Erasmus Work Award, History	11		994	1,000	5		0
8141	Erasmus Work Award, For L&L	8		(8)				0
8150	Am Alliance of HPERD, Pres	1,758	2,919	163			2,986	1,854
8165	UM Spirit Squad	360		13,680			13,095	945
8180	HS Math Consortum	2,363		75	229	226	623	1,360
8185	Jr High School Math Consort	0		100				100
8200	Wolf Study	(818)		1,033			214	1
8210	MT Intersch Educ Assoc	0		660	320	2	317	21
8214	MT Committee for Humanities	1,086	(2,083)	9,955			9,736	(778)
8216	Montana Model UN	5,071		2,820	12	2	2,659	5,218
8218	MT Music Education Assoc	471		1,158			1,109	520
8224	PP Employee Vending	62		1,232			1,207	87
8238	MSU, College of Nursing	(360)	(18)	12,800			12,741	(319)
8240	Montana Science Fair	1,362	(36)	13,295			12,538	2,083
8241	School District Intern Prog	3,804		8,262			1,316	10,750
8243	Mu Phi Epsilon	627		680			674	633
8244	Phi Eta Sigma	473					10	463
8250	The "M" Trail Project	0		200			177	23
8260	Royalty Fund	6,446		7,554			6,004	7,996
8270	RMAIR/MSCUP Registration	826		17				843
8287	Misc PR Deduct Clearing	0	(5,113)				(4,776)	(337)
8288	STIP Earnings	24,821		6,549			21,503	9,867
8810	KYLT Holiday Classic	1,426	7	69,847	2,638	158	64,294	4,190
TOTAL OTHER ORGANIZATIONS		\$123,294	(\$12,771)	\$400,182	\$56,332	\$9,197	\$321,132	\$124,044

AGENCY FUNDS

Combined Statement of Additions and Deductions
For Fiscal Year Ended June 30, 1992

THE UNIVERSITY OF MONTANA STIP INVESTMENTS

Acct #	Account Name	Balance 6/30/91	Prior Year Adjust.	Revenue	Operating Expend.	Balance 06/30/92
8000	UM Stip Investments	\$0	\$	\$	\$	\$0
	TOTAL THE UNIVERSITY OF MONTANA INVESTMENTS	\$0	\$	\$	\$	\$0

AGENCY FUNDS

Combined Statement of Additions and Deductions
For Fiscal Year Ended June 30, 1992

DONOR SCHOLARSHIPS

Acct #	Account Name	Balance 6/30/91	Prior Year Adjust.	Revenue	Operating Expend.	Balance 06/30/92
8605	Misc Donor Scholarships	\$959	(\$718)	(\$1)	\$240	\$0
8610	BIA Donor Scholarships	\$1,919	(\$1,919)			\$0
TOTAL DONOR SCHOLARSHIPS		\$2,878	(\$2,637)	(\$1)	\$240	\$0

AGENCY FUNDS

Combined Statement of Additions and Deductions
For Fiscal Year Ended June 30, 1992

INTERNATIONAL STUDENT SPONSOR FUND

Acct #	Account Name	Balance 6/30/91	Prior Year Adjust.	Revenue	Operating Expend.	Balance 6/30/92
8700	Int'l Student Sponsor	\$49,804	\$	\$27,014	\$25,945	\$50,873
	TOTAL INT'L STUDENT SPONSOR FUND	\$49,804	\$	\$27,014	\$25,945	\$50,873

AGENCY FUNDS

Combined Statement of Additions and Deductions
For Fiscal Year Ended June 30, 1992

