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University of Montana--Missoula

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Annual Financial Report 2005

AFFILIATED CAMPUSES OF • • • **The University of Montana**

Missoula

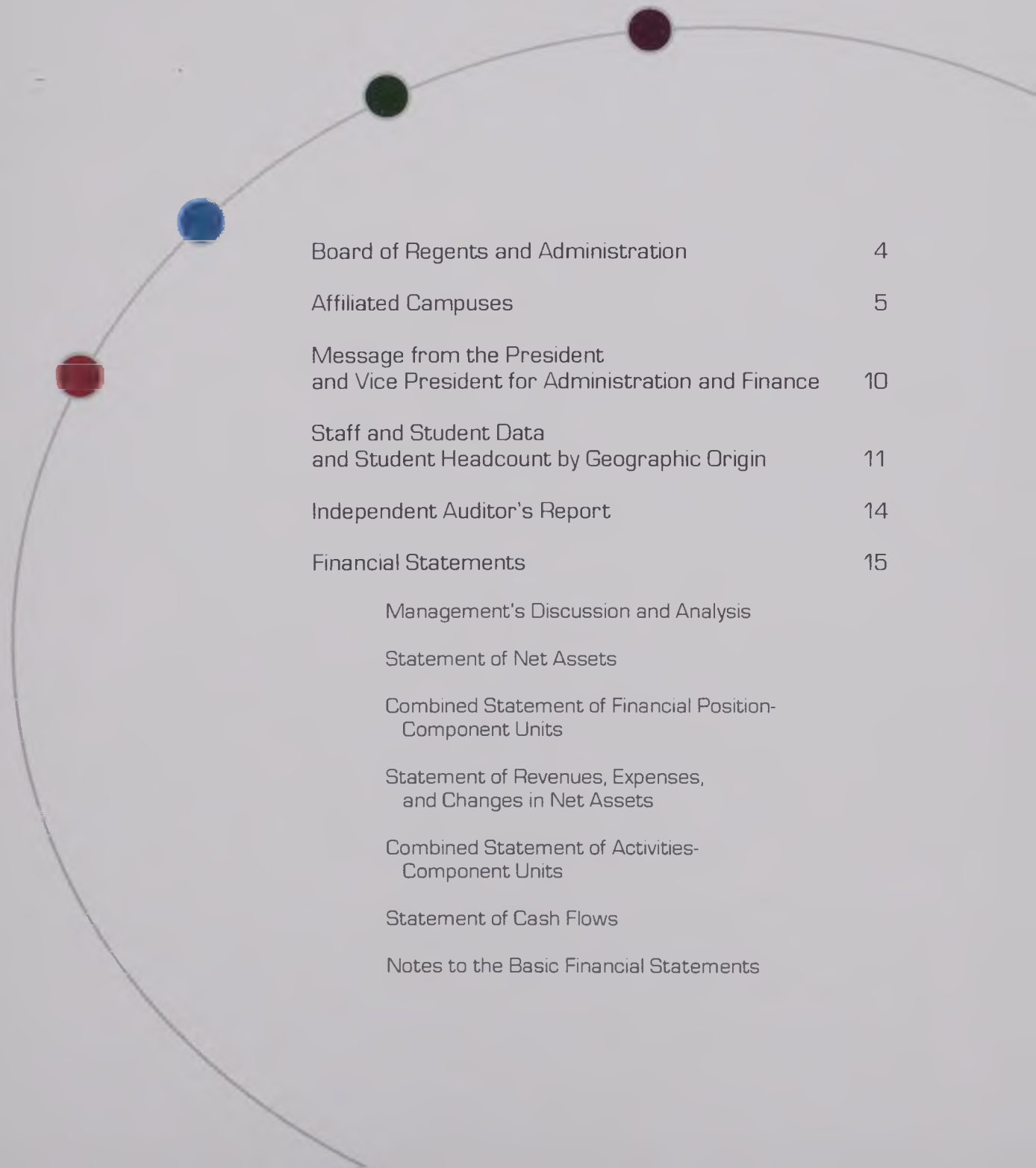
Montana Tech

Helena College of Technology

Western



Contents



Board of Regents and Administration	4
Affiliated Campuses	5
Message from the President and Vice President for Administration and Finance	10
Staff and Student Data and Student Headcount by Geographic Origin	11
Independent Auditor's Report	14
Financial Statements	15
Management's Discussion and Analysis	
Statement of Net Assets	
Combined Statement of Financial Position- Component Units	
Statement of Revenues, Expenses, and Changes in Net Assets	
Combined Statement of Activities- Component Units	
Statement of Cash Flows	
Notes to the Basic Financial Statements	

Board of Regents

John Mercer	Chairman
Mike Foster	Vice Chair
Kala French	Student Regent
Lynn Morrison-Hamilton	Regent
Stephen M. Barrett	Regent
Mark Semmens	Regent
Lila Taylor	Regent
Brian Schweitzer*	Governor
Linda McCulloch*	Superintendent of Public Instruction

*Ex-Officio

Administration

George M. Dennison	President

THE UNIVERSITY OF MONTANA - MISSOULA

Lois Muir	Provost
Robert Durringer	Vice President for Administration and Finance
Daniel J. Dwyer	Vice President for Research and Development
Teresa S. Branch	Vice President for Student Affairs

MONTANA TECH OF THE UNIVERSITY OF MONTANA

W. Franklin Gilmore	Chancellor
Susan B. Patton	Vice Chancellor for Academic Affairs and Research
Joseph F. Figueira	Associate Vice Chancellor for Academic Affairs and Research

THE UNIVERSITY OF MONTANA - WESTERN

Richard Storey	Chancellor
Karl E. Ulrich	Provost and Vice Chancellor for Academic Affairs
Susan D. Briggs	Vice Chancellor for Administration and Finance

THE UNIVERSITY OF MONTANA - HELENA COLLEGE OF TECHNOLOGY

Daniel J. Bingham	Dean
[vacant]	Assistant Dean for Academic Affairs
Cristobal Valdez	Assistant Dean for Student Services
Russ Fillner	Assistant Dean for Fiscal and Plant

Office of the Commissioner of Higher Education

Sheila M. Stearns	Commissioner of Higher Education
Roger Barber	Deputy Commissioner for Academic and Student Affairs
Mick Robinson	Associate Commissioner for Fiscal Affairs
David Gibson	Associate Commissioner for Economic Development and Outreach



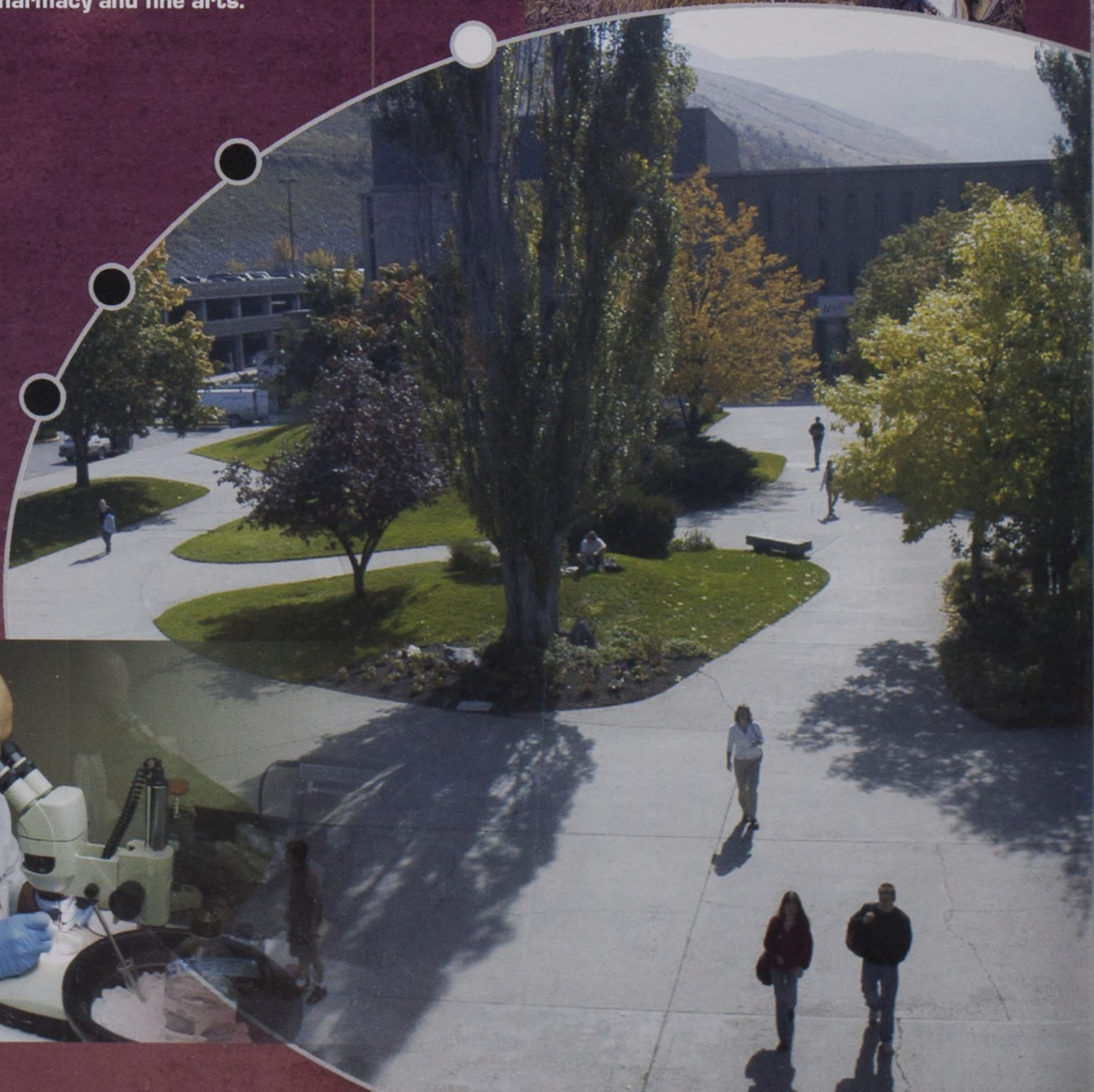
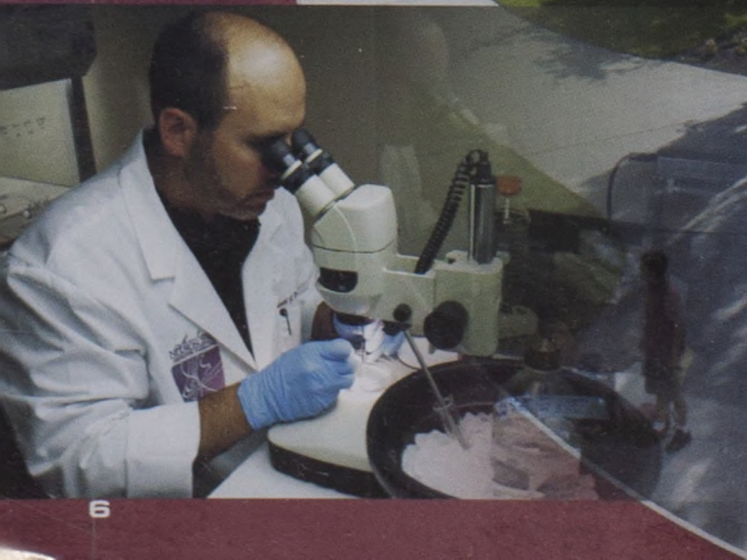
Affiliated Campuses



Missoula

The University of Montana was founded in 1893 in the burgeoning pioneer town of Missoula, less than 90 years after Lewis and Clark and their Corps of Discovery explored the area. Since then, the University has nurtured a tradition of cultural and scientific exploration. Today, "The Discovery Continues" at UM from a local, regional and global perspective into the next frontier of space.

Students receive a high-quality, well-rounded education and training for professional careers in the University's three colleges: arts and sciences, forestry and conservation, and technology, and six schools: journalism, law, business, education, pharmacy and fine arts.



Montana Tech

Since its founding in 1900, Montana Tech of The University of Montana has earned a reputation as one of the finest science, engineering, and technical colleges in the world. With more than 40 academic programs and 38 clubs and organizations, Tech offers tremendous opportunities. For the past decade, Montana Tech's graduate placement rate has exceeded 95% and its graduates get jobs at outstanding starting salaries. It continually ranks as one of the "100 best College Buys in America."

Montana Tech is located virtually on the Continental Divide in historic Butte, Montana.



UM-Helena

The University of Montana - Helena College of Technology, located in the State's capital city, was founded in 1939 when the Office of Public Instruction designated five training centers for Montana. Today, UM-Helena is a vibrant and growing center for higher learning, offering technical proficiency Certificates, Associate of Applied Science, Associate of Arts, and Associate of Science degrees. The college continues to expand its offerings and will serve as a higher education center by offering many courses readily transferable to degree programs offered at other campuses of the Montana University System or, more broadly, at other institutions of higher learning.



UM-Western

In 1893, The University of Montana - Western, located in Dillon, began as Montana State Normal College with about two hundred students. Now, over a century later, the campus of UM-Western has approximately 1,200 students and is characterized by small classes and is known for its expertise in experiential learning. Dillon is a friendly and active community with a population of 5,500. Six beautiful mountain ranges, many rivers and streams full of great fishing, and 3.5 million acres of National Forest surround Dillon. Outdoor enthusiasts are only a day's drive from Glacier, Teton, and Yellowstone National Parks.



Message from the President and Vice President for Administration and Finance



Office of the President
The University of Montana
Missoula, Montana 59812-3324
Office: (406) 243-2311
FAX: (406) 243-2797

January 2006

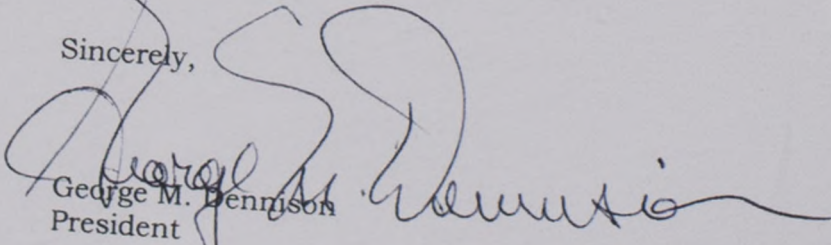
To Colleagues and Friends of The University of Montana,

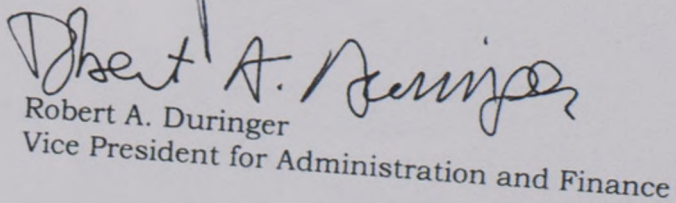
With pleasure, we present The University of Montana's Annual Financial Report for the fiscal year that ended on 30 June 2005. You will find our financial statements, representing the four campuses of The University of Montana and their related Foundations, integrated into a single presentation.

We have prepared our statements in accordance with generally accepted accounting principles and the Montana State Legislative Audit Division performed the requisite audit. Their unqualified audit opinion appears with the financial statements.

We have responsibility for resources from both public and private sources and take those stewardship responsibilities very seriously. We believe you will agree, following a review, that these statements reflect our commitment to excellence.

Sincerely,


George M. Dennison
President


Robert A. Durringer
Vice President for Administration and Finance

Staff and Student Data and Student Headcount by Geographic Origin



The University of Montana

STAFF AND STUDENT DATA

Enrollment (Headcount)¹ Fall of 2004

<u>Missoula</u>	<u>MT Tech</u>	<u>Western</u>	<u>Helena COT</u>	<u>Total Univ.</u>
13,558	2,188	1,146	904	17,796

Enrollment (FTE)² FY 2005

	<u>Missoula</u>	<u>MT Tech</u>	<u>Western</u>	<u>Helena COT</u>	<u>Total Univ.</u>
Colleges of Technology	917	280	0	684	1,881
Undergraduate	9,354	1,604	1,068	0	12,026
Graduate	1,678	87	0	0	1,765

Enrollment (FTE)² FY 2005

	<u>Missoula</u>	<u>MT Tech</u>	<u>Western</u>	<u>Helena COT</u>	<u>Total Univ.</u>
In-State students	8,956	1,700	896	673	12,225
Out-of-State students	2,484	145	40	6	2,675
Wstrn. Undergraduate Exchange	509	126	132	5	772

Employees (FTE) All Funds³ FY 2005

	<u>Missoula</u>	<u>MT Tech</u>	<u>Western</u>	<u>Helena COT</u>	<u>Total Univ.</u>
Contract Faculty	743	139	70	33	985
Contract Admin & Professional	255	105	32	9	401
Classified	1,066	123	65	21	1,275
GTA/GRA	163	15	0	0	178
Part Time and Other	308	39	21	17	385

Degrees Granted⁴ FY 2005

	<u>Missoula</u>	<u>MT Tech</u>	<u>Western</u>	<u>Helena COT</u>	<u>Total Univ.</u>
Certificate	51	12	0	13	76
Associate	222	97	0	148	467
Undergraduate	1,709	287	196	0	2,192
Graduate	667	31	0	0	698

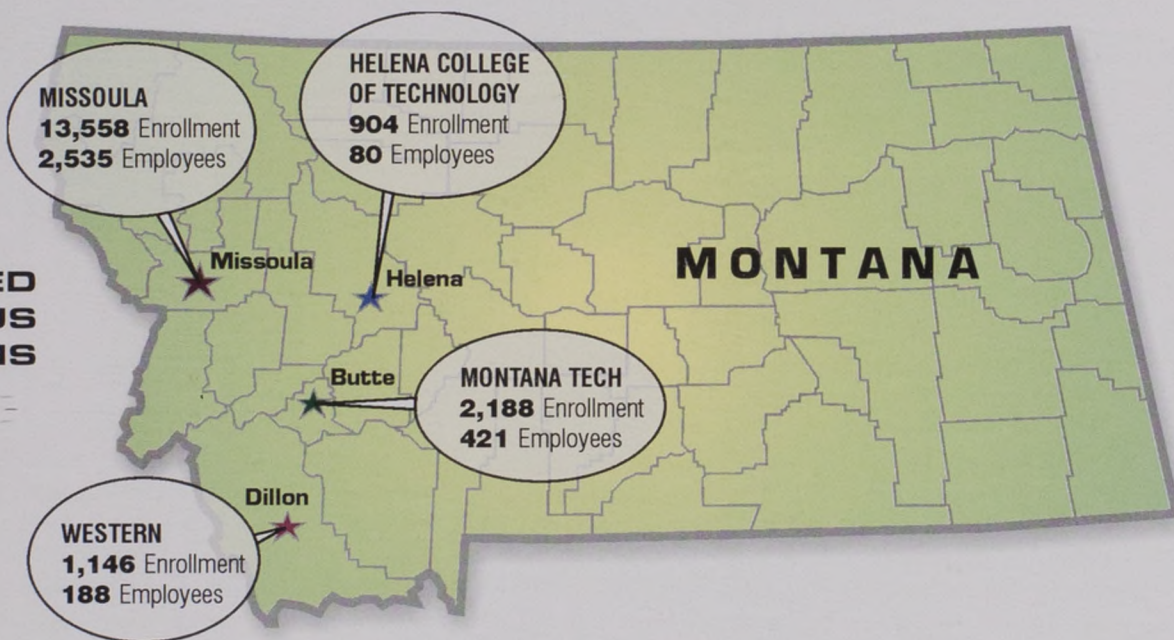
¹ Source: MUS Data Warehouse

² Source: Internal management reports 2000-2001, CHE Operating Reports 2002-2006

³ Source: CHE Operating Reports 2000-2006

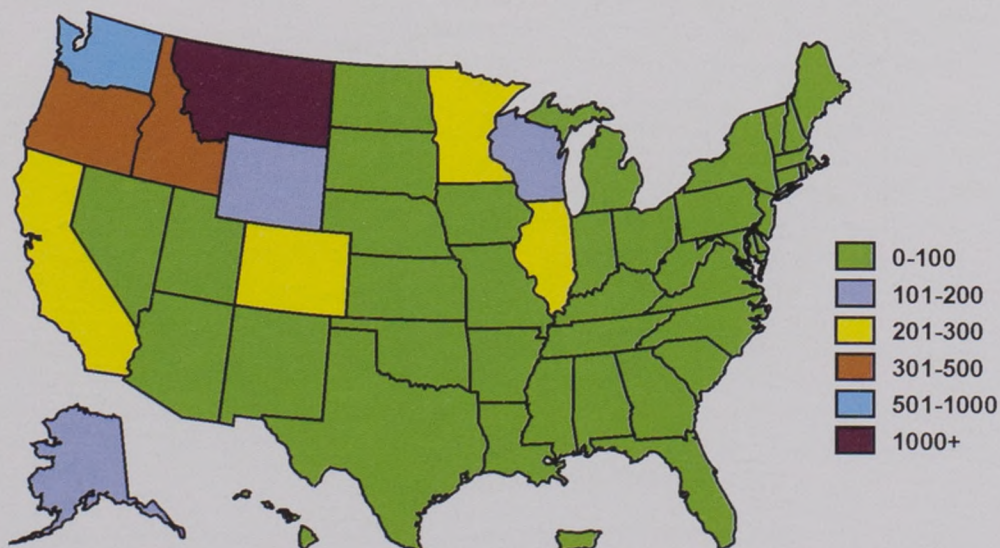
⁴ Source: IPEDS Completion Reports, Fall 2000-2005, internal management reports

AFFILIATED CAMPUS LOCATIONS



GEOGRAPHIC ORIGIN

Residency of
U.S. students



Residency Summary of International Students

Country	TOTAL ALL
Japan	95
Canada	73
Taiwan	19
China, People's Republic	17
India	16
Korea, South	15
Saudia Arabia	13
United Kingdom	9
France	8
Germany	8
All other countries	125
TOTAL	398

LEGISLATIVE AUDIT DIVISION

Scott A. Seacat, Legislative Auditor
John W. Northey, Legal Counsel



Deputy Legislative Auditors:
Jim Pellegrini, Performance Audit
Tori Hunthausen, IS Audit & Operations
James Gillett, Financial-Compliance Audit

INDEPENDENT AUDITOR'S REPORT

The Legislative Audit Committee
of the Montana State Legislature:

We have audited the accompanying Consolidated Statements of Net Assets of The University of Montana, a component unit of the state of Montana, as of June 30, 2005, and 2004, and the related Consolidated Statements of Revenues, Expenses and Changes in Net Assets and Consolidated Statements of Cash Flows for the fiscal years then ended and the Combined Statements of Financial Position-Component Units as of June 30, 2005, and 2004, and the related Combined Statement of Activities-Component Units for the fiscal years then ended. The information contained in these financial statements is the responsibility of the university's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the university's aggregate discretely presented component units. Those statements, which include The University of Montana Foundation, the Montana Tech Foundation, The University of Montana-Western Foundation, and the Montana Grizzly Scholarship Association, were audited by other auditors whose reports thereon have been furnished to us, and our opinion insofar as it relates to the amounts included for the component units of the university, as noted above, are based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of The University of Montana and the aggregate discretely presented component units as of June 30, 2005, and 2004, and the respective changes in financial position and cash flows, where applicable, for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 16-23 is not a required part of the financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Supplemental Information on page 51 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Respectfully submitted,

A handwritten signature in black ink that reads "James Gillett".

James Gillett, CPA

Deputy Legislative Auditor

November 9, 2005

Financial Statements



THE UNIVERSITY OF MONTANA

THE UNIVERSITY OF MONTANA - MISSOULA

THE UNIVERSITY OF MONTANA - WESTERN

THE UNIVERSITY OF MONTANA - HELENA COLLEGE OF TECHNOLOGY

MONTANA TECH OF THE UNIVERSITY OF MONTANA

MANAGEMENT'S DISCUSSION AND ANALYSIS

FISCAL YEAR ENDED JUNE 30, 2005

OVERVIEW

The University of Montana (University) is comprised of four campuses: The University of Montana - Missoula; The University of Montana - Western; The University of Montana - Helena College of Technology; and Montana Tech of The University of Montana. This discussion addresses the consolidated financial statements for the four campuses, and included are three basic statements: the Statement of Net Assets; the Statement of Revenues, Expenses, and Changes in Net Assets; and the Statement of Cash Flows.

The discussion and analysis which follows provides a comparative overview of the University's financial position and operating results for the fiscal years ended June 30, 2005, 2004, and 2003 and should be read in conjunction with the fiscal year 2005 financial statements.

INCLUSION OF COMPONENT UNITS

In May of 2002, the Governmental Accounting Standards Board (GASB) issued Statement No. 39, "Determining Whether Certain Organizations are Component Units". This guidance was applied to financial statements for accounting periods which began after June 15, 2003, or in our case for the financial statements for the fiscal year ended June 30, 2004. Accordingly, we include in our financial statements information on four entities which qualify as component units. Those are The University of Montana Foundation, the Montana Tech Foundation, The University of Montana - Western Foundation, and the Montana Grizzly Scholarship Association.

These four component units are legally separate, tax-exempt entities that issue their own financial statements in a format promulgated by the Financial Accounting Standards Board (FASB), and not by GASB. As a result, their financial information is issued on separate pages from the consolidated financial information of the four campuses. For those component units we have provided a Statement of Financial Position and a Statement of Activities-both presented in a "consolidated" format. More detailed information about the individual component units is provided in the notes to the financial statements.

FINANCIAL HIGHLIGHTS

The financial highlights for fiscal year 2005 were:

- Tuition rate increases for the year ended June 30, 2005 were 8.5% for the Missoula and Western campuses, 12% for the Montana Tech campus, and 6% for all of our Colleges of Technology. The resulting tuition revenue increase, net of scholarship allowances, for the 2005 fiscal year was nearly \$4.4 million.
- Net Assets of the University increased by more than \$7.8 million. The largest single source of that increase was a \$3.4 million endowment from the National Institute of Health to the School of Pharmacy and Allied Health Sciences for training, educating, and supporting research by minority faculty and students. The other major source was \$2.8 million which is associated with a number of capital projects.
- Investment earnings increased significantly by about \$1.25 million in FY 05. This is primarily attributable to higher yields on interest bearing investments. The Federal Open Market Committee raised the benchmark short term interest rate- the federal funds rate- several times during the year, resulting in progressively higher yields over the course of the year.
- Considerable attention was given during FY 04 to a deficit experienced by the UM Athletics Department at the Missoula campus. A number of mechanisms related to control, monitoring and reporting on the Athletics Department financial status were implemented as a result. A plan was put in place to eliminate the accumulated deficit in the Athletics Department within five years. During FY 05, Athletics significantly exceeded the targets of the deficit elimination plan, and the deficit was reduced by \$400,000 from \$962,626 at June 30, 2004 to \$562,626 at June 30, 2005.

The financial highlights for fiscal year 2004 were:

- Tuition increased 8.75% at the Missoula and Western campuses and 12% at the Montana Tech campus for both resident and non-resident undergraduate and graduate program students for the year ended June 30, 2004. Tuition increased 6% at the College of Technology campuses for the same period. The tuition increase resulted in approximately \$3.1 million in increased tuition revenue, net of scholarship allowances in FY 04.
- The University issued \$40,490,000 of Series I Refunding and Facilities Improvement Revenue Bonds in April 2004, at rates which ranged from 3.00% to 4.75%. The proceeds of the issuance were used to pay and discharge \$30,725,000 of Facilities Improvement and Refunding Revenue Bonds, Series A 1993, to help fund an addition to the School of Pharmacy and to perform various deferred maintenance projects at the Missoula campus.
- Federal contract and grant revenue increased by approximately \$8.1 million, from \$56.6 million to \$64.7 million in FY 04. The Pharmacy School on the Missoula campus was the single largest source of that increased revenue.

USING THE FINANCIAL STATEMENTS

The University's financial statements consist of the following three statements: Statement of Net Assets, Statement of Revenues, Expenses and Changes in Net Assets, and Statement of Cash Flows.

In addition, we prepare and present a Statement of Activities and a Statement of Financial Position for the four component units mentioned previously. A discussion of each of the individual statements follows. Some key points to be aware of regarding the statements are:

- These are consolidated financial statements representing the University's four campuses and the component units mentioned previously.
- The financial statements are prepared using the accrual basis of accounting, which means revenues are reported when earned, and expenses are reported when incurred.

- Assets and liabilities presented in the financial statements are generally measured at current value, although capital assets are stated at historical cost less accumulated depreciation.
- Capital assets are classified as depreciable and non-depreciable. Depreciation is treated as an operating expense.
- Assets and liabilities are treated as current (Due within one year) or as non-current (Due in more than one year), and are presented in the Statement of Net Assets in order of liquidity.
- Revenues and expenses are classified as operating or non-operating. "Operating" is defined as resulting from transactions involving exchanges of goods or services for payment, while "non-operating" is defined as resulting from transactions not involving the exchange of goods or services for payment. We show a substantial operating loss on the Statement of Revenues, Expenses, and Changes in Net Assets primarily because GASB requires that General Operating Fund expenses be reported as operating, while the State Appropriation - which is General Operating Fund revenue - must be reported as non-operating.
- Tuition and fees are reported net of any scholarships or fellowships that were applied directly to a student's account. The reason for "netting" these is to keep the University financial statements from "double counting" this revenue and expense.

STATEMENT OF NET ASSETS

The Statement of Net Assets reflects the financial position of the University at the end of the fiscal year. The changes in net assets that occur over time indicate improvements or deterioration in the University's financial position. A summary of the Statement of Net Assets follows:

For the years ended June 30,
(stated in millions)

Description	2005	(Restated) 2004	(Restated) 2003
Total current assets	\$ 84.30	\$ 76.41	\$ 68.67
Total non-current assets	273.70	275.07	263.74
Total assets	\$ 358.00	\$ 351.48	\$ 332.41
Total current liabilities	\$ 44.73	\$ 42.66	\$ 39.85
Total non-current liabilities	159.37	162.70	154.23
Total liabilities	204.10	205.36	194.08
Invested in Capital Assets, Net of Related Debt	105.95	108.32	107.98
Restricted			
Nonexpendable	15.68	12.16	9.63
Expendable	5.31	5.36	4.48
Unrestricted	26.96	20.28	16.24
Total net assets	153.90	146.12	138.33
Total liabilities and net assets	\$ 358.00	\$ 351.48	\$ 332.41

Events or developments that occurred which had a significant impact on the Statement of Net Assets include:

Events or developments which occurred during 2005:

- Current assets increased by more than \$7.8 million, with most of that change resulting from an increase in cash and cash equivalents of \$4.3 million. That increase was comprised primarily of \$1.3 million from grant and contract activity and \$2.1 million from plant fund investments which matured in FY 05 and will be used to pay for a major capital project. Also, investments increased by more than \$4.5 million. Most of that increase is attributable to U.S. Treasury Securities which were reclassified in FY 05 to current assets because they will mature during FY 06. These investments were from bond proceeds which were received at the end of FY 04, and are to be used for funding the capital project referred to above.
- Total Liabilities decreased by about \$1.3 million. The major type of liability that decreased (by \$4.4 million) was long term obligations. Conversely, a number of types of liabilities showed increases, with the largest being about \$ 900,000 in the current portion of long term debt. Smaller increases of \$400,000 to \$500,000 each were recognized in accounts payable and accrued liabilities; due to primary government; deferred revenue; accrued compensable absences; and advances from primary government.
- Net Assets increased significantly by \$7.8 million. The largest single contributor to this was the \$3.4 million NIH endowment made to the School of Pharmacy and Allied Health Sciences.

Events or developments which occurred during 2004:

- Sale in August 2003 of approximately \$9 million invested in the Montana Board of Investments Trust Fund Bond Pool. This had the effect of increasing current assets – cash and cash equivalents while decreasing current assets – investments in FY 04.
- Issuance of \$40,490,000 of Series I Refunding and Facilities Improvement Revenue Bonds in April 2004 and subsequent retirement of approximately \$30,540,000 of Series A Facilities Improvement and Refunding Bonds. This had the net effect of increasing liabilities-long term obligations, while also increasing non-current assets – other long-term investments in FY 04.

- Capitalization of approximately \$11,000,000 of costs related to the Lewis and Clark Village student housing complex. This had the effect of increasing non-current assets- capital assets, net accompanied by either decreases to non-current assets – restricted cash and cash equivalents or increases to various liability accounts in FY 04.
- Recording of prior period adjustments. In 2004, it was determined that two transactions that occurred during previous fiscal years were incorrectly reported. The correction of these transactions has resulted in a restatement of the consolidated financial statements for the year ending June 30, 2003.

The first item requiring restatement is an endowment investment that originated in the year ending June 30, 2002. This investment and the associated income and expenses were originally reflected on the financial statements of the University of Montana Foundation. Since then, it has been determined that the investment and associated revenues and expenses should be recorded by the University of Montana and that the investment will be managed by the University of Montana Foundation. This has resulted in a restatement on the Statement of Net Assets as of June 30, 2003 of approximately \$4,400,000 and a restatement of activity on the financial statements for that fiscal year.

The second item is a liability that was previously unrecorded on the University's consolidated financial statements. This liability originated from a loan by the Montana Science and Technology Alliance (MSTA). The loan, which matures in 2061, was issued in 1994 and the amounts received by the University were incorrectly recorded as revenue and payments on the loan as expenses. The correction of this has resulted in a restatement of approximately \$3,600,000 on the Statement of Net Assets as of June 30, 2003.

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

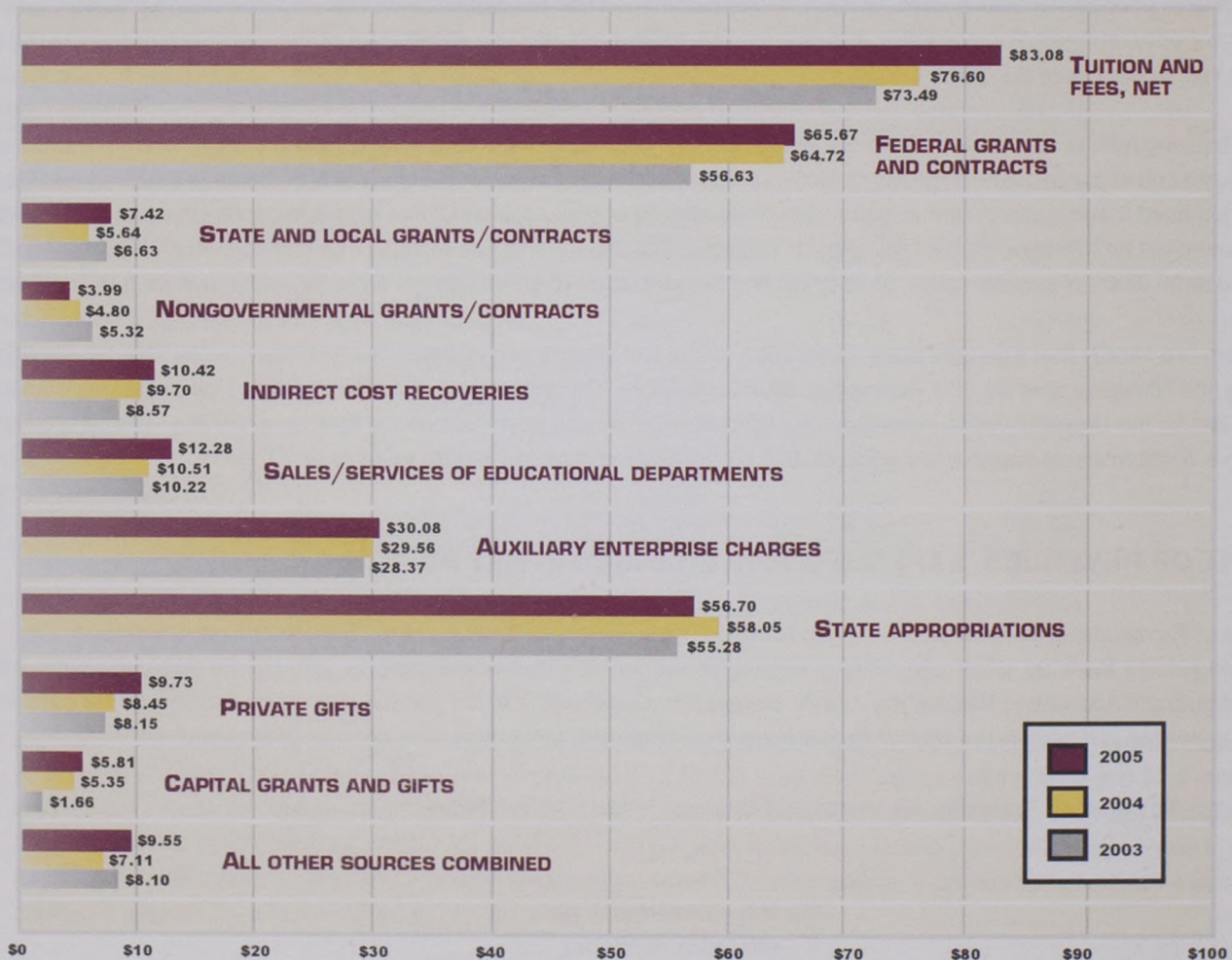
The Statement of Revenues, Expenses, and Changes in Nets Assets present the results of the University's operational activities for the fiscal year, categorizing them as either operating or non-operating items. See Consolidated Statements Financial Statement Note 2, "Summary of Significant Accounting Policies" for further explanation. Consistent with the accrual method of accounting, the current year's revenues and expenses are recognized when they were earned or incurred, regardless of when cash was received or paid.

A summary of the Statement of Revenues, Expenses and Changes in Net Assets follows:

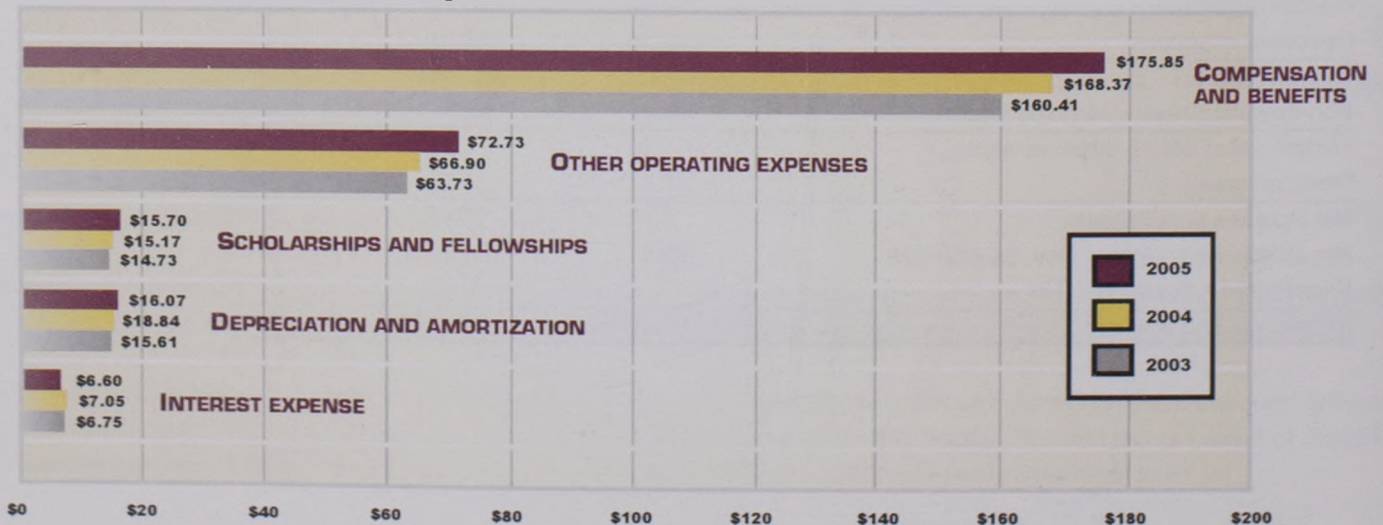
Description	For the years ended June 30, (stated in millions)		
	2005	(Restated) 2004	(Restated) 2003
Operating revenue	\$ 218.18	\$ 206.14	\$ 193.49
Operating expenses	280.35	266.27	254.47
Operating loss	(62.17)	(60.13)	(60.98)
Non-operating revenues (expenses)	64.14	61.94	60.52
Income (loss) before other revenues	1.97	1.81	(0.46)
Other revenues	5.81	5.35	1.66
Net increase in net assets	7.78	7.16	1.20
Net assets, beginning of year, as adjusted	146.11	138.33	137.13
Prior Period Adjustments (Net)		0.62	
Net assets, end of year	\$ 153.89	\$ 146.11	\$ 138.33

The following graphs provide a comparative analysis of revenues and expenses for the years ended June 30, 2005, 2004, and 2003:

Revenue Comparison in Millions



Expenses Comparison in Millions



Comments about specific revenue and expense items are:

Events or Developments which occurred during 2005 include:

- Tuition and Fees (net) increased by about \$6.5 million, with about \$4.4 million being attributable to higher tuition rates, and the remainder to higher enrollments in FY 05.
- Our state and local contracts and grants grew fairly substantially (by about \$1.8 million, or more than 30%). Some efforts to secure contract and grant funding were refocused from federal to state sources, as federal awards became more difficult to obtain.
- State Appropriations decreased by about \$1.3 million. This is primarily attributable to the fact that the University of Montana asked for and was granted permission to "carry back" approximately \$732,000 of State Appropriation from FY 05 to FY 04. The purpose of this was to smooth out revenues in the general fund over the two years of the biennium which ended on June 30, 2005.
- Both revenues and expenses increased by about \$14.2 million and \$13.6 million, respectively. The relative percentages in the broad categories of expense were very consistent between the two years.
- Prior Period Adjustment. In 2005, it was determined that certain transactions that occurred during previous fiscal years were incorrectly reported. The correction of these transactions has resulted in a restatement of the consolidated financial statements for the year ending June 30, 2004. In the year ended June 30, 2003, the University was awarded an endowment through a federally sponsored endowment award program. The amounts received in the years ending June 30, 2003 and 2004 under the program were not properly reflected as an endowment investment on the University's consolidated financial statements. This has resulted in a \$2,097,204 restatement of endowment investments on the consolidated Statement of Net Assets at June 30, 2004, and a restatement of \$993,051 to net assets – beginning of year, and other related activity on the consolidated Statement of Revenues, Expenses and Changes in Net Assets and Statement of Cash Flows for that fiscal year.

Events or Developments which occurred during 2004 include:

- Tuition and fees, net: Increases in tuition rates and some fee rates at all campuses was the primary reason for the 4.2% increase in tuition and fees, net.
- Federal contracts and grants and indirect cost recoveries. The 14.3% increase in revenue is attributable to a system wide focus on increasing our research dollars, with the Pharmacy School on the Missoula campus the single largest source of this revenue. A byproduct of the increase in federal contracts and grants is that indirect cost recoveries, which result from such federal contracts and grants, increased by 13.1% during the same period.
- State appropriations. State appropriations to the four campuses increased in FY 04 by about \$2.77 million, or 5%. Most of this increase is to help cover a significant increase in the cost of employee health insurance premiums.
- Capital grants and gifts. Capital grants and gifts increased by approximately \$2.8 million in FY 04. The increase was mainly due to the contribution received from the State of Montana Architecture and Engineering Agency for the renovation of the Chemistry building.
- Expenses: Overall expenses increased by \$12.1 million in FY 04. This was consistent with the \$14.3 million increase in total revenue, and the percent portions expended in various natural categories of expense, such as salaries, operating expenses, etc. was very consistent from 2003 to 2004.

STATEMENT OF CASH FLOWS

The Statement of Cash Flows provides information about the University's sources and uses of cash during the fiscal year. This statement aids in assessing the University's ability to meet obligations and commitments as they become due, their ability to generate future cash flows, and their needs for external financing. As required by GASB, the statement is presented using the "Direct Method", which focuses on those transactions that either provided or used cash during the fiscal year.

For years ended June 30,
(stated in millions)

		(Restated) 2004	(Restated) 2003
2005			
CASH FLOW CATEGORY			
Cash Provided by(Used for):			
Operating Activities	\$ (43.95)	\$ (42.14)	\$ (42.82)
Non-capital Financial Activities	71.61	68.62	64.43
Capital and Related Financial Activities	(24.17)	(24.47)	(0.95)
Investing Activities	(3.06)	0.19	(9.52)
Net Increase in Cash	0.43	2.20	11.14
Cash and Cash Equivalents, beginning of year	57.60	55.40	44.26
Cash and Cash Equivalents, end of year	\$ 58.03	\$ 57.60	\$ 55.40

Specific events or cash transactions which occurred during FY 05 which were notable included:

- Regarding Cash flows from operating activities: The University generated about \$5.7 million more in cash inflow from Tuition and Fees in FY 05. Categories of cash outflows which increased most in FY 05 were about \$6 million for salaries and benefits, and \$5.5 million for operating expenses, which includes a \$1.5 million utility increase.
- Cash flowing in from noncapital financing activities increased approximately \$3 million from FY 04 to FY 05. The \$3.4 million NIH endowment award accounted for most of this.
- Investing activities were attributed with using about \$3.2 million more of cash in FY 05. This resulted primarily from converting investments into cash to provide cash for various plant fund projects and the sale (in FY 04) of funds invested in the Trust Fund Bond Pool.

Specific events or cash transactions outside the "everyday realm" of collecting revenues and paying obligations that had significant influence on the \$2.2 million increase in cash (a net cash inflow) during FY 04 were:

- The net proceeds from the Series I Revenue Bonds of \$40,490,000 were partially offset by the retirement of approximately \$30,500,000 of Series A Revenue Bonds, resulting in a net cash increase of about \$10 million.
- The sale of approximately \$9 million in the Montana Board

of Investments Trust Fund Bond Pool in August 2003 had the effect of being a source of cash in the "Investing Activities" category.

- Large capital expenditures, primarily attributable to the Lewis and Clark Village student housing complex, led to our using significantly more cash to acquire capital assets in FY 04.

DISCUSSION OF SIGNIFICANT PENDING ECONOMIC AND FINANCIAL ISSUES

The issues we view as significant pending economic or financial issues for the four campuses of the University are:

- As of June 30, 2005, the University had either undertaken- or had plans to undertake within the next year- a number of new building construction projects. Those projects include an addition to the School of Pharmacy and Allied Health Sciences Skaggs Building (work was started by June 30, 2005; estimated cost of \$14 million) and a new building for the journalism school, Anderson Hall (construction started in July of 2005; estimated cost of \$12.5 million). In addition, four other major buildings were in the planning stage. The first was the Multi Disciplinary Research Building (not yet named; estimated cost of \$12 million), and the second the Gilkey Executive Education Center (estimated cost of \$5.1 million). The third was a new building to house the Helena College of Technology (estimated cost of \$7.5 million), and the fourth a building to be built adjacent to the new HCOT building, which will house the Office of the Commissioner of Higher Education and has an estimated cost is \$5 million.

- On September 15, 2005, the Board of Regents and the University issued \$31,095,000 of aggregate principal amount Facilities Improvement Bonds, Series J 2005. The proceeds from the issuance, combined with certain other funds and monies of the Board and the University, are being used for several purposes, including:

- Providing funds to pay and discharge a portion of the Series F 1999 Facilities Improvement Bonds.
- Finance or refinance the costs of acquiring, constructing, furnishing, equipping, renovating, improving or repairing certain University facilities.
- Paying a portion of the interest plus insurance premium and costs associated with the issuance of the Series J 2005 bonds.

- In addition, the University intends to refund the remaining unrefunded portion of the Series F 1999 bonds by issuing variable rate Parity Bonds in 2010 (Series K 2010 bonds) for a maximum principal amount of \$47 million. As part of that issuance, the University on August 26, 2005 entered into a forward swap Interest Rate Agreement with respect to the Series K 2010 bonds with Wachovia Bank. Under the terms of that agreement, the University will pay to Wachovia a fixed rate of interest equal to the interest on the Series K 2010 bonds while Wachovia Bank will pay to the University a floating rate based on the LIBOR rate. The purpose of this rate swap is to convert the variable rate Series K 2010 bond issue into a fixed rate obligation. Since the fixed rate payable by the University under this obligation was higher than interest rates on similar obligations at the time of agreement, the University received a payment of more than \$2 million from Wachovia Bank at the time the agreement was signed. Those funds were combined with the proceeds of the Series J 2005 bond issuance and will be used to pay costs associated with the Series J 2005 bonds.

- Utility costs continue to be a concern, especially with the rising natural gas rates over the last several years. In addition to the record 89% increase in the natural gas commodity price in FY 05, all but one campus will experience yet another increase of approximately 10% in FY 06. Preliminary estimates for FY 06 factored in a 3% increase in the commodity price. These estimates were made prior to the final contract negotiations and actually fell short by 7%. Special approval was then granted by the Board of Regents to allow the affected campuses to generate additional revenue to cover the increased cost through a utility surcharge assessed to the students of

the various campuses for the 2006/2007 biennium. The current natural gas contract began in July of 2005 and extends through June of 2007.

- Although a substantial portion of The University of Montana—Missoula's faculty are at or near the age of probable retirement, many retirements have been deferred over the last few years, probably due to the loss of personal asset values. However, a significant (more than 50%) increase in the number of retirements was observed during 2005, as economic conditions have improved. It is still anticipated that a substantial number of faculty retirements will occur over the next five years, at an aggregate cost approaching \$8 million. The University of Montana does have a reserve with a balance of \$1.1 million at June 30, 2005 to help fund a portion of these projected future costs.

The University of Montana

A Component Unit of the State of Montana

Consolidated Statements of Net Assets

At June 30,

	2005	2004*
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 57,171,142	\$ 52,870,136
Investments	8,015,414	3,464,732
Accounts and grants receivable, net	4,093,648	5,017,907
Due from Federal government	8,618,405	7,664,789
Due from primary government	1,006,617	1,132,278
Due from other State of Montana component units	458,222	23,201
Loans to students, net	1,584,127	2,539,048
Inventories	1,731,412	1,695,872
Prepaid expenses and deferred charges	1,620,262	2,006,516
Total current assets	\$ 84,299,249	\$ 76,414,479
Noncurrent Assets		
Restricted cash and cash equivalents	\$ 854,950	\$ 4,727,370
Endowment investments	15,246,253	11,783,947
Other long term investments	5,799,571	8,182,831
Loans to students, net	9,317,013	8,765,975
Bond issuance costs	2,003,906	2,106,445
Capital assets, net	239,743,728	238,949,342
Securities lending collateral	730,270	549,863
Total Noncurrent Assets	\$ 273,695,691	\$ 275,065,773
Total Assets	\$ 357,994,940	\$ 351,480,252
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 18,814,704	\$ 18,420,598
Due to Federal government	23,299	131,302
Due to primary government	1,049,965	630,485
Due to other State of Montana component units	190,423	144,106
Student and other deposits	1,994,765	2,310,446
Deferred revenue	10,599,640	10,166,492
Accrued compensated absences	7,133,956	6,833,716
Current portion of long-term obligations	4,923,326	4,026,145
Total Current Liabilities	\$ 44,730,078	\$ 42,663,290
Noncurrent Liabilities		
Accrued compensated absences	\$ 11,102,128	\$ 10,842,735
Long term obligations	132,381,231	136,796,939
Advances from primary government	5,457,429	5,042,707
Due to Federal Government	9,696,369	9,472,246
Securities lending liability	730,270	549,863
Total Noncurrent Liabilities	\$ 159,367,427	\$ 162,704,490
Total Liabilities	\$ 204,097,505	\$ 205,367,780
NET ASSETS		
Invested in capital assets, net of related debt	\$ 105,948,125	\$ 108,316,821
Restricted for:		
Nonexpendable: Endowments	13,867,419	10,394,769
Loans	1,816,068	1,760,371
Expendable: Loans	1,771,860	1,753,508
Scholarships, research, instruction, and other	3,536,658	3,610,038
Unrestricted	26,957,305	20,276,965
Total Net Assets	\$ 153,897,435	\$ 146,112,472
Total Liabilities & Net Assets	\$ 357,994,940	\$ 351,480,252

*Restated

The University of Montana

A Component Unit of the State of Montana

Combined Statements of Financial Position - Component Units

At June 30,

	2005	2004
ASSETS		
Cash and cash equivalents	\$ 3,849,161	\$ 3,434,215
Short -term investments	15,489,708	7,718,443
Accrued dividends and interest	540,951	128,514
Investments	132,559,823	121,573,733
Contributions receivable, net	15,877,029	14,737,552
Contracts and notes receivable, net	135,807	6,922
Student loans and other receivables	230,759	470,480
Depreciable assets, net of accumulated depreciation	4,966,512	5,665,779
Other assets	522,108	450,123
Total Assets	\$ 174,171,858	\$ 154,185,761
LIABILITIES		
Accounts payable	\$ 458,353	\$ 40,168
Accrued expenses	38,934	45,624
Compensated absences	140,555	125,551
Note payable - bank	572,053	356,500
Note payable - long-term	80,934	522,211
Liabilities to external beneficiaries	2,401,751	2,394,930
Custodial funds	16,721,398	7,872,061
Other liabilities	328,145	328,735
Total Liabilities	\$ 20,742,123	\$ 11,685,780
NET ASSETS		
Net assets - unrestricted	9,559,281	8,877,184
Net assets - Temporarily restricted	56,482,237	46,976,433
Net assets - permanently restricted	87,388,217	86,646,364
Total Net Assets	\$ 153,429,735	\$ 142,499,981
Total Liabilities & Net Assets	\$ 174,171,858	\$ 154,185,761

The accompanying notes are an integral part of these financial statements.

The University of Montana

A Component Unit of the State of Montana

Consolidated Statements of Revenues, Expenses and Changes in Net Assets Years Ended June 30,

	2005	2004*
OPERATING REVENUES:		
Tuition and fees (net of scholarship allowances in 2005 and 2004 of \$18,113,939 and \$17,764,238, respectively; 2005 and 2004 revenues of \$10,108,176 and \$9,547,718, respectively, are pledged)	\$ 83,075,215	\$ 76,601,413
Federal grants and contracts	65,670,978	64,724,689
State and local grants and contracts	7,418,190	5,635,503
Nongovernmental grants and contracts	3,994,410	4,800,632
Indirect cost recoveries	10,422,866	9,698,812
Sales and services of educational departments (2005 and 2004 revenues of \$3,947,188 and \$3,894,755, respectively, are pledged)	12,277,616	10,513,183
Auxiliary enterprises charges:		
Residential life (net of scholarship allowances in 2005 and 2004 of \$1,090,217 and \$633,999, respectively; 2005 and 2004 revenues of \$11,106,268 and \$10,157,309, respectively, are pledged)	11,126,266	10,182,766
Food services (net of scholarship allowances in 2005 and 2004 of \$1,090,216 and \$633,999, respectively; 2005 and 2004 revenues of \$9,357,684 and \$9,069,374, respectively, are pledged)	10,072,945	9,447,463
Other auxiliary revenues (2005 and 2004 revenues of \$8,624,861 and \$8,925,995, respectively, are pledged)	8,879,010	9,932,130
Interest earned on loans to students	29,638	26,019
Other operating revenues	5,209,668	4,581,648
Total operating revenues	\$ 218,176,802	\$ 206,144,258
OPERATING EXPENSES:		
Compensation and employee benefits	\$ 175,849,265	\$ 168,369,266
Other (note 20)	72,730,894	66,901,057
Scholarships and fellowships	15,696,669	15,166,146
Depreciation and amortization	16,068,885	15,838,362
Total operating expenses	\$ 280,345,713	\$ 266,274,831
OPERATING LOSS	\$ (62,168,911)	\$ (60,130,573)
NON-OPERATING REVENUES (EXPENSES):		
State appropriations	\$ 56,701,381	\$ 58,047,869
Land grant revenues (revenues are pledged)	1,739,645	1,193,305
Private gifts	9,726,707	8,445,343
Investment income (2005 and 2004 revenues of \$738,055 and \$433,065, respectively, are pledged)	2,570,550	1,309,186
Interest expense	(6,599,611)	(7,051,400)
Net non-operating revenues	\$ 64,138,672	\$ 61,944,303
INCOME BEFORE OTHER REVENUES	\$ 1,969,761	\$ 1,813,730
OTHER REVENUES:		
Capital grants and gifts	2,377,702	4,414,321
Additions to permanent endowments	3,437,500	937,500
Total other revenues	5,815,202	5,351,821
Net increase in net assets	\$ 7,784,963	\$ 7,165,551
NET ASSETS:		
Net assets - beginning of year	\$ 146,112,472	\$ 138,330,144
Addition to permanent endowments		993,051
Adjustment to capital assets		(285,582)
Other adjustments-		(90,692)
Net assets - beginning of year, as adjusted	\$ 146,112,472	\$ 138,946,921
Net assets - end of year	\$ 153,897,435	\$ 146,112,472

*Restated

The accompanying notes are an integral part of these financial statements.

The University of Montana
A Component Unit of the State of Montana
Combined Statement of Activities - Component Units
Year Ended June 30

	Unrestricted	Temporarily Restricted	Permanently Restricted	2005	2004
REVENUES:					
Contributions	\$ 1,761,042	\$15,408,829	\$ 5,490,141	\$22,660,012	\$ 17,646,343
Interest and dividend income	293,901	2,947,994	-	3,241,895	2,883,169
Net realized and unrealized gain (loss) on investments	14,860	4,307,135	210,196	4,532,191	9,192,096
Support received from university	382,600	-	-	382,600	394,944
Special events	618,419	325,660	-	944,079	444,743
Other income	15,763	686,692	-	702,455	508,791
Net assets released from restrictions	13,877,528	(13,877,528)	-	-	-
Total revenues	\$16,964,113	\$ 9,798,782	\$ 5,700,337	\$32,463,232	\$31,070,086
EXPENSES:					
Program services					
Academic and institutional	\$ 5,799,927	\$ -	\$ -	\$ 5,799,927	\$ 5,392,347
Capital expenses	2,229,262	-	-	2,229,262	1,429,590
Scholarships and awards	4,303,272	-	-	4,303,272	4,377,405
Total program services	\$12,332,461	\$ -	\$ -	\$12,332,461	\$11,199,342
Operating expenses					
Fundraising efforts	\$ 2,410,363	\$ -	\$ -	\$ 2,410,363	\$ 2,062,697
General and administrative	1,212,998	-	-	1,212,998	1,496,343
Investment management costs	160,425	-	-	160,425	45,694
Other miscellaneous	134,149	-	-	134,149	248,586
Total operating expenses	\$ 3,917,935	\$ -	\$ -	\$ 3,917,935	\$ 3,853,320
Change in net assets before nonoperating items	\$ 713,717	\$ 9,798,782	\$ 5,700,337	\$16,212,836	\$16,017,424
NON-OPERATING REVENUES (EXPENSES):					
Payments to beneficiaries and change in liabilities due to external beneficiaries	(18,694)	(303,233)	-	(321,927)	(334,405)
Adjustments	(12,926)	10,255	(4,958,484)	(4,961,155)	-
Change in net assets	\$ 682,097	\$ 9,505,804	\$ 741,853	\$10,929,754	\$15,683,019
Net assets, beginning of year	8,877,184	46,976,433	86,646,364	142,499,981	126,816,962
Net assets, end of year	\$ 9,559,281	\$ 56,482,237	\$ 87,388,217	\$153,429,735	\$142,499,981

The accompanying notes are an integral part of these financial statements.

The University of Montana

A Component Unit of the State of Montana

Consolidated Statements of Cash Flows

Years Ended June 30,

	2005	2004*
CASH FLOWS FROM OPERATING ACTIVITIES		
Student tuition and fees	\$ 82,713,310	\$ 77,014,910
Federal grants and contracts	66,293,671	65,286,541
State grants and contracts	7,454,744	6,111,902
Nongovernmental grants and contracts	4,014,094	4,836,741
Indirect cost recoveries	10,422,866	9,698,812
Sales and services of educational activities	12,016,912	11,672,004
Auxiliary enterprise charges	30,212,820	30,533,429
Interest earned on loans to students	105,497	116,950
Other operating receipts	5,153,745	4,069,142
Payments to employees for salaries and benefits	(174,511,617)	(168,452,743)
Operating expenses	(72,369,164)	(66,781,611)
Payments for scholarships and fellowships	(15,696,669)	(15,166,146)
Loans made to students	(2,909,678)	(3,882,761)
Loan payments received	3,152,868	2,798,346
Net Cash Used by Operating Activities	\$ (43,946,601)	\$ (42,144,484)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
State appropriations	\$ 56,701,381	\$ 58,047,869
Land Grants	1,739,645	1,193,305
Private Gifts	9,726,708	8,445,344
Additions to permanent endowments	3,437,500	937,500
Net Cash Provided by Noncapital Financing Activities	\$ 71,605,234	\$ 68,624,018
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of investments	\$ (6,925,291)	\$ (11,250,618)
Proceeds from sales of investments	1,460,560	9,906,219
Earnings received on investments	2,405,550	1,533,240
Net Cash (Used for) Provided by Investing Activities	\$ (3,059,181)	\$ 188,841
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Cash paid for capital assets	\$ (13,843,273)	\$ (25,200,926)
Proceeds from the sale of capital assets	212,199	164,288
Proceeds from notes payable and advances from primary government	1,333,876	1,847,837
Principal paid on notes payable, advance from primary government, and capital leases	(1,324,724)	(983,771)
Principal paid on bonds payable	(3,235,000)	(3,720,000)
Principal and premium paid to advance refund revenue bonds	-	(31,339,501)
Proceeds from issuance of revenue bonds	-	42,366,505
Bond issuance costs paid on new issue	-	(613,059)
Interest paid on capital debt and leases	(7,313,944)	(6,986,281)
Net Cash Used by Capital and Related Financing Activities	\$ (24,170,866)	\$ (24,464,908)
Net Increase in Cash and Cash Equivalents	\$ 428,586	\$ 2,203,467
Cash and Cash Equivalents, Beginning of Year	\$ 57,597,506	\$ 55,394,039
Cash and Cash Equivalents, End of Year	\$ 58,026,092	\$ 57,597,506

*Restated

The University of Montana

A Component Unit of the State of Montana

Consolidated Statements of Cash Flows

Years Ended June 30,

(Continued)

	2005	2004*
Reconciliation of Operating Income (Loss) to Net Cash		
Provided (Used By) Operating Activities:		
Operating loss:	\$ (62,168,911)	\$ (60,130,573)
Adjustments to reconcile operating loss to net cash used by operating activities		
Depreciation expense	16,068,885	15,838,362
Other amortization expense	162,832	244,498
Changes in assets and liabilities:		
Accounts receivable	(338,717)	(401,335)
Loans to students	403,883	(841,349)
Inventories	(35,540)	(17,227)
Prepaid expenses and deferred charges	386,254	(362,984)
Accounts payable and accrued expenses	673,489	(99,532)
Deferred revenue	433,149	1,938,999
Student and other deposits	(315,681)	817,635
Due to federal government	224,123	567,505
Compensated absences	559,633	301,517
Net Cash Used by Operating Activities	\$ (43,946,601)	\$ (42,144,484)
Noncash Investing, Noncapital Financing, and Capital		
and Related Financing Transactions		
Fixed assets acquired by incurring capital lease obligations	\$ (123,996)	\$ (102,230)
Change in fair value of investments recognized as a component of interest income	164,997	(628,361)
Fixed assets acquired from Capital grants and donations	2,236,786	4,523,595
Reconciliation of Cash and Cash Equivalent to the Statement of Net Assets		
Cash and cash equivalents classified as current assets	\$ 57,171,142	\$ 52,870,136
Cash and cash equivalents classified as noncurrent assets	854,950	4,727,370
	\$ 58,026,092	\$ 57,597,506

*Restated

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

THE UNIVERSITY OF MONTANA

A COMPONENT UNIT OF THE STATE OF MONTANA

FOR THE YEARS ENDED JUNE 30, 2005 AND 2004

NOTE 1 – ORGANIZATION, REPORTING ENTITY AND BASIS OF PRESENTATION

• ORGANIZATION

The University of Montana (University) is a component unit of the State of Montana (State) with an enrollment of approximately 18,000 students on its four campuses. The State of Montana Board of Regents (Board of Regents) is appointed by the Governor of the State and has oversight responsibility with respect to the University. The State allocates and allots funds to each campus separately and requires that the funds be maintained accordingly.

• REPORTING ENTITY

The accompanying consolidated financial statements include all activities of the four campuses of the University, the Forestry Experiment Station and the Montana Bureau of Mines. The four campuses of the University are The University of Montana – Missoula, Montana Tech of The University of Montana, which is located in Butte, The University of Montana – Western, which is located in Dillon, and The University of Montana - Helena College of Technology.

The University adopted GASB No. 39, "Determining Whether Certain Organizations Are Component Units, an Amendment of GASB Statement No. 14" as of and for the year ended June 30, 2004. The statement requires that a legally tax exempt organization should be reported as a component unit of a reporting entity if the economic resources received or held by these organizations are entirely or virtually entirely for the direct benefit of the reporting entity or its component units, and the reporting entity is entitled to, or has the means to otherwise access, a majority of the economic resources received or held by the separate organization. The resources of the separate organization must also be significant to the reporting entity. The University has established a threshold minimum of 1 percent of consolidated net assets or 1 percent of consolidated revenues as an additional requirement for inclusion of an organization as a component unit in its financial statements. In addition, other organizations should be evaluated for inclusion if they are closely related to, or financially integrated with, the reporting entity. All component units and other related organizations will be tested and evaluated on an annual basis for inclusion under GASB No. 39. Accordingly, the University has identified and will present the combined activities of four component units. The University of Montana Foundation, The Montana Tech Foundation,

The University of Montana - Western Foundation, and the Montana Grizzly Scholarship Association. For further discussion of accounting for component units, see Consolidated Financial Statements Note 19, "Accounting for Component Units."

The University is considered a component unit of the State of Montana under GASB No. 14. As such, the financial statements for the University are included as a component part of the State of Montana Basic Financial Statements, which are prepared annually and presented in the Montana Comprehensive Annual Financial Report (CAFR).

The University, as a political subdivision of the State of Montana, is excluded from Federal income taxes under Section 115(1) of the Internal Revenue Code, as amended. Certain activities of the University may be subject to taxation as unrelated business income under Internal Revenue Code Sections 511 to 514.

• BASIS OF PRESENTATION

The financial statements have been prepared in accordance with generally accepted accounting principles, as prescribed by the GASB. Under GASB No. 34, "Basic Financial Statements and Management Discussion and Analysis for State and Local Governments" and GASB No. 35, "Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities," the University is required to present a Statement of Net Assets, a Statement of Revenues, Expenses and Changes in Net Assets, and a Statement of Cash Flows. All significant intra-entity transactions have been eliminated upon consolidation. Also, in accordance with GASB Statements No. 39, the combined statement of financial position and statement of activities of the four component units referred to above, are separately presented following the respective University financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

• BASIS OF ACCOUNTING

For financial reporting purposes, the University is considered a special-purpose government engaged only in business-type activities. Business-type activities are those that are financed in whole or in part by fees charged to external parties for goods or

Notes to the Consolidated Financial Statements (continued)

services. Accordingly, the University's consolidated financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred.

The University had the option to apply all Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, unless FASB conflicts with GASB. The University elected to not apply FASB pronouncements issued after the applicable date.

• USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

• CASH EQUIVALENTS

For purposes of the Consolidated Statement of Cash Flows, the University considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents. Funds invested in the Short Term Investment Pool (STIP) with the Montana Board of Investments are considered cash equivalents.

• INVESTMENTS

The University accounts for its investments at fair value in accordance with GASB No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools." Investment income is recorded on the accrual basis. All investment income, including changes in unrealized gain (loss) on the carrying value of investments, is reported as a component of investment income.

• ACCOUNTS AND GRANTS RECEIVABLE

Accounts receivable consists of tuition and fee charges to students and to auxiliary enterprise services provided to students, faculty and staff. Accounts receivable also includes amounts due from the federal government and local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the University's grants and contracts. Accounts receivable is recorded net of estimated uncollectible amounts.

• INVENTORIES

Inventories are comprised of consumable supplies, food items and items held for resale or recharge within the University. The larger inventories are valued using the moving-average method. Other

inventories are valued using First In First Out (FIFO) or specific identification methods.

• CASH AND SHORT-TERM INVESTMENTS

Cash and investments that are externally restricted to make debt service payments, or to purchase or construct capital or other non-current assets, or by a donor or outside agency prohibiting the expenditure of principal and possibly earnings, are classified as non-current assets in the Consolidated Statement of Net Assets.

• CAPITAL ASSETS

Capital assets are stated at cost or fair market value at date of purchase or donation. Renovations to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the asset are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Buildings, building improvements and land improvements, and infrastructure are capitalized when acquisition costs equal or exceed \$25,000 and \$500,000, respectively. Equipment is capitalized when acquisition costs equal or exceed \$5,000.

Depreciation is computed on a straight-line basis over the estimated useful lives of the respective assets as follows: buildings - 40 years; land improvements and infrastructure - 20 and 40 years, respectively; library books - 8 years; and equipment- 3 to 10 years. Historically, the University has capitalized all artwork subject to applicable capitalization policies at the time of donation or purchase. The University has elected to continue to capitalize artwork subject to the current threshold, but without recording depreciation on those items.

• DEFERRED REVENUE

Deferred revenues include amounts received for tuition and fees and certain auxiliary activities prior to the end of the fiscal year but related to the subsequent accounting period. Deferred revenues also include amounts received from grant and contract sponsors that have not yet been earned.

• COMPENSATED LEAVE

Eligible University employees earn eight hours sick leave and ten hours annual leave for each month worked. The accrual rate for annual leave increases with length of service. The maximum annual leave that eligible employees may accumulate is two hundred percent of their annual accrual. Sick leave may accumulate without limitation. Twenty five percent of accumulated sick leave earned after July 1, 1971 and one hundred percent of accumulated annual leave, if not used during employment, is paid upon termination.

• NET ASSETS

The University's net assets are categorized as follows:

- **Invested in capital assets, net of related debt** - Capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction or improvement of those assets.
- **Restricted, nonexpendable** - Net assets subject to externally imposed stipulations that the University maintain those assets permanently. Such assets include the University's permanent endowment funds.
- **Restricted, expendable** - Net assets whose use by the University is subject to externally imposed stipulations that can be fulfilled by actions of the University pursuant to those stipulations or that expire by the passage of time.
- **Unrestricted** - Net assets that are not subject to externally imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of management or the Board of Regents or may otherwise be limited by contractual agreements with outside parties. Substantially all unrestricted net assets are designated for academic and research programs and initiatives, and capital programs.

• CLASSIFICATION OF REVENUES

The University has classified its revenues as either operating or non-operating revenues according to the following criteria:

- **Operating revenue** - Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances, (3) most federal, state and local grants and contracts and federal appropriations, and (4) interest on institutional student loans.
- **Non-operating revenues** - Non-operating revenues include activities that have the characteristics of non-exchange transactions, such as gifts and contributions, and other revenue sources that are defined as non-operating revenues by GASB No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting," and GASB No. 34, "Basic Financial

Statements and Management Discussion and Analysis for State and Local Governments." Types of revenue sources that fall into this classification are state appropriations and investment income.

• SCHOLARSHIP DISCOUNTS AND ALLOWANCES

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statements of Revenues, Expenses, and Changes in Net Assets. Scholarship discounts and allowances are generated by the difference between the stated charge for goods and services provided by the University, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal, state or nongovernmental programs, are recorded as either operating or non-operating revenues in the University's consolidated financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the University has recorded a scholarship discount and allowance.

• RECLASSIFICATIONS

In order to make certain prior year amounts comparable to the current year presentation on the Statement of Net Assets, approximately \$2.6 million of payroll related liabilities were reclassified from due to federal government to accounts payable and accrued liabilities.

NOTE 3 – PRIOR PERIOD ADJUSTMENTS

In 2005, it was determined that certain transactions that occurred during previous fiscal years were incorrectly reported. The correction of these transactions has resulted in a restatement of the consolidated financial statements for the year ending June 30, 2004.

In the year ended June 30, 2003, the University was awarded an endowment through a federally sponsored endowment award program. The amounts received in the years ending June 30, 2003 and 2004 under the program were not properly reflected as an endowment investment on the University's consolidated financial statements. This has resulted in a \$2,097,204 restatement of endowment investments on the consolidated Statement of Net Assets at June 30, 2004, and a restatement of \$993,051 to net assets – beginning of year, and other related activity on the consolidated Statement of Revenues, Expenses and Changes in Net Assets and Statement of Cash Flows for that fiscal year.

NOTE 4 – SUBSEQUENT EVENT

On September 15, 2005 The University of Montana issued \$31,095,000 of Series J 2005 Facilities Improvement and refunding Revenue Bonds, with interest ranging from 3.0 percent to 4.5 percent. The proceeds from the issue, together with certain resources of the University, will provide funds to pay and discharge a portion of the Series F Revenue bonds, and finance or refinance, the costs of acquisition, construction, furnishing, equipping, renovation or improvement of certain University facilities.

As part of the transaction, on August 25, 2005, the University also entered into a forward SWAP agreement whereby the remaining portion of the Series F 1999 Revenue Bonds will be refunded in 2010 with the Series K 2010 taxable, variable rate bonds at the \$47,000,000 notional amount of the SWAP. The purpose of the rate swap is to convert the variable rate Series K 2010 Parity Bonds, into a fixed rate obligation. The University received \$2,000,000 which will provide funding for the projects identified in the Series J 2005 Facilities Improvement Revenue bonds. The payment received from the counterparty was consideration for the estimated present value of the fixed rate payable under the agreement upon execution of the SWAP.

NOTE 5 – CASH EQUIVALENTS AND INVESTMENTS**• CASH EQUIVALENTS**

Cash equivalents consist of cash invested in Guaranteed Investment Contracts (GICs) with AIG Funding Corporation and AMBAC Capital Funding and in the STIP with the Montana Board of Investments. Amounts held in cash equivalents at June 30, 2005 and 2004 were \$35,046,331 and \$31,851,349, respectively. STIP investments are purchased in accordance with the statutorily mandated "Prudent Expert Principle." The STIP portfolio may include asset-backed securities, commercial paper, corporate and government securities, repurchase agreements and variable rate, or floating rate, instruments to provide diversification and a competitive rate of return. Amounts in GIC accounts are unexpended proceeds from the issuance of Facility Improvement Revenue Bonds. Investments in STIP and GICs may be withdrawn by the University on demand, and as such, are classified as cash equivalents.

• INVESTMENTS

Investments consisted of the following at June 30, 2005 and 2004:

Security Type	Fair Value		Effective Duration at June 30, 2005*
	2005	2004	
U.S. Government Indirect – Backed	\$ 8,650,289	\$ 8,059,978	.70
U.S. Government Direct – Backed	652,133	1,115,867	.87
Trust Fund Bond Pool (TFBP)	6,013,294	3,932,771	4.91**
Montana Domestic Equity Pool (MDEP)	1,035,112	1,003,254	Not Available
Foundation Pooled Investments	12,447,287	9,060,345	Not Applicable
Certificates of Deposits	263,123	259,295	.93
Total investments	\$ 29,061,238	\$ 23,431,510	
Securities Lending Collateral			
Investment Pool	\$ 730,270	\$ 549,863	

*See Interest Rate Risk under the Investment Risks disclosure included in this note.

**Effective duration for TFBP is for the entire portfolio.

Notes to the Consolidated Financial Statements (continued)

Investments held by the University at June 30, 2005 and 2004 are described further in the paragraphs below.

U.S. Government Securities

U.S. Government securities consist of bond trustee funds managed by U.S. Bank. The U.S. Government securities portfolio includes Treasury securities or other Federal agency securities, and federal money market accounts. All of the securities were registered under the nominee's name (U.S. Bank) on behalf of the University.

Montana Board of Investments Pools

The University is a participant in certain internal investment pools administered by the Montana Board of Investments (MBOI). MBOI purchases investments for each portfolio in accordance with the statutorily mandated "Prudent Expert Principle." The University was invested in the following internal investment pools at June 30, 2005 and 2004:

Montana Domestic Equity Pool (MDEP)

The MDEP portfolio may include common stock, equity index, preferred stock, convertible equity securities, American Depositary Receipts (ADR's) and equity derivatives. ADR's are receipts issued by a U.S. depositary bank representing shares of a foreign stock or bonds held abroad by the foreign sub-custodian of the American depositary bank. Equity derivatives "derive" their value from other equity instruments such as futures and options.

Trust Funds Bond Pool (TFBP)

The TFBP portfolio includes corporate asset-backed, other corporate, U.S. government mortgage-backed, and Yankee securities. The TFBP portfolio includes securities classified as corporate, foreign government bonds, municipals, U.S. government direct-backed, U.S. government indirect-backed, and cash equivalents. U.S. government direct-backed securities include direct obligations of the U.S. Treasury and obligations explicitly guaranteed by the U.S. government. U.S. government indirect-backed obligations include U.S. government agency and mortgage-backed securities. U.S. government mortgage-backed securities reflect participation in a pool of residential mortgages.

The TFBP portfolio includes structured financial instruments known as REMICs (Real Estate Mortgage Investment Conduits). REMICs are pass-through vehicles for multiclass mortgage-backed securities.

The University Foundation Pools

This pool consists of endowment funds held in a common investment pool administered by the University of Montana and Montana Tech Foundations.

Certificates of deposit

Certificates of deposit serve as collateral for loans made to students with disabilities for the purchase of specialized equipment necessary to complete their education. The certificate of deposit, including interest earned, is reinvested upon maturity.

Securities lending transactions

Under the provisions of state statutes, the Board of Investments, via a Securities Lending Authorization Agreement, has authorized the custodial bank, State Street Bank and Trust, to lend the Board of Investment's securities to broker-dealers and other entities with a simultaneous agreement to return the collateral for the same securities in the future. During the period the securities are on loan, the Board of Investments receives a fee and the custodial bank must initially receive collateral equal to 102 percent of the market value of the loaned securities and maintain collateral equal to not less than 100 percent of the market value of the loaned security. The Board of Investments retains all rights and risks of ownership during the loan period.

During the years ending June 30, 2005 and 2004, the Board of Investments and the borrowers maintained the right to terminate all securities lending transactions on demand. The cash collateral received on each loan was invested, together with the cash collateral of other qualified-plan lenders, in a collective investment pool, the Securities Lending Quality Trust. The relationship between the average maturities of the investment pool and the Board of Investment's loans was affected by the maturities of the loans made by other plan entities that invested cash collateral in the collective investment pool, which the Board of Investments could not determine. At June 30, 2005 and 2004, the Board of Investments had no credit risk exposure to borrowers.

Investment risks

Effective June 30, 2005, the University implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 40 – "Deposit and Investment Risk Disclosures." The financial statement disclosures for the year ended June 30, 2004 have been restated to compare with the financial statement disclosures for the year ended June 30, 2005.

Investment risks are described in the following paragraphs:

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with GASB 40, the State of Montana has selected the effective duration method to disclose interest rate risk. Duration is a measure of a debt's exposure to fair value changes from changing interest rates. It uses the present value of the cash flows from the investment, weighting those cash flows as a percentage of the investment's full price. The University does not have a formal investment policy for interest rate risk.