LOAN FUNDS

Entity#	Account Name	Balance 7/1/91	Interest Collected on Loans	Interest Collected on Investments	Gifts & Donations	Transfers In (Out)	Collection Expend.	Allowance Adjustment	Balance 6/30/92
80150	Foundation General	\$534	\$11	\$	\$	\$	\$	\$11	\$534
80151	Butte AAUW	1,245	13				18	(82)	1,322
80153	F. W. Paul Memorial	9,432	(1)				4	(879)	10,306
80154	Joint Memorial	941	13					18	936
80155	Foreign Students	2,929		50				(7)	2,986
80156	Carnel, Porter, Still (SPE)	2,476	69	60				(1,470)	4,075
80157	Friedlund Banking	13,988	128	289			5	(379)	14,779
80158	Friedlund Music	5,221	80	162				82	5,381
80159	E. C. Crary Memorial	186	52				13	(23)	248
80160	Kyl Yo Indian Club	367	15	3			(17)	(228)	630
80161	Vaughn Family	2,135	48				6	(147)	2,324
80162	Law-Finlen Memorial	13,200	30	485				74	13,641
80163	Bear Child Memorial	203	13					(370)	586
80164	Sadle Erickson	2,658		28				(8)	2,694
80165	Personal CSD	600				(600)			0
80166	Hulda Fields Memorial (NAS)	1,618	28					(98)	1,744
80167	R&J Perkins Vienna				2,000			35	1,965
	TOTAL AGENCY LOAN FUNDS	\$57,733	\$499	\$1,077	\$2,000	(\$600)	\$29	(\$3,471)	64,151

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AGENCY FUNDS

Combined Statement of Additions and Deductions
For Fiscal Year Ended June 30, 1992

ALUMNI ASSOCIATION

	Alumni Operations	Alumni College	Home- coming	Travel Abroad	Chapters	Gatherings	Board Activities
REVENUE:							
Registration	\$	\$6,561	\$	\$	\$	\$	\$
Gifts & Donations	2,150				854	561	
Dues	92,047						
Trip Fee Income				570			
Sales	1,794					169	
Investment & STIP Earnings	2,342						
Other Income	14,059		50				
Allocations within Funds	(59,566)	1,200	17,450	2,000		36,500	4,100
Allocation to Foundation	(5,000)			(4,900)			
TOTAL REVENUE	\$47,826	\$7,761	\$17,500	(\$2,330)	\$854	\$37,230	\$4,100
EXPENDITURES:							
Salaries & Wages	\$636	\$	\$753	\$	\$	\$	\$
Employee Benefits	94		4				
Other Services	275		333				
Supplies & Materials	28,120	1,230	7,456	1,937		11,387	1,782
Postage & Mailing	13,086		40	99		6,220	230
Advertising	24		400	1,534			
Telephone	233						
Travel	2,632	478	109			9,829	
Meeting Room Rental	15		1,555				151
Repair & Maintenance	523		88				
Dues & Subscriptions	633						
Entertainment	2,384	6,912	7,587			8,083	1,978
Scholarships							
Trustee Fees							
Equipment	5,143						
Other	6,511	603	21			610	
TOTAL EXPENDITURES	\$60,309	\$9,223	\$18,346	\$3,570	\$	\$36,129	\$4,141
Excess Revenue Over							
Expenditures	(\$12,483)	(\$1,462)	(\$846)	(\$5,900)	\$854	\$1,101	(\$41)
Beginning Balance 7/1/91	36,259	1,259	673	6,190	518	(455)	111
Prior Year Adjustments:							
Expenditures	(239)						
Balance at End of Year	\$23,537	(\$203)	(\$173)	\$290	\$1,372	\$646	\$70

Affiliates/ Campus Service	Commencement Activities	Class Reunions	Credit Cards	UM Parents Association	Christenson Scholarship	Unrelated Business Tax	TOTAL
\$	\$	\$13,653	\$	\$840	\$		\$21,054
					365		3,930
				1,320			93,367
							570
			2,092				4,055
					529		2,871
							14,109
800			(10,873)	700		7,689	0
							(9,900)
\$800	\$	\$13,653	(\$8,781)	\$2,860	\$894	\$7,689	\$130,056
\$	\$	\$	\$	\$	\$	\$	\$1,389
							98
							608
596	304	6,586		870			60,268
85		440		36			20,236
							1,958
							233
		194					13,242
		135		255			2,111
							611
							633
154		6,918		435			34,451
					450		450
							0
							5,143
			3,576			400	11,721
\$835	\$304	\$14,273	\$3,576	\$1,596	\$450	\$400	\$153,152
(\$35)	(\$304)	(\$620)	(\$12,357)	\$1,264	\$444	\$7,289	(\$23,096)
68	428	312	16,517	(1,052)	14,342		75,170
		(791)					(1,030)
\$33	\$124	(\$1,099)	\$4,160	\$212	\$14,786	\$7,289	\$51,044

The University of Montana