Credit Risk

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The University does not have a formal investment policy for credit risk. With the exception of the U.S. government securities, all STIP securities and TFBP fixed income instruments have credit risk as measured by major credit rating services. The MBOI policy requires that STIP securities have the highest investment grade rating in the short term category by at least one Nationally Recognized Statistical Rating Organization (NRSRO). The six NRSRO's include Standard and Poor's, Moody's, Duff and Phelps, Fitch, IBCA and Thompson's Bank Watch. The Board of Investment's policy requires TFBP fixed income investments, at the time of purchase, to be rated an investment grade as defined by Moody's or by Standard & Poor's (S&P) rating services.

U.S. government securities are guaranteed directly or indirectly by the U.S. government. Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. The University does not have a formal investment policy for custodial credit risk. As of June 30, 2005 and 2004, all STIP, MDEP and TFBP securities were registered in the nominee name for the MBOI and held in the possession of the Board's custodial bank, State Street Bank. According to the STIP Investment Policy, "repurchase agreements require electronic

delivery of U.S. Government Treasury collateral, priced at 102 percent of market value, to the designated State of Montana Federal Reserve Bank account." The MDEP's BGI S&P 500 Equity Index Fund A, S&P 400 MidCap Equity Index Fund and the DFA Small Cap Subtrust are registered in the name of the Montana Board of Investments. The TFBP's State Street repurchase agreement was purchased in the name of the State of Montana Board of Investments.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The University does not have a formal policy for concentration of credit risk. Investments issued or explicitly guaranteed by the U.S. government are excluded from the concentration of credit risk requirement. MDEP investments in pooled investments, such as the BGI Equity Index and DFA Small Cap Subtrust investments, are also excluded from this requirement. As of June 30, 2005 and 2004, there were no single issuer investments that exceeded 5% of the MDEP portfolio. According to the TFBP Investment Policy, "with the exception of U.S. government indirect-backed (agency) securities, additional TFBP portfolio purchases will not be made in a credit if the credit risk exceeds 2 percent of the portfolio at the time of purchase". As of June 30, 2005, the TFBP had concentration of credit risk exposure to the Federal Home Loan Mortgage Corp of 8.19%. As of June 30, 2004, there were no single issuer investments that exceeded 5% of the TFBP portfolio.

Land grant earnings

In 1881, The Congress of the United States granted land to the State of Montana for the benefit of the State's universities and colleges. The Enabling Act of 1889 granted 46,563 acres to Missoula, 100,000 acres to Montana Tech and 50,000 acres to Western Montana College. Under provisions of the grants, proceeds from the sale of land and land assets, together with proceeds from the sale of timber, oil royalties and other minerals, 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 was \$1,739,645 and \$1,193,305 for the years ended June 30, 2005 and 2004, respectively. These earnings are currently pledged to the Series C 1995, Series E 1998, Series F 1999, Series G 2002, Series H 2003, and Series I 2004 revenue bonds.

Notes to the Consolidated Financial Statements (continued)

The University's land grant assets are not reflected in the consolidated financial statements, but are included as a component of the State of Montana Basic Financial Statements that are prepared annually and presented in the Montana Comprehensive Annual Financial Report (CAFR).

NOTE 6 – INVENTORIES

Inventories consisted of the following at June 30, 2005 and 2004:

	2005	2004
Bookstore	\$ 601,788	\$ 577,815
Food services	104,635	95,506
Facilities services	703,795	466,176
Other	321,194	556,375
	<u>\$ 1,731,412</u>	<u>\$ 1,695,872</u>

NOTE 7 – ACCOUNTS AND GRANTS RECEIVABLE

Accounts Receivable consisted of the following at June 30, 2005 and 2004:

	2005	2004
Student tuition and fees	\$ 1,425,714	\$ 1,134,562
Auxiliary enterprises and other operating activities	1,217,042	1,251,087
Federal and private grants and contracts	1,109,827	2,518,494
Other	594,935	380,714
	<u>4,347,518</u>	<u>5,284,857</u>
Less: allowance for doubtful accounts	253,870	266,950
	<u>\$ 4,093,648</u>	<u>\$ 5,017,907</u>

NOTE 8 – LOANS RECEIVABLE

Student loans made under the Federal Perkins Loan Program constitute the majority of the University's loan receivable balances. Included in non-current liabilities as of June 30, 2005 and 2004 are \$9,696,369 and \$9,472,246, respectively, that would be refundable to the Federal Government should the University choose to cease participation in the Federal Perkins Loan program.

The Federal portion of interest income and loan program expenses is shown as additions to and deductions from the amount due to the Federal government, and not as operating transactions, in the Consolidated Statement of Net Assets.

NOTE 9 – CAPITAL ASSETS

The following tables present the changes in capital assets for the years ended June 30, 2005 and 2004, respectively.

For the year ended June 30, 2005:

	Beginning Balance	Additions	Deletions	Transfers and Other Changes	Ending Balance
Capital assets not being depreciated:					
Land	\$ 7,000,781	\$ -	\$ -	\$ 125,000	\$ 7,125,781
Capitalized Collections	14,792,998	477,725	-	-	15,270,723
Construction in progress	24,093,859	10,583,647	412,342	(20,899,793)	13,365,371
	<u>45,887,638</u>	<u>11,061,372</u>	<u>412,342</u>	<u>(20,774,793)</u>	<u>35,761,875</u>
Other capital assets:					
Buildings	186,305,169	730,495	-	16,764,786	203,800,450
Building improvements	124,474,478	-	-	1,637,141	126,111,619
Furniture and equipment	47,272,656	3,478,468	3,284,403	367,702	47,834,423
Land improvements	9,368,091	426,310	-	2,425,968	12,220,369
Livestock	18,750	15,447	-	-	34,197
Library materials	46,528,294	1,468,540	-	-	47,996,834
	<u>413,967,438</u>	<u>6,119,260</u>	<u>3,284,403</u>	<u>21,195,597</u>	<u>437,997,892</u>

Notes to the Consolidated Financial Statements (continued)

Less accumulated depreciation for:

Buildings	82,903,742	4,209,941	-	-	87,113,683
Building improvements	59,063,075	6,551,293	-	-	65,614,368
Furniture and equipment	32,686,712	3,054,539	2,823,120	12,824	32,930,955
Livestock	625	2,978	-	-	3,603
Land improvements	7,605,256	273,871	-	-	7,879,127
Library materials	39,455,107	1,705,260	-	38,440	41,198,807
	<u>221,714,517</u>	<u>15,797,882</u>	<u>2,823,120</u>	<u>51,264</u>	<u>234,740,543</u>
Other capital assets, net	192,252,921	(9,678,622)	461,283	21,144,333	203,257,349

Intangible assets	808,783	186,723	-	(271,002)	724,504

Total capital assets, net	<u>\$ 238,949,342</u>	<u>\$ 1,569,473</u>	<u>\$ 873,625</u>	<u>\$ 98,538</u>	<u>\$ 239,743,728</u>

Capital Asset Summary:

Capital assets not being depreciated	\$ 45,887,638	\$ 11,061,372	\$ 412,342	\$ (20,774,793)	\$ 35,761,875
Other capital and intangible assets	<u>414,776,221</u>	<u>6,305,983</u>	<u>3,284,403</u>	<u>20,924,595</u>	<u>438,722,396</u>
	460,663,859	17,367,355	3,696,745	149,802	474,484,271
Less: accumulated depreciation	<u>221,714,517</u>	<u>15,797,882</u>	<u>2,823,120</u>	<u>51,264</u>	<u>234,740,543</u>
Total capital assets, net	<u>\$ 238,949,342</u>	<u>\$ 1,569,473</u>	<u>\$ 873,625</u>	<u>\$ 98,538</u>	<u>\$ 239,743,728</u>

For the year ended June 30, 2004:

	Beginning Balance	Additions	Deletions	Transfers and Other Changes	Ending Balance
Capital assets not being depreciated:					
Land	\$ 6,935,781	\$ 65,000	\$ -	\$ -	\$ 7,000,781
Capitalized Collections	14,719,484	73,514	-	-	14,792,998
Construction in progress	<u>7,318,693</u>	<u>23,118,786</u>	<u>62,667</u>	<u>(6,280,953)</u>	<u>24,093,859</u>
	28,973,958	23,257,300	62,667	(6,280,953)	45,887,638
Other capital assets:					
Buildings	187,083,209	129,700	-	(907,740)	186,305,169
Building improvements	117,417,880	179,590	-	6,877,008	124,474,478
Furniture and equipment	43,776,847	5,032,368	2,013,068	476,509	47,272,656
Land improvements	9,246,328	-	-	121,763	9,368,091
Livestock	206,420	18,750	206,420	-	18,750
Library materials	<u>44,981,735</u>	<u>1,604,944</u>	<u>58,385</u>	<u>-</u>	<u>46,528,294</u>
	402,712,419	6,965,352	2,277,873	6,567,540	413,967,438
Less accumulated depreciation for:					
Buildings	79,027,493	4,203,574	-	(327,325)	82,903,742
Building improvements	52,141,465	6,201,721	-	719,889	59,063,075
Furniture and equipment	30,822,579	2,957,158	1,129,955	36,930	32,686,712
Livestock	-	625	-	-	625
Land improvements	7,256,209	349,047	-	-	7,605,256
Library materials	<u>37,761,135</u>	<u>1,752,357</u>	<u>58,385</u>	<u>-</u>	<u>39,455,107</u>
	207,008,881	15,464,482	1,188,340	429,494	221,714,517

Notes to the Consolidated Financial Statements (continued)

Other capital assets, net	195,703,538	(8,499,130)	1,089,533	6,138,046	192,252,921
Intangible assets	842,613	480,070	140,020	(373,880)	808,783
Total capital assets, net	\$ 225,520,109	\$ 15,238,240	\$ 1,292,220	\$ (516,787)	\$ 238,949,342

Capital Asset Summary:

Capital assets not being depreciated	\$ 28,973,958	\$ 23,257,300	\$ 62,667	\$ (6,280,953)	\$ 45,887,638
Other capital and intangible assets	403,555,032	7,445,422	2,417,893	6,193,660	414,776,221
	432,528,990	30,702,722	2,480,560	(87,293)	460,663,859
Less: accumulated depreciation	207,008,881	15,464,482	1,188,340	429,494	221,714,517
Total capital assets, net	\$ 225,520,109	\$ 15,238,240	\$ 1,292,220	\$ (516,787)	\$ 238,949,342

NOTE 10 – LONG – TERM LIABILITIES

The following tables present the changes in long-term liabilities for the years ended June 30, 2005 and 2004, respectively:

For the year ended June 30, 2005:

	Beginning Balance	Additions	Deductions	Ending Balance	Current Portion
Bonds, notes and capital leases					
Revenue bonds payable, net	\$ 137,919,669	\$ 213,859	\$ 3,348,188	\$ 134,785,340	\$ 4,340,000
Notes payable	2,076,623	470,000	525,895	2,020,728	380,426
Capital leases payable	826,792	123,996	452,299	498,489	202,900
	140,823,084	807,855	4,326,382	137,304,557	4,923,326
Other long-term liabilities					
Accrued compensated absences	17,676,451	8,045,971	7,486,338	18,236,084	7,133,956
Advances from primary government	5,373,322	863,874	346,525	5,890,671	433,242
Due to Federal Government	9,472,246	224,123	-	9,696,369	-
Securities lending liability	549,863	180,407	-	730,270	-
	33,071,882	9,314,375	7,832,863	34,553,394	7,567,198
Total long-term liabilities	\$ 173,894,966	\$ 10,122,230	\$ 12,159,245	\$ 171,857,951	\$ 12,490,524

For the year ended June 30, 2004:

	Beginning Balance	Additions	Deductions	Ending Balance	Current Portion
Bonds, notes and capital leases					
Revenue bonds payable, net	\$ 131,809,848	\$ 38,468,485	\$ 32,358,664	\$ 137,919,669	\$ 3,235,000
Notes payable	239,095	2,478,826	641,298	2,076,623	415,014
Capital leases payable	1,251,618	102,230	527,056	826,792	376,131
	133,300,561	41,049,541	33,527,018	140,823,084	4,026,145
Other long-term liabilities					
Accrued compensated absences	17,374,934	7,265,095	6,963,578	17,676,451	6,833,716
Advances from primary government	5,039,729	780,000	446,407	5,373,322	330,615

Notes to the Consolidated Financial Statements (continued)

Due to Federal Government	8,904,742	567,504	-	9,472,246	-
Securities lending liability	774,467	-	224,604	549,863	-
	32,093,872	8,612,599	7,634,589	33,071,882	7,164,331
Total long-term liabilities	\$ 165,394,433	\$ 49,662,140	\$ 41,161,607	\$ 173,894,966	\$ 11,190,476

• LONG-TERM LIABILITIES

Long-term liabilities include:

- capital lease obligations, principal amounts of bonds payable, revenue bonds payable, and notes payable with contractual maturities greater than one year;
- estimated amounts for accrued compensated absences and other liabilities that will not be paid within the next fiscal year; and
- other liabilities that, although payable within one year, are to be paid from funds that are classified as non-current assets.

Capital Leases

The University has future minimum lease commitments for capital lease obligations consisting of the following at June 30, 2005:

Fiscal Year	Total
2006	\$ 241,280
2007	213,608
2008	69,652
2009	39,288
2010	815
Minimum lease payments	\$ 564,643
Less: Amount representing interest	66,154
Present value of net minimum lease payments	\$ 498,489

NOTE 11 – REVENUE BONDS

Revenue bonds were issued pursuant to an Indenture of Trust between the Board of Regents of Higher Education for the State of Montana (on behalf of The University of Montana) and U. S. Bank Trust National Association MT. The bonds are secured by a first lien on the combined pledged revenues of the four campuses of The University of Montana. The pledged revenues earned at each campus are cross-pledged among all campuses of The University of Montana. Bonds payable recorded by each campus reflect the liability associated with the bond proceeds deposited into the accounts of that campus and do not necessarily mean that the debt service payments on that liability will be made by that campus.

The total aggregate principal amount originally issued pursuant to the Indenture of Trust and the various supplements to the

Indenture for all campuses of The University of Montana at June 30, 2005 and 2004, was \$148,981,780 for both fiscal years. The combined principal amount outstanding at June 30, 2005 and 2004 was \$136,595,000 and \$139,830,000, respectively.

Series C 1995

On December 14, 1995, The University of Montana issued \$34,406,784 of Series C 1995 Revenue Bonds, with interest ranging from 3.80 percent to 5.75 percent. In fiscal year 2000, the Series F 1999 Revenue Bonds issuance advance refunded a portion of Series C 1995 revenue bonds.

Series E 1998

On June 26, 1998, The University of Montana issued \$10,670,000 of Series E 1998 Revenue Bonds, with interest ranging from 3.90 percent to 5.00 percent. The proceeds from the issue provided funds for the acquisition, construction, repair, replacement, renovation and improvement of certain facilities and properties.

Series F 1999

On November 12, 1999, The University of Montana issued \$69,240,000 of Series F 1999 Revenue Bonds, with interest rates ranging from 3.80 percent to 6.00 percent. The proceeds from the issue were used for the purpose of restructuring Series B, C and D Facilities Improvement Revenue Bonds, and for the acquisition, construction, remodeling, improvement and equipping certain facilities and properties at The University of Montana.

The University of Montana recorded \$58,205,000 of the Series F 1999 Revenue Bonds to advance refund \$58,609,189 of outstanding Series B, C and D Facilities Improvements Revenue Bonds with average interest rates ranging from 4.30 percent to 6.65 percent. The bonds are considered legally defeased and as a result, the liability for those bonds is no longer recorded in the consolidated financial statements.

Included in the Series F issuance was \$10,650,000 for construction of a new recreation facility at The University of Montana - Missoula. The students of the University voted to assess a student fee to fund a portion of the debt service on the \$10,650,000. The remainder of the debt service will be paid by fees charged faculty and staff and from other projected sources of revenue.

Notes to the Consolidated Financial Statements (continued)

Series G 2002

On October 18, 2002, The University of Montana issued \$18,900,000 of Series G Facilities Improvement Revenue Bonds, with interest ranging from 3.00 percent to 4.65 percent. The proceeds from the issue provided funds for the acquisition, construction, furnishing and equipping of certain student housing facilities on the Missoula campus.

Series H 2003

In April 2003, The University of Montana issued \$1,015,000 of Series H Facilities Improvement Revenue Bonds, with interest at 2.70 percent. The proceeds from the issue provided funds for the Washington Grizzly Stadium expansion on the Missoula campus.

Series I 2004

In April 2004, The University of Montana issued \$40,490,000 of Series I Refunding and Facilities Improvement Revenue Bonds, with interest ranging from 3.00 percent to 4.75 percent. The proceeds from the issue paid and discharged \$30,540,000 of Series A 1993, Revenue Bonds. The issuance also provided \$7,000,000 towards future expansion of the Skaggs Building and \$2,950,000 for deferred maintenance on the Missoula campus.

Defeased Bonds

The University has defeased certain bond issues by placing proceeds of new bonds in an irrevocable trust. The proceeds, together with interest earned thereon, will be sufficient for future debt service payments on the refunded issues. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the University's consolidated financial statements. As of June 30, 2005 and 2004, \$47,236,073 and \$49,351,963, respectively, of bonds outstanding were considered defeased.

Revenue Bonds Payable

As of June 30, 2005 annual principal payments are as follows:

Series C 1995 (Partial)

Fiscal Year	Interest Rate	Principal
2006	5.25 – 5.375%	\$ 405,000
2007	5.375%	425,000
2008	5.00 – 5.375%	450,000
2009	5.00 – 5.10%	475,000
2010	5.10 – 5.25%	495,000
2011	5.10 – 5.25%	525,000
		<u>\$ 2,775,000</u>

Series E 1998

Fiscal Year	Interest Rate	Principal
2006	4.30 – 4.35%	\$ 595,000
2007	4.35 – 4.40%	360,000

2008	4.40 – 4.45%	375,000
2009	4.45 – 4.50%	405,000
2010	4.50 – 4.60%	310,000
2011-2015	4.60 – 5.00%	2,385,000
2016-2020	5.00%	2,835,000
2021	5.00%	540,000
		<u>7,805,000</u>
Less unamortized discount:		25,504
		<u>\$ 7,779,496</u>

Series F 1999

Fiscal Year	Interest Rate	Principal
2006	4.70 – 4.80%	\$ 285,000
2007	4.80 – 4.90%	545,000
2008	4.90 – 5.00%	555,000
2009	5.00 – 5.10%	610,000
2010	5.10 – 5.20%	800,000
2011-2015	5.20 – 5.75%	6,375,000
2016-2020	5.75 – 6.00%	26,165,000
2021-2025	5.75 – 5.80%	31,685,000
2026	5.80%	760,000
		<u>67,780,000</u>
Less unamortized discount:		1,049,594
		<u>\$ 66,730,406</u>

Series G 2002

Fiscal Year	Interest Rate	Principal
2006	3.00%	\$ 445,000
2007	3.00%	455,000
2008	3.00%	465,000
2009	3.00%	480,000
2010	3.00 – 3.15%	420,000
2011-2015	3.15 – 3.90%	2,305,000
2016-2020	3.90 – 4.40%	2,790,000
2021-2025	4.40 – 4.65%	3,460,000
2026-2030	4.65%	4,360,000
2031-2033	4.65%	3,135,000
		<u>18,315,000</u>
Less unamortized discount:		45,036
		<u>\$ 18,269,964</u>

Series H 2003

Fiscal Year	Interest Rate	Principal
2006	2.70%	\$ 200,000
2007	2.70%	200,000
2008	2.70%	215,000
		<u>\$ 615,000</u>

Series I 2004

Fiscal Year	Interest Rate	Principal
2006	3.00%	\$ 2,410,000

Notes to the Consolidated Financial Statements (continued)

2007	3.00%	2,540,000
2008	3.00%	2,620,000
2009	3.00 - 3.50%	2,660,000
2010	3.50%	2,710,000
2011-2015	3.50 - 4.75%	15,240,000
2016-2020	3.75 - 4.375%	2,155,000
2021-2025	4.375 - 4.50%	6,790,000
2026-2030	4.50%	2,180,000
		<u>\$ 39,305,000</u>
Add net unamortized premium:		986,276
		<u>\$ 40,291,276</u>

Revenue Bond Payable Summary:

Total revenue bonds outstanding	\$136,595,000
Less: Net unamortized discount	133,858
Unamortized loss on advancerefunding	1,675,802
Revenue bonds payable, net	<u>\$134,785,340</u>

The scheduled maturities of the revenue bonds payable are as follows:

Fiscal Year	Principal	Interest	Total Payment
2006	\$ 4,340,000	\$ 6,693,855	\$ 11,033,855
2007	4,525,000	6,540,335	11,065,335
2008	4,680,000	6,379,267	11,059,267
2009	4,630,000	6,212,589	10,842,589
2010	4,735,000	6,033,958	10,768,958
2011-2015	26,830,000	26,970,949	53,800,949
2016-2020	33,945,000	19,858,111	53,803,111
2021-2025	42,475,000	9,290,836	51,765,836
2026-2030	7,300,000	1,702,642	9,002,642
2031-2033	3,135,000	296,206	3,431,206
	<u>\$136,595,000</u>	<u>\$ 89,978,748</u>	<u>\$ 226,573,748</u>

NOTE 12 – NOTES PAYABLE

Notes payable at June 30, 2005 consisted of the following:

Description	Interest Rate	Maturity Date	Principal Outstanding	Current Maturities
First Interstate Bank	7.00%	15-Oct-15	\$ 212,929	\$ 14,982
Ames Construction, Inc.	3.085%	01-Nov-08	1,337,797	325,772
Wells Fargo Bank	4.48%	1-May-15	470,000	39,672
			<u>\$ 2,020,726</u>	<u>\$ 380,426</u>

Notes to the Consolidated Financial Statements (continued)

The scheduled maturities of the notes payable are as follows:

Fiscal Year	Principal	Interest	Total Payment
2006	\$ 380,426	\$ 67,792	\$ 448,218
2007	387,096	45,710	432,806
2008	418,470	41,633	460,103
2009	382,995	26,091	409,086
2010	65,233	22,786	88,019
2011-2015	382,751	57,496	440,247
2016	3,755	36	3,791
	<u>\$ 2,020,726</u>	<u>\$ 261,544</u>	<u>\$ 2,282,270</u>

NOTE 13 – COMPENSATED LEAVE

Employee compensated absences are accrued at year-end for consolidated financial statement purposes. The liability and expense incurred are recorded at year-end as accrued compensated absences in the Statements of Net Assets, and as a component of compensation and benefit expense in the Statements of Revenues, Expenses, and Changes in Net Assets.

NOTE 14 – ADVANCES FROM PRIMARY GOVERNMENT

Advances from the primary government are received through the InterCap Program offered through the Montana Board of Investments. The program lends money to State agencies, including the Montana University System, for the purpose of financing or refinancing the acquisition and installation of equipment or personal and real property and infrastructure improvements.

The Montana Science and Technology Alliance (MSTA) loan originates from a loan that was originally issued in 1994 and has a remaining term of 57 years. The interest rates are variable and are adjusted annually.

Advances from Primary Government at June 30, 2005, are as follows:

Description	Interest Rate	Maturity Date	Principal Outstanding
InterCap – Network Engineering	Variable	15-Feb-07	\$ 59,490
InterCap – Weight Room Expansion	Variable	15-Feb-09	108,243
InterCap – Real Estate	Variable	15-Feb-12	65,783
InterCap – KUFM TV	Variable	15-Feb-07	113,892
InterCap – Lubrecht Forest	Variable	15-Aug-08	72,163
InterCap – Intercollegiate Athletics	Variable	15-Feb-10	265,732
InterCap – Facility Services	Variable	15-Feb-06	30,328
InterCap – Dining Services	Variable	15-Aug-08	17,617
InterCap – Forestry	Variable	15-Aug-14	955,602
InterCap – Adams Center	Variable	15-Feb-08	60,783
InterCap – Facility Services	Variable	15-Feb-10	86,536
InterCap – Public Safety	Variable	15-Feb-13	406,370
InterCap – Microwave Network	Variable	15-Aug-11	65,375
MSTA loan – Research Offices	Variable	30-June-61	3,582,757
			<u>5,890,671</u>
Less Current Maturities			<u>433,242</u>
			<u>\$ 5,457,429</u>

Notes to the Consolidated Financial Statements (continued)

The scheduled maturities of the InterCap loans and MSTA loan are as follows:

Fiscal Year	Principal	Interest	Total Payment
2006	\$ 433,242	\$ 172,557	\$ 605,799
2007	417,325	156,696	574,021
2008	339,474	142,248	481,722
2009	315,129	129,964	445,093
2010	279,592	119,191	398,783
2011-2015	865,087	477,150	1,342,237
2016-2020	205,321	394,679	600,000
2021-2025	232,272	367,728	600,000
2026-2030	262,761	337,239	600,000
2031-2035	297,252	302,748	600,000
2036-2040	336,271	263,729	600,000
2041-2045	380,412	219,588	600,000
2046-2050	430,346	169,654	600,000
2051-2055	486,836	113,164	600,000
2056-2060	550,740	49,260	600,000
2061-2062	58,611	1,464	60,075
	<u>\$ 5,890,671</u>	<u>\$ 3,417,059</u>	<u>\$ 9,307,730</u>

NOTE 15 – RETIREMENT PLANS

Full-time employees of the University are members of the Public Employees' Retirement System (PERS), Game Wardens' & Peace Officers' Retirement System (GWPORS), Teachers' Retirement System (TRS) or the Optional Retirement Program (ORP) as described below. Only faculty and administrators with contracts under the authority of the Board of Regents are enrolled under TRS or ORP. Beginning July 1, 1993, state legislation required all new faculty and administrators with contracts under the authority of the Board of Regents to enroll in ORP.

PERS, GWPORS and TRS

PERS, GWPORS and TRS are statewide, cost-sharing, multiple-employer defined benefit retirement plans. The plans are established under State law and are administered by the State of Montana. The plans provide retirement, disability, and death benefits to plan members and beneficiaries. PERS, a mandatory system established by the State in 1945, provides retirement services to substantially all public employees. GWPORS, established in 1963, provides retirement benefits for all persons employed as a game warden, warden supervisory personnel, and state police officers not eligible to join the Sheriffs' Retirement System, Highway Patrol Officers' Retirement System, and Municipal Police Officers' Retirement System. TRS, established in 1937, provides retirement services to all persons employed as teachers or professional staff of any public elementary or secondary school, or unit of the University System.

Contribution rates for the plans are required and determined by State law. The contribution rates for 2005 and 2004 expressed as a percentage of covered payrolls were as follows:

2005			
	Covered Payroll	Employee	Employer
PERS	\$ 34,348,500	6.90%	6.90%
GWPORS	\$ 425,938	10.50%	9.48%
TRS	\$ 22,555,691	8.32%	7.47%

2004			
	Covered Payroll	Employee	Employer
PERS	\$ 33,433,397	6.90%	6.90%
GWPORS	\$ 454,543	10.60%	9.00%
TRS	\$ 23,664,685	8.32%	7.47%

The amounts contributed to the plan during years ending June 30, 2005, 2004, and 2003 were equal to the required contribution each year. The amounts contributed were as follows:

Year ending June 30,			
	2005	2004	2003
PERS			
Employer	\$ 2,370,217	\$ 2,307,287	\$ 2,440,236
Employee	\$ 2,370,043	\$ 2,306,542	\$ 2,439,770
GWPORS			
Employer	\$ 40,373	\$ 40,909	\$ 37,579
Employee	\$ 44,779	\$ 48,000	\$ 44,093
TRS			
Employer	\$ 1,685,188	\$ 1,767,774	\$ 1,863,593
Employee	\$ 2,201,136	\$ 2,100,459	\$ 2,074,460

The plans issue publicly available annual reports that include financial statements and required supplemental information. The reports may be obtained from the following:

Public Employees' Retirement Administration
P.O. Box 200131
100 North Park, Suite 220
Helena, Montana 59620-0131
Phone: (406) 444-3154

Teachers' Retirement Division
P.O. Box 200139
1500 Sixth Avenue
Helena, MT 59620-0139
Phone: (406) 444-3134

ORP

ORP was established in 1988 and is underwritten by the Teachers' Insurance and Annuity Association - College Retirement Equities Fund (TIAA-CREF). The ORP is a defined-contribution plan. Until July 1, 2003, only faculty and staff with contracts under the authority of the Board of Regents were eligible to participate. The plan was changed, effective July 1, 2003, to allow all staff to participate in the ORP. Contribution rates for the plan are required and determined by State law. The University's contributions were equal to the required contribution. 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 records employee/employer contributions and remits monies to TIAA-CREF. Individuals vest immediately in the employer portion of retirement contributions.

Contributions to ORP (TIAA-CREF) were as follows:

	Year ending June 30,	
	2005	2004
FACULTY		
Covered Payroll	\$50,515,235	\$47,841,418
Employer Contributions	\$2,503,535	\$2,371,021
Percent of Covered Payroll	4.956%	4.956%
Employee Contributions	\$3,558,187	\$3,370,302
Percent of Covered Payroll	7.043%	7.046%
STAFF		
Covered Payroll	\$6,730,564	\$6,673,423
Employer Contributions	\$302,202	\$299,637
Percent of Covered Payroll	4.49%	4.49%
Employee Contributions	\$463,606	\$460,441
Percent of Covered Payroll	6.90%	6.90%

For the years ended June 30, 2005 and 2004, \$2,040,815 and \$1,932,793, respectively, or 4.04 percent, was contributed to TRS from ORP faculty employer contributions to amortize past service unfunded liability in accordance with state law. In addition, \$161,404 and 160,829, respectively, or 2.41% was contributed to PERS from ORP staff employer contributions to amortize past service unfunded liability in accordance with state law.

Annual reports that include financial statements and required supplemental information on the plan are available from:

TIAA-CREF
730 Third Avenue
New York, New York 10017-3206
Phone: 1-800-842-2733

NOTE 16 – RISK MANAGEMENT

Due to the diverse risk exposure of the University and its constituent agencies, the insurance portfolio contains a comprehensive variety of coverage. Montana statutes, 2-9-101 through 305, MCA and ARM 2-2-298, require participation of all state agencies in the self-insurance plan established by the Montana Department of Administration, Risk Management and Tort Defense Division (RMTDD). The self-insurance program includes coverage for commercial general liability, auto liability, professional liability, and errors and omissions exposures. The RMTDD provides coverage, above self-insured retentions, by purchasing other commercial coverage through the State's broker, Willis of Seattle, for excess liability, property, crime, fidelity, boiler and machinery, fine arts, aircraft-liability and hull coverage. The RMTDD also supplies other commercial insurance coverage for specific risk exposures on an as-needed basis such as the Volunteer Accident and Health, Dismemberment and Accidental Death coverage obtained for all units of the Montana University System. In addition to these basic policies, the University has established guidelines in risk assessment, risk avoidance, risk acceptance and risk transfer.

The Tort Claims Act of the State of Montana, 2-9-102 MCA, "provides that Governmental entities are liable for its torts and of those of its employees acting within the course and scope of their employment or duties whether arising out of a governmental or proprietary function, except as specifically provided by the Legislature". Accordingly, 2-9-305 MCA requires that the State "provide for the immunization, defense and indemnification of its public officers and employees civilly sued for their actions taken within the course and scope of their employment". The University also has commercial coverage for other risk exposures that are not covered by the State's self-insurance program.

Buildings and contents – are insured for replacement value. For each loss covered by the State's self-insurance program and commercial coverage, the University has a \$1,000 per occurrence retention.

General liability and tort claim coverage – include comprehensive general liability, auto liability, personal injury liability, officer's and director's liability, professional liability, aircraft liability, watercraft liability, leased vehicles and equipment liability, and are provided for by the University's participation in the State's self-insurance program.

Self-Funded Programs – The University's health care program is self-funded, and is provided through participation in the Montana University System (MUS) Inter-unit Benefits Program. The MUS program is funded on an actuarial basis and the

Notes to the Consolidated Financial Statements (continued)

University believes that sufficient reserves exist to pay run-off claims related to prior years, and that the premiums and University contributions are sufficient to pay current and future claims.

Effective July 1, 2003 (for fiscal year 2004), the University's workers' compensation program became self-funded and is provided through membership in the MUS Self Insured Workers' Compensation Program. In fiscal year 2003 the University's workers' compensation coverage was provided for through participation in the State's Compensation Insurance Fund. The MUS self-funded program is funded on an actuarial basis and is administered by a third party, currently Missoula County. The MUS program incorporates a self-insured retention of \$500,000 per claim and excess commercial coverage to statutory limits. Employer's liability is provided with a \$500,000 retention and an excess insurance limit of \$1,000,000. The University provides periodic disbursements to the administrator for claims paid and administrative expenses. Benefits provided are prescribed by state law and include biweekly payments for temporary loss of wages as well as qualifying permanent partial and permanent total disability. Medical and indemnity benefits are statutorily prescribed for qualifying job-related injuries or illnesses.

NOTE 17 – COMMITMENTS AND CONTINGENCIES

At June 30, 2005, the University had the following outstanding commitments under major capital and maintenance projects:

Project	Budget Authorization	Total Expenditures through June 2005	Funding Source
South Campus University Housing	\$ 16,668,000	\$ 16,668,000	2002 Series G Revenue Bonds
Campus Network Infrastructure	562,863	562,863	2002 Series G Revenue Bonds
Skaggs Building Addition	14,000,000	1,442,798	2004 Series I Revenue Bonds, Donations, Grants
Campus Deferred Maintenance	1,500,000	1,151,265	2004 Series I Revenue Bonds
Chemistry Building Renovation	825,000	804,179	General Operating and Plant Funds, Donations
Lewis and Clark Transfer Station	1,006,370	1,006,370	County, Auxiliary Operations
Research Lab Facility	1,888,620	1,888,620	Intercap Loan, Designated and General Operating Funds and Donations
Journalism Building	12,050,000	750,783	Intercap Loan, Donations and Plant Fund
Science Complex Rm. 342	145,700	145,700	Federal Grant
Renovate Liberal Arts	101,586	52,118	Equipment Fees, General Operating and Donations
Upgrade Boiler Controls	275,000	248,265	General Operating and Plant Funds
McGill Hall Renovation (372738)	1,265,000	1,223,931	Donations
Clark Fork Park-n-Ride (371557)	600,000	-	Intercap Loan and Auxiliary Operations
COT Futures Park	100,000	91,200	Research & Development
Science Complex Network Maintenance	125,000	25,713	Technology Fees
Petroleum Bldg Window Replacement	300,000	132,935	Plant Fund
	<u>\$ 51,413,139</u>	<u>\$ 26,194,740</u>	

Notes to the Consolidated Financial Statements (continued)

Operating leases – The University has commitments under non-cancelable operating leases as follows:

Payable during the year ending June 30,	Total
2006	\$137,617
2007	63,695
2008	32,891
2009	6,773
	<u>\$240,976</u>

The University is a defendant in several legal actions. While the outcome cannot be determined at this time, management is of the opinion that the liability, if any, from these actions will not have a material effect on the University's financial position.

In the normal course of operations, the University receives grants and other forms of reimbursement from various Federal and State agencies. These funds are subject to review and audit by cognizant 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 may be considered unrelated business income by the Internal Revenue Service (IRS). The Montana University System files appropriate tax returns with the IRS to report such income. Because the tax liability for the System as a whole is not material, no provision is recorded in the accompanying consolidated financial statements.

NOTE 18– RELATED PARTIES

The University of Montana is a component unit of the State of Montana. The University's consolidated financial statements and the combined financial statements of its component units include only the activities, funds and accounts of the University and the component units. Private nonprofit organizations with relations to the University include The University of Montana Alumni Association, the Montana Technology Enterprise Center (MonTEC), the Montana Tech Booster Club, the Montana Tech Alumni Association and the University of Montana – Western Booster Club.

The associations and booster clubs operate exclusively for the purposes of encouraging, promoting and supporting educational programs, research, scholarly pursuits and athletics at, or in connection with the University. For the years ended June 30, 2005 and 2004, the following was transferred from or expended by booster clubs for scholarships and construction projects: from the Montana Tech Booster Club \$65,539 and \$61,058, respectively; and \$52,345 and \$26,380, respectively from the University of Montana – Western Booster Club. In exchange, the University

provides the associations and booster clubs with office space, staff and some related office expenses.

MonTEC was established as a nonprofit 501 (c) 3 corporation in fiscal year 2001 as a result of an agreement between the University and the Missoula Area Economic Development Foundation (MAEDF). MonTEC provides low cost lease space and business consulting to local "start-up" companies. The corporation's board of directors is comprised equally of members appointed by MAEDF and the University.

NOTE 19 - ACCOUNTING FOR COMPONENT UNITS

The entities included as component units in the financial statements are nonprofit, tax exempt organizations operating exclusively for the purposes of encouraging, promoting and supporting educational programs, research, scholarly pursuits and athletics at, or in connection with the University. Although the University does not control the timing or amount of receipts from these entities, the majority of the revenues or income that the entities hold and invest is restricted to the activities of the University by donors. The entities included as component units in the financial statements are The University of Montana Foundation, The Montana Tech Foundation, The University of Montana – Western Foundation and The Montana Grizzly Scholarship Association.

For the fiscal years ended June 30, 2005 and 2004, the following was transferred to or expended for scholarships, academic or institutional support or capital expenses by the University foundations: \$9,171,475 and \$8,298,485, respectively with The University of Montana Foundation (406-243-2593), \$1,384,656 and \$1,187,458, respectively with the Montana Tech Foundation (406-496-4532); and \$194,937 and \$220,135, respectively with The University of Montana-Western Foundation (406-683-7305). In addition, \$1,032,507 and \$878,000 was transferred from the Montana Grizzly Scholarship Association (406-243-6485) for the fiscal years ended June 30, 2005 and 2004, respectively. In exchange, the University provides the foundations with office space and an annually contracted fee, and the association with office space, staff and some related office expenses. For the fiscal years ended June 30, 2005 and 2004, the University provided \$392,600 and \$404,944, respectively, to its Foundations, which included payments for contracted services and capital campaign support.

Condensed financial information for each of the University's component units is presented below. The information for The University of Montana – Western Foundation is as of December 31, for the years presented. The financial information for all the other component units is as of June 30, for the years presented.

Notes to the Consolidated Financial Statements (continued)

STATEMENT OF FINANCIAL POSITION - Component Units
June 30, 2005 and December 31, 2004

	University of Montana Foundation *	Montana Tech Foundation *	University of Montana – Western Foundation **	Montana Grizzly Scholarship Association*	Total
ASSETS					
Cash and investments	\$ 127,148,400	\$ 20,637,712	\$ 3,617,368	\$ 1,036,163	\$ 152,439,643
Amounts due from institution or other component units	-	-	-	41,000	41,000
Other receivables, net of allowances	15,235,565	884,387	2,970	79,673	16,202,595
Fixed assets, net of depreciation	4,796,943	162,321	-	7,248	4,966,512
Other assets	401,203	4,284	-	116,621	522,108
	\$ 147,582,111	\$ 21,688,704	\$ 3,620,338	\$ 1,280,705	\$ 174,171,858
LIABILITIES AND NET ASSETS					
Current liabilities associated with operations	\$ 462,250	\$ 30,110	\$ 584	\$ 4,343	\$ 497,287
Note payable – other	100,000	145,214	40,000	256,931	542,145
Note payable – long-term	358,053	-	-	-	358,053
Long-term liabilities - other	140,555	80,934	-	-	221,489
Liabilities to external beneficiaries	2,401,751	-	-	-	2,401,751
Custodial funds	16,721,398	-	-	-	16,721,398
	20,184,007	256,258	40,584	261,274	20,742,123
Net assets – unrestricted	6,092,985	2,936,944	241,644	287,708	9,559,281
Net assets – restricted	121,305,119	18,495,502	3,338,110	731,723	143,870,454
	127,398,104	21,432,446	3,579,754	1,019,431	153,429,735
	\$ 147,582,111	\$ 21,688,704	\$ 3,620,338	\$ 1,280,705	\$ 174,171,858

*For the year ended June 30, 2005

**For the year ended December 31, 2004

STATEMENT OF FINANCIAL POSITION - Component Units
June 30, 2004 and December 31, 2003

	University of Montana Foundation *	Montana Tech Foundation *	University of Montana – Western Foundation **	Montana Grizzly Scholarship Association*	Total
ASSETS					
Cash and investments	\$ 110,585,573	\$ 18,153,453	\$ 3,389,114	\$ 726,765	\$ 132,854,905
Amounts due from institution or other component units	-	-	-	216,500	216,500
Other receivables, net of allowances	13,696,089	1,248,857	1,600	51,908	14,998,454
Fixed assets, net of depreciation	5,575,588	86,709	-	3,482	5,665,779
Other assets	414,788	7,812	-	27,523	450,123
	\$ 130,272,038	\$ 19,496,831	\$ 3,390,714	\$ 1,026,178	\$ 154,185,761

Notes to the Consolidated Financial Statements (continued)

LIABILITIES AND NET ASSETS

Current liabilities associated					
with operations	\$ 43,894	\$ 24,001	\$ 5,771	\$ 12,126	\$ 85,792
Note payable – other	100,000	160,107	40,000	385,128	685,235
Note payable – long-term	408,557	-	-	-	408,557
Long-term liabilities - other	125,551	113,654	-	-	239,205
Liabilities to external beneficiaries	2,394,930	-	-	-	2,394,930
Custodial funds	7,872,061	-	-	-	7,872,061
	10,944,993	297,762	45,771	397,254	11,685,780
Net assets – unrestricted	5,670,324	2,906,647	236,271	63,942	8,877,184
Net assets – restricted	113,656,721	16,292,422	3,108,672	564,982	133,622,797
	119,327,045	19,199,069	3,344,943	628,924	142,499,981
	<u>\$ 130,272,038</u>	<u>\$ 19,496,831</u>	<u>\$ 3,390,714</u>	<u>\$ 1,026,178</u>	<u>\$ 154,185,761</u>

* For the year ended June 30, 2004

** For the year ended December 31, 2003

STATEMENT OF ACTIVITY - Component Units
For the year ended June 30, 2005 and December 31, 2004

	University of Montana Foundation *	Montana Tech Foundation *	University of Montana – Western Foundation **	Montana Grizzly Scholarship Association*	Total
REVENUES					
Contributions	\$ 18,318,808	\$ 2,573,871	\$ 362,619	\$ 1,404,714	\$ 22,660,012
Investment income and unrealized gain (loss) of investments	6,073,256	1,435,802	247,519	17,509	7,774,086
Contract for services	278,000	104,600	-	-	382,600
Other income	655,680	194,592	215,322	580,940	1,646,534
	<u>\$ 25,325,744</u>	<u>\$ 4,308,865</u>	<u>\$ 825,460</u>	<u>\$ 2,003,163</u>	<u>\$ 32,463,232</u>
EXPENSES					
Program services	\$ 9,171,475	\$ 1,384,656	\$ 409,654	\$ 1,366,676	\$ 12,332,461
Supporting services	2,813,054	690,832	180,995	233,054	3,917,935
	<u>\$ 11,984,529</u>	<u>\$ 2,075,488</u>	<u>\$ 590,649</u>	<u>\$ 1,599,730</u>	<u>\$ 16,250,396</u>
Change in net assets before non-operating items	\$ 13,341,215	\$ 2,233,377	\$ 234,811	\$ 403,433	\$ 16,212,836
NONOPERATING REVENUES (EXPENSES)					
Payments to beneficiaries and change in liabilities due to external beneficiaries	(321,927)	-	-	-	(321,927)
Adjustments to net assets	(4,948,229)	-	-	(12,926)	(4,961,155)
Change in net assets	<u>8,071,059</u>	<u>2,233,377</u>	<u>234,811</u>	<u>390,507</u>	<u>10,929,754</u>
Net assets, beginning of fiscal year	\$ 119,327,045	\$ 19,199,069	\$ 3,344,943	\$ 628,924	\$ 142,499,981
Net assets, end of fiscal year	<u>\$ 127,398,104</u>	<u>\$ 21,432,446</u>	<u>\$ 3,579,754</u>	<u>\$ 1,019,431</u>	<u>\$ 153,429,735</u>

* For the year ended June 30, 2005

** For the year ended December 31, 2004

STATEMENT OF ACTIVITY - Component Units
For the year ended June 30, 2004 and December 31, 2003

	University of Montana Foundation *	Montana Tech Foundation *	University of Montana – Western Foundation **	Montana Grizzly Scholarship Association*	Total
REVENUES					
Contributions	\$ 13,018,268	\$ 2,505,252	\$ 657,012	\$ 1,465,811	\$ 17,646,343
Investment income and unrealized gain (loss) of investments	9,695,584	2,024,547	346,701	8,433	12,075,265
Contract for services	278,000	116,944	-	-	394,944
Other income	468,703	200,715	37,756	246,360	953,534
	\$ 23,460,555	\$ 4,847,458	\$ 1,041,469	\$ 1,720,604	\$ 31,070,086
EXPENSES					
Program services	\$ 8,298,485	\$ 1,269,241	\$ 612,394	\$ 1,019,222	\$ 11,199,342
Supporting services	2,528,505	680,459	63,160	581,196	3,853,320
	\$ 10,826,990	\$ 1,949,700	\$ 675,554	\$ 1,600,418	\$ 15,052,662
Change in net assets before non-operating items	\$ 12,633,565	\$ 2,897,758	\$ 365,915	\$ 120,186	\$ 16,017,424
NONOPERATING REVENUES (EXPENSES)					
Payments to beneficiaries and change in liabilities due to external beneficiaries	(334,405)	-	-	-	(334,405)
Change in net assets	12,299,160	2,897,758	365,915	120,186	15,683,019
Net assets, beginning of fiscal year	\$ 107,027,885	\$ 16,301,311	\$ 2,979,028	\$ 508,738	\$ 126,816,962
Net assets, end of fiscal year	\$ 119,327,045	\$ 19,199,069	\$ 3,344,943	\$ 628,924	\$ 142,499,981

* For the year ended June 30, 2004

** For the year ended December 31, 2003

The following table shows the total investments held by the component units. The investments for The University of Montana – Western Foundation are as of December 31, 2004. The financial information for all the other component units is as of June 30, 2005.

	<u>Fair Market Value</u>
Investments held by component units:	
Stocks and bonds	\$ 141,948,586
Money market and certificates of deposit	212,280
Real property	652,526
Other	5,236,139
	<u>\$ 148,049,531</u>

The following table shows the total investments held by the component units. The information for The investments for the University of Montana – Western Foundation are as of December 31, 2003. The financial information for all the other component units is as of June 30, 2004.

	<u>Fair Market Value</u>
Investments held by component units:	
Stocks and bonds	\$ 127,930,838
Money market and certificates of deposit	225,312
Real property	869,390
Other	395,150
	<u>\$ 129,420,690</u>

NOTE 20 – NATURAL CLASSIFICATION WITH FUNCTIONAL CLASSIFICATIONS

The University's operating expenses by natural and functional classifications for the year ended June 30, 2005, were as follows:

Functional Classification:	Natural Classification						Total
	Compensation & benefits	Supplies & other services	Utilities	Communication	Scholarships	Depreciation	
Instruction	\$72,227,632	\$ 7,585,715	\$ 7,503	\$ 442,620	\$ -	\$ -	\$ 80,263,470
Research	30,415,527	18,509,948	147,605	261,956	-	-	49,335,036
Public service	5,690,505	3,516,585	-	111,717	-	-	9,318,807
Academic support	13,278,589	5,558,124	-	290,563	-	-	19,127,276
Student services	11,305,080	7,521,012	2,072	384,897	-	-	19,213,061
Institutional support	14,317,003	5,757,501	205	726,479	-	-	20,801,188
Operation and maintenance of plant	9,404,701	6,281,563	4,787,379	133,804	-	-	20,607,447
Scholarships and fellowships	-	-	-	-	15,696,669	-	15,696,669
Auxiliary enterprises	19,210,229	7,369,582	2,968,474	365,589	-	-	29,913,874
Depreciation	-	-	-	-	-	16,068,885	16,068,885
	\$175,849,266	\$62,100,030	\$ 7,913,238	\$ 2,717,625	\$15,696,669	\$16,068,885	\$ 280,345,713

The University's operating expenses by natural and functional classifications for the year ended June 30, 2004, were as follows:

Functional Classification:	Natural Classification						Total
	Compensation & benefits	Supplies & other services	Utilities	Communication	Scholarships	Depreciation	
Instruction	\$69,023,422	\$ 7,927,557	\$ 5,564	\$ 537,246	\$ -	\$ -	\$ 77,493,789
Research	27,764,477	15,311,004	118,756	274,264	-	-	43,468,501
Public service	5,787,234	3,575,472	88	170,259	-	-	9,533,053
Academic support	12,766,834	5,344,241	93	288,206	-	-	18,399,374
Student services	11,557,444	7,471,881	2,349	418,682	-	-	19,450,356
Institutional support	13,824,738	4,930,141	-	571,388	-	-	19,326,267
Operation and maintenance of plant	9,484,739	5,165,835	4,004,354	123,661	-	-	18,778,589
Scholarships and fellowships	-	-	-	-	15,166,146	-	15,166,146
Auxiliary enterprises	18,160,378	7,890,221	2,294,746	475,049	-	-	28,820,394
Depreciation	-	-	-	-	-	15,838,362	15,838,362
	\$168,369,266	\$57,616,352	\$ 6,425,950	\$ 2,858,755	\$15,166,146	\$15,838,362	\$ 266,274,831

The University of Montana
Supplemental Information - All Campuses
(Unaudited)

<u>DESCRIPTION</u>	<u>Fall 2004</u>	<u>Fall 2003</u>	<u>Fall 2002</u>	<u>Fall 2001</u>	<u>Fall 2000</u>
Enrollment (Headcount) ¹	17,796	17,595	17,175	16,703	16,436
	<u>FY2005</u>	<u>FY2004</u>	<u>FY2003</u>	<u>FY2002</u>	<u>FY2001</u>
Enrollment (FTE) ²					
Colleges of Technology	1,881	1,905	1,858	1,833	1,807
Undergraduate	12,026	12,149	12,052	11,871	11,708
Graduate	1,765	1,772	1,630	1,582	1,551
Enrollment (FTE) ²					
In-State students	12,225	12,402	12,070	11,683	11,399
Out-of-State students	2,675	2,699	2,901	2,981	3,000
Western Undergraduate Exchange	772	725	569	622	667
	<u>FY2005</u>	<u>FY2004</u>	<u>FY2003</u>	<u>FY2002</u>	<u>FY2001</u>
Employees (FTE) - All Funds ³					
Contract Faculty	985	961	937	901	905
Contract Admin & Professional	401	390	366	347	341
Classified	1,275	1,265	1,266	1,249	1,191
GTA/GRA	178	167	170	157	140
Part Time and Other	385	360	378	397	359
	<u>School Year Ended</u>				
	<u>6/30/2005</u>	<u>6/30/2004⁵</u>	<u>6/30/2003</u>	<u>6/30/2002</u>	<u>6/30/2001</u>
Degrees Granted ⁴					
Certificate	76	47	79	84	106
Associate	467	510	492	479	427
Undergraduate	2,192	2,242	2,136	2,182	2,103
Graduate	698	673	620	666	575

¹ Source: MUS Data Warehouse

² Source: Internal management reports 2000-2001, CHE Operating Reports 2002-2006

³ Source: CHE Operating Reports 2000-2006

⁴ Source: IPEDS Completion Reports, Fall 2000-2005, internal management reports

⁵ Restated

Annual Financial Report 2005

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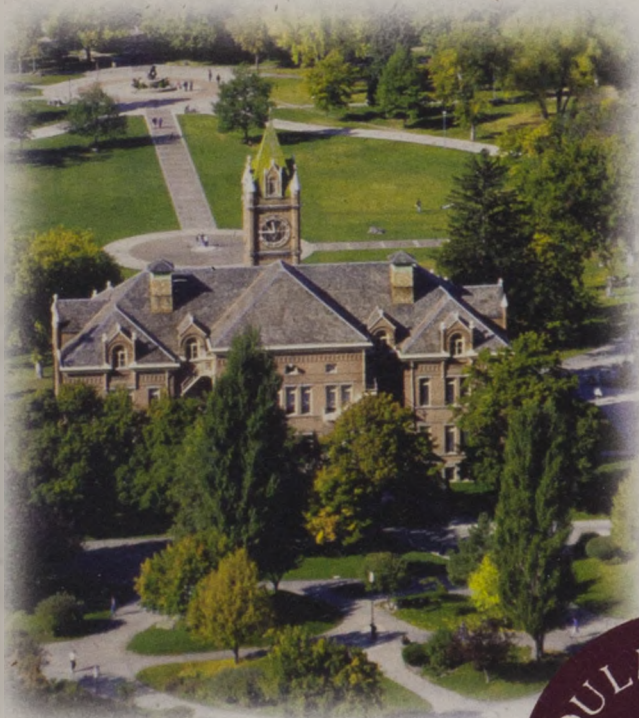
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The University of
Montana

George Dennison
President
President's Office

The University of
Montana



**Operational
Report
2005**

THE UNIVERSITY OF MONTANA - MISSOULA

OPERATIONAL REPORT

For Fiscal Year Ended June 30, 2005

TABLE OF CONTENTS

	Page
Section I Current Unrestricted General Operating Funds	1 - 34
Section II Current Unrestricted Designated Funds	1 - 40
Section III Current Unrestricted Auxiliary Enterprise Funds	1 - 18
Section IV Current Restricted Funds	1 - 39
Section V Student Loan Funds	1 - 4
Section VI Endowment Funds & Funds Functioning as Endowments	1 - 2
Section VII Plant Funds	1 - 29
Section VIII Agency Funds	1 - 3



Section I

Current Unrestricted General Operating Funds

The University of
Montana

Section I

CURRENT UNRESTRICTED GENERAL OPERATING FUNDS

	Page
Statement of Current Fund Revenue	1
Statement of Current Fund Expenditures	2 - 34

Current Unrestricted General Operating Funds

Statement of Current Fund Revenue

For Fiscal Year Ended June 30, 2005

		Tuition / Fees	Sales Service / Recharge	Investment Income	Other Income	Total Revenue	Transfers In	Net Revenue
N/A	Allocation Fund 1				\$57,170	\$57,170		\$57,170
N/A	Allocation Fund 2				\$8,241	\$8,241		\$8,241
MFHR02	Bio Station Research (Spec Appr)					\$0	\$85,000	\$85,000
MBZT05	Dept of Education Admin Fees				\$157,445	\$157,445		\$157,445
N/A	Fee Waivers				\$6,829,276	\$6,829,276		\$6,829,276
MBZT06	Fees & Collections Ed & Genera	\$64,020,033	\$100,284		\$305,135	\$64,425,451		\$64,425,451
MFRR05	Forestry Cons & Exper Station			\$1,667		\$1,667	\$936,454	\$938,121
MBZI03	Law School Special Fee	\$897,328				\$897,328		\$897,328
MBZI01	Pharmacy Special Fees	\$840,000				\$840,000		\$840,000
MBZI02	Physical Therapy Fees	\$324,000				\$324,000		\$324,000
MBZI05	School of Business Special Fees	\$457,638				\$457,638		\$457,638
MBZI04	Social Work Special Fees	\$181,223				\$181,223		\$181,223
MFRR08	Travel Research HB 84					\$0	\$298,357	\$298,357
MBZT04	Univ Other Rev Misc				\$18,982	\$18,982		\$18,982
MBZT02	Univ Revenues Appropriations			\$613,563	(\$6,894,687)	(\$6,281,124)	\$38,497,535	\$32,216,411
		\$66,720,221	\$100,284	\$615,229	\$481,562	\$67,917,297	\$39,817,346	\$107,734,643

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	<u>Instruction</u>						
	Business Activities						
	General Operating GAAP	\$12,347	\$94,145		\$106,492		\$106,492
	Subtotals	\$12,347	\$94,145		\$106,492		\$106,492
	Total for Business Activities	\$12,347	\$94,145		\$106,492		\$106,492
	Central Reserves						
MUMI01	Employee Benefits-Instruction	\$94,688			\$94,688		\$94,688
MUMI05	Faculty Termination Pay	\$1,058,703			\$1,058,703	\$790,000	\$1,848,703
MUMI07	Sustained Development Grants				\$0	\$438,433	\$438,433
MUMI08	Payroll Accrual - Instruction	\$14,936			\$14,936		\$14,937
MUMI10	VTI Instruction	(\$7,752)			(\$7,752)		(\$7,753)
	Subtotals	\$1,160,575			\$1,160,575	\$1,228,433	\$2,389,008
	Total for Central Reserves	\$1,160,575			\$1,160,575	\$1,228,433	\$2,389,008
	Budget Reserves						
MUMI02	Instruction Budget Reserve	\$13,709			\$13,709	\$1,646,479	\$1,660,188
	Subtotals	\$13,709			\$13,709	\$1,646,479	\$1,660,188
	Total for Budget Reserves	\$13,709			\$13,709	\$1,646,479	\$1,660,188

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Provost						
MGSI01	Graduate Assistants	\$31,436			\$31,436		\$31,437
MPVI07	Distance Learning MLF	\$384,259	\$1,331		\$385,590		\$385,590
MPVI10	Provost Reserve				\$0	\$1,200	\$1,200
MPVI12	Faculty Computers		\$234,453		\$234,453	(\$5,825)	\$228,628
MPVI15	Campus Writing Center	\$118,267	\$6,199		\$124,466		\$124,465
MPVI16	Graduate Support	\$9,048			\$9,048		\$9,048
MPVI18	Provost Instructional Support	\$99,010			\$99,010		\$99,010
MPVI19	Intercultural Youth/Family Develop	\$14,406	\$9,659		\$24,065		\$24,064
	Subtotals	\$656,426	\$251,642		\$908,067	(\$4,625)	\$903,442
	Total for Provost	\$656,426	\$251,642		\$908,067	(\$4,625)	\$903,442

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	College of Technology						
MCTI01	Developmental Math		\$33		\$33		\$33
MCTI02	Business Technology	\$803,927	\$11,631		\$815,558		\$815,558
MCTI03	Electronics Technology	\$114,909	\$7,639		\$122,548		\$122,548
MCTI04	Respiratory Therapy Tech	\$123,428	\$19,158		\$142,586		\$142,586
MCTI05	Surgical Technology	\$147,524	\$5,524		\$153,048		\$153,049
MCTI06	Practical Nursing	\$213,198	\$7,221		\$220,419		\$220,418
MCTI07	Culinary Arts	\$147,345	\$21,436		\$168,781		\$168,780
MCTI08	Applied Arts & Sciences/COT	\$570,128	\$13,160		\$583,288		\$583,289
MCTI09	Medical Laboratory Technology	\$237	\$2,547		\$2,784		\$2,784
MCTI10	Pharmacy Technology	\$58,322	\$2,724		\$61,046		\$61,046
MCTI11	Building Mtnce & Engineering	\$75,482	\$6,764		\$82,246		\$82,246
MCTI12	Diesel Equipment Technology	\$131,624	\$16,153		\$147,777		\$147,777
MCTI13	Recreational Power Equipment	\$80,528	\$8,605		\$89,133		\$89,133
MCTI14	Welding Technology	\$120,331	\$11,153		\$131,484		\$131,484
MCTI15	Heavy Equip Operations	\$70,824	\$14,190		\$85,014		\$85,014
MCTI16	Instructional Support	\$174,845	\$12,268		\$187,113		\$187,113
MCTI19	Industrial Technology	\$48,100	\$2,634		\$50,734		\$50,735
MCTI21	COT/Sustainable Growth-Instr	\$53,193			\$53,193		\$53,192
MCTIS2	Summer Session (Even)/COT Internal	\$8,491			\$8,491		\$8,491
	Subtotals	\$2,942,434	\$162,840		\$3,105,274		\$3,105,274
	Total for College of Technology	\$2,942,434	\$162,840		\$3,105,274		\$3,105,274

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	College of Arts/Sciences						
MAAI01	African American Studies	\$12,551	\$16,730		\$29,281		\$29,281
MANI01	Anthropology	\$1,022,985	\$24,054		\$1,047,039		\$1,047,039
MASI01	Arts/Sciences, VS	\$6,015	\$6		\$6,021		\$6,021
MASI03	Writing Lab	\$50,878	\$2		\$50,880		\$50,880
MASI04	Writing Project	\$54,357	\$1,451		\$55,808		\$55,808
MASIR1	Sabbatical Replacement/CAS	\$338,600			\$338,600		\$338,600
MBII01	Div Of Biological Sciences	\$2,682,255	\$172,460		\$2,854,715		\$2,854,715
MCHI01	Chemistry	\$1,388,424	\$36,265		\$1,424,689		\$1,424,689
MCMI01	Communication Studies	\$625,493	\$16,086		\$641,579		\$641,578
MCSI01	Computer Science	\$817,742	\$36,890		\$854,632		\$854,632
MECI01	Economics	\$715,296	\$4,204		\$719,500		\$719,499
MENI01	English	\$2,340,591	\$47,421		\$2,388,012		\$2,388,012
MESI01	Environmental Studies	\$512,288	\$27,448		\$539,736		\$539,736
METI01	Ethics Center	\$75,786	\$6,355		\$82,141		\$82,141
MFLI01	Modern/Classical Language/Literatre	\$1,872,515	\$73,330		\$1,945,845	\$500	\$1,946,346
MGEI01	Geography	\$548,608	\$20,158		\$568,766		\$568,766
MGLI01	Geology	\$1,039,106	\$54,037		\$1,093,143		\$1,093,142
MHII01	History	\$1,401,794	\$17,827		\$1,419,621		\$1,419,621
MLSI01	Liberal Studies Program	\$397,401	\$7,671		\$405,072		\$405,071
MMAI01	Mathematics	\$2,205,549	\$46,634		\$2,252,183	\$1,672	\$2,253,855
MMSI01	Military Science - Army	\$22,053	\$9,815		\$31,868		\$31,868
MNAI01	Native American Studies	\$460,868	\$27,536		\$488,404		\$488,404
MPAI01	Physics & Astronomy	\$599,209	\$16,347		\$615,556		\$615,556
MPCI01	Political Science	\$766,386	\$18,771		\$785,157		\$785,157
MPLI01	Philosophy	\$633,387	\$13,307		\$646,694		\$646,694
MPSI01	Psychology	\$1,678,605	\$70,059		\$1,748,664		\$1,748,663
MSCI01	Sociology	\$791,991	\$18,056		\$810,047		\$810,046
MWSI01	Women's Studies	\$20,033	\$15,234		\$35,267		\$35,267

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Subtotals	\$23,080,765	\$798,150		\$23,878,916	\$2,172	\$23,881,087
	Total for College of Arts/Sciences	\$23,080,765	\$798,150		\$23,878,916	\$2,172	\$23,881,087
	School of Business						
MBUI01	Accounting & Finance	\$1,375,191	\$46,497	\$68,634	\$1,490,322		\$1,490,322
MBUI02	Management	\$1,526,539	\$44,659		\$1,571,198		\$1,571,198
MBUI03	MBA - School of Business	\$52,724	\$21,577		\$74,301		\$74,301
MBUI04	Information Systems & Technology	\$894,873	\$57,606		\$952,479		\$952,479
MBUIR1	Sabbatical Replacements/SOBA	\$15,608			\$15,608		\$15,608
	Subtotals	\$3,864,934	\$170,340	\$68,634	\$4,103,908		\$4,103,908
	Total for School of Business	\$3,864,934	\$170,340	\$68,634	\$4,103,908		\$4,103,908
	School of Education						
MEDI01	Educational Leadership	\$896,482	\$47,691		\$944,173		\$944,173
MEDI02	Curriculum and Instruction	\$1,404,352	\$45,595		\$1,449,947		\$1,449,946
MEDI03	Health & Human Performance	\$821,583	\$26,651		\$848,234		\$848,235
MEDI04	Student Teaching Supervision	\$13,795	\$93,691		\$107,486		\$107,486
MEDIR1	Sabbatical Replacements/Education	\$26,053			\$26,053		\$26,053
	Subtotals	\$3,162,265	\$213,628		\$3,375,893		\$3,375,893
	Total for School of Education	\$3,162,265	\$213,628		\$3,375,893		\$3,375,893

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
School of Fine Arts							
MFAI01	Art	\$1,064,366	\$22,090		\$1,086,456		\$1,086,455
MFAI02	Drama	\$1,082,492	\$17,041		\$1,099,533		\$1,099,532
MFAI03	Music	\$1,395,753	\$37,945		\$1,433,698		\$1,433,697
MFAI06	Media Arts Program	\$357,902	\$9,238		\$367,140		\$367,140
MFAIR1	Sabbatical Replacements/Fine Arts	\$52,130			\$52,130		\$52,130
	Subtotals	\$3,952,642	\$86,313		\$4,038,954		\$4,038,954
	Total for School of Fine Arts	\$3,952,642	\$86,313		\$4,038,954		\$4,038,954
College of Forestry & Conservation							
MFRI01	College of Forestry & Conservation	\$167,604	\$30,870		\$198,474		\$198,473
MFRI02	Forestry V.S.		\$1		\$1		\$1
MFRI03	Wildlife Biology	\$145,431	\$7,843		\$153,274		\$153,274
MFRI04	Ecosystem & Conservation Sciences	\$481,944	\$16,815		\$498,759		\$498,758
MFRI05	Forest Management	\$507,707	\$17,081		\$524,788		\$524,788
MFRI06	Society & Conservation	\$408,338	\$14,289		\$422,627		\$422,627
MFRIR1	Sabbatical Replacements/Forestry	\$33,439			\$33,439		\$33,439
	Subtotals	\$1,744,461	\$86,899		\$1,831,360		\$1,831,360
	Total for College of Forestry & Conservation	\$1,744,461	\$86,899		\$1,831,360		\$1,831,360
School of Journalism							
MJNI01	School of Journalism	\$643,565	\$38,951		\$682,516		\$682,516
MJNI02	Radio-TV	\$241,663	\$12,271		\$253,934		\$253,935
	Subtotals	\$885,229	\$51,222		\$936,451		\$936,451
	Total for School of Journalism	\$885,229	\$51,222		\$936,451		\$936,451

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	School of Law & Law Library						
MLAI01	School of Law	\$2,304,009	\$146,348	\$330	\$2,450,687		\$2,450,687
MLAIR1	Sabbatical Replacements/Law	\$16,061			\$16,061		\$16,062
	Subtotals	\$2,320,071	\$146,348	\$330	\$2,466,749		\$2,466,749
	Total for School of Law & Law Library	\$2,320,071	\$146,348	\$330	\$2,466,749		\$2,466,749
	Pharmacy/Allied Health Sciences						
MPHI01	Instr Reserve Biomedical/Pharmacy		\$57,170		\$57,170		\$57,170
MPHI02	Biomedical/Pharmaceutical Sciences	\$1,457,870	\$73,559		\$1,531,429		\$1,531,428
MPHI03	Physical Therapy Program	\$831,143	\$48,477		\$879,620		\$879,620
MPHI04	Pharmacy Practice	\$1,242,902	\$373,051		\$1,615,953		\$1,615,953
MPHIR1	Sabbatical Replacements/Pharmacy	\$40,668	\$9,246		\$49,914		\$49,914
MSWI01	Social Work	\$659,910	\$118,131		\$778,041		\$778,041
	Subtotals	\$4,232,492	\$679,634		\$4,912,125		\$4,912,125
	Total for Pharmacy/Allied Health Sciences	\$4,232,492	\$679,634		\$4,912,125		\$4,912,125
	Continuing Ed/Summer/Evening						
MCEI02	UM Summer Session - Odd	\$1,649,942	\$42,932		\$1,692,874		\$1,692,874
MCEI03	UM Summer Session - Even	\$195			\$195		\$194
	Subtotals	\$1,650,136	\$42,932		\$1,693,069		\$1,693,069
	Total for Continuing Ed/Summer/Evening	\$1,650,136	\$42,932		\$1,693,069		\$1,693,069

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Biological Station						
MFHI01	Flathead Lake Bio-Station	\$52,424	\$5,664		\$58,088		\$58,088
	Subtotals	\$52,424	\$5,664		\$58,088		\$58,088
	Total for Biological Station	\$52,424	\$5,664		\$58,088		\$58,088
	Total for Instruction	\$49,730,910	\$2,789,756	\$68,964	\$52,589,630	\$2,872,459	\$55,462,088
	<u>Research</u>						
	Forestry Conserv & Expermt Stn						
MFRR02	Quantitative Services Group/QSG	\$86,342	\$20,820		\$107,162		\$107,162
MFRR03	Lubrecht	\$37,415	\$25,146		\$62,561		\$62,561
MFRR04	MORP-Mission Oriented Rsrch Prog	\$129,045	\$12,911		\$141,956		\$141,956
MFRR05	Forestry Cons & Exper Station	\$576,061	\$49,720		\$625,781		\$625,781
MUMR08	Payroll Accrual - FCES/Research	\$508			\$508		\$508
	Subtotals	\$829,371	\$108,596		\$937,968		\$937,968
	Total for Forestry Conserv & Expermt Stn	\$829,371	\$108,596		\$937,968		\$937,968
	Business Activities						
	General Operating GAAP	\$432,574			\$432,574		\$432,574
	General Operating GAAP	(\$434,868)			(\$434,868)		(\$434,868)
	Subtotals	(\$2,295)			(\$2,295)		(\$2,295)
	Total for Business Activities	(\$2,295)			(\$2,295)		(\$2,295)

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Central Reserves						
MUMR03	Payroll Accrual - Research	\$1,005			\$1,005		\$1,005
	Subtotals	\$1,005			\$1,005		\$1,005
	Total for Central Reserves	\$1,005			\$1,005		\$1,005
	Budget Reserves						
MUMR02	Research Budget Reserve	\$1,207			\$1,207		\$1,207
	Subtotals	\$1,207			\$1,207		\$1,207
	Total for Budget Reserves	\$1,207			\$1,207		\$1,207
	College of Forestry & Conservation						
MFRR08	Travel Research HB 84	\$219,449	\$68,875		\$288,324		\$288,325
MFRR09	College of Forestry/Consrv Research	\$113,503	\$30,610		\$144,113		\$144,112
	Subtotals	\$332,952	\$99,485		\$432,437		\$432,437
	Total for College of Forestry & Conservation	\$332,952	\$99,485		\$432,437		\$432,437
	Bureau Business & Econ Research						
MBBR01	Bur Of Bus And Econ Research	\$419,448	\$10,629		\$430,076		\$430,077
	Subtotals	\$419,448	\$10,629		\$430,077		\$430,077
	Total for Bureau Business & Econ Research	\$419,448	\$10,629		\$430,077		\$430,077

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
Research & Development							
MRAR01	Shafizadeh Ctr Wood/Carb Chem	\$28,886	\$2,994		\$31,880		\$31,880
MRAR02	Stella Duncan Memorial	\$22,009	\$0		\$22,009		\$22,010
MTRR02	Devel Disable Programs		\$4,690		\$4,690		\$4,690
MWLR01	Wildlife Research	\$41,396	\$810		\$42,206		\$42,205
	Subtotals	\$92,291	\$8,494		\$100,785		\$100,785
	Total for Research & Development	\$92,291	\$8,494		\$100,785		\$100,785
Biological Station							
MFHR01	Biological Station Research	\$165,464	\$29,394		\$194,858		\$194,859
MFHR02	Bio Station Research (Spec Appr)	\$64,961	\$31,151		\$96,112		\$96,112
	Subtotals	\$230,426	\$60,545		\$290,971		\$290,971
	Total for Biological Station	\$230,426	\$60,545		\$290,971		\$290,971
	Total for Research	\$1,904,405	\$287,749		\$2,192,154		\$2,192,154
Public Service							
President							
MPRP01	Presidential Lecture Series	\$111	\$57,118		\$57,229		\$57,229
MPRP03	Campus Compact	\$27,350	\$1,212		\$28,562		\$28,562
	Subtotals	\$27,461	\$58,330		\$85,792		\$85,792
	Total for President	\$27,461	\$58,330		\$85,792		\$85,792

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
MEVP02	University Relations						
	General Operating		\$8,906		\$8,906		\$8,906
	Subtotals	\$0	\$8,906		\$8,906		\$8,906
	Total for University Relations	\$0	\$8,906		\$8,906		\$8,906
	Business Activities						
	General Operating GAAP	\$140,528			\$140,528		\$140,528
	General Operating GAAP	(\$129,161)			(\$129,161)		(\$129,161)
	Subtotals	\$11,367			\$11,367		\$11,367
	Total for Business Activities	\$11,367			\$11,367		\$11,367
MUMP03	Central Reserves						
	Payroll Accrual - Public Service	\$1,263			\$1,263		\$1,263
	Subtotals	\$1,263			\$1,263		\$1,263
	Total for Central Reserves	\$1,263			\$1,263		\$1,263
MUMP02	Budget Reserves						
	Public Service Budget Reserve	\$939			\$939		\$939
	Subtotals	\$939			\$939		\$939
	Total for Budget Reserves	\$939			\$939		\$939
MBIP01	College of Arts/Sciences						
	Bio Science - UM Weed Control	\$24,300	\$9,724		\$34,024	\$2,754	\$36,778
	Subtotals	\$24,300	\$9,724		\$34,024	\$2,754	\$36,778
	Total for College of Arts/Sciences	\$24,300	\$9,724		\$34,024	\$2,754	\$36,778

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	School of Fine Arts						
MFAP01	Montana Transport	\$12,482			\$12,482		\$12,481
MFAP02	Montana Repertory Theatre	\$128,675	\$7,478		\$136,153		\$136,153
MFAP03	Jubileers		\$4,713		\$4,713		\$4,713
	Subtotals	\$141,156	\$12,191		\$153,347		\$153,347
	Total for School of Fine Arts	\$141,156	\$12,191		\$153,347		\$153,347
	Honors College						
MHCP01	Office of Civic Engagement	\$93,723	\$16,089		\$109,812		\$109,812
	Subtotals	\$93,723	\$16,089		\$109,812		\$109,812
	Total for Honors College	\$93,723	\$16,089		\$109,812		\$109,812
	Broadcast Media						
MBCP01	KUFM	\$204,613	\$19		\$204,632		\$204,633
MBCP02	Public TV	\$79,580	\$16,359		\$95,939	\$15,000	\$110,940
	Subtotals	\$284,193	\$16,379		\$300,572	\$15,000	\$315,572
	Total for Broadcast Media	\$284,193	\$16,379		\$300,572	\$15,000	\$315,572
	O'Connor Ctr for the Rocky Mtn West						
MRMP01	O'Connor Ctr Rocky for Mtn West	\$200,964	\$10,472		\$211,436		\$211,437
	Subtotals	\$200,964	\$10,472		\$211,437		\$211,437
	Total for O'Connor Ctr for the Rocky Mtn West	\$200,964	\$10,472		\$211,437		\$211,437

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Executive Vice President						
MEVP01	Confluence of Cultures	\$460	\$744		\$1,204		\$1,204
	Subtotals	\$460	\$744		\$1,204		\$1,204
	Total for Executive Vice President	\$460	\$744		\$1,204		\$1,204
	Total for Public Service	\$785,827	\$132,835		\$918,663	\$17,754	\$936,417
	<u>Academic Support</u>						
	Business Activities						
	General Operating GAAP		\$15,719	\$28,755	\$44,474		\$44,474
	General Operating GAAP	(\$1,311,850)			(\$1,311,850)		(\$1,311,850)
	General Operating GAAP	\$1,392,647			\$1,392,647		\$1,392,647
	Subtotals	\$80,797	\$15,719	\$28,755	\$125,271		\$125,271
	Total for Business Activities	\$80,797	\$15,719	\$28,755	\$125,271		\$125,271
	Central Reserves						
MUMA03	Payroll Accrual - Academic Support	\$9,159			\$9,159		\$9,160
	Subtotals	\$9,160			\$9,160		\$9,160
	Total for Central Reserves	\$9,160			\$9,160		\$9,160
	Budget Reserves						
MUMA02	Academic Support Budget Reserv	\$13,215			\$13,215		\$13,215
	Subtotals	\$13,215			\$13,215		\$13,215
	Total for Budget Reserves	\$13,215			\$13,215		\$13,215

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Provost						
MGSA01	Graduate School	\$218,711	\$37,178		\$255,889		\$255,889
MPVA01	University College	\$358,233	\$31,116		\$389,349		\$389,350
MPVA04	Faculty Senate	\$29,147	\$5,086		\$34,233		\$34,234
MPVA07	Faculty Evaluation		\$21,530		\$21,530		\$21,530
MPVA10	Search Committees		\$19,592		\$19,592		\$19,592
MPVA12	Internship Services Admin	\$154,619	\$8,571		\$163,190		\$163,191
MPVA13	Freshman Interest Group	\$34,746	\$3,053		\$37,799		\$37,799
MPVA14	Center for Teaching Excellence	\$8,807	\$2,826		\$11,633		\$11,633
MPVA15	Assessment		\$3,113		\$3,113		\$3,113
MPVA19	Academic Support Initiatives	\$33,587	\$39,813		\$73,400		\$73,400
	Subtotals	\$837,851	\$171,880		\$1,009,732		\$1,009,732
	Total for Provost	\$837,851	\$171,880		\$1,009,732		\$1,009,732
	College of Technology						
MCTA01	Dean/COT - State	\$291,854	\$61,022		\$352,876		\$352,875
MCTA02	COT Computer Center	\$49,057	\$39,086		\$88,143		\$88,143
MCTA03	COT/Sustainable Growth-A.S.	\$7,052	\$8,456		\$15,508		\$15,508
	Subtotals	\$347,964	\$108,563		\$456,527		\$456,527
	General Operating GAAP		(\$1,500)		(\$1,500)		(\$1,500)
	Subtotals	\$0	(\$1,500)		(\$1,500)		(\$1,500)
	Total for College of Technology	\$347,964	\$107,063		\$455,027		\$455,027

Current Unrestricted General Operating Funds
Statement of Current Fund Expenditures
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	College of Arts/Sciences						
MANA01	Anthropology - Dept Admin/Support		\$2,352		\$2,352		\$2,352
MASA01	College Arts/Sciences,Dean	\$681,136	\$22,829		\$703,965		\$703,965
MECA01	Economics - Dept Admin/Support		\$9,581		\$9,581		\$9,581
MGLA01	Geology - Dept Admin/Support		\$540		\$540		\$540
MHIA01	History - Dept Admin/Support		\$190		\$190		\$190
MPLA01	Philosophy - Dept Admin/Support		\$6,761		\$6,761		\$6,761
	Subtotals	\$681,136	\$42,253		\$723,389		\$723,389
	Total for College of Arts/Sciences	\$681,136	\$42,253		\$723,389		\$723,389
	School of Business						
MBUA01	School of Business Dean	\$524,933	\$38,972		\$563,905		\$563,904
	Subtotals	\$524,933	\$38,972		\$563,904		\$563,904
	Total for School of Business	\$524,933	\$38,972		\$563,904		\$563,904
	School of Education						
MEDA01	Dean School of Education	\$297,070	\$88,546		\$385,616		\$385,616
	Subtotals	\$297,070	\$88,546		\$385,616		\$385,616
	Total for School of Education	\$297,070	\$88,546		\$385,616		\$385,616
	School of Fine Arts						
MFAA01	Gallery of Visual Arts		\$6,185		\$6,185		\$6,185
MFAA03	School of Fine Arts Dean	\$289,409	\$103,623		\$393,032		\$393,033
	Subtotals	\$289,410	\$109,808		\$399,217		\$399,217
	Total for School of Fine Arts	\$289,410	\$109,808		\$399,217		\$399,217

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
MFRA01	College of Forestry & Conservation						
	College of Forestry & Conserv/Dean	\$197,650	\$3,892		\$201,542		\$201,542
	Subtotals	\$197,650	\$3,892		\$201,542		\$201,542
	Total for College of Forestry & Conservation	\$197,650	\$3,892		\$201,542		\$201,542
MJNA01	School of Journalism						
	Dean School of Journalism	\$149,289	\$5,872		\$155,161		\$155,161
	Subtotals	\$149,289	\$5,872		\$155,161		\$155,161
	Total for School of Journalism	\$149,289	\$5,872		\$155,161		\$155,161
MLAA01	School of Law & Law Library						
	School of Law Dean	\$493,849	\$76,323		\$570,172		\$570,172
	Law Library-General	\$323,949	\$153,561	\$427,095	\$904,605		\$904,605
	Subtotals	\$817,798	\$229,884	\$427,095	\$1,474,777		\$1,474,777
	Total for School of Law & Law Library	\$817,798	\$229,884	\$427,095	\$1,474,777		\$1,474,777
MMLA01	Library Services						
	Library	\$2,491,178	\$357,614	\$29,318	\$2,878,110	\$145,409	\$3,023,519
	Library Materials		\$1,830,097	\$993,509	\$2,823,606		\$2,823,606
	Subtotals	\$2,491,178	\$2,187,711	\$1,022,827	\$5,701,716	\$145,409	\$5,847,125
	General Operating GAAP			(\$157,490)	(\$157,490)		(\$157,490)
	General Operating GAAP			(\$19,500)	(\$19,500)		(\$19,500)
	Subtotals	\$0		(\$176,990)	(\$176,990)		(\$176,990)
	Total for Library Services	\$2,491,178	\$2,187,711	\$845,837	\$5,524,726	\$145,409	\$5,670,135

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
Pharmacy/Allied Health Sciences							
MPHA01	School of Pharmacy Dean	\$335,814	\$61,241		\$397,055		\$397,056
	Subtotals	\$335,815	\$61,241		\$397,056		\$397,056
	Total for Pharmacy/Allied Health Sciences	\$335,815	\$61,241		\$397,056		\$397,056
Continuing Ed/Summer/Evening							
MCEA01	Continuing Education Admin	\$216,326	\$7,202		\$223,528		\$223,528
MCEA02	Summer Session Admin	\$53,784	\$62,482		\$116,266		\$116,267
	Subtotals	\$270,110	\$69,685		\$339,795		\$339,795
	Total for Continuing Ed/Summer/Evening	\$270,110	\$69,685		\$339,795		\$339,795
Honors College							
MHCA01	Davidson Honors College	\$257,680	\$38,586		\$296,266		\$296,266
	Subtotals	\$257,680	\$38,586		\$296,266		\$296,266
	Total for Honors College	\$257,680	\$38,586		\$296,266		\$296,266
Information Technology							
MITA16	PTS Client/Classroom Support	\$169,043	\$7,371		\$176,414		\$176,414
	Subtotals	\$169,043	\$7,371		\$176,414		\$176,414
	General Operating GAAP		(\$2,178)		(\$2,178)		(\$2,178)
	Subtotals	\$0	(\$2,178)		(\$2,178)		(\$2,178)
	Total for Information Technology	\$169,043	\$5,193		\$174,236		\$174,236

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Broadcast Media						
MBCA01	Broadcast Media Center	\$320,532	\$51,578		\$372,110		\$372,110
MBCA02	MBA - Telecommunications	\$24,624	\$406		\$25,030		\$25,030
	Subtotals	\$345,157	\$51,984		\$397,140		\$397,140
	Total for Broadcast Media	\$345,157	\$51,984		\$397,140		\$397,140
	Research & Development						
MRAA02	Animal Care	\$121,213	\$111,966	\$46,409	\$279,588		\$279,588
	Subtotals	\$121,213	\$111,966	\$46,409	\$279,588		\$279,588
	Total for Research & Development	\$121,213	\$111,966	\$46,409	\$279,588		\$279,588
	International Programs						
MIPA01	International Program	\$236,929	\$613		\$237,542		\$237,542
	Subtotals	\$236,929	\$613		\$237,542		\$237,542
	Total for International Programs	\$236,929	\$613		\$237,542		\$237,542
	Executive Vice President						
MEVA02	Museum of Fine Arts	\$136,872	\$22,795		\$159,667		\$159,667
	Subtotals	\$136,872	\$22,795		\$159,667		\$159,667
	Total for Executive Vice President	\$136,872	\$22,795		\$159,667		\$159,667
	Total for Academic Support	\$8,610,269	\$3,363,662	\$1,348,097	\$13,322,027	\$145,409	\$13,467,436

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	<u>Student Services</u>						
	President						
MPRS02	Athletic Representative	\$11,130	\$1,604		\$12,734		\$12,734
	Subtotals	\$11,130	\$1,604		\$12,734		\$12,734
	Total for President	\$11,130	\$1,604		\$12,734		\$12,734
	Athletics						
MPRS01	Intercoll Athletics General	\$2,194,744			\$2,194,744		\$2,194,743
	Subtotals	\$2,194,743			\$2,194,743		\$2,194,743
	Total for Athletics	\$2,194,743			\$2,194,743		\$2,194,743
	VP Administration & Finance						
MAFS01	Banner/Info Technology Coordinators	\$241,757	\$7,492		\$249,249		\$249,248
	Subtotals	\$241,756	\$7,492		\$249,248		\$249,248
	Total for VP Administration & Finance	\$241,756	\$7,492		\$249,248		\$249,248
	Business Activities						
	General Operating GAAP		\$1,400		\$1,400		\$1,400
	General Operating GAAP	(\$704,258)			(\$704,258)		(\$704,258)
	General Operating GAAP	\$760,102			\$760,102		\$760,102
	Subtotals	\$55,844	\$1,400		\$57,244		\$57,244
	Total for Business Activities	\$55,844	\$1,400		\$57,244		\$57,244

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Central Reserves						
MUMS03	Payroll Accrual - Student Services	\$8,561			\$8,561		\$8,561
	Subtotals	\$8,561			\$8,561		\$8,561
	Total for Central Reserves	\$8,561			\$8,561		\$8,561
	Budget Reserves						
MUMS02	Student Services Budget Reserv	\$9,324			\$9,324	\$100,000	\$109,324
	Subtotals	\$9,324			\$9,324	\$100,000	\$109,324
	Total for Budget Reserves	\$9,324			\$9,324	\$100,000	\$109,324
	College of Arts/Sciences						
MASS01	Model UN		\$1,737		\$1,736		\$1,737
MWSS01	Council on Student Assault	\$839	\$3,850		\$4,689		\$4,690
	Subtotals	\$839	\$5,587		\$6,426		\$6,426
	Total for College of Arts/Sciences	\$839	\$5,587		\$6,426		\$6,426
	School of Fine Arts						
MFAS01	General Operating	\$10,511	\$40,949		\$51,460		\$51,461
	Subtotals	\$10,512	\$40,949		\$51,461		\$51,461
	Total for School of Fine Arts	\$10,512	\$40,949		\$51,461		\$51,461

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Academic Services						
MPVS01	Registrars Office	\$519,668	\$39,247		\$558,915		\$558,915
MPVS02	Catalogs		\$69,702		\$69,702		\$69,702
	Subtotals	\$519,668	\$108,949		\$628,617		\$628,617
	Total for Academic Services	\$519,668	\$108,949		\$628,617		\$628,617
	VP Student Affairs						
MSAS01	VP Student Affairs	\$253,199	\$124,959	\$11,988	\$390,146	\$6,799	\$396,945
MSAS02	Foreign Stu & Schol Services	\$155,443	\$14,348		\$169,791		\$169,791
MSAS03	Disability Services for Students	\$422,507	\$26,575		\$449,082		\$449,082
MSAS10	Greek Life Office	\$18,863	\$4,500		\$23,363		\$23,363
MSAS11	Student Affairs Search Costs		\$6,169		\$6,169		\$6,169
MSAS12	American Indian Stu Services Prog	\$92,448	\$12,394		\$104,842		\$104,843
	Subtotals	\$942,461	\$188,946	\$11,988	\$1,143,395	\$6,799	\$1,150,194
	Total for VP Student Affairs	\$942,461	\$188,946	\$11,988	\$1,143,395	\$6,799	\$1,150,194
	Admissions Office						
MSAS05	Admissions/New Student Svcs	\$789,179	\$538,364		\$1,327,543		\$1,327,542
	Subtotals	\$789,179	\$538,364		\$1,327,542		\$1,327,542
	General Operating GAAP		(\$8,174)		(\$8,174)		(\$8,174)
	Subtotals	\$0	(\$8,174)		(\$8,174)		(\$8,174)
	Total for Admissions Office	\$789,179	\$530,190		\$1,319,368		\$1,319,368

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Financial Aid						
MSAS09	Financial Aid Admin - State	\$730,597	\$88,711		\$819,308		\$819,309
	Subtotals	\$730,597	\$88,711		\$819,309		\$819,309
	Total for Financial Aid	\$730,597	\$88,711		\$819,309		\$819,309
	ASUM						
MSTS01	ASUM Support		\$45,000		\$45,000		\$45,000
	Subtotals	\$0	\$45,000		\$45,000		\$45,000
	Total for ASUM	\$0	\$45,000		\$45,000		\$45,000
	Career Services						
MSAS07	Career Services	\$346,599	\$6,028		\$352,627		\$352,627
	Subtotals	\$346,599	\$6,028		\$352,627		\$352,627
	Total for Career Services	\$346,599	\$6,028		\$352,627		\$352,627
	Health Services						
MSAS08	Counseling & Mental Health Svc	\$29,786	\$25		\$29,811		\$29,811
	Subtotals	\$29,786	\$25		\$29,811		\$29,811
	Total for Health Services	\$29,786	\$25		\$29,811		\$29,811
	Total for Student Services	\$5,890,998	\$1,024,880	\$11,988	\$6,927,866	\$106,799	\$7,034,665

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
<u>Institutional Support</u>							
President							
MPRT01	President's Office - State	\$404,036	\$284,571		\$688,607	\$15,000	\$703,606
MPRT07	Administrative Support	\$155,657	\$1,011		\$156,668		\$156,668
MPRT09	University Functions		\$233,382		\$233,382		\$233,382
MPRT10	Diversity	\$2,357	\$12,134		\$14,491		\$14,491
MPRT12	Alumni Center	\$350,752	\$18,348		\$369,100		\$369,099
Subtotals		\$912,801	\$549,445		\$1,462,246	\$15,000	\$1,477,246
Total for President		\$912,801	\$549,445		\$1,462,246	\$15,000	\$1,477,246
University Relations							
MEVT02	Montanan	\$457	\$63,201		\$63,658		\$63,659
MEVT13	General Operating	\$394,244	\$117,124		\$511,368		\$511,369
MEVT14	General Operating		\$6,478		\$6,478		\$6,478
Subtotals		\$394,702	\$186,803		\$581,505		\$581,505
Total for University Relations		\$394,702	\$186,803		\$581,505		\$581,505
Internal Audit							
MPRT04	Internal Audit	\$168,243	\$41,036		\$209,279		\$209,278
MPRT21	Audit Cost - FY 2004-05		\$34,898		\$34,898		\$34,898
Subtotals		\$168,242	\$75,934		\$244,176		\$244,176
General Operating GAAP					\$0		\$0
Subtotals		\$0			\$0		\$0
Total for Internal Audit		\$168,242	\$75,934		\$244,176		\$244,176

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Legal Counsel						
MPRT03	Legal Counsel	\$153,433	\$25,088		\$178,521		\$178,521
	Subtotals	\$153,432	\$25,088		\$178,521		\$178,521
	Total for Legal Counsel	\$153,432	\$25,088		\$178,521		\$178,521
	VP Administration & Finance						
	General Operating	\$878			\$878		\$878
MAFT01	VP - Administration & Finance	\$397,477	\$68,844		\$466,321	\$500	\$466,822
MAFT02	Settlements & Spec Charges	\$60,611	\$370,759		\$431,370		\$431,369
MAFT03	A & F Staff Development		\$25,535		\$25,535		\$25,535
MAFT04	Staff Senate		\$2,070		\$2,070		\$2,070
MAFT05	Development		\$278,000		\$278,000		\$278,000
MAFT06	Institutional Member Fee		\$99,852		\$99,852		\$99,852
MAFT07	Administration & Finance VS				\$0	\$2,219	\$2,219
MAFT09	Admin & Finance Search Costs		\$30,576		\$30,576		\$30,576
	Subtotals	\$458,966	\$875,636		\$1,334,602	\$2,719	\$1,337,321
	Total for VP Administration & Finance	\$458,966	\$875,636		\$1,334,602	\$2,719	\$1,337,321

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Business Activities						
MBZT01	Business Services	\$1,728,193	\$180,527		\$1,908,720		\$1,908,720
MBZT07	Central SABHRS/Warrant Costs		\$99,308		\$99,308		\$99,308
MHRT01	Human Resources	\$915,550	\$60,260		\$975,810		\$975,810
MHRT03	Staff/Professional Development	\$39,181	\$12,310		\$51,491	\$3,000	\$54,490
MOPT01	Planning Budget & Analysis Office	\$562,287	\$33,946		\$596,233		\$596,233
	Subtotals	\$3,245,210	\$386,351		\$3,631,561	\$3,000	\$3,634,561
	General Operating GAAP	\$1,264,865			\$1,264,865		\$1,264,865
	General Operating GAAP				\$0		\$0
	General Operating GAAP	(\$1,219,156)			(\$1,219,156)		(\$1,219,156)
	Subtotals	\$45,710			\$45,710		\$45,710
	Total for Business Activities	\$3,290,920	\$386,351		\$3,677,271	\$3,000	\$3,680,271
	Facilities Services/Public Safety						
MFST01	General Insurance		\$544,349		\$544,349		\$544,349
MFST02	Central Mail Service	\$193,805	\$4,148		\$197,953		\$197,953
	Subtotals	\$193,805	\$548,497		\$742,302		\$742,302
	Total for Facilities Services/Public Safety	\$193,805	\$548,497		\$742,302		\$742,302

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Central Reserves						
MUMT03	Payroll Accrual - Institutional Spt	\$38,491			\$38,491		\$38,492
MUMT05	Administrative Assessments		(\$2,896,980)		(\$2,896,980)		(\$2,896,980)
MUMT06	Indirect Cost Assessments		(\$1,216,142)		(\$1,216,142)		(\$1,216,142)
MUMT10	Bad Debt Expense		\$166,450		\$166,450		\$166,450
	Subtotals	\$38,492	(\$3,946,672)		(\$3,908,181)		(\$3,908,181)
	Total for Central Reserves	\$38,492	(\$3,946,672)		(\$3,908,181)		(\$3,908,181)
	Budget Reserves						
MUMT02	Institution Support Budget Reserve	\$15,965			\$15,965	\$434,795	\$450,760
MUMT11	Technology Fixed Costs Reserve				\$0	\$345,369	\$345,369
	Subtotals	\$15,965			\$15,965	\$780,164	\$796,129
	Total for Budget Reserves	\$15,965			\$15,965	\$780,164	\$796,129
	Provost						
MPVT01	Provost Office Operations	\$694,560	\$208,742		\$903,302		\$903,302
	Subtotals	\$694,561	\$208,742		\$903,302		\$903,302
	Total for Provost	\$694,561	\$208,742		\$903,302		\$903,302

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
Information Technology							
MITT01	Information Technology Admin	\$230,630	\$33,378		\$264,008		\$264,008
MITT02	CIS Administration	\$162,198	\$38,347	\$65,178	\$265,723	\$75,000	\$340,723
MITT03	CIS Systems & Servers	\$777,311	\$62,123		\$839,434		\$839,434
MITT04	CIS Banner Implementation Sys	\$215,119	\$6,309		\$221,428		\$221,428
MITT05	CIS Banner Implementation Prog	\$752,749	\$12,071	\$21,234	\$786,054		\$786,053
MITT06	CIS Network	\$280,831	\$21,236		\$302,067		\$302,067
MITT07	CIS Client/Classroom Support	\$374,028	\$39,553		\$413,581		\$413,581
MITT08	IT Web	\$135,256	\$13,251		\$148,507		\$148,507
MITT09	IT New Development	\$67,988	\$288		\$68,276		\$68,276
Subtotals		\$2,996,110	\$226,555	\$86,412	\$3,309,077	\$75,000	\$3,384,077
Total for Information Technology		\$2,996,110	\$226,555	\$86,412	\$3,309,077	\$75,000	\$3,384,077
Research & Development							
MRAT01	Research Administration	\$270,059	\$28		\$270,087		\$270,087
MRAT03	Office of Sponsored Prog	\$368,658	\$339		\$368,997		\$368,997
Subtotals		\$638,717	\$367		\$639,084		\$639,084
Total for Research & Development		\$638,717	\$367		\$639,084		\$639,084
Executive Vice President							
MEVT01	Executive Vice President Operations	\$1,668	\$5		\$1,673		\$1,672
MEVT03	Marketing	\$13,870	\$19,667		\$33,537		\$33,537
Subtotals		\$15,538	\$19,671		\$35,209		\$35,209
Total for Executive Vice President		\$15,538	\$19,671		\$35,209		\$35,209
Total for Institutional Support		\$9,972,251	(\$843,583)	\$86,412	\$9,215,081	\$875,883	\$10,090,963

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
<u>Operation/Maintenance Plant</u>							
Business Activities							
	General Operating GAAP		\$6,486		\$6,486		\$6,486
	General Operating GAAP	(\$612,987)			(\$612,987)		(\$612,987)
	General Operating GAAP	\$595,740			\$595,740		\$595,740
	Subtotals	(\$17,246)	\$6,486		(\$10,760)		(\$10,760)
	Total for Business Activities	(\$17,246)	\$6,486		(\$10,760)		(\$10,760)
Facilities Services/Public Safety							
MCPM01	Campus Security	\$225,020	\$4,675		\$229,695	\$22,642	\$252,336
MFSM01	Facilities Services Admin	\$445,966	\$34,306		\$480,272		\$480,272
MFSM02	Facilities Services Planning	\$220,198	\$34,453		\$254,651		\$254,651
MFSM03	Building Maintenance	\$1,380,423	\$282,150		\$1,662,573	\$126,327	\$1,788,900
MFSM04	Property Insurance		\$382,655		\$382,655		\$382,655
MFSM05	Custodial Services	\$1,724,879	\$336,244		\$2,061,123		\$2,061,123
MFSM06	Care and Maint of Grounds	\$324,652	\$82,350	\$3,500	\$410,502		\$410,502
MFSM07	Central Heat & Utilities	\$398,668	\$3,545,293		\$3,943,961		\$3,943,960
MFSM08	Small Projects				\$0	\$482,219	\$482,219
MFSM09	Facility Services Rental		\$904,491		\$904,491		\$904,491
MFSM11	Gen Labor - Physical Plant	\$182,397	\$30,609		\$213,006		\$213,007
MFSM12	COT Custodial	\$132,242	\$6,967		\$139,209		\$139,209
MFSM13	COT Maintenance	\$148,058	\$25,863		\$173,921		\$173,921
	Subtotals	\$5,182,502	\$5,670,056	\$3,500	\$10,856,059	\$631,187	\$11,487,246
	General Operating GAAP		(\$12,694)		(\$12,694)		(\$12,694)
	Subtotals	\$0	(\$12,694)		(\$12,694)		(\$12,694)
	Total for Facilities Services/Public Safety	\$5,182,502	\$5,657,362	\$3,500	\$10,843,364	\$631,187	\$11,474,551

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Central Reserves						
MUMM03	Payroll Accrual - Op & Maint Plant	(\$14,380)			(\$14,380)		(\$14,380)
	Subtotals	(\$14,380)			(\$14,380)		(\$14,380)
	Total for Central Reserves	(\$14,380)			(\$14,380)		(\$14,380)
	Budget Reserves						
MUMM02	Phy Plant Budget Res	\$15,161			\$15,161	\$26,980	\$42,141
	Subtotals	\$15,161			\$15,161	\$26,980	\$42,141
	Total for Budget Reserves	\$15,161			\$15,161	\$26,980	\$42,141
	Research & Development						
MRAM01	Environmental Health	\$120,347	\$967		\$121,314		\$121,314
MRAM02	Risk Management	\$23,093	\$6,145		\$29,238		\$29,238
	Subtotals	\$143,439	\$7,113		\$150,552		\$150,552
	Total for Research & Development	\$143,439	\$7,113		\$150,552		\$150,552
	Biological Station						
MFHM01	Bio-Station Plant	\$132,780	\$48,690		\$181,470		\$181,470
	Subtotals	\$132,780	\$48,690		\$181,470		\$181,470
	Total for Biological Station	\$132,780	\$48,690		\$181,470		\$181,470
	Total for Operation/Maintenance Plant	\$5,442,257	\$5,719,651	\$3,500	\$11,165,408	\$658,167	\$11,823,575

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
<u>Scholarships/Fellowships</u>							
Athletics							
MPRW01	Athletic Awards		\$1,418,815		\$1,418,815		\$1,418,815
	Subtotals	\$0	\$1,418,815		\$1,418,815		\$1,418,815
	Total for Athletics	\$0	\$1,418,815		\$1,418,815		\$1,418,815
Provost							
MGSW01	Graduate School Fee Waivers		\$1,666,919		\$1,666,919		\$1,666,919
MPVW01	Tuition Waivers		\$2,919		\$2,919		\$2,919
	Subtotals	\$0	\$1,669,839		\$1,669,839		\$1,669,839
	Total for Provost	\$0	\$1,669,839		\$1,669,839		\$1,669,839
College of Arts/Sciences							
MASW01	Arts And Sciences Waiver		\$503,133		\$503,133		\$503,133
	Subtotals	\$0	\$503,133		\$503,133		\$503,133
	Total for College of Arts/Sciences	\$0	\$503,133		\$503,133		\$503,133
School of Fine Arts							
MFAW01	Fine Arts Waiver		\$57,167		\$57,167		\$57,167
	Subtotals	\$0	\$57,167		\$57,167		\$57,167
	Total for School of Fine Arts	\$0	\$57,167		\$57,167		\$57,167

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
MFRW01	College of Forestry & Conservation						
	Forestry Waivers		\$57,797		\$57,797		\$57,797
	Subtotals	\$0	\$57,797		\$57,797		\$57,797
	Total for College of Forestry & Conservation	\$0	\$57,797		\$57,797		\$57,797
MLAW01	School of Law & Law Library						
	Law Student Waivers		\$66,301		\$66,301		\$66,301
	Subtotals	\$0	\$66,301		\$66,301		\$66,301
	Total for School of Law & Law Library	\$0	\$66,301		\$66,301		\$66,301

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Financial Aid						
MSAW01	University Honors		\$158,176		\$158,176		\$158,176
MSAW02	National Merit Waivers		\$3,281		\$3,281		\$3,281
MSAW03	ROTC Waivers/RM & Board		\$34,206		\$34,206		\$34,206
MSAW04	Student Affairs Resident		\$58,997		\$58,997		\$58,997
MSAW05	National Merit Scholarships		\$49,250		\$49,250		\$49,250
MSAW06	Student Affairs Non-Res		\$229,572		\$229,572		\$229,572
MSAW07	High School Honor Awards		\$283,251		\$283,251		\$283,251
MSAW08	Native American Resident		\$996,002		\$996,002		\$996,002
MSAW11	Montana Honorable Discharged		\$59,962		\$59,962		\$59,962
MSAW12	Senior Citizen Awards		\$30,076		\$30,076		\$30,076
MSAW13	Rodeo Club Waivers		\$16,235		\$16,235		\$16,235
MSAW14	Community College Awards		\$17,651		\$17,651		\$17,651
MSAW16	Faculty & Staff Awards	\$395,921			\$395,921		\$395,921
MSAW17	Peace Officers/Firefighters		\$2,266		\$2,266		\$2,266
MSAW18	Int'l Student Scholarship		\$21,850		\$21,850		\$21,850
MSAW19	Cal Murphy Scholarship/Waivers		\$460,000		\$460,000		\$460,000
MSAW20	LAS Award - \$1,000		\$26,000		\$26,000		\$26,000
MSAW21	LAS Award - \$2,000		\$151,000		\$151,000		\$151,000
MSAW22	LAS Award - \$3,000		\$24,000		\$24,000		\$24,000
MSAW24	Legacy Award - \$1,000		\$3,000		\$3,000		\$3,000
MSAW25	Horatio Alger Scholarship		\$30,625		\$30,625		\$30,625
	Subtotals	\$395,921	\$2,655,399		\$3,051,321		\$3,051,321
	Total for Financial Aid	\$395,921	\$2,655,399		\$3,051,321		\$3,051,321

Current Unrestricted General Operating Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Total Operating Expenses
	Biological Station						
MFHW01	Bio Station Waivers		\$4,905		\$4,905		\$4,905
	Subtotals	\$0	\$4,905		\$4,905		\$4,905
	Total for Biological Station	\$0	\$4,905		\$4,905		\$4,905
	Total for Scholarships/Fellowships	\$395,921	\$6,433,355		\$6,829,276		\$6,829,276
	Grand Total	\$82,732,839	\$18,908,305	\$1,518,961	\$103,160,105	\$4,676,470	\$107,836,575

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Section II

Current Unrestricted Designated Funds

The University of
Montana

CURRENT UNRESTRICTED DESIGNATED FUNDS

	Page
Balance Sheet	1 - 2
Statement of Current Fund Revenue	3 - 4
Statement of Current Fund Expenditures	5 - 9
Combined Statement of Revenue, Expenditures and Changes In Fund Balance For:	
STIP Transactions	10
Fees	11 - 14
Athletics	15 - 16
Continuing Education	17 - 18
ASUM	19 - 25
Sales & Service	26 - 29
Research Administration	30 - 32
Recharge Centers	33 - 36
Miscellaneous Designated	37 - 38
Designated GAAP	39
Designated Operations Cost of Goods Sold	40

Current Unrestricted Designated Funds

Balance Sheet

June 30, 2005

	Sales / Service	Chemistry Stores	Misc Designated	Freshwater Research Lab	Motor Pool	Wildlife Vehicle Recharges	Athletics	Fees	TeleCom	Misc Recharge
Assets										
Interfund Cash	\$1,659,202	\$54,633	(\$3,861,994)	\$43,425	\$87,834	\$3,631	\$1,222,480	\$1,468,351	\$27,870	\$123,749
Accounts Receivable	\$201,929	\$1,103	\$26,002		\$0		\$165,466	(\$5,444)		\$5,237
Interest Receivable			\$14,602							
Loans Receivable			\$0							
Allow For Uncollectible Accts	(\$41,468)	(\$55)	(\$289)				(\$8,055)			\$0
Due from FYE Cash Cutoff	\$3,081		\$750				\$0	\$0	\$2,170	
Inter-Entity Loans Receivable										
Investments			\$10,114,932				\$0			\$0
Inventories		\$50,067			\$17,264		\$32,939			\$144,246
Travel/Other Advances	\$856		\$373,688		\$0	\$0	\$3,836	\$38,656	\$0	\$0
Prepaid Expenses	\$14,003	\$41	\$3,118	\$141	\$722		\$209,967	\$675		\$428
Total for Assets	\$1,837,604	\$105,789	\$6,670,809	\$43,566	\$105,820	\$3,631	\$1,626,633	\$1,502,238	\$30,040	\$273,660
Liabilities										
Accounts Payable	\$0		\$346,851				\$0	\$0		
Due to Other Funds			\$0							
Due to Other Agencies										
Vouchers Payable	\$17,613	\$10,224	\$4,617	\$2,391	\$80	\$974	\$12,359	\$18,608	\$45	\$6,468
Budgeted Accruals	\$474	\$0	\$47,921	\$0	\$0		\$0	\$0		\$761
Due to FYE Cash Cutoff	\$331		\$0					\$0	\$2,177	
Deposits Held in Trust	\$5,326		\$130				\$944	\$1,817		
Deferred Revenue	\$54,223		\$2,531				\$2,097,105	\$134,872		
Compensated Absenses	\$65,436	\$7,656	\$2,093,267	\$9,205	\$21,045		\$101,677	\$8,666	\$1,620	\$1,694
Fund Balance	\$1,694,202	\$87,910	\$4,175,492	\$31,969	\$84,695	\$2,656	(\$585,453)	\$1,338,275	\$26,198	\$264,737
Total for Liabilities	\$1,837,604	\$105,789	\$6,670,809	\$43,566	\$105,820	\$3,631	\$1,626,633	\$1,502,238	\$30,040	\$273,660

Note: Due to programming limitations of the rounding process, operations reports may not foot or crossfoot.

Current Unrestricted Designated Funds

Balance Sheet

June 30, 2005

Facilities Services	Computer Services	ASUM	Designated GAAP	Continuing Education	Research Admin	Designated Inter-Entity Loan	STIP Transactions	TOTAL
\$716,631	\$383,914	\$140,917	(\$701,347)	\$1,039,485	\$5,470,790	(\$4,000,000)	\$18,915	\$3,898,484
\$9,819	\$9,276	\$39,536	\$6,075	\$7,932				\$466,930
		\$0					\$0	\$14,602
\$0								\$0
(\$156)		(\$2,277)		(\$345)				(\$52,645)
\$0	\$1,912	\$9,595	\$2,490,476	\$50	\$0			\$2,508,033
						\$4,000,000		\$4,000,000
		\$1,253,780					\$500,360	\$11,869,072
\$359,497								\$604,013
\$0	\$60	\$320		\$1,600	\$10,109			\$429,125
\$2,218	\$1,741	\$1,399		\$70,271	\$12,380			\$317,103
\$1,088,008	\$396,903	\$1,443,269	\$1,795,204	\$1,118,994	\$5,493,279	\$0	\$519,275	\$24,054,719
(\$1,477)					\$0		\$482,347	\$827,721
		\$0						\$0
\$0	\$0							\$0
\$21,526	\$38,105	\$6,921	(\$23)	\$1,544	\$63,956			\$205,409
\$6,065	\$13,481	\$0		\$3,367	\$1,039		\$713	\$73,820
\$568	\$52,607		\$1,810,777					\$1,866,460
				\$0	\$0			\$8,217
		\$366,503		\$207,597				\$2,862,831
\$47,772	\$46,070	\$69,992	\$0	\$39,646	\$196,961			\$2,710,705
\$1,013,554	\$246,640	\$999,853	(\$15,551)	\$866,841	\$5,231,323		\$36,215	\$15,499,555
\$1,088,008	\$396,903	\$1,443,269	\$1,795,204	\$1,118,994	\$5,493,279		\$519,275	\$24,054,719

Current Unrestricted Designated Funds

Statement of Current Fund Revenue

For Fiscal Year Ended June 30, 2005

		Tuition / Fees	Sales Service / Recharge	Indirect Cost	Investment Income	Other Income	Total Revenue	Inter Dept Elimin/GAAP	Transfers In	Net Revenue
3300ST	STIP Transactions				\$45,566		\$45,566			\$45,566
331000	Fees	\$1,933,485	\$549,074			\$450,243	\$2,932,802	(\$48,539)	\$50,337	\$2,934,600
332000	Athletics	\$677,373	\$5,420,004		\$2,507	\$190,452	\$6,290,335	(\$128,218)	\$80,000	\$6,242,117
333000	Continuing Education	\$1,783,589	\$410,244			(\$165,735)	\$2,028,099	(\$169,857)	\$250	\$1,858,492
334000	ASUM	\$1,080,334	\$1,225,317		\$34,542	\$499,541	\$2,839,733	(\$93,334)	\$36,664	\$2,783,063
335000	Sales & Service	\$29,046	\$3,188,057			\$905,794	\$4,122,897	(\$592,469)	\$3,350	\$3,533,778
336000	Research Administration			\$7,999,111	\$1,882	(\$173,411)	\$7,827,581		\$75,407	\$7,902,988
337000	* Recharge Centers		\$6,858,683			\$316,108	\$7,174,790	(\$6,569,622)	\$509,908	\$1,115,076
338000	Miscellaneous Designated	\$47,731	\$489,057		\$152,963	\$3,213,601	\$3,903,352	\$5	\$870,219	\$4,773,576
33GPGP	Designated GAAP						\$0			\$0
		\$5,551,558	\$18,140,436	\$7,999,111	\$237,459	\$5,236,592	\$37,165,155	(\$7,602,033)	\$1,626,134	\$31,189,256

* Detail of Recharge Centers revenue is reported on the following page

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Unrestricted Designated Funds

Statement of Current Fund Revenue

For Fiscal Year Ended June 30, 2005

Recharge Centers		Tuition / Fees	Sales Service / Recharge	Indirect Cost	Investment Income	Other Income	Total Revenue	Inter Dept Elimin/GAAP	Transfers In	Net Revenue
337100	Motor Pool		\$647,739			(\$858)	\$646,881	(\$647,739)	\$9,259	\$8,401
3371WL	Wildlife Vehicle Recharges		\$33,337			\$891	\$34,228	(\$29,026)		\$5,202
33725C	Chemistry Stores		\$580,198				\$580,198	(\$571,136)		\$9,062
337300	Facilities Services		\$2,775,205			\$162,134	\$2,937,338	(\$2,763,314)	\$3,201	\$177,226
337400	Telecommunications		\$20,845			\$8,605	\$29,451			\$29,451
337600	Computing & Information Svcs		\$1,652,575			\$144,060	\$1,796,635	(\$1,560,272)	\$497,448	\$733,810
3377FW	Freshwater Research Lab		\$142,808				\$142,808	(\$142,808)		\$0
337MSC	Miscellaneous Recharge Operation		\$1,005,976			\$1,276	\$1,007,252	(\$355,328)		\$151,924
			\$6,858,683			\$316,108	\$7,174,790	(\$6,569,622)	\$509,908	\$1,115,076

Current Unrestricted Designated Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

	Salaries / Wages	Operating Expend	Capital Expense	Total Expense	Inter Dept Elimin/GAAP	Sick Annual Leave Expense	Transfers Out	Net Expend
Instruction								
Fees	\$151,912	\$724,579	\$6,550	\$883,040		\$1,744		\$884,784
Continuing Education	\$858,282	\$239,055	\$10,417	\$1,107,754	(\$61,650)	\$8,415		\$1,054,518
Sales & Service	\$476,468	\$712,291		\$1,188,759	(\$241,279)	(\$14,581)	\$20,786	\$953,685
Miscellaneous Designated	\$190,087	\$30,584		\$220,671	\$80,360	\$115,161	\$340,000	\$756,192
Total for Instruction	\$1,676,749	\$1,706,508	\$16,967	\$3,400,225	(\$222,570)	\$110,739	\$360,786	\$3,649,180
Research								
Fees				\$0				\$0
Continuing Education	\$949			\$949				\$949
Sales & Service	\$21,842	\$86,802		\$108,645	(\$80,087)	(\$233)		\$28,324
Research Administration	\$2,603,501	\$4,408,131	\$247,657	\$7,259,288		(\$17,377)	\$903,151	\$8,145,062
Recharge Centers*	\$81,449	\$72,265		\$153,715	(\$154,003)	\$898		\$610
Miscellaneous Designated	\$905,281	(\$31,013)		\$874,268	\$29,238	\$187,719		\$1,091,226
Total for Research	\$3,613,022	\$4,536,185	\$247,657	\$8,396,864	(\$204,852)	\$171,007	\$903,151	\$9,266,171
Public Service								
Fees	\$3,713	\$59,437		\$63,150				\$63,150
Athletics	\$32,753	\$24,912		\$57,666				\$57,666
Continuing Education	\$46,130	\$50,664		\$96,794	(\$5,200)	(\$692)		\$90,902
Sales & Service	\$334,736	\$304,860		\$639,597	(\$4,250)	\$14,743		\$650,089
Miscellaneous Designated	\$515,507	\$20,369		\$535,876	\$5,054	(\$52,981)		\$487,949
Total for Public Service	\$932,839	\$460,243		\$1,393,082	(\$4,396)	(\$38,930)		\$1,349,756

* Detail of Recharge Centers expense is reported on the following page

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Unrestricted Designated Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

	Salaries / Wages	Operating Expend	Capital Expense	Total Expense	Inter Dept Elimin/GAAP	Sick Annual Leave Expense	Transfers Out	Net Expend
Academic Support								
Fees	\$31,431	\$160,988		\$192,419	(\$46,314)			\$146,105
Continuing Education	\$5,061	\$87,846		\$92,908	(\$1,790)			\$91,118
Sales & Service	\$608,408	\$1,021,107	\$15,463	\$1,644,978	(\$266,853)	\$1,428		\$1,379,554
Recharge Centers*	\$95,538	\$576,233		\$671,771	(\$618,137)	\$673		\$54,307
Miscellaneous Designated				\$0	\$44,526	(\$19,337)		\$25,189
Total for Academic Support	\$740,437	\$1,846,175	\$15,463	\$2,602,076	(\$888,567)	(\$17,236)		\$1,696,273
Student Services								
Fees	\$145,187	\$608,201		\$753,388		(\$693)		\$752,695
Athletics	\$977,360	\$3,639,827	\$13,155	\$4,630,342	(\$128,218)	\$12,072	\$1,219,424	\$5,733,620
ASUM	\$1,060,949	\$1,673,932	\$40,000	\$2,774,881	(\$93,334)	\$6,349		\$2,687,896
Sales & Service	\$110,069	\$52,985		\$163,054		\$1,307		\$164,361
Miscellaneous Designated	\$371,245	\$23,634		\$394,879	(\$331,682)	\$468		\$63,665
Total for Student Services	\$2,664,811	\$5,998,579	\$53,155	\$8,716,544	(\$553,234)	\$19,503	\$1,219,424	\$9,402,237
Institutional Support								
Fees		\$465,438		\$465,438	(\$2,225)		\$444,273	\$907,486
Sales & Service	\$2,082	\$771		\$2,853		(\$188)		\$2,664
Research Administration	\$10,703	\$278,572		\$289,275		\$204		\$289,479
Recharge Centers*	\$1,040,894	\$1,536,603	\$197,823	\$2,775,320	(\$2,123,409)	(\$8,175)	\$327,302	\$971,038
Miscellaneous Designated	\$269,890	\$567,409	\$16,900	\$854,199	\$13,732	(\$26,937)	\$212,111	\$1,053,106
Designated GAAP				\$0	(\$4,627)			(\$4,627)
Total for Institutional Support	\$1,323,569	\$2,848,793	\$214,723	\$4,387,085	(\$2,116,529)	(\$35,096)	\$983,686	\$3,219,147

* Detail of Recharge Centers expense is reported on the following page.

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Unrestricted Designated Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

	Salaries / Wages	Operating Expend	Capital Expense	Total Expense	Inter Dept Elimin/GAAP	Sick Annual Leave Expense	Transfers Out	Net Expend
Operation/Maintenance Plant								
Continuing Education	\$78,364	\$42,291		\$120,655	(\$101,217)	\$2,817	\$251,654	\$273,908
Sales & Service	\$65,000	\$23,653		\$88,652		\$423	\$86,000	\$175,076
Research Administration		\$94,040		\$94,040				\$94,040
Recharge Centers*	\$851,073	\$1,759,988	\$5,136	\$2,616,197	(\$2,740,873)	\$2,145	\$121,092	(\$1,439)
Miscellaneous Designated	\$42,406	\$34,683		\$77,089	\$11,326		\$12,836	\$101,251
Total for Operation/Maintenance Plant	\$1,036,842	\$1,954,655	\$5,136	\$2,996,634	(\$2,830,763)	\$5,384	\$471,581	\$642,836
Scholarships/Fellowships								
Miscellaneous Designated	\$1,123	\$734,140		\$735,263	\$10,664		\$1,000	\$746,927
Total for Scholarships/Fellowships	\$1,123	\$734,140		\$735,263	\$10,664		\$1,000	\$746,927
Auxiliaries								
Miscellaneous Designated				\$0	\$45,738			\$45,738
Total for Auxiliaries				\$0	\$45,738			\$45,738
Recharge Services								
STIP Transactions		\$1,947		\$1,947				\$1,947
Recharge Centers*	\$20,410	\$880,612	\$7,055	\$908,077	(\$933,201)	\$873	\$38,403	\$14,153
Miscellaneous Designated				\$0	\$1,149			\$1,149
Total for Recharge Services	\$20,410	\$882,559	\$7,055	\$910,024	(\$932,052)	\$873	\$38,403	\$17,248
	\$12,009,803	\$20,967,838	\$560,156	\$33,537,797	(\$7,696,560)	\$216,244	\$3,978,031	\$30,035,513

* Detail of Recharge Centers expense is reported on the following page

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Unrestricted Designated Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

Recharge Centers	Salaries / Wages	Operating Expend	Capital Expense	Total Expense	Inter Dept Elimin/GAAP	Sick Annual Leave Expense	Transfers Out	Net Expend
Research								
Wildlife Vehicle Recharges		\$33,039		\$33,039	(\$29,026)			\$4,014
Freshwater Research Lab	\$81,449	\$39,226		\$120,675	(\$142,808)	\$898		(\$21,235)
Miscellaneous Recharge Operations				\$0	\$17,831			\$17,831
Total for Research	\$81,449	\$72,265		\$153,715	(\$154,003)	\$898		\$610
Academic Support								
Chemistry Stores	\$27,024	\$527,432		\$554,456	(\$571,136)	\$424		(\$16,256)
Telecommunications	\$22,968	\$19,295		\$42,264		\$249		\$42,512
Computing & Information Svcs	\$45,546	\$23,388		\$68,933	(\$47,901)			\$21,032
Miscellaneous Recharge Operations		\$6,118		\$6,118	\$901			\$7,019
Total for Academic Support	\$95,538	\$576,233		\$671,771	(\$618,137)	\$673		\$54,307
Institutional Support								
Motor Pool	\$213,310	\$402,379		\$615,689	(\$647,739)	\$3,028	\$25,000	(\$4,021)
Computing & Information Svcs	\$827,584	\$1,134,224	\$197,823	\$2,159,631	(\$1,512,371)	(\$11,203)	\$302,302	\$938,359
Miscellaneous Recharge Operations				\$0	\$36,700			\$36,700
Total for Institutional Support	\$1,040,894	\$1,536,603	\$197,823	\$2,775,320	(\$2,123,409)	(\$8,175)	\$327,302	\$971,038
Operation/Maintenance Plant								
Facilities Services	\$851,073	\$1,759,988	\$5,136	\$2,616,197	(\$2,763,314)	\$2,145	\$121,092	(\$23,880)
Miscellaneous Recharge Operations				\$0	\$22,441			\$22,441
Total for Operation/Maintenance Plant	\$851,073	\$1,759,988	\$5,136	\$2,616,197	(\$2,740,873)	\$2,145	\$121,092	(\$1,439)

Current Unrestricted Designated Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

	Salaries / Wages	Operating Expend	Capital Expense	Total Expense	Inter Dept Elimin/GAAP	Sick Annual Leave Expense	Transfers Out	Net Expend
Recharge Centers								
Recharge Services								
Miscellaneous Recharge Operations	\$20,410	\$880,612	\$7,055	\$908,077	(\$933,201)	\$873	\$38,403	\$14,153
Total for Recharge Services	\$20,410	\$880,612	\$7,055	\$908,077	(\$933,201)	\$873	\$38,403	\$14,153
	\$2,089,364	\$4,825,702	\$210,014	\$7,125,081	(\$6,569,622)	(\$3,587)	\$486,797	\$1,038,669

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

STIP Transactions

3300ST

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MINVDS	Designated/GF Investment Pool	(\$7,404)		\$45,566		\$1,947		\$1,947		\$36,215
		(\$7,404)		\$45,566		\$1,947		\$1,947		\$36,215
	Totals	(\$7,404)		\$45,566		\$1,947		\$1,947		\$36,215
	Beginning Fund Balance:	(\$7,404)						Ending Fund Balance:		\$36,215

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Fees

331000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MAF003	Technology Fee - Revenue	\$98,147		\$408,646		\$5,260		\$5,260	(\$388,736)	\$112,797
MAS003	Science Field Trip Fee	\$18,011		\$2,110		\$9,739		\$9,739		\$10,382
MAS011	CAS On-Line Course Allocation	\$4,001						\$0		\$4,001
MBI003	DBS Lab Fee	\$39		\$36,657		\$36,664		\$36,664		\$32
MBI008	DBS/U North Dakota Internship Pro	\$11,123				\$1,581	\$6,550	\$8,131		\$2,992
MBZ021	Administrative Fee	\$69,091		\$65,247		\$30,895		\$30,895	(\$10,000)	\$93,443
MCH003	Chemistry Lab Fee	\$8,324		\$21,118		\$26,997		\$26,997		\$2,445
MCT001	Health Occupations Ins Fee	\$3,922		\$5,139		\$6,815		\$6,815		\$2,245
MCT002	Business Division Course Fee	\$178		\$8,060		\$5,534		\$5,534		\$2,704
MCT003	Electronic Tech Course Fee	\$475		\$542		\$405		\$405		\$612
MCT004	Resp Therapy Course Fee	\$5,457		\$7,225		\$12,657		\$12,657		\$25
MCT005	Practical Nursing Course Fee	\$468		\$6,779		\$5,640		\$5,640		\$1,607
MCT006	Culinary Course Fee	\$0		\$9,735		\$8,812		\$8,812		\$923
MCT007	Building Maint Engineer Fee			\$169		\$176		\$176		(\$7)
MCT008	DET Course Fee	\$486		\$2,200		\$2,401		\$2,401		\$285
MCT009	Recreational Power Equip Course F	\$59		\$1,329		\$1,152		\$1,152		\$236
MCT010	Welding Course Fee	\$643		\$6,254		\$6,075		\$6,075		\$822
MCT011	HEO Course Fee	\$69		\$6,270		\$6,280		\$6,280		\$59
MCT012	Machining Course Fee	\$126		\$1,368		\$1,236		\$1,236		\$258
MCT013	Applied Arts & Sciences Fees	\$2,544		\$8,020		\$5,050		\$5,050		\$5,514
MCT014	Pharmacy Technology Course Fee	(\$3)		\$275		\$281		\$281		(\$9)
MCT015	Surgical Technology Course Fee	\$22		\$1,200		\$1,110		\$1,110		\$112
MCT016	Medical Laboratory Tech Course Fe	\$479						\$0		\$479
MCT036	Business Div Certification Testing	\$7,195		\$2,455		\$2,892		\$2,892		\$6,758
MCT037	COT Outreach Program	\$107		\$117,489	\$9,948	(\$1,157)		\$8,791		\$108,805
MED008	Student Teacher Fees	\$39,903		\$22,059		\$16,705		\$16,705		\$45,257
MES001	EVST Field Trip & Lab Supplies	\$3,007		\$1,671		\$3,794		\$3,794		\$884
MFA006	Art Crafts Fee	\$2,890		\$23,618		\$15,305		\$15,305		\$11,203
MFA007	Drama Productions	\$16,003		\$145,638	\$25,937	\$130,329		\$156,266		\$5,375
MFA008	Music Camp	\$527		\$43,438	\$7,016	\$25,627		\$32,643		\$11,322
MFA010	Dance Class Fee	\$49						\$0		\$49
MFA011	Drama Fees	\$766		\$49,766		\$49,765		\$49,765		\$767
MFA012	Music Lesson Fee	\$10,021		\$35,925		\$27,464		\$27,464		\$18,482
MFA013	Music Special Fee	\$1,318		\$33,125		\$27,135		\$27,135		\$7,308

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Fees 331000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers in(Out)	Net From Operations
MFA014	Arts in Culture Student Fees	\$139				\$117		\$117		\$22
MFA015	Montana Transport Co	\$1,559		\$16,986	\$5,375	\$8,638		\$14,013		\$4,532
MFA016	Media Arts Fee	\$8,263		\$13,800		\$21,735		\$21,735		\$328
MFA024	Music Performance Course Fees	\$35		\$22,744		\$22,689		\$22,689		\$89
MFA025	Art Education Fees	\$1,770		\$4,204		\$4,096		\$4,096	\$500	\$2,378
MFA026	Ceramics Fees	\$9,544		\$36,360		\$37,942		\$37,942		\$7,962
MFA027	Photography Fees	\$1,654		\$12,196		\$12,292		\$12,292		\$1,558
MFA028	Printing Fees	\$137		\$10,400		\$10,170		\$10,170		\$367
MFA029	Painting & Drawing Fees	\$804		\$8,331		\$6,502		\$6,502		\$2,633
MFA030	Sculpture Fees	\$1,589		\$12,086		\$9,840		\$9,840		\$3,835
MFA031	Music Study Abroad - Vienna							\$0		\$0
MFA032	Suzuki Program	\$9,975		\$19,843		\$22,022		\$22,022		\$7,795
MFH003	Bio Station Summer Session	\$55,401		\$94,835	\$39,779	\$23,513		\$63,292		\$86,944
MFL001	Foreign Language Days	\$2,111		\$3,698		\$5,467		\$5,467	\$1,800	\$2,142
MFR008	Forestry Field Trip Fee (\$15)	\$454		\$4,920		\$3,367		\$3,367		\$2,007
MFR009	Forestry Wiche Support	\$278						\$0		\$278
MFR013	Forestry Tuition Surcharge	\$10,688		\$115,110	\$59,612	\$15,219		\$74,831		\$50,967
MFR014	Recreation Capstone Fees	\$1,421		\$3,150		\$3,878		\$3,878		\$693
MFR015	Wilderness & Civilization Fees	\$6,580		\$9,100		\$8,706		\$8,706		\$6,974
MFR016	For Tui Srchrg/Ecosystem & Cons				\$2,232	\$11,844		\$14,076		(\$14,076)
MFR017	For Tui Srchrg/Forest Management				\$2,499	\$12,142		\$14,641		(\$14,641)
MFR018	For Tui Srchrg/Society & Conserv				\$1,230	\$1,700		\$2,930		(\$2,930)
MGL004	Geology Fees	\$300		\$7,927		\$7,396		\$7,396		\$831
MGL005	Geology Summer Field Camp	(\$6,794)		\$5,200		\$3,818		\$3,818		(\$5,412)
MGS001	Graduation Fee/Transcript Fee	\$49,208		\$134,236	\$28,449	\$96,200		\$124,649		\$58,795
MGS003	Graduate Application Fee	\$68,156		\$22,549	\$6,641	\$21,041		\$27,682		\$63,023
MHC004	Off Civ Engmnt-Study Abrid-Viet/Ca							\$0		\$0
MHH002	HHP First Aid Lab Fee	\$117		\$1,707		\$1,890		\$1,890		(\$66)
MHH003	HHP Activity Program	\$55,274		(\$55,274)				\$0		\$0
MHH004	HHP Physiology Lab Fee	\$33		\$1,334		\$1,141		\$1,141		\$226
MHH007	HHP Activity / CE Allocations			\$91,141	\$36,734	\$16,461		\$53,195		\$37,946
MHH009	HHP Elementary Education Fee	\$161		(\$161)				\$0		\$0
MHR018	HR Admin Service Fees			\$2,810		\$2,527		\$2,527		\$283
MIP003	ISEP - Reciprocol	\$88,218		\$24,239	\$208	\$74,184		\$74,392		\$38,064

Note Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Fees

331000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MIP019	ISEP - DIRECT	(\$6,009)		\$66,109		\$60,100		\$60,100		\$0
MIP020	Partner Direct Exchange/Misc	\$2,711		\$8,695		\$11,406		\$11,406		\$0
MIP021	OIP Study Abroad Application Fees			\$4,300	\$152	\$3,037		\$3,189		\$1,111
MIT020	Technology Fee - Campus Core Dis			\$412,236		\$412,236		\$412,236		\$0
MJN005	Radio-TV Lab Fees			\$13,320		\$5,370		\$5,370		\$7,950
MJN944	Journalism Lab Fee	\$2,698		\$8,955		\$9,910		\$9,910		\$1,742
MLA002	Law School Institute	\$63,352	(\$570)	\$74,727	\$3,713	\$58,867		\$62,580		\$74,928
MLA003	Student Bar/Law Coalition	\$1,667		\$18,669		\$15,231		\$15,231		\$5,105
MLA972	Law School Application Fee	\$7,441		\$14,025		\$13,848		\$13,848		\$7,618
MML008	Doctoral Dissertation	\$1,934		\$10,245		\$9,008		\$9,008		\$3,171
MML012	Technology Fee - Library Systems	\$70,694		\$14,888		\$14,520		\$14,520		\$71,062
MMS001	Military Sci Student Fee	(\$61)		\$4,868		\$5,103		\$5,103		(\$296)
MPA003	Physics/Astronomy Lab Fees	\$291		\$3,904		\$2,692		\$2,692		\$1,503
MPC002	PSC Department Support			\$12,507				\$0		\$12,507
MPH004	Physical Therapy AP Fee	\$6,722		\$4,300		\$3,742		\$3,742		\$7,280
MPH005	Cadaver Lab Fee	\$3,654		\$7,500		\$8,998		\$8,998		\$2,156
MPH006	Application Processing - Pharmacy	\$32,221		\$15,250	\$3,425	\$2,315		\$5,740		\$41,731
MPH007	Medicinal Plants Field Trip	\$428		\$800		\$32		\$32		\$1,196
MPV003	Distance Learning MLF	\$21,765		\$158,054	\$16	\$152,466		\$152,482		\$27,337
MPV004	Course Repeat Instruction Fee	\$31,208						\$0		\$31,208
MPV005	Internship Services Student Fee	\$1,031		\$9,849		\$8,569		\$8,569		\$2,311
MSA003	Foreign Student Orientation	\$5,584		\$7,735	\$1,081	\$5,743		\$6,824		\$6,495
MSA006	National Student Exchange	\$6,634		\$5,776		\$5,739		\$5,739		\$6,671
MSA007	Summer Orientation	\$39,247		\$249,873	\$83,859	\$147,070		\$230,929		\$58,191
MSA008	Career Services	\$199,650		\$103,522	\$14,023	\$117,399		\$131,422	\$2,500	\$174,250
MSA011	Orientation Fee (COT)	\$21		\$5,700		\$5,520		\$5,520		\$201
MUM001	Payroll Accrual-Spec Fee/S.S.	\$104			\$313			\$313		(\$209)
		\$1,165,511	(\$570)	\$2,932,802	\$332,242	\$2,018,073	\$6,550	\$2,356,865	(\$393,936)	\$1,346,941
	Special Fees GAAP	(\$7,615)		(\$48,539)	(\$550)	(\$48,539)		(\$49,089)		(\$7,065)
	Instructional Fees GAAP	(\$1)			\$1,601			\$1,601		(\$1,601)
		(\$7,615)		(\$48,539)	\$1,051	(\$48,539)		(\$47,488)		(\$8,666)

Current Unrestricted Designated Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Fees **331000**

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
	Totals	\$1,157,896	(\$570)	\$2,884,263	\$333,293	\$1,969,534	\$6,550	\$2,309,377	(\$393,936)	\$1,338,275
	Beginning Fund Balance:	\$1,157,896						Ending Fund Balance:		\$1,338,275

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Athletics

332000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MGZ001	Men's Football			\$3,432,345	\$237,394	\$730,215		\$967,609	(\$718,241)	\$1,746,495
MGZ002	Men's Basketball		\$200	\$513,040	\$24,789	\$369,985	\$6,056	\$400,830		\$112,410
MGZ003	Track		\$1,150			\$1,100		\$1,100		\$50
MGZ004	Women's Soccer			\$23,293	\$42,999	\$116,605		\$159,604		(\$136,311)
MGZ005	Women's Basketball			\$337,343	\$32,802	\$222,402		\$255,204		\$82,139
MGZ006	Tennis							\$0		\$0
MGZ007	Women's Volleyball			\$4,269	\$36,573	\$83,146		\$119,719		(\$115,451)
MGZ008	Women's Golf				\$40,461	\$41,652		\$82,113		(\$82,113)
MGZ009	Athletic Inventory					\$10,532		\$10,532		(\$10,532)
MGZ010	Athletic Trade Outs					\$62,739		\$62,739		(\$62,739)
MGZ011	Student Athletic Fee			\$717,373		\$3,302		\$3,302		\$714,071
MGZ012	Stadium Maintenance			\$18,440	\$4,939	\$56,513		\$61,452		(\$43,012)
MGZ013	Sports Information			\$2,602	\$59,588	\$48,351		\$107,939		(\$105,337)
MGZ014	Athletic Training Center			\$1,415	\$113,015	\$46,588		\$159,603		(\$158,188)
MGZ015	Spirit Squad			\$1,898	\$3,976	\$19,874		\$23,850		(\$21,952)
MGZ016	Athletic Sponsorships			\$514,450	\$75,602	\$183,526		\$259,128		\$255,322
MGZ017	Athletic Turf Maint.							\$0		\$0
MGZ018	Athletic Equipment Center			\$4,874	\$17,689	\$31,163	\$7,099	\$55,951		(\$51,077)
MGZ019	NCAA Academic Enhancement			\$55,954	\$45,801	\$9,522		\$55,323		\$631
MGZ020	Athletics General		\$158,205	\$84,229	\$61,363	\$920,263		\$981,626	(\$481,183)	(\$1,220,375)
MGZ021	Athletics Development			\$6,794		\$10,601		\$10,601		(\$3,807)
MGZ022	PR Deduct Clearing			\$32				\$0		\$32
MGZ023	Griz Weight Room			\$1,100	\$11,961	\$9,110		\$21,071		(\$19,971)
MGZ026	Athletics Special Events			\$5,460		\$2,661		\$2,661		\$2,799
MGZ028	Marketing and Promotions		\$2	\$22,307	\$63,723	\$34,024		\$97,747		(\$75,438)
MGZ030	Soccer Camp	\$15,737		\$44,629	\$32,754	\$24,912		\$57,666		\$2,700
MGZ031	Men's Track		\$1,150	\$573	\$16,104	\$66,569		\$82,673		(\$80,951)
MGZ032	Men's Tennis				\$14,034	\$34,323		\$48,357		(\$48,357)
MGZ033	Women's Tennis				\$14,022	\$35,875		\$49,897		(\$49,897)
MGZ034	Women's Track			\$3,262	\$16,106	\$57,559		\$73,665		(\$70,403)
MGZ035	Deficit Reduction - Athletics	(\$962,627)		\$340,000				\$0	\$60,000	(\$562,627)
MGZ501	Event Management/Football			\$2,450	\$17,774	\$209,382		\$227,156		(\$224,706)
MGZ502	Event Management/Men's Basketba			(\$3,000)	\$11,385	\$85,467		\$96,852		(\$99,852)
MGZ504	Event Management/Women's Socc				\$2,250	\$15,132		\$17,382		(\$17,382)

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Athletics

332000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MGZ505	Event Management/Women's Bask			(\$3,000)	\$10,616	\$93,787		\$104,403		(\$107,403)
MGZ507	Event Management/Women's Volley				\$1,971	\$16,649		\$18,620		(\$18,620)
MGZ508	Event Management/Women's Golf					\$174		\$174		(\$174)
MGZ531	Event Management/Men's Track				\$269	\$5,575		\$5,844		(\$5,844)
MGZ532	Event Management/Men's Tennis					\$2,020		\$2,020		(\$2,020)
MGZ533	Event Management/Women's Tenni					\$375		\$375		(\$375)
MGZ534	Event Management/Women's Track				\$231	\$5,568		\$5,799		(\$5,799)
MUM003	Payroll Accrual-Athletics/S.S.	\$211			(\$78)			(\$78)		\$289
		(\$946,679)	\$160,707	\$6,132,130	\$1,010,114	\$3,667,241	\$13,155	\$4,690,510	(\$1,139,424)	(\$483,775)
	Athletics GAAP	(\$89,605)		(\$128,218)	\$12,072	(\$128,218)		(\$116,146)		(\$101,677)
		(\$89,605)		(\$128,218)	\$12,072	(\$128,218)		(\$116,146)		(\$101,677)
	Totals	(\$1,036,284)	\$160,707	\$6,003,912	\$1,022,186	\$3,539,023	\$13,155	\$4,574,364	(\$1,139,424)	(\$585,453)
	Beginning Fund Balance:	(\$1,036,284)						Ending Fund Balance:		(\$585,453)

Beginning fund balance is different from previous year's ending fund balance because entries were made directly to fund balance accounts.

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Continuing Education

333000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MCE003	Genl Admin/Cont Educ	\$12,731		\$467,539	\$5,060	\$74,624		\$79,684		\$400,586
MCE004	Summer Ext-Sponsored	\$100,345		(\$76,913)		\$364		\$364		\$23,068
MCE005	Summer Ext-Self Support	\$10,353		\$58,111		\$6,538		\$6,538		\$61,926
MCE006	Fall Ext - Sponsored	\$51,280		(\$14,154)		\$1,270		\$1,270		\$35,856
MCE007	Fall Ext - Self Support	\$40,305		\$2,818	\$6,192	\$7,497		\$13,689		\$29,434
MCE010	Spring Ext-Sponsored	\$79,395		\$26,350		\$7,290		\$7,290		\$98,455
MCE011	Spring Ext-Self Support	\$6,820		\$11,397	\$6,628	\$6,952		\$13,580	\$250	\$4,886
MCE013	ESSP Summer-Sponsored	(\$731)		\$79,695		\$1,148		\$1,148		\$77,816
MCE014	ESSP Summer-Self Support	(\$1,476)		\$45,881	\$23,518	\$8,075		\$31,593		\$12,812
MCE027	ESSP Administration	(\$82,282)		\$62,780	\$85,387	\$1,669		\$87,056		(\$106,558)
MCE049	Professional Assn Mtgs Admin	\$18,737		\$32,897	\$45,980	\$8,164		\$54,144		(\$2,510)
MCE087	Continuing Education/Facility			\$256,135	\$78,263	\$42,291		\$120,554	(\$251,654)	(\$116,073)
MCE109	External Degrees Self-Support	\$127		\$15,398				\$0		\$15,525
MCE121	MBA Foundation Courses	\$21,602		(\$100)		(\$115)		(\$115)		\$21,617
MCE122	Montana Diabetes Project	\$8,512		\$14,770		\$19,694		\$19,694		\$3,588
MCE124	Whitebark Pine	\$10,062		(\$6,253)		\$3,809		\$3,809		\$0
MCE128	eCollege Online Courses	\$14,660		(\$12,565)		\$42		\$42		\$2,053
MCE140	Taiwanese Graduate Program	\$30,842		(\$16,039)		\$13,574		\$13,574		\$1,229
MCE145	USFS Regional Training Academy 2	(\$137)		\$1,317		\$1,192		\$1,192		(\$12)
MCE146	Fire Management Skills	\$20,106		\$20,240	\$2,981	\$29,742		\$32,723		\$7,623
MCE158	Global Firenet Program	\$820		(\$692)		\$128		\$128		\$0
MCE186	Online Learning Fees							\$0		\$0
MCE195	Pharmacy Weekend Programs	(\$1,580)		\$30,982	\$17,720	\$27,609		\$45,329		(\$15,927)
MCE198	Tax Practitioner Institute	\$29,293		\$21,737		\$27,906		\$27,906		\$23,124
MCE211	UM On-Line Self Support	\$99,198		\$457,181	\$366,917	\$35,291	\$10,417	\$412,625		\$143,754
MCE213	HHP Self-Support	\$49,384		\$34,411	\$38,308	\$2,381		\$40,689		\$43,106
MCE214	Wintersession	\$28,392		\$376,257	\$239,123	\$47,437		\$286,560		\$118,089
MCE215	Grant Holding Account			\$949	\$949			\$949		\$0
MCE216	Life Long Learning Project	\$381		\$12,276	\$1	\$13,223		\$13,224		(\$567)
MCE217	Stand Dynamics			\$5,937		\$5,937		\$5,937		\$0
MCE218	EDD Canadian Cohort	(\$9)		\$86,740	\$53,465	\$9,854		\$63,319		\$23,412
MCE219	EDLD Cohort VII (Montana)			\$21,276	\$17,502	\$4,533		\$22,035		(\$759)
MCE220	Fire Safety Summit			\$11,740		\$11,740		\$11,740		\$0
MUM004	Payroll Accrual-Cont Educ/Instr				\$541			\$541		(\$541)

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Continuing Education 333000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MUM005	Payroll Accrual-Cont Educ/P.S.	\$1,721			\$150			\$150		\$1,571
MUM006	Payroll Accrual - Continuing Educ				\$101			\$101		(\$101)
		\$548,850		\$2,028,099	\$988,786	\$419,856	\$10,417	\$1,419,059	(\$251,404)	\$906,486
	Continuing Education GAAP	(\$29,106)		(\$169,857)	\$10,540	(\$169,857)		(\$159,317)		(\$39,646)
		(\$29,106)		(\$169,857)	\$10,540	(\$169,857)		(\$159,317)		(\$39,646)
	Totals	\$519,744		\$1,858,242	\$999,325	\$249,999	\$10,417	\$1,259,742	(\$251,404)	\$866,841
	Beginning Fund Balance:	\$519,744						Ending Fund Balance:		\$866,841

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

ASUM 334000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MST000	ASUM Administration	\$3,501		\$135,145	\$117,387	\$12,918		\$130,305		\$8,341
MST001	ASUM Transferral	\$386,385		\$12,495		\$4,641		\$4,641		\$394,239
MST002	ASUM Special Allocation			\$16,000		\$10,433		\$10,433		\$5,567
MST003	COT Student Account	\$2,812		\$15				\$0		\$2,827
MST004	STIP Interest	\$99,312		\$32,239		\$15,998		\$15,998		\$115,553
MST006	Assessment Fee			\$63,577		\$63,577		\$63,577		\$0
MST007	ASUM Legal Services	\$8,869		\$131,896	\$122,748	\$6,202		\$128,950		\$11,815
MST008	Campus Advent							\$0		\$0
MST009	Zero-Base Carryover	\$132,274		\$35,710	\$13,404	\$14,535	\$40,000	\$67,939		\$100,045
MST010	W. Montana Mountain Rescur	\$428						\$0		\$428
MST011	Contingency Fund	\$10,549						\$0		\$10,549
MST013	UC Space Rental Commissions	\$4,326						\$0		\$4,326
MST015	Sports Union	\$11,101		\$32,500		\$29,664		\$29,664		\$13,937
MST020	Peer Advising Program			\$3				\$0		\$3
MST022	American Fisheries Society	(\$17)	\$17	\$540		\$239		\$239		\$301
MST027	ASUM Travel Allocation	\$1,965		\$18,601		\$21,991		\$21,991		(\$1,425)
MST029	Music Union	\$4,679		\$27,500		\$30,300		\$30,300		\$1,879
MST030	Campus Advance			\$288				\$0		\$288
MST031	UMSVA	\$81		\$1,089		\$727		\$727		\$443
MST032	Campus Crusade For Christ			\$3,012		\$3,211		\$3,211		(\$199)
MST034	Honors Program/Student Assoc	\$244		\$1,907		\$785		\$785		\$1,366
MST035	UM Women's Center	\$6,947		\$14,768	\$6,887	\$11,046		\$17,933		\$3,782
MST036	ADSUM	\$1,915		\$1,264		\$41		\$41		\$3,138
MST037	Internat'l Business Students	\$4						\$0		\$4
MST038	Pre-Health Club	\$160		\$265		\$89		\$89		\$336
MST039	Missoula New Party Chapter							\$0		\$0
MST040	College Democrats	(\$42)		\$590		\$389		\$389		\$159
MST042	College Republicans			\$459		\$460		\$460		(\$1)
MST043	Priority One	\$90						\$0		\$90
MST044	Green Party	\$25						\$0		\$25
MST045	Model United Nations	\$450				\$368		\$368		\$82
MST050	International Students	\$2,304		\$2,658		\$3,468		\$3,468	\$500	\$1,994
MST051	Equestrian Club	\$36						\$0		\$36
MST053	Missoula Footbag Alliance			\$113		\$18		\$18		\$95

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

ASUM

334000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MST055	Kyi-Yo Indian Club	(\$2,394)		\$3,232		\$1,178		\$1,178		(\$340)
MST060	UM Advocates					\$12		\$12		(\$12)
MST061	Panhellenic			\$4,218		\$3,442		\$3,442	\$1,420	\$2,196
MST062	Interfraternity Council			\$1,184		\$1,300		\$1,300		(\$116)
MST063	All Greek Council	\$1,464						\$0		\$1,464
MST065	African Student Assoc	\$3		\$473		(\$10)		(\$10)		\$486
MST068	Chi Alpha Christian Fellowship			\$673		\$561		\$561		\$112
MST070	Muslim Student Assn			\$1,275		\$985		\$985		\$290
MST071	AISES	\$662		\$1,323		\$1,404		\$1,404	\$350	\$931
MST072	Ad Club			\$465				\$0		\$465
MST073	Physical Therapy Student Assoc			\$25		\$18		\$18		\$7
MST074	Women's Law Caucus	\$171		\$380		\$110		\$110	\$395	\$836
MST075	Academy Students of Pharmacy							\$0		\$0
MST076	Forestry Students Assoc	\$170		\$3,158		\$1,640		\$1,640		\$1,688
MST077	American Indian Bus. Leaders	(\$1,401)		\$2,287		\$3,427		\$3,427	\$2,000	(\$541)
MST078	InterVarsity Christian Fellows	\$20		\$2,376		\$1,518		\$1,518		\$878
MST079	ACLU UM LAW			\$393				\$0		\$393
MST080	Alpha Lambda Delta							\$0		\$0
MST081	Students For A Free Tibet	\$175						\$0		\$175
MST082	Taiwanese Student Assn			\$475		\$426		\$426		\$49
MST090	Malaysian Students Assoc			\$895		\$289		\$289		\$606
MST303	UM Jazz Band	\$66						\$0		\$66
MST311	UM Composers	\$261						\$0		\$261
MST314	Korean Students Assn	\$56		\$155		\$85		\$85		\$126
MST316	Northern Rockies Model Arab Leagu	(\$718)		\$3,030		\$1,864		\$1,864	\$3,500	\$3,948
MST321	Japan Club			\$1,071		\$859		\$859		\$212
MST325	Chinese Student Association			\$490		\$486		\$486		\$4
MST326	French Club	\$627		\$876		\$1,034		\$1,034		\$469
MST400	Kaimin	(\$9,915)		\$250,955	\$92,358	\$143,759		\$236,117		\$4,923
MST401	Catholic Campus Ministry			\$2,117	\$2,946	\$392		\$3,338		(\$1,221)
MST410	Cutbank	\$3,404	(\$50)	\$1,653		\$1,637		\$1,637		\$3,370
MST412	Phoenix	(\$170)	\$50	\$152		\$5		\$5		\$27
MST425	Order of Omega	\$828				\$500		\$500		\$328
MST500	Forestry Kaimin	\$111						\$0		\$111

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

ASUM

334000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MST501	Volunteer Action Services			\$12,449	\$742	\$11,418		\$12,160		\$289
MST502	POWERS			\$575		\$250		\$250		\$325
MST503	Beta Phi Alpha	\$1,779		\$2,441		\$1,261		\$1,261		\$2,959
MST504	Society Human Resource Mgmt			\$3,230		\$2,018		\$2,018		\$1,212
MST505	Grad Student Society Conservation	\$100		\$325		\$319		\$319		\$106
MST506	Pi Sigma Alpha			\$3,898		\$2,130		\$2,130		\$1,768
MST507	Student Wildlife Society			\$980		\$481		\$481		\$499
MST508	Camas: Environmental Journal	\$3,763		\$1,687	\$955	\$1,226		\$2,181		\$3,269
MST509	Association Trial Lawyers America		(\$70)	\$449		\$359		\$359		\$19
MST516	R-TV Club	\$52						\$0		\$52
MST520	Geography Club			\$844		\$712		\$712		\$132
MST521	UM Outing Club	\$6						\$0		\$6
MST523	Eta Sigma Alpha	\$43		\$296		\$215		\$215		\$123
MST525	ASUM Student Gardens	\$1,734	(\$14)	\$1,125	\$1,514	\$165		\$1,679		\$1,166
MST526	Graduate Students Assoc	\$82		\$1,950	\$1,752	\$339		\$2,091		(\$59)
MST527	Women's LaCrosse Team	\$64						\$0		\$64
MST528	Ski Team					\$2,500		\$2,500	\$2,500	\$0
MST530	Amnesty International	(\$507)		\$1,253		\$409		\$409		\$337
MST531	UM Cycling Team	\$1,611		\$2,539		\$3,293		\$3,293		\$857
MST532	Triathlon Club			\$300				\$0		\$300
MST533	Native American Grad Students	(\$25)						\$0		(\$25)
MST535	Habitat for Humanity	\$768		\$602		\$72		\$72		\$1,298
MST540	Environmental Law Group			\$1,429		\$812		\$812		\$617
MST542	Good health Whole Food Group			\$283		\$294		\$294		(\$11)
MST545	Lambda Alliance	\$252				(\$30)		(\$30)		\$282
MST550	UM Baseball Club	(\$40)		\$1,000		\$1,336		\$1,336		(\$376)
MST551	Shotokan Karate Club							\$0		\$0
MST552	Daigaku Judo Dojo	\$50						\$0		\$50
MST553	Finance Club	\$305						\$0		\$305
MST554	UM Men's Rugby Club			\$2,693		\$1,763		\$1,762	\$600	\$1,531
MST556	UM Soccer Club							\$0		\$0
MST557	UM Big Sky Taekwondo	\$36		\$100		\$636		\$636	\$500	\$0
MST559	Tutoring Program	\$9,844		\$16,897	\$17,023	\$812		\$17,835		\$8,906
MST560	Psychology GSA	\$11						\$0		\$11

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Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

ASUM

334000

index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MST561	Fencing Club	\$1,000		\$1,204		\$437		\$437		\$1,767
MST565	Women's Rugby			\$1,262				\$0		\$1,262
MST566	Lacrosse	\$357		\$14,430		\$18,611		\$18,611	\$1,000	(\$2,824)
MST568	UM Woodsmen Club			\$7,979	\$157	\$4,993		\$5,150		\$2,829
MST574	Artists Collective			\$1,616		\$1,372		\$1,372		\$244
MST575	Missoula Small Press Colaborative							\$0		\$0
MST576	Management & Human Resources							\$0		\$0
MST577	Student Social Work Assoc			\$403		\$437		\$437		(\$34)
MST578	Students for Peace and Justice	\$524		\$2,138		\$2,398		\$2,398		\$264
MST579	Environmental Action Comm			\$353		\$329		\$329		\$24
MST580	Geology Club	\$453		\$1,589		\$1,379		\$1,379		\$663
MST581	American Humanics	\$170		\$1,250		\$2,045		\$2,045	\$500	(\$125)
MST582	Corp of Cadets	\$1,253		\$213				\$0		\$1,466
MST583	Anthropology Club			\$2,579		\$2,222		\$2,222		\$357
MST584	UM Druids	\$440		\$916		\$1,225		\$1,225		\$131
MST587	Golden Key Honor Society	\$136		\$4,346		\$2,825		\$2,825		\$1,657
MST591	Mortar Board	\$3,191		\$2,487		\$2,836		\$2,836	\$399	\$3,240
MST593	International Food Bazaar	\$110		\$6,924	\$417	\$5,875		\$6,292		\$742
MST594	Chemistry Club			\$495		\$253		\$253		\$242
MST595	Lutheran Student Movement			\$175		\$26		\$26		\$149
MST596	Circle K	\$608		\$1,477		\$1,630		\$1,630		\$455
MST598	Health & Human Performance	\$113						\$0		\$113
MST600	Spanish Club	\$274						\$0		\$274
MST602	UM Hockey Club	\$109						\$0		\$109
MST603	Students for Choice			\$531		\$116		\$116		\$415
MST604	Buttered Toast Society	\$17						\$0		\$17
MST605	Philosophers Club	(\$635)		\$748		\$10		\$10		\$103
MST606	UM Student Recreation Assoc	\$1,212		\$1,320		\$1,208		\$1,208		\$1,324
MST607	Indian Cultural Organization/S & SE	\$188		\$1,038		\$892		\$892		\$334
MST608	Wesley Foundation			\$248		\$1		\$1		\$247
MST610	MATH CLUB			\$296				\$0		\$296
MST611	University Women Amer Assn							\$0		\$0
MST612	WaYaWa	\$1,243	(\$141)	\$1,910		\$2,165		\$2,165		\$847
MST616	Psychology Club	\$847		\$518		\$270		\$270		\$1,095

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Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

ASUM

334000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MST617	Society of American Foresters	\$2		\$6,068		\$4,027		\$4,027		\$2,043
MST618	Computing Machinery Assn	\$249		\$348				\$0		\$597
MST619	Native American Law Students	\$366		\$5,221		\$4,837		\$4,837		\$750
MST620	College Bowl	\$607						\$0		\$607
MST621	La Gente Unida	\$1,034		\$1,638		\$1,665		\$1,665		\$1,007
MST630	MISA			\$781		\$179		\$179		\$602
MST631	Intn'l Student Christian Fellowship			\$468		\$387		\$387		\$81
MST632	Beta Alpha Psi	\$333		\$8,741		\$4,730		\$4,730		\$4,344
MST634	Forensics Team			\$273		\$198		\$198		\$75
MST638	Children's Second Chance							\$0		\$0
MST639	WEEL			\$1,201		\$583		\$583		\$618
MST641	Grizzly NORML	\$53						\$0		\$53
MST643	Students for Sensible Drug Policy			\$103		\$131		\$131		(\$28)
MST650	Off-Campus Housing	\$22,715		\$25,715	\$15,684	\$5,876		\$21,560		\$26,870
MST800	Student Radio Organization	\$26,540	(\$121)	\$140,855	\$90,042	\$76,418		\$166,460		\$814
MST802	KBGA Non-Operating Costs	\$77,258		\$10,000				\$0		\$87,258
MST900	ASUM Transportation Fee	\$25,435		\$132,482	\$96,311	\$64,150		\$160,461	\$20,000	\$17,456
MST905	U-DASH	\$2,385		\$46,657		\$47,318		\$47,318		\$1,724
MSTADK	TRACE ADKINS W/BUDDY JEWEL	\$2,850		(\$2,850)				\$0		\$0
MSTADM	ASUM Programming Admin	\$30,508		\$76,033	\$52,668	\$27,551		\$80,219		\$26,322
MSTALK	"ALISON KRAUSS August 3, 2005			\$3,500		\$15		\$15		\$3,485
MSTBAN	BANYON 11-12-04			\$1,741	\$41	\$3,904		\$3,945		(\$2,204)
MSTBCA	ASUM Budget Clearing							\$0		\$0
MSTBLG	TRICK DADDY/SPRING BLING 4-1			\$34,747	\$2,686	\$29,211		\$31,897		\$2,849
MSTBOB	BOB DYLAN 7-28-05 ADAMS CE					\$15		\$15		(\$15)
MSTBRK	BREAK! 10-14-03	(\$8,077)		\$8,077				\$0		\$0
MSTBSH	SAM BUSH 2-19-05 UT			\$12,050	\$800	\$14,138		\$14,938		(\$2,888)
MSTBTS	BUILT TO SPILL 9-13-03 UT	(\$439)		\$439				\$0		\$0
MSTCAP	UM Productions/Adams Center Capi	\$14,854		\$9,799	\$487	\$8,857		\$9,344		\$15,309
MSTCAR	SCARFACE 11-5-04 Adams Cente			\$810		\$697		\$697		\$113
MSTCAT	Cats 4-1-05 Adams Center			\$75,679	\$5,658	\$66,141		\$71,799		\$3,879
MSTCCC	ASUM Child Care	\$20,000		\$551,368	\$381,994	\$122,063		\$504,057	\$3,000	\$70,311
MSTCCS	CACFP			\$5,140	\$1,240	\$9,547		\$10,787		(\$5,647)
MSTCDT	CONTINENTAL DRIFT TOUR 11-10	(\$4,508)		\$4,508				\$0		\$0

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Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

ASUM

334000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MSTCOA	Current Year Carryover	\$30,466	(\$1,048)	\$19,339		\$1,034		\$1,034		\$47,723
MSTCOP	David Copperfield 11-11-04			\$89,172	\$7,605	\$78,271		\$85,876		\$3,296
MSTCUR	MARK CURRY 10-30-04 UT					\$290		\$290		(\$290)
MSTECH	TECH N9NE 5-24-05 UC BALLRO			\$303		\$249		\$249		\$53
MSTEME	EMERSON DRIVE 4-13-05 ADAM			\$107		\$104		\$104		\$2
MSTENT	ENTERTAINMENT MGMT - HOLDI	\$3,125	(\$106)	\$9,629	\$447	\$15,071		\$15,518		(\$2,870)
MSTGMK	GODSMACK 9-29-03 ADAMS CE	\$3,983		(\$3,983)				\$0		\$0
MSTHED	Headstart							\$0		\$0
MSTHKY	Honky Tonk Tailgate Tour 4-30-04	\$1,442		(\$1,442)				\$0		\$0
MSTING	STING 4-7-05 ADAMS CENTER			\$227,887	\$5,511	\$213,959		\$219,470		\$8,416
MSTJAM	PEARL JAM 5-28-03	(\$107)		\$107				\$0		\$0
MSTJIM	Jimmy Vaughan 9-19-04 UT			\$6,925	\$1,090	\$13,611		\$14,701		(\$7,776)
MSTJUR	Jurassic 5 5-9-04 Adams Center	(\$5,693)		\$5,693				\$0		\$0
MSTKEN	KENNY ROGERS CHRISTMAS SH	\$3,852		(\$3,852)				\$0		\$0
MSTLOD	LORD OF THE DANCE 3-25-03							\$0		\$0
MSTLUD	LUDACRIS W/ CHINGY 2-19-04	\$4,650		(\$4,650)				\$0		\$0
MSTLYR	Lyrics Born 3-7-05 Other Side			\$5,125	\$440	\$4,277		\$4,717		\$408
MSTMCC	MARY CHAPIN-CARPENTER 5-3-0					\$5		\$5		(\$5)
MSTMUL	GOV'T MULE 11-18-04			\$6,758	\$216	\$6,236		\$6,452		\$306
MSTNAN	NANCI GRIFFITH 6-16-05 UT			\$23,780	\$1,002	\$20,395		\$21,397		\$2,383
MSTNEL	NELLY 8-14-03	\$9,486		(\$9,486)				\$0		\$0
MSTPAH	Performing Arts Holding	(\$581)		\$581				\$0		\$0
MSTPAN	WIDESPEAD PANIC 11-11-00	(\$993)		\$993				\$0		\$0
MSTPED	Pedro The Lion 3-21-04 Other Side	(\$2,046)		\$2,046				\$0		\$0
MSTPHL	PHIL VASSAR 5-23-05 ADAMS CE			\$42,346	\$2,530	\$37,144		\$39,674		\$2,672
MSTPOE	MURDER BY POE 4-14-04	(\$12,889)		\$12,889				\$0		\$0
MSTPOP	POP Concerts Holding	(\$499)		\$499		\$2,076		\$2,076		(\$2,076)
MSTPRG	MontPirg	\$2,114		(\$1,179)		\$350		\$350		\$585
MSTRCH	BIG & RICH			\$95,028	\$2,344	\$88,110		\$90,454		\$4,574
MSTRED	LONGNECKS AND REDNECKS TO					\$61		\$61		(\$61)
MSTREM	R.E.M. w/Wilco 8-31-03	\$3,426		(\$3,426)				\$0		\$0
MSTRJD	RJD2 10-18-04 OTHER SIDE			\$5,023	\$235	\$4,288		\$4,523		\$500
MSTSAW	SAWYER BROWN 10-02-03	\$3,407		(\$3,407)				\$0		\$0
MSTSEC	THE SECOND CITY 10-02-03	(\$4,998)		\$4,998				\$0		\$0

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Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

ASUM

334000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MSTSTX	Styx 9-18-04 Adams Center			\$54,491	\$3,279	\$49,639		\$52,918		\$1,573
MSTSWR	Sawyer Brown 3-13-05 Adams Ce			\$52,414	\$2,778	\$46,160		\$48,938		\$3,476
MSTTAP	LORD OF THE DANCE 1-18-05			\$75,526	\$2,839	\$69,895		\$72,734		\$2,792
MSTTOR	TORI AMOS 4-9-03	(\$70)		\$70				\$0		\$0
MSTTRT	Travis Tritt 7-11-04	\$1,850		\$47,311	\$3,917	\$45,757		\$49,674		(\$513)
MSTURB	KEITH URBAN 9-14-05			\$1,000		\$15		\$15		\$985
MSTVCW	VICTOR WOOTEN 2-4-04	\$610		(\$610)				\$0		\$0
MSTWEN	WEEN 10-08-03 UT	\$4,765		(\$4,765)				\$0		\$0
MSTWPD	WIDESPREAD PANIC 9-28-03	\$4,824		(\$4,824)				\$0		\$0
MSTWZR	WEEZER 4-29-02	\$475		(\$475)				\$0		\$0
MUM007	Payroll Accrual-ASUM/S.S.	\$2,210			\$811			\$811		\$1,399
		\$968,329	(\$1,483)	\$2,841,282	\$1,060,949	\$1,673,997	\$40,000	\$2,774,946	\$36,664	\$1,069,845
ASUM GAAP		(\$63,644)		(\$93,334)	\$6,349	(\$93,334)		(\$86,985)		(\$69,993)
		(\$63,644)		(\$93,334)	\$6,349	(\$93,334)		(\$86,985)		(\$69,992)
Totals		\$904,685	(\$1,483)	\$2,747,948	\$1,067,297	\$1,580,663	\$40,000	\$2,687,961	\$36,664	\$999,853
Beginning Fund Balance:		\$904,685						Ending Fund Balance:		\$999,853

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Sales & Service

335000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MAF009	Staff Senate Visibility	\$552		\$1,459		\$733		\$733		\$1,278
MAN002	Anthropology Publications S&S	\$29,162		\$3,113		\$7,983		\$7,983	\$1,500	\$25,792
MAS002	UM Occasional Papers	\$12,863		\$9,710	\$3,474	\$10,426		\$13,900		\$8,673
MAS006	Montana Model UN	\$2,404		\$3,371		\$3,302		\$3,302		\$2,473
MAS010	Spectral Fusion Design	\$7,932		\$31,052	\$9,819	\$27,664		\$37,483		\$1,501
MBB002	Kids Count Publications	\$14,908		\$18,450	\$17,408	\$7,668		\$25,076		\$8,282
MBB003	BBER/Montana Bus Quarterly	\$1,828		\$11,177		\$458		\$458		\$12,547
MBB004	BBER/FIDACS	\$125		\$748		\$1,036		\$1,036		(\$163)
MBB005	BBER/Econ Outlook Seminar	\$100,809		\$86,967	\$14,241	\$100,959		\$115,200		\$72,576
MBB006	BBER/Montana Poll	\$36,420		\$33,500	\$12,601	\$6,118		\$18,719		\$51,201
MBI005	Molecular Biology Lab S & S	\$28,445		\$80,334	\$1,025	\$66,991		\$68,016	\$300	\$41,063
MBI009	Bio Sciences Sales & Service	\$145,402		(\$66,533)	\$30,644	\$24,133		\$54,777		\$24,092
MBI011	Sales & Service - Holben Lab			\$7,000		\$3,105		\$3,105		\$3,895
MBI012	Sales & Service - EMtrix Lab			\$146,175	\$7,699	\$11,624		\$19,323		\$126,852
MBU004	Business Admin Small Bus Admin	\$7,457		\$20,991	\$1,447	\$21,829		\$23,276	\$1,000	\$6,172
MBU006	Bus Admin Computer Labs	\$41,565		\$46,800	\$37,099	\$25,013		\$62,112		\$26,253
MBU007	Bus Admin Internet Funds	\$38,231		\$100,636	\$111,327	\$19,034		\$130,361		\$8,506
MBU009	Business Administration S&S	\$1,973		\$2,229		\$4,216		\$4,216		(\$14)
MBU011	Montana Business Connections	(\$79)						\$0		(\$79)
MCH005	Chemistry Breakage Sales & SVC	\$2,787		\$2,737		\$5,453		\$5,453		\$71
MCH006	Chemistry Sales & Service	\$17,810		\$15,525	\$78	\$28,949		\$29,027		\$4,308
MCM001	Comm Studies Sales & Services	\$19,104		\$29,231	\$2,655	\$18,853		\$21,508		\$26,827
MCS002	CAS Visualization Lab	\$1,200						\$0		\$1,200
MCS003	Montana Science Fair	\$2,298		\$25,389	\$6,804	\$20,149		\$26,953	\$50	\$784
MCT017	COT Snack Bar	\$5,895		\$67,089	\$15,477	\$55,756		\$71,233		\$1,751
MCT023	Certification Testing Ctr	\$623				\$455		\$455		\$168
MCT030	Welding Service Operation	\$1,182		\$973		\$882		\$882		\$1,273
MCT031	Recreational Power Equip Serv. Op	\$577		\$2,742		\$2,895		\$2,895		\$424
MCT032	HEO Service Operation	\$7,830		\$8,358		\$8,497		\$8,497		\$7,691
MCT035	CISCO Regional Training Center	\$6,158		\$10,000	\$9,003	\$7,150		\$16,153		\$5
MED003	Rural Special Ed Interns S&S	\$92				\$92		\$92		\$0
MED005	Co-Teach Sales & Services	\$79,089		\$115,261	\$71,823	\$77,936		\$149,759		\$44,591
MED006	Education Preschool Laboratory	(\$10,775)		\$45,848	\$27,038	\$4,890		\$31,928		\$3,145
MED007	Professional Education S & S	\$761		\$4,174	\$146	\$352		\$498		\$4,437

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Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Sales & Service

335000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MED014	Education Sales & Services	\$37,229		\$12,457	\$7,390	\$14,261		\$21,651		\$28,035
MED015	School District Intern Program	\$45,556		\$16,250	\$18,990	\$13,924		\$32,914		\$28,892
MET002	Ethics Research & Development	\$19,151		\$26,241	\$8,896	\$18,429		\$27,325	\$500	\$18,567
MEV007	Museum Sales & Services	\$71		\$125,620		\$73,476		\$73,476		\$52,215
MFA001	Fine Arts Genesis Program	\$45						\$0		\$45
MFA002	Gallery of Visual Arts	\$3,900		\$13,109		\$13,149		\$13,149		\$3,860
MFA004	MT Repertory Theatre	\$27,925		\$630,888	\$178,429	\$398,483		\$576,912		\$81,901
MFA005	Music Sales & Service	\$491		\$427				\$0		\$918
MFA018	Jazz Program	\$41		\$46,116	\$5,005	\$39,863		\$44,868		\$1,289
MFA019	Percussion Concert and Tours	\$13		\$5,122		\$4,131		\$4,131		\$1,004
MFA020	Choral Concerts and Tours	\$9		\$1,420		\$1,421		\$1,421		\$8
MFA021	Band Concerts and Tours	\$72		\$5,250	\$579	\$4,706		\$5,285		\$37
MFA022	Orchestra Concerts and Tours	\$275		\$2,325		\$2,538		\$2,538		\$62
MFA034	Opera Theater							\$0		\$0
MFH006	Biological Station S&S	\$64,505		\$49,424		\$25,069		\$25,069		\$88,860
MFR004	Forestry NTSG S & S	\$32,224		\$43,158	\$1,161	\$30,297		\$31,458		\$43,924
MFR006	Riparian S & S	\$12						\$0		\$12
MFR007	Forestry GIS Lab S&S	\$2,130		(\$2,130)				\$0		\$0
MFR011	Tourism and Recreation S & S	\$3,068						\$0		\$3,068
MFR012	Forestry Sales & Service	\$98,839		\$162,088	\$71,263	\$99,583		\$170,846		\$90,081
MGE002	Geography Sales & Services	\$6,239		\$8,700		\$8,941		\$8,941		\$5,998
MGL006	Geology Sales & Services	\$116,218	\$2,206	\$166,667	\$16,232	\$58,264		\$74,496		\$210,595
MHC002	Volunteer Action Services	\$1,784		\$3,047		\$3,720		\$3,720		\$1,111
MHC003	Davidson Honors Clge S&S	\$951				\$72		\$72		\$879
MHH005	HHP FacPac/BS	\$2,204		\$6,976	\$364	\$3,568		\$3,932		\$5,248
MHH006	Grizscape Resource Center	\$308		\$5,000	\$3,510	\$807		\$4,317		\$991
MHH010	HHP Lab Testing			\$537		\$294		\$294		\$243
MHI001	History Maps	\$2,161						\$0		\$2,161
MHR016	Prof. Development Training & Servi	\$1,096		\$1,650	\$2,063	\$38		\$2,101		\$645
MIP005	Inernational Programs S&S	(\$25,775)		\$79,835	\$3,654	\$47,929		\$51,583		\$2,477
MIP007	Kumamoto Prefecture Engl Tchr	\$8,648		(\$7,829)		\$319		\$319		\$500
MIP008	Kumamoto Gakuen Summer Englis	\$41,616		(\$104)	\$13,798	\$24,583		\$38,381		\$3,131
MIP009	Toyo Summer English Lang Prog	\$39,940		\$10,480	\$15,158	\$32,083		\$47,241		\$3,179
MIP010	English Language Institute S&S	(\$156,416)		\$302,114	\$124,316	\$21,504		\$145,820		(\$122)

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Unrestricted Designated Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Sales & Service **335000**

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers in(Out)	Net From Operations
MIP011	Intensive Orientation Program	(\$440)		\$761		\$321		\$321		\$0
MIP012	Meisei University Summer Prog	\$13,368		\$9,318	\$1,626	\$20,499		\$22,125		\$561
MIP013	English Language Programs	(\$3,525)		\$69,079	\$54,809	\$10,683		\$65,492		\$62
MIP014	Kumamoto Gakuen Prefecture Japa	(\$8,506)		\$49,178	\$7,262	\$33,251		\$40,513		\$159
MIP015	Itakura Board of Education	\$25,374		(\$2,247)	\$3,738	\$19,389		\$23,127		\$0
MIP017	Korean Ministry of Educ Summer Pr	\$49,966		\$68,724	\$7,422	\$59,965		\$67,387		\$51,303
MIP018	Kangnung National Univ Summer In	(\$948)		\$948				\$0		\$0
MJN002	Radio-TV Productions			\$1,650		\$425		\$425		\$1,225
MJN003	Journalism Vending	\$957		\$850		\$453		\$453		\$1,354
MLA974	Public Land Law Review	\$5,942		\$16,211		\$13,424		\$13,424		\$8,729
MLA975	Montana Law Review	\$34,804		\$30,737		\$38,851		\$38,851		\$26,690
MMA004	Mathematics Sales & Service	\$139				\$68		\$68		\$71
MML002	Library Lost Books	\$31,505		\$24,552		\$4,034	\$15,342	\$19,376		\$36,681
MML003	Archives/Special Collections	(\$1,996)		\$13,235	\$4,594	\$3,409		\$8,003		\$3,236
MML004	Interlibrary Loan	\$24,510		\$42,360	\$6,777	\$25,866	\$121	\$32,764		\$34,106
MML005	On Line Searching	\$638		(\$638)				\$0		\$0
MML007	Library Fees & Fines	\$379		\$101,364	\$2,836	\$27,065		\$29,901		\$71,842
MML009	Library Typewriter Rental	\$69		(\$69)				\$0		\$0
MMU002	Rural Institute Income	\$82,420		\$113,880	\$49,477	\$63,970		\$113,447		\$82,853
MMU003	Human Development Center	\$8,244		\$4,140	\$329	\$3,083		\$3,412		\$8,972
MMU005	Montana Works	\$85,691		\$114,464	\$109,861	\$58,003		\$167,864		\$32,291
MPA001	Physics/Astronomy Demonstration	\$2,468		\$6,580	\$5,927	\$1,733		\$7,660		\$1,388
MPH002	Clinical PHarmacy Services	\$34,230		\$42,226	\$2	\$31,969		\$31,971		\$44,485
MPH003	Physical Therapy Clinic	\$13,059		\$131,274	\$102,715	\$24,141		\$126,856		\$17,477
MPH008	Biomedical/Pharm Sciences S&S	\$67,977		\$79,447	\$42,335	\$47,059		\$89,394		\$58,030
MPH009	Ctr for Env Health Sciences S&S	\$9,611		\$1,189				\$0		\$10,800
MPH011	New Directions Sales & Srvc	\$29,021		\$104,329	\$120,292	\$12,333		\$132,625		\$725
MPH012	Physical Therapy Sales & Service	\$5,567		\$72,926	\$18,863	\$26,992		\$45,855		\$32,638
MPS002	Clinical Psychology Center	\$776		\$14,246	\$682	\$11,438		\$12,120		\$2,902
MPV001	Provost's Supplemental	\$35,416		\$300		\$3,937		\$3,936	(\$20,786)	\$10,994
MRA010	Lab Animal Resources	\$23,314		\$269,147	\$153,420	\$117,609		\$271,029		\$21,432
MRA021	Work Comp/Occupational Safety	\$20,747		\$149,896	\$64,868	\$23,653		\$88,521	(\$86,000)	(\$3,878)
MRM003	O'Connor Ctr for Rocky Mtn West S	\$1,719		\$4,701	\$4,874	(\$1,779)		\$3,095		\$3,325
MSA002	International House	\$351		\$5,274	\$531	\$5,393		\$5,924		(\$299)

Note Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Sales & Service **335000**

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MUM008	Payroll Accrual-Sales & Serv/A.S.	\$1,668			\$880			\$880		\$788
MWL002	Mt Coop Wildlife Research Unit	\$3,043		\$3,520	\$3,867	\$1,383		\$5,250		\$1,313
		\$1,576,714	\$2,206	\$4,122,897	\$1,618,605	\$2,204,675	\$15,463	\$3,838,744	(\$103,436)	\$1,759,638
	Sales & Service GAAP	(\$62,537)		(\$592,469)	\$2,899	(\$592,469)		(\$589,570)		(\$65,436)
		(\$62,537)		(\$592,469)	\$2,899	(\$592,469)		(\$589,570)		(\$65,436)
	Totals	\$1,514,177	\$2,206	\$3,530,428	\$1,621,504	\$1,612,206	\$15,463	\$3,249,173	(\$103,436)	\$1,694,202
	Beginning Fund Balance:	\$1,514,177								
								Ending Fund Balance:		\$1,694,202

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Research Administration

336000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MAN001	SPABA/Anthropology	\$7,131		\$7,653	\$2	\$5,237		\$5,239		\$9,545
MAS001	SPABA/CAS Deans Office	\$52,539		\$132,813	\$74,467	\$66,858	\$4,839	\$146,164		\$39,188
MBB001	SPABA/Bureau Of Business	\$108,843		\$17,118	\$11,676	\$168		\$11,844		\$114,117
MBC003	SPABA/Broadcast Media	\$1,128						\$0		\$1,128
MBI001	SPABA/Biological Sciences	\$174,583	\$500	\$318,987	\$31,175	\$54,405		\$85,580	(\$15,322)	\$393,168
MBI002	SPABA/Holben-DBS	\$1,088		\$750		\$1,554		\$1,554		\$284
MBU001	SPABA/Business Administration	\$4		\$5,245		\$67		\$67		\$5,182
MBU012	SPABA/MBC Entrepreneurship Ctr	\$4,818		\$1,572		\$823		\$823		\$5,567
MCE053	SPABA/Continuing Education	\$39,091		\$24,099	\$9,403	\$1,627		\$11,030		\$52,160
MCH001	SPABA/Chemistry	\$54,500		\$136,114	\$66,085	\$86,900	\$22,482	\$175,467		\$15,147
MCS001	SPABA/Computer Science	\$40,481		\$15,690	\$2,227	\$3,054		\$5,281		\$50,890
MCT027	SPABA/College of Technology	\$18,814		\$9,774				\$0		\$28,588
MEC001	SPABA/Economics	\$21,878		\$492		\$508		\$508		\$21,862
MED001	SPABA/Education	\$53,737		\$57,353	\$38,665	\$11,428		\$50,093		\$60,997
MED002	SPABA/CO-Teach	\$4,780		\$10,615	\$1	\$12,304		\$12,305		\$3,090
MED013	SPABA/EOS	\$49,707		\$39,386	\$7,617	\$65,791		\$73,408		\$15,685
MES002	SPABA/EVST	\$4,758		\$7,368		\$3,121		\$3,121		\$9,005
MET001	SPABA/Practical Ethics Ctr	\$73,054		\$37,298	\$25,673	\$9,001		\$34,674		\$75,678
MFH001	SPAABA/Biological Station	\$119,357		\$149,783	\$79,892	\$54,959		\$134,851		\$134,289
MFR001	SPABA/Forestry	\$22,108		\$195,428	\$103,183	\$98,776		\$201,959	(\$870)	\$14,707
MFR002	SPABA/Running	\$154,584		\$54,346		\$4,590		\$4,590		\$204,340
MFR003	SPABA/Hansen	\$1,934				\$648		\$648		\$1,286
MGE003	SPABA/Geography	\$612						\$0		\$612
MGL001	SPABA/Geology	\$61,324		\$38,658		\$19,971		\$19,971		\$80,011
MGS004	SPABA McNair	\$6,168		\$11,859	\$6,905			\$6,905		\$11,122
MHH001	SPABA/Health & Human Perform	\$5,366		\$5,288	\$3,258	\$7,112		\$10,370		\$284
MIP001	SPABA/International Programs	\$8,745		\$38,557	\$8,812	\$33,363		\$42,175	\$25,262	\$30,389
MIT021	SPABA/Information Technology	\$29,586		\$60,363	\$5,442	\$25,222		\$30,664		\$59,285
MLA001	SPABA/Law	\$24,115		\$59		\$398		\$398		\$23,776
MLI001	SPABA/Linguistics	\$2,441				\$11		\$11		\$2,430
MLS001	SPABA/Liberal Studies	\$1,280						\$0		\$1,280
MMA001	SPABA/Mathematics	\$62,047		\$31,368	\$15,807	\$44,936		\$60,743		\$32,672
MMC001	SPABA/Mansfield Center	\$14,555		\$3,361				\$0		\$17,916
MML001	SPABA/Mansfield Library	\$39						\$0		\$39

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Research Administration

336000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MMU001	SPABA/Rural Institute	\$393,909		\$179,595	\$93,608	\$24,987		\$118,595	(\$5,000)	\$449,909
MPA002	SPABA/Physics	\$12,044		\$12,453	\$194	\$7,347		\$7,541	(\$5,000)	\$11,956
MPH001	SPABA/Pharmacy & AHS	\$117,179	\$655	\$959,810	\$164,863	\$520,608		\$685,471	(\$68,672)	\$323,501
MPH010	SPABA/CEHS	\$331,335		\$469,167	\$356,150	\$186,972		\$543,122		\$257,380
MPR002	Sponsored Program Audit Reserve	\$21,396		\$15,000	\$10,704	\$5,377		\$16,081		\$20,315
MPR012	SPABA/Legal Counsel	\$6,025		\$4,722	\$762	\$6,589		\$7,351		\$3,396
MPS001	Spaba/Psychology	\$19,209		\$80,823	\$12,512	\$19,299		\$31,811	(\$50)	\$68,171
MPV006	Internship Services SPABA	\$1,351		\$6,573		\$7,471		\$7,471		\$453
MPV007	SPABA/Academic Affairs	\$21,684		\$24,045		\$6,141		\$6,141		\$39,588
MRA001	SPABA/Biotechnology Center	\$13,411		\$46,600	\$28,507	\$14,332		\$42,839		\$17,172
MRA004	Technology Transfer Development	\$43,916		\$479		\$30,194		\$30,194		\$14,201
MRA005	Ofc of Research/Sponsored Prog	\$22,108		\$470,780	\$230,888	\$142,546		\$373,434		\$119,454
MRA012	Montana World Trade Center	\$2,329						\$0		\$2,329
MRA015	Lobbying Activities	\$28,085		\$280,000		\$273,195		\$273,195		\$34,890
MRA018	Research Facilities - Op & Maint	\$417		\$45,000		\$42,723		\$42,723		\$2,694
MRA019	Enviro Health Radioactive/Haz Wast	(\$82)		\$51,170		\$51,317		\$51,317		(\$229)
MRA020	Fixed Price	\$47,235		\$2,358		\$1,015		\$1,015	(\$1,258)	\$47,320
MRA022	ORSP/Research & Sponsored Pg	\$24,567		\$367,200	\$328,372	\$51,471		\$379,843		\$11,924
MRA025	Animal Facility Administration	\$5,272						\$0		\$5,272
MRA026	SPABA/International Special Project	\$7,815		\$51,892	\$35,903	\$25,007		\$60,910		(\$1,203)
MRA027	International Programs	\$24,526		\$154,898	\$84,424	\$44,278		\$128,702		\$50,722
MRM001	SPABA/O'Connor Ctr RMW	\$30		\$6,988	\$4,892	\$2,027		\$6,919		\$99
MSA001	SPABA/Dean of Students	(\$77)						\$0		(\$77)
MSC001	SPABA/Sociology	\$4,693				\$1,670		\$1,670		\$3,023
MSW001	SPABA/Social Work	\$20,545		\$5,677	\$1,527	\$6,258		\$7,785		\$18,437
MULTI	Research Supplies and Equipment	\$5,336		\$1,050,000	\$223,365	\$433,615	\$178,007	\$834,987	(\$210,000)	\$10,349
MULTI	University Grants	\$22,600			\$8,643	\$14,157		\$22,800		(\$200)
MULTI	Indirect Cost Monies	\$3,617,998		\$2,076,260	\$526,686	\$2,204,805	\$42,329	\$2,773,820	(\$546,834)	\$2,373,604
MUM009	Payroll Accrual-Research Adm/Resr	\$4,312			\$1,573			\$1,573		\$2,739
MWL001	SPABA/Coop Wildlife Unit	\$19,103		\$46,593	\$174	\$43,301		\$43,475		\$22,221
MWL003	SPABA/Wildlife Spatial Analysis La	\$6,260		\$8,101	\$10,164	\$2,362		\$12,526		\$1,835
MWS010	SPABA/Women's Studies	\$1,326						\$0		\$1,326
		\$6,071,051	\$1,155	\$7,827,581	\$2,614,204	\$4,781,898	\$247,657	\$7,643,759	(\$827,744)	\$5,428,284

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Research Administration

336000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
	Research Administration GAAP	(\$214,134)			(\$17,173)			(\$17,173)		(\$196,961)
		(\$214,134)			(\$17,173)			(\$17,173)		(\$196,961)
	Totals	\$5,856,917	\$1,155	\$7,827,581	\$2,597,032	\$4,781,898	\$247,657	\$7,626,586	(\$827,744)	\$5,231,323
	Beginning Fund Balance:	\$5,856,917						Ending Fund Balance:		\$5,231,323

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Recharge Centers

337000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
	337100 Motor Pool									
MFS007	Vehicle Repair Inventory	\$13,587				(\$3,677)		(\$3,677)		\$17,264
MFS008	Transportation Services	\$21,180		\$231,470	\$63,181	\$176,746		\$239,927	\$9,259	\$21,982
MFS009	Vehicle Repair Center	\$54,113		\$415,410	\$149,442	\$229,310		\$378,752	(\$25,000)	\$65,771
MUM011	Payroll Accrual-Motor Pool/I.S.	\$1,409			\$686			\$686		\$723
		\$90,289		\$646,881	\$213,310	\$402,379		\$615,689	(\$15,741)	\$105,739
	Motor Pool GAAP	(\$18,016)		(\$647,739)	\$3,028	(\$647,739)		(\$644,711)		(\$21,044)
		(\$18,016)		(\$647,739)	\$3,028	(\$647,739)		(\$644,710)		(\$21,045)
		\$72,272		(\$858)	\$216,338	(\$245,360)		(\$29,021)	(\$15,741)	\$84,695
	3371WL Wildlife Vehicle Recharges									
MRA011	Wildlife Vehicle Pool	\$1,468		\$34,228		\$33,039		\$33,039		\$2,657
		\$1,468		\$34,228		\$33,039		\$33,039		\$2,656
	Wildlife Vehicle GAAP			(\$29,026)		(\$29,026)		(\$29,026)		\$0
		\$0		(\$29,026)		(\$29,026)		(\$29,026)		\$0
		\$1,468		\$5,202		\$4,014		\$4,014		\$2,656
	33725C Chemistry Stores									
MCH004	Chemistry Stores	\$1,443		\$580,198	\$26,831	\$509,353		\$536,184		\$45,457
MCH010	Chemistry Stores Inventory	\$68,146				\$18,079		\$18,079		\$50,067
MUM017	Payroll Accrual-Chem Stores/A.S.	\$233			\$192			\$192		\$41
		\$69,823		\$580,198	\$27,024	\$527,432		\$554,456		\$95,565
	Chemistry Stores GAAP	(\$7,231)		(\$571,136)	\$424	(\$571,136)		(\$570,712)		(\$7,655)
		(\$7,231)		(\$571,136)	\$424	(\$571,136)		(\$570,712)		(\$7,656)
		\$62,592		\$9,062	\$27,448	(\$43,704)		(\$16,256)		\$87,910

Current Unrestricted Designated Funds
 Combined Statement of Revenue, Expenditures and Changes in Fund Balance
 For Fiscal Year Ended June 30, 2005

Recharge Centers **337000**

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
337300 Facilities Services										
MCP001	Campus Security S&S	\$58,320		\$52,780	\$14,721	\$25,220		\$39,941		\$71,159
MCP002	Key Shop	\$12,086		\$77,539	\$53,696	\$17,366		\$71,062		\$18,563
MFS001	Facilities Services Shops Rev	\$234,642		\$786,672	\$336,392	\$427,802		\$764,194	(\$95,523)	\$161,597
MFS002	"Cust, Grounds, Labor Revenue"	\$108,096		\$276,849	\$198,679	\$77,007	\$5,136	\$280,822	(\$6,955)	\$97,168
MFS004	Stores/Physical Plant	(\$17,947)		\$1,147,328	\$82,345	\$1,047,030		\$1,129,375	\$1,000	\$1,006
MFS005	F/S Network Support	\$22,152		\$40,000	\$40,378	\$13,955		\$54,333		\$7,819
MFS006	Off-Campus Work Orders	(\$187)		\$109,988		\$109,600		\$109,600		\$201
MFS019	Campus Stores Inventory	\$336,537				(\$22,960)		(\$22,960)		\$359,497
MFS020	Construction Management	\$41,905		\$414,323	\$121,765	\$64,944		\$186,709	(\$3,882)	\$265,637
MFS021	Energy Conservation Rebate	\$57,156		\$31,860		\$24		\$24	(\$12,530)	\$76,462
MUM013	Payroll Accrual-Facilities Srv/OMP	\$5,317			\$3,099			\$3,099		\$2,218
		\$858,075		\$2,937,338	\$851,073	\$1,759,988	\$5,136	\$2,616,197	(\$117,891)	\$1,061,326
	Facilities Services GAAP	(\$45,627)		(\$2,763,314)	\$2,145	(\$2,763,314)		(\$2,761,169)		(\$47,772)
		(\$45,627)		(\$2,763,314)	\$2,145	(\$2,763,314)		(\$2,761,169)		(\$47,772)
		\$812,448		\$174,025	\$853,218	(\$1,003,325)	\$5,136	(\$144,972)	(\$117,891)	\$1,013,554
337400 Telecommunications										
MBC001	METNET/Broadcast Media Ctr	(\$703)		\$7,825	\$7,622	\$1,200		\$8,822		(\$1,700)
MBC002	Video Prod/Telecomm Center	\$41,334	\$1,403	\$21,626	\$15,347	\$19,499		\$34,846		\$29,517
		\$40,631	\$1,403	\$29,451	\$22,968	\$20,698		\$43,667		\$27,818
	Telecommunications GAAP	(\$1,371)			\$249			\$249		(\$1,620)
		(\$1,371)			\$249			\$249		(\$1,620)
		\$39,260	\$1,403	\$29,451	\$23,217	\$20,698		\$43,915		\$26,198

Current Unrestricted Designated Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Recharge Centers **337000**

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
337600 Computing & Information Svcs										
MIT016	PTS Client & Classroom	\$17,085		\$61,527	\$45,546	\$23,388		\$68,934	\$35,924	\$45,602
MIT022	CIS Client & Classroom	\$14,869		\$28,483	\$4,364	\$20,028		\$24,392		\$18,960
MIT023	CIS Telecommunications	\$20,847		\$1,208,318	\$583,752	\$334,870	\$24,360	\$942,982	(\$207,193)	\$78,990
MIT024	IT New Development	\$8,870		\$22,394	\$22,831	\$1,610		\$24,441		\$6,823
MIT025	Technology Fixed Costs	\$286,487		\$750		\$669,881	\$26,058	\$695,939	\$397,349	(\$11,353)
MIT026	CIS Network - Facilities & Mgmt	\$65,440		\$335,774	\$194,168	\$47,835	\$118,275	\$360,278	\$44,175	\$85,111
MIT027	Information Technology Office	\$85,678		\$139,389	\$20,648	\$53,485	\$29,131	\$103,264	(\$55,109)	\$66,694
MIT028	Computing/Info Serv Office	\$26,656				\$6,514		\$6,514	(\$20,000)	\$142
MUM022	Payroll Accrual - IT/I.S.	\$3,562			\$1,821			\$1,821		\$1,741
		\$529,493		\$1,796,635	\$873,130	\$1,157,611	\$197,823	\$2,228,564	\$195,145	\$292,710
	Computing & Information Svcs GAAP	(\$57,273)		(\$1,560,272)	(\$11,203)	(\$1,560,272)		(\$1,571,475)		(\$46,070)
		(\$57,273)		(\$1,560,272)	(\$11,203)	(\$1,560,272)		(\$1,571,475)		(\$46,070)
		\$472,221		\$236,363	\$861,926	(\$402,661)	\$197,823	\$657,089	\$195,145	\$246,640
3377FW Freshwater Research Lab										
MFH004	Freshwater Research Lab	\$18,769		\$142,808	\$81,317	\$39,226		\$120,543		\$41,034
MUM016	Payroll Accrual-Freshwtr Res/Resrch	\$273			\$132			\$132		\$141
		\$19,042		\$142,808	\$81,449	\$39,226		\$120,675		\$41,175
	Freshwater Research Lab GAAP	(\$8,307)		(\$142,808)	\$898	(\$142,808)		(\$141,910)		(\$9,205)
		(\$8,307)		(\$142,808)	\$898	(\$142,808)		(\$141,910)		(\$9,205)
		\$10,735		\$0	\$82,347	(\$103,582)		(\$21,235)		\$31,969

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Recharge Centers

337000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
337MSC Miscellaneous Recharge Operations										
	Payroll Accrual - Misc Recharge Op	\$57				(\$6)		(\$6)		\$63
MAF902	Main Hall Copy Machine	\$29,178		\$8,724		\$6,153		\$6,153		\$31,749
MAS012	Griztech	\$20		\$3,805		\$2,982		\$2,982		\$843
MCH902	Chemistry Photocopy Acctnt	\$2,063		\$11,354		\$13,060		\$13,060		\$357
MCP901	Key Deposit	\$30,949		\$7,268		\$5,188		\$5,188		\$33,029
MCT906	COT Dupl/Fax Services	\$17,565		\$17,568		\$13,727		\$13,727		\$21,406
MED902	Educ Dept Copy Machine	\$6,774		\$18,381		\$18,660		\$18,660		\$6,495
MEV901	University Relations Photoco	\$1,032		\$1,500		\$2,320		\$2,320		\$212
MFR900	Forestry Copy Recharges			\$19,529		\$11,783		\$11,783		\$7,746
MFR901	Quantitative Service Group Recharge			\$3,494		\$3,137		\$3,137		\$357
MFS901	Central Mail Postage Machine	(\$97,042)		\$597,890		\$645,094		\$645,094		(\$144,246)
MFS902	Central Mail Presort Center	\$36,812		\$91,115	\$7,766	\$57,206		\$64,972	(\$26,988)	\$35,967
MFS904	Central Mail Postage Inventory	\$97,063				(\$47,183)		(\$47,183)		\$144,246
MLA903	Law Library Xerox	\$28,649		\$39,965	\$1,013	\$20,764		\$21,777		\$46,837
MML902	Library Photocopy Account	\$32,581		\$154,630		\$116,139	\$7,055	\$123,194		\$64,017
MMU901	MUARID Recharge Center	\$24,833		\$32,028	\$11,515	\$16,580		\$28,095	(\$11,416)	\$17,350
MRA023	Flow Cytometry	\$1,121				\$1,121		\$1,121		\$0
MUM012	Payroll Accrual-Campus Mail/Rechrg	\$121			\$121			\$121		\$0
		\$211,777		\$1,007,252	\$20,410	\$886,731	\$7,055	\$914,195	(\$38,403)	\$266,431
	Recharge GAAP	(\$821)		(\$855,328)	\$873	(\$855,328)		(\$854,455)		(\$1,694)
		(\$821)		(\$855,328)	\$873	(\$855,328)		(\$854,455)		(\$1,694)
		\$210,956		\$151,924	\$21,283	\$31,403	\$7,055	\$59,741	(\$38,403)	\$264,737
	Totals	\$1,681,952	\$1,403	\$605,168	\$2,085,777	(\$1,742,517)	\$210,014	\$553,275	\$23,111	\$1,758,359
	Beginning Fund Balance:	\$1,681,952						Ending Fund Balance:		\$1,758,359

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Miscellaneous Designated 338000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
	Miscellaneous Designated Clearin	\$56						\$0		\$56
	Designated BFWD Clearing	\$3,964						\$0		\$3,964
MAF002	C & G Leave Pool	\$3,495,471		\$1,832,537	\$1,333,989			\$1,333,989		\$3,994,018
MAF005	Workers Comp Holding	\$89,640		(\$21,075)				\$0		\$68,565
MAF006	Enhanced Business Practices	\$192,925		\$298,321		\$308,400		\$308,400	(\$94,111)	\$88,735
MAF007	UM Retirement Costs	\$638,718						\$0	\$450,000	\$1,088,718
MAF010	EBP-Cellular One			\$36,122		\$7,649		\$7,649		\$28,473
MBI010	Institu Allow Fellowships DB	\$8,539			\$1,123	\$477		\$1,600		\$6,939
MBZ010	Misc A/R Vendor	(\$9,183)						\$0		(\$9,183)
MBZ011	Misc A/R Student	\$16,849						\$0		\$16,849
MBZ012	Change check clearing							\$0		\$0
MBZ013	Off Campus Fees Clearing	(\$30)						\$0		(\$30)
MBZ014	Hold Collections	\$12,470		(\$228)				\$0		\$12,242
MBZ016	A/R Writeoff	(\$493)						\$0		(\$493)
MBZ017	A/R Refunds to Loans							\$0		\$0
MBZ018	Credit Card/Returned Ck Clearing	\$2,291						\$0		\$2,291
MCE001	Off-Campus MBA Prog Scholarship	(\$26)				\$1		\$1		(\$27)
MCT018	COT Building Use Rent	\$38,113		\$65,946	\$42,386	\$34,683		\$77,069	(\$12,366)	\$14,624
MED016	K12 Distance Education for Montan	\$239,064			\$204,688	\$6,520		\$211,208		\$27,856
MEV001	University Communications	\$10,165		\$37,711	\$6,334	\$16,647		\$22,981		\$24,895
MEV002	Montanan Magazine			\$48,685		\$47,290		\$47,290		\$1,394
MEV003	Parents Connection	\$68		\$7,435		\$8,016		\$8,016	\$600	\$87
MEV004	Collegiate Licensing	\$63,445		\$198,975	\$73,172	\$101,477	\$16,900	\$191,549	(\$18,000)	\$52,871
MEV006	Confluence of Cultures (Desig)	(\$9)		\$232		\$1		\$1		\$222
MFA033	Marching Band Designated	\$3,447		\$35,250	\$31,301	\$5,564		\$36,865		\$1,832
MFH002	Bio Station Book Store	\$902		\$7,325		\$5,897		\$5,897		\$2,330
MFH007	Mayfly/Stonefly Conference	\$31,375		\$772	\$616	\$30,584		\$31,200		\$947
MFI002	Montana Tuition Assistance Pgm	\$114,931		\$591,396		\$659,466		\$659,466		\$46,861
MFI005	Cal Murhpy Scholarship Fund	\$99,938				\$63,250		\$63,250	\$63,312	\$100,000
MFI243	State College Work Study	\$119,344		\$249,127	\$339,944			\$339,944		\$28,527
MFR022	Fire Intelligence Module				\$37,532	(\$37,533)		(\$1)		\$1
MFS010	UM Recycle Program	\$1,822		\$68,260	\$64,083	\$14,423		\$78,506	\$10,000	\$1,576
MGS002	Graduate Scholarships	\$7,499		\$15,000		\$10,945		\$10,945	(\$1,000)	\$10,554
MGZ046	Football Scholarships							\$0		\$0

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Miscellaneous Designated 338000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MGZ050	Women's Golf Scholarships							\$0		\$0
MHR006	Wellness Program	\$21,200		\$135,199	\$95,489	\$46,686		\$142,175		\$14,224
MHR017	Wellness Program/Level 2 Modified			\$25,074	\$7,813	\$7,655		\$15,468		\$9,606
MIAT	Missoula Inter Agency Transaction							\$0		\$0
MINVVP	TFBP Reserve	\$263,896		\$148,180				\$0	(\$100,000)	\$312,076
MLA004	Institute Fellowship Allow/L	(\$3)						\$0		(\$3)
MMU004	Montech Loan Program	\$259,562		\$3,931				\$0		\$263,493
MPR001	President's Designated Account	\$4,000				\$15		\$15		\$3,985
MPR003	Montana Campus Compact	\$8,860		\$62,748	\$33,914	\$17,208		\$51,122		\$20,486
MPR004	Alumni Outreach	\$77		\$20,263	\$20,278	\$34		\$20,312	\$2,637	\$2,665
MPV008	Peer Advising Activities	\$2,281		\$4,024		\$3,161		\$3,161		\$3,144
MSA004	Disability Svcs Stu-Aux Aids	\$3,076		\$17,848		\$12,173		\$12,173		\$8,751
MSA009	Griz Central Management	\$2,436		\$4,000		\$2,247		\$2,247	\$1,000	\$5,189
MSA010	Student Support Center	\$6,130		\$10,293	\$2,621	\$6,870		\$9,491	\$2,200	\$9,132
MSA012	VP Student Affairs-Diversity Award	\$324						\$0		\$324
MUM019	Payroll Accrual-Mis Desig/I.S.				\$100			\$100		(\$100)
MUM019	Payroll Accrl - Misc Designated				\$135			\$135		(\$135)
MUM020	Payroll Accrual-Mis Desig/OMP	\$248			\$19			\$19		\$229
		\$5,753,381		\$3,903,352	\$2,295,539	\$1,379,807	\$16,900	\$3,692,245	\$304,272	\$6,268,760
	Misc Designated (G&C Leave) GAA	(\$1,842,759)			\$228,323			\$228,323		(\$2,071,082)
	State College Work Study GAAP	(\$90,000)			(\$90,000)			(\$90,000)		\$0
	Miscellaneous Designated GAAP	(\$46,314)	(\$106)	\$5	(\$24,229)			(\$24,229)		(\$22,186)
		(\$1,979,073)	(\$106)	\$5	\$114,094			\$114,094		(\$2,093,267)
	Totals	\$3,774,308	(\$106)	\$3,903,358	\$2,409,633	\$1,379,807	\$16,900	\$3,806,339	\$304,272	\$4,175,493
	Beginning Fund Balance:	\$3,774,308						Ending Fund Balance:		\$4,175,493

Beginning fund balance is different from previous year's ending fund balance because entries were made directly to fund balance accounts.

Current Unrestricted Designated Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Designated GAAP

33GPGP

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
	Designated GAAP	(\$20,178)	\$4,627					\$0		(\$15,551)
		(\$20,178)	\$4,627					\$0		(\$15,551)
	Totals	(\$20,178)	\$4,627					\$0		(\$15,551)
	Beginning Fund Balance:	(\$20,178)							Ending Fund Balance:	(\$15,551)

Current Unrestricted Designated Funds

Cost of Goods Sold Calculation

For Fiscal Year Ended June 30, 2005

	MCH004 Chemistry Stores	MFS004 Stores/Physical Plant
Sales *	\$580,198	\$1,116,118
Cost of Goods Sold:		
Beginning Inventory 7/1/04	68,146	336,537
Add: Purchases	509,078	967,756
Cost of Goods Available	\$577,224	1,304,293
Deduct: Ending Inventory 6/30/05	50,067	359,497
Cost of Goods Sold	527,157	944,796
Gross Profit on Sales	\$53,041	\$171,322

* Sales consists of only those revenue codes categorized as Sales & Services

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Section III

Current Unrestricted Auxiliary Enterprise Funds

The University of
Montana

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

	Page
Balance Sheet	1 - 2
Statement of Current Fund Revenue	3
Statement of Current Fund Expenditures	4
Combined Statement of Revenue, Expenditures and Changes In Fund Balance For:	
Equipment Pool, Beverage Contract, UM Fndtn Property Mgmt	5
UM Capital Campaign, Health Service Pharmacy	6
Housing	7
Dining Services	8
Adams Center	9
COT Bookstore	10
Health Services	11
Parking	12
University Center	13
Campus Recreation	14
University Theatre, Lubrecht	15
Griz Card, Printing Services	16
Flathead Lake Bio Station, Auxiliary Administration	17
Auxiliary Operations Cost of Goods Sold	18

CURRENT UNRESTRICTED AUXILIARY ENTERPRISE FUNDS

Balance Sheet

June 30, 2005

	Adams Center	Auxiliary Admin	Beverage Contract	Campus Recreation	COT Bookstore	Dining Services	Equip Pool	Flathead Lake Bio Station	Griz Card	GAAP	Health Service
Assets											
Interfund Cash	\$177,881	\$89,476	\$17,932	\$22,250	(\$5,314)	\$38,099	\$9,089	\$17,668	\$33,974	\$575,678	\$21,344
Accounts Receivable	\$6,353			(\$164)	\$19,869	\$75,252			\$360	\$10,529	\$136,715
Interest Receivable											
Allow For Uncollectible Acct	(\$321)				(\$2,974)	(\$3,618)					
Due from FYE Cash Cutoff										\$292,109	
Investments	\$333,000	\$178,000	\$140,000	\$75,000		\$85,000	\$16,000	\$45,000	\$64,000		\$330,000
Inventories		\$4,175		\$31,417	\$141,307	\$34,917					\$23,176
Travel & Other Advances											
Prepaid Expenses	\$1,786	\$600		\$4,759	\$466	\$9,545		\$53	\$422		\$1,786
Total for Assets	\$518,698	\$272,251	\$157,932	\$133,262	\$153,354	\$239,194	\$25,089	\$62,721	\$98,756	\$878,316	\$513,022
Liabilities											
Accounts Payable											
Due to Other Funds											
Vouchers Payable	\$595	\$79,425		\$2,746	(\$3,668)	\$35,575		\$3,298	\$4,580		\$130
Budgeted Accruals	\$5,018	\$20,773		\$12,402		\$42					\$6,454
Due to FYE Cash Cutoff											
Deposits Held in Trust	\$4,390					\$25,465		\$200	\$65,098	\$878,316	
Deferred Revenue	\$37,077			\$100,166				\$17,321			\$109,048
Compensated Absences	\$58,205	\$65,595		\$131,684	\$4,169	\$225,671		\$2,082	\$16,600		\$334,267
Fund Balance	\$413,413	\$106,458	\$157,932	(\$113,736)	\$152,853	(\$47,559)	\$25,089	\$39,820	\$12,478		\$63,122
Total for Liabilities	\$518,698	\$272,251	\$157,932	\$133,262	\$153,354	\$239,194	\$25,089	\$62,721	\$98,756	\$878,316	\$513,022

Health Serv Pharm	Housing	Lubrecht	Parking	Printing Services	University Center	UM Capital Campaign	UM Foundation	Univ Theatre	Total Auxiliary Funds
\$202	\$70,492	\$32,258	\$11,280	\$29,995	\$33,642	\$38,975	\$4,346	\$14,333	\$1,233,601
\$1,776	\$168,282		\$55,517	\$5,280	\$59,017			\$4,919	\$543,706
									\$0
	(\$724)			(\$264)	(\$3,269)				(\$11,171)
		\$10,647							\$302,756
\$5,000	\$745,000	\$51,000	\$479,103	\$235,000	\$165,000			\$12,000	\$2,958,103
\$43,562	\$50,310			\$48,501					\$377,365
									\$0
\$27	\$6,364	\$317	\$1,689	\$2,308	\$2,740			\$319	\$33,182
\$50,568	\$1,039,724	\$94,222	\$547,588	\$320,821	\$257,131	\$38,975	\$4,346	\$31,571	\$5,437,541

	\$15,285			\$2,066					\$17,351
									\$0
(\$297)	\$30,284	\$12,387	\$296	\$12	\$24,197			\$390	\$189,949
	\$29,122			\$1,153	\$24,212		\$37		\$99,213
									\$878,316
	\$588,366				\$3,338		\$2,000		\$688,857
	\$90,300		\$67,329		\$115,975				\$537,216
\$23,090	\$277,105	\$27,242	\$94,623	\$91,069	\$145,909			\$19,407	\$1,516,718
\$27,774	\$9,262	\$54,594	\$385,340	\$226,522	(\$56,501)	\$38,975	\$2,309	\$11,774	\$1,509,922
\$50,568	\$1,039,724	\$94,222	\$547,588	\$320,821	\$257,131	\$38,975	\$4,346	\$31,571	\$5,437,541

Current Unrestricted Auxiliary Enterprise Funds

Statement of Current Fund Revenue

For Fiscal Year Ended June 30, 2005

		Tuition / Fees	Gifts and Donations	Sales Service / Recharge	Investment Income	Other Income	Total Revenue	Inter Dept Elimin/GAAP	Transfers In	Net Revenue
340010	Equipment Pool				\$465		\$465		\$5,916	\$6,381
340011	Beverage Contract			\$208,554		(\$9,809)	\$198,745			\$198,745
340012	UM Foundation Property Mgmt			\$6,774			\$6,774			\$6,774
340013	UM Capital Campaign						\$0		\$50,000	\$50,000
34002P	Health Service Pharmacy			\$670,352	\$86	\$29	\$670,467	(\$62,458)		\$608,009
341000	Housing		\$250	\$11,784,941		\$369,619	\$12,154,809	(\$357,572)		\$11,797,237
342000	Dining Services			\$9,084,013		(\$210,552)	\$8,873,461	(\$760,281)		\$8,113,180
342500	Adams Center			\$1,140,896	\$9,873	\$211,115	\$1,361,884	(\$832,388)	\$13,184	\$542,680
3430CT	COT Bookstore			\$592,365	\$218	\$272	\$592,856	(\$7,025)		\$585,831
344000	Health Service	\$3,621,810		\$705,987		\$28,432	\$4,356,228	(\$14,326)		\$4,341,902
345000	Parking		\$60	\$1,536,101		\$51,379	\$1,587,540	(\$52,886)		\$1,534,653
346000	UC/SUB	\$1,589,808		\$974,158		\$27,417	\$2,591,383	(\$452,283)		\$2,139,101
347000	Campus Recreation	\$1,810,941		\$1,178,810		\$89	\$2,989,840	(\$31,329)	\$40,000	\$2,998,511
348000	University Theatre		\$4,349	\$235,563	\$538	\$127,521	\$367,971	(\$235,961)		\$132,010
348400	Lubrecht			\$618,443	\$3,708	\$38,493	\$660,643	(\$10,834)	\$3,714	\$653,523
348500	Griz Card		\$9,050	\$254,136	\$34,162	\$800	\$298,148	(\$140,743)	\$2,500	\$159,905
348600	Printing Services			\$1,725,177		(\$9)	\$1,725,169	(\$1,334,303)		\$390,865
348700	Flathead Lake Bio Station			\$160,890		\$115	\$161,005	(\$48,068)		\$112,937
349000	Auxiliary Administration		\$2,000	\$1,201,970	\$170,642	(\$79,745)	\$1,294,867	(\$1,892,645)		(\$597,778)
		\$7,022,559	\$15,709	\$32,079,129	\$219,692	\$555,166	\$39,892,255	(\$6,233,103)	\$115,314	\$33,774,467

Current Unrestricted Auxiliary Enterprise Fund

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

		Salaries / Wages	Operating Expend	Capital Expense	Total Expense	Inter Dept Elimin/GAAP	Sick Annual Leave Expense	Transfers Out	Net Expend
340010	Equipment Pool				\$0		\$0		\$0
340011	Beverage Contract		\$12,938		\$12,938			\$127,500	\$140,438
340012	UM Foundation Property Mgmt		\$6,391		\$6,391				\$6,391
340013	UM Capital Campaign		\$11,025		\$11,025				\$11,025
34002P	Health Service Pharmacy	\$195,934	\$483,570		\$679,504	(\$62,458)	\$4,677		\$621,724
341000	Housing	\$3,947,669	\$3,653,675		\$7,601,345	(\$357,572)	\$30,647	\$4,704,853	\$11,979,273
342000	Dining Services	\$3,387,637	\$5,087,012		\$8,474,649	(\$760,281)	\$31,105	\$403,211	\$8,148,683
342500	Adams Center	\$598,306	\$179,589		\$777,895	(\$832,388)	\$3,285	\$389,984	\$338,775
3430CT	COT Bookstore	\$60,492	\$512,817		\$573,310	(\$7,025)	\$446		\$566,730
344000	Health Service	\$3,075,753	\$1,005,581		\$4,081,334	(\$14,326)	\$9,125	\$178,117	\$4,254,251
345000	Parking	\$723,599	\$618,344		\$1,341,944	(\$52,886)	\$20,767	\$498,786	\$1,808,611
346000	UC/SUB	\$1,293,649	\$930,029		\$2,223,679	(\$452,283)	\$37,136	\$329,044	\$2,137,575
347000	Campus Recreation	\$1,196,059	\$786,588		\$1,982,647	(\$31,329)	\$13,862	\$1,032,887	\$2,998,067
348000	University Theatre	\$151,062	\$56,283		\$207,345	(\$235,961)	\$2,789	\$153,312	\$127,485
348400	Lubrecht	\$273,008	\$191,598		\$464,606	(\$10,834)	(\$10,398)	\$159,149	\$602,522
348500	Griz Card	\$132,305	\$144,633		\$276,937	(\$140,743)	\$1,574	\$4,007	\$141,775
348600	Printing Services	\$926,137	\$774,735		\$1,700,872	(\$1,334,303)	\$3,121	\$81,357	\$451,046
348700	Flathead Lake Bio Station	\$32,055	\$76,153		\$108,208	(\$48,068)	(\$158)	\$31,499	\$91,481
349000	Auxiliary Administration	\$358,175	\$232,132		\$590,307	(\$1,892,645)	\$9,529	\$635,641	(\$657,168)
		\$16,351,840	\$14,763,094	\$0	\$31,114,934	(\$6,233,103)	\$157,506	\$8,729,347	\$33,768,684

Current Unrestricted Auxiliary Enterprise Funds
 Combined Statement of Revenue, Expenditures and Changes in Fund Balance
 For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
340010 - Equipment Pool										
MBZ801	Lease/Purchase Equipment Pool	\$18,709		\$465				\$0	\$5,916	\$25,090
	Subtotal	\$18,709		\$465				\$0	\$5,916	\$25,089
	Totals	\$18,709		\$465				\$0	\$5,916	\$25,089
	Beginning Fund Balance:	\$18,709						Ending Fund Balance:		\$25,089
340011 - Beverage Contract										
MAF805	Beverage Contract	\$99,625		\$198,745		\$12,938		\$12,938	(\$127,500)	\$157,932
	Subtotal	\$99,625		\$198,745		\$12,938		\$12,938	(\$127,500)	\$157,932
	Totals	\$99,625		\$198,745		\$12,938		\$12,938	(\$127,500)	\$157,932
	Beginning Fund Balance:	\$99,625						Ending Fund Balance:		\$157,932
340012 - UM Foundation Property Mgmt										
MFS805	UM Foundation Property Mgmt	\$1,926		\$6,774		\$6,391		\$6,391		\$2,310
	Subtotal	\$1,926		\$6,774		\$6,391		\$6,391		\$2,309
	Totals	\$1,926		\$6,774		\$6,391		\$6,391	\$0	\$2,309
	Beginning Fund Balance:	\$1,926						Ending Fund Balance:		\$2,309

Current Unrestricted Auxiliary Enterprise Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
340013 - UM Capital Campaign										
MAF810	UM Capital Campaign					\$11,025		\$11,025	\$50,000	\$38,975
	Subtotal					\$11,025		\$11,025	\$50,000	\$38,975
	Totals					\$11,025		\$11,025	\$50,000	\$38,975
	Beginning Fund Balance:							Ending Fund Balance:		\$38,975
34002P - Health Service Pharmacy										
	Payroll Accrual - Health Svc Pharm	\$53			\$26			\$26		\$27
MPH801	Prescription Pharmacy	\$9,922		\$670,467	\$195,908	\$477,206		\$673,114		\$7,275
MPH805	Prescription Pharmacy Inventory	\$49,926				\$6,364		\$6,364		\$43,562
	Subtotal	\$59,901		\$670,467	\$195,934	\$483,570		\$679,504		\$50,864
	Health Service Pharmacy GAAP	(\$18,413)		(\$62,458)	\$4,677	(\$62,458)		(\$57,781)		(\$23,090)
	Subtotal	(\$18,413)		(\$62,458)	\$4,677	(\$62,458)		(\$57,781)		(\$23,090)
	Totals	\$41,489		\$608,009	\$200,611	\$421,112		\$621,724	\$0	\$27,774
	Beginning Fund Balance:	\$41,489						Ending Fund Balance:		\$27,774

Current Unrestricted Auxiliary Enterprise Funds
 Combined Statement of Revenue, Expenditures and Changes in Fund Balance
 For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
341000 - Housing										
	Payroll Accrual - Rentals	\$205			\$100			\$99		\$105
MAF801	Center At Salmon Lake	\$3,574	\$1,200	\$286,817	\$182,222	\$94,456		\$276,678		\$14,913
MFS801	FS - Auxiliary Housing Rental	\$68,034		\$320,445	\$34,611	\$180,581		\$215,192	(\$112,472)	\$60,815
MPR801	Prescott House	\$434		\$1,000				\$0		\$1,434
MPR802	Faculty Housing	\$21,828		\$55,343	\$37,234	\$15,954		\$53,188	(\$20,265)	\$3,718
MSA804	Residence Halls	\$161,471		\$6,710,350	\$2,490,498	\$2,227,218		\$4,717,716	(\$2,134,072)	\$20,033
MSA808	Family Housing	\$173,184		\$3,003,426	\$944,095	\$933,141		\$1,877,236	(\$1,153,164)	\$146,210
MSA817	Res Life RTA Program			\$169,191	\$175,606	\$991		\$176,597		(\$7,406)
MSA825	Lewis & Clark Village	(\$2,344)		\$1,607,037	\$78,195	\$201,335		\$279,530	(\$1,284,881)	\$40,282
MUM801	Payroll Accrual-Res Life/Aux	\$7,764			\$3,711			\$3,711		\$4,053
MUM802	Payroll Accrual-Univ Villages/Aux	\$3,604			\$1,399			\$1,399		\$2,205
	Subtotal	\$437,755	\$1,200	\$12,153,609	\$3,947,671	\$3,653,675		\$7,601,345	(\$4,704,853)	\$286,366
	Residence Life GAAP	(\$145,284)		(\$196,993)	\$14,986	(\$196,993)		(\$182,007)		(\$160,270)
	University Villages GAAP	(\$75,974)		(\$59,689)	\$14,842	(\$59,689)		(\$44,848)		(\$90,816)
	Rentals GAAP	(\$25,200)		(\$100,889)	\$819	(\$100,889)		(\$100,070)		(\$26,019)
	Subtotal	(\$246,458)		(\$357,572)	\$30,647	(\$357,572)		(\$326,925)		(\$277,105)
	Totals	\$191,297	\$1,200	\$11,796,037	\$3,978,316	\$3,296,104		\$7,274,420	(\$4,704,853)	\$9,262
	Beginning Fund Balance:	\$191,297							Ending Fund Balance:	\$9,262

Current Unrestricted Auxiliary Enterprise Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
	342000 - Dining Services									
MDS820	Dining Service/Administration	\$174,367	\$269	\$1,284,520	\$685,455	\$739,653		\$1,425,108	(\$383,211)	(\$349,163)
MDS821	Event Funds Distribution			\$104,398	\$88,077	\$24		\$88,102		\$16,297
MDS822	The Food Zoo			\$2,645,306	\$792,051	\$1,704,803		\$2,496,854		\$148,452
MDS823	La Peak			\$208,080	\$57,569	\$139,863		\$197,431		\$10,648
MDS824	Country Store		\$3,968	\$2,075,371	\$278,606	\$1,353,398		\$1,632,004		\$447,335
MDS825	UC Food Court			\$798,079	\$498,424	\$517,063		\$1,015,487		(\$217,408)
MDS826	UC Concessions			\$3,573	\$1,472	\$3,176		\$4,648		(\$1,075)
MDS827	Bakery		\$194	\$80,203	\$188,705	(\$29,058)		\$159,647		(\$79,250)
MDS828	Catering			\$845,172	\$364,302	\$360,350		\$724,652		\$120,520
MDS829	Java Bus							\$0		\$0
MDS830	Library Coffee Cart			\$135,042	\$47,107	\$61,231		\$108,338		\$26,704
MDS831	Biz Buzz			\$101,435	\$37,013	\$47,931		\$84,944		\$16,491
MDS833	Campus Rec Juice Bar			\$98,125	\$40,790	\$51,413		\$92,203		\$5,922
MDS834	Adams Center Food and Beverage			\$489,944	\$201,781	\$208,336		\$410,116	(\$20,000)	\$59,827
MDS835	UDS Custodial				\$90,715	(\$75,000)		\$15,715		(\$15,715)
MDS836	Lewis & Clark Coffee Cart			\$4,019	\$12,385	\$8,068		\$20,453		(\$16,434)
MUM803	Payroll Accrual-Dining Srv/Aux	\$8,144			\$3,185			\$3,184		\$4,959
	Subtotal	\$182,511	\$4,431	\$8,873,267	\$3,387,637	\$5,091,249		\$8,478,886	(\$403,211)	\$178,112
	Dining Services GAAP	(\$194,566)		(\$760,281)	\$31,105	(\$760,281)		(\$729,177)		(\$225,671)
	Subtotal	(\$194,566)		(\$760,281)	\$31,105	(\$760,281)		(\$729,177)		(\$225,671)
	Totals	(\$12,055)	\$4,431	\$8,112,986	\$3,418,741	\$4,330,968		\$7,749,709	(\$403,211)	(\$47,559)
	Beginning Fund Balance:	(\$12,055)						Ending Fund Balance:		(\$47,559)

Current Unrestricted Auxiliary Enterprise Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
342500 - Adams Center										
	Payroll Accruals - Adam's Center	\$1,310			\$658			\$659		\$652
MAC833	Adams Center Event Clearing	\$31				\$82		\$82		(\$51)
MAC834	Adams Center Pub For-Profit Events			\$69,406	\$2,881	\$8,515		\$11,396		\$58,010
MAC835	Adams Center Recurring Events			(\$4)				\$0		(\$4)
MAC836	Adams Center Concerts			\$47,286	\$281	\$1,439		\$1,720		\$45,566
MAC837	Adams Center Pub Non-Profit Events			\$23,195	\$391	\$2,002		\$2,393		\$20,802
MAC838	Adams Center ICA Events			\$4,039	\$118	\$276		\$393		\$3,645
MAC839	Adams Center Other UM Events			\$29,494	\$1,565	\$791		\$2,356	\$9,559	\$36,697
MAC840	Adams Center	\$263,088	\$456	\$572,428	\$279,367	\$113,765		\$393,132	(\$389,984)	\$52,856
MAC844	Adams Center Ticketing			\$501,628	\$206,222	\$122,708		\$328,930		\$172,698
MAC859	Adams Center Custodial			\$114,413	\$106,823	(\$69,534)		\$37,289	\$3,625	\$80,749
	Subtotal	\$264,428	\$456	\$1,361,884	\$598,306	\$180,044		\$778,350	(\$376,799)	\$471,618
	Adams Center GAAP	(\$54,920)		(\$832,388)	\$3,285	(\$832,388)		(\$829,103)		(\$58,205)
	Subtotal	(\$54,920)		(\$832,388)	\$3,285	(\$832,388)		(\$829,103)		(\$58,205)
	Totals	\$209,508	\$456	\$529,496	\$601,591	(\$652,343)		(\$50,753)	(\$376,799)	\$413,413
	Beginning Fund Balance:	\$209,508						Ending Fund Balance:		\$413,413

Current Unrestricted Auxiliary Enterprise Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
3430CT - COT Bookstore										
MCT801	COT Bookstore	\$28,127		\$592,856	\$60,340	\$545,095		\$605,434		\$15,548
MCT805	COT Bookstore Inventory	\$109,029				(\$32,277)		(\$32,277)		\$141,306
MUM804	Payroll Accrual-COT Bkstr/Aux	\$320			\$152			\$153		\$168
	Subtotal	\$137,476		\$592,856	\$60,492	\$512,817		\$573,310		\$157,023
	COT Bookstore GAAP	(\$3,723)		(\$7,025)	\$446	(\$7,025)		(\$6,579)		(\$4,169)
	Subtotal	(\$3,723)		(\$7,025)	\$446	(\$7,025)		(\$6,579)		(\$4,169)
	Totals	\$133,753		\$585,831	\$60,938	\$505,792		\$566,730	\$0	\$152,853
	Beginning Fund Balance:	\$133,753						Ending Fund Balance:		\$152,853

Current Unrestricted Auxiliary Enterprise Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
344000 - Health Service										
MHS807	Health Service Administration/BC-BS	(\$18,139)		\$15,792		(\$2,424)		(\$2,424)		\$77
MHS820	Health Service Admin	\$315,356		\$3,568,839	\$238,032	\$386,083		\$624,115	(\$178,117)	\$3,081,963
MHS821	Dental Service			\$243,066	\$418,686	\$77,076		\$495,762		(\$252,696)
MHS822	Health Service			\$208,093	\$1,586,845	\$187,192		\$1,774,037		(\$1,565,944)
MHS823	SHS Health Enhancement			\$6,158	\$89,957	\$26,899		\$116,856		(\$110,698)
MHS824	SHS Student Assault Recovery Serv			\$1,235	\$49,776	\$10,479		\$60,255		(\$59,020)
MHS825	Health Service Counseling			\$35,494	\$369,766	\$21,946		\$391,713		(\$356,218)
MHS826	Health Service Food Service				\$6,881	\$846		\$7,727		(\$7,727)
MHS827	Health Service Lab			\$180,925	\$98,644	\$152,291		\$250,935		(\$70,010)
MHS828	Health Service Building Maintenance				\$113,653	\$98,028		\$211,681		(\$211,681)
MHS829	Health Service X-ray			\$42,916	\$39,080	\$29,862		\$68,942		(\$26,026)
MHS830	SHS Drug/Alcohol Abuse Prevent			\$16,192	\$24,984	\$2,526		\$27,510		(\$11,318)
MHS831	Health Service Inventory					\$3,807		\$3,807		(\$3,807)
MHS834	Student Ins Program Admin			\$37,518	\$37,456	\$10,970		\$48,426		(\$10,908)
MUM805	Payroll Accrual-Health Srv/Aux	\$3,395			\$1,989			\$1,990		\$1,406
	Subtotal	\$300,613		\$4,356,228	\$3,075,749	\$1,005,581		\$4,081,334	(\$178,117)	\$397,390
	Health Service GAAP	(\$325,142)		(\$14,326)	\$9,125	(\$14,326)		(\$5,201)		(\$334,267)
	Subtotal	(\$325,142)		(\$14,326)	\$9,125	(\$14,326)		(\$5,201)		(\$334,267)
	Totals	(\$24,529)		\$4,341,902	\$3,084,878	\$991,255		\$4,076,133	(\$178,117)	\$63,122
	Beginning Fund Balance:	(\$24,529)						Ending Fund Balance:		\$63,122

Current Unrestricted Auxiliary Enterprise Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
	345000 - Parking									
MCP801	Parking	\$727,259		\$1,473,608	\$687,569	\$556,160		\$1,243,729	(\$481,786)	\$475,352
MCP802	Special Events Parking	\$2,970		\$113,932	\$34,794	\$62,185		\$96,979	(\$17,000)	\$2,923
MUM806	Payroll Accrual-Parking/Aux	\$2,924			\$1,235			\$1,235		\$1,689
	Subtotal	\$733,154		\$1,587,540	\$723,598	\$618,344		\$1,341,944	(\$498,786)	\$479,963
	Parking GAAP	(\$73,856)		(\$52,886)	\$20,767	(\$52,886)		(\$32,119)		(\$94,623)
	Subtotal	(\$73,856)		(\$52,886)	\$20,767	(\$52,886)		(\$32,119)		(\$94,623)
	Totals	\$659,297		\$1,534,653	\$744,366	\$565,458		\$1,309,824	(\$498,786)	\$385,340
	Beginning Fund Balance:	\$659,297						Ending Fund Balance:		\$385,340

Current Unrestricted Auxiliary Enterprise Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
346000 - UC/SUB										
MUC801	UC Adminstration	\$46,079	(\$195)	\$479,891	\$280,970	\$46,365		\$327,335		\$198,440
MUC802	UC Student Union Fee			\$1,655,808		\$174,272		\$174,272	(\$329,044)	\$1,152,492
MUC803	UC Event Planning Office			\$180,210	\$120,987	\$25,967		\$146,953		\$33,256
MUC804	Student Actv & Ldrshp Develop Admi				\$152,187	\$19,914		\$172,102		(\$172,101)
MUC805	UC Art Gallery			\$456	\$7,054	\$4,165		\$11,219		(\$10,763)
MUC806	UC Art Fair			\$27,569	\$4,090	\$8,075		\$12,165		\$15,404
MUC807	Annual & Special Events		(\$221)	\$7,436	\$3,439	\$33,295		\$36,735		(\$29,519)
MUC808	UC Multi-Cultural Alliance		(\$122)	\$87	\$9,680	\$4,850		\$14,529		(\$14,565)
MUC809	UC Theater		(\$910)	\$13,414	\$14,618	\$31,826		\$46,444		(\$33,940)
MUC810	UC Center for Leadership Developmn			\$417	\$5,729	\$9,162		\$14,890		(\$14,474)
MUC811	Experiential College				\$21	\$409		\$431		(\$430)
MUC812	The Source		(\$2,496)	\$9,748	\$54,253	\$11,018		\$65,271		(\$58,019)
MUC813	UC Game Room			\$81,298	\$54,022	\$14,539		\$68,562		\$12,737
MUC814	UC Shipping Express			\$70,234	\$50,590	\$35,956		\$86,545		(\$16,312)
MUC816	UC Audio & Lighting			\$63,147	\$73,909	\$126		\$74,035		(\$10,888)
MUC817	UC Maintenance			\$924	\$412,015	\$503,844		\$915,859		(\$914,935)
MUC819	UC Gardens			\$3,240	\$48,158	\$4,798		\$52,956		(\$49,716)
MUM807	Payroll Accrual-UC/Aux	\$4,668			\$1,927			\$1,927		\$2,741
	Subtotal	\$50,747	(\$3,944)	\$2,593,879	\$1,293,649	\$928,581		\$2,222,230	(\$329,044)	\$89,408
	UC GAAP	(\$108,773)		(\$452,283)	\$37,136	(\$452,283)		(\$415,147)		(\$145,909)
	Subtotal	(\$108,773)		(\$452,283)	\$37,136	(\$452,283)		(\$415,147)		(\$145,909)
	Totals	(\$58,026)	(\$3,944)	\$2,141,596	\$1,330,785	\$476,298		\$1,807,083	(\$329,044)	(\$56,501)
	Beginning Fund Balance:	(\$58,026)						Ending Fund Balance:		(\$56,501)

Current Unrestricted Auxiliary Enterprise Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
347000 - Campus Recreation										
MCR810	Campus Rec Fee/Administration	\$1,881		\$2,108,039	\$313,089	\$226,699		\$539,789	(\$972,185)	\$597,947
MCR811	Campus Rec Student Programming			\$13,851	\$65,602	\$10,179		\$75,781		(\$61,930)
MCR812	Campus Rec Facilities			\$47,454	\$147,804	\$256,441		\$404,245		(\$356,791)
MCR813	Campus Rec Outdoor Programs			\$124,049	\$93,165	\$50,196		\$143,360		(\$19,312)
MCR814	Swimming Pool			\$149,693	\$132,009	\$40,497		\$172,506		(\$22,813)
MCR815	Campus Rec Fitness Services			\$30,092	\$84,515	\$2,432		\$86,948		(\$56,855)
MCR820	Golf Course Clubhouse			\$79,092	\$51,897	\$43,567		\$95,465		(\$16,372)
MCR821	Golf Course Pro Shop			\$428,503	\$96,810	\$103,358		\$200,168	(\$20,703)	\$207,632
MCR822	Golf Course Maintenance			\$9,067	\$91,410	\$44,404		\$135,813		(\$126,747)
MCR823	Campus Rec Custodial Services				\$119,445	\$8,815		\$128,260		(\$128,260)
MUM808	Payroll Accrual-Campus Rec/Aux	\$1,760			\$311			\$311		\$1,449
	Subtotal	\$3,641		\$2,989,840	\$1,196,057	\$786,588		\$1,982,647	(\$992,887)	\$17,947
	Campus Recreation GAAP	(\$117,822)		(\$31,329)	\$13,862	(\$31,329)		(\$17,467)		(\$131,684)
	Subtotal	(\$117,822)		(\$31,329)	\$13,862	(\$31,329)		(\$17,467)		(\$131,684)
	Totals	(\$114,181)		\$2,958,511	\$1,209,921	\$755,259		\$1,965,180	(\$992,887)	(\$113,736)
	Beginning Fund Balance:	(\$114,181)						Ending Fund Balance:		(\$113,736)

Current Unrestricted Auxiliary Enterprise Funds
 Combined Statement of Revenue, Expenditures and Changes in Fund Balance
 For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
348000 - University Theatre										
MFA801	University Theatre	\$23,250		\$367,971	\$150,764	\$56,283		\$207,047	(\$153,312)	\$30,862
MUM809	Payroll Accrual-Theatre/Aux	\$617			\$299			\$298		\$318
	Subtotal	\$23,868		\$367,971	\$151,063	\$56,283		\$207,345	(\$153,312)	\$31,182
	Theatre GAAP	(\$16,619)		(\$235,961)	\$2,789	(\$235,961)		(\$233,172)		(\$19,408)
	Subtotal	(\$16,619)		(\$235,961)	\$2,789	(\$235,961)		(\$233,172)		(\$19,407)
	Totals	\$7,249		\$132,010	\$153,851	(\$179,678)		(\$25,827)	(\$153,312)	\$11,774
	Beginning Fund Balance:	\$7,249						Ending Fund Balance:		\$11,774
348400 - Lubrecht										
MFR811	Lubrecht Lodge	(\$38,005)		\$97,065		\$60		\$60	(\$88,331)	(\$29,331)
MFR812	Lubrecht Forest	\$201,896		\$378,538	\$189,429	\$106,740		\$296,169	(\$67,104)	\$217,161
MFR813	Lubrecht Camp	(\$123,225)		\$185,040	\$83,329	\$84,798		\$168,126		(\$106,312)
MUM811	Payroll Accrual-Lubrecht/Aux	\$568			\$250			\$250		\$318
	Subtotal	\$41,233		\$660,643	\$273,008	\$191,598		\$464,606	(\$155,435)	\$81,836
	Lubrecht GAAP	(\$37,639)		(\$10,834)	(\$10,398)	(\$10,834)		(\$21,232)		(\$27,241)
	Subtotal	(\$37,639)		(\$10,834)	(\$10,398)	(\$10,834)		(\$21,232)		(\$27,242)
	Totals	\$3,594		\$649,809	\$262,610	\$180,764		\$443,374	(\$155,435)	\$54,594
	Beginning Fund Balance:	\$3,594						Ending Fund Balance:		\$54,594

Current Unrestricted Auxiliary Enterprise Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
348500 - Griz Card										
MGC815	Griz Card	\$8,752		\$298,148	\$132,050	\$144,633		\$276,682	(\$1,507)	\$28,710
MUM812	Payroll Accrual-Griz Card/Aux	\$624			\$255			\$255		\$369
	Subtotal	\$9,375		\$298,148	\$132,305	\$144,633		\$276,937	(\$1,507)	\$29,079
	Griz Card GAAP	(\$15,027)		(\$140,743)	\$1,574	(\$140,743)		(\$139,169)		(\$16,601)
	Subtotal	(\$15,027)		(\$140,743)	\$1,574	(\$140,743)		(\$139,169)		(\$16,600)
	Totals	(\$5,651)		\$157,405	\$133,879	\$3,889		\$137,768	(\$1,507)	\$12,478
	Beginning Fund Balance:	(\$5,651)							Ending Fund Balance:	\$12,478
348600 - Printing Services										
MPT801	Campus Quick Copy	\$117,472	(\$513)	\$438,695	\$203,456	\$221,751		\$425,207		\$130,447
MPT803	Printing & Graphics	\$183,603		\$1,286,473	\$719,748	\$532,636		\$1,252,385	(\$81,357)	\$136,335
MPT805	Printing & Graphics Inventory	\$68,335				\$19,834		\$19,834		\$48,501
MUM813	Payroll Accrual-Printing Srv/Aux	\$5,241			\$2,932			\$2,933		\$2,309
	Subtotal	\$374,651	(\$513)	\$1,725,169	\$926,136	\$774,222		\$1,700,359	(\$81,357)	\$317,591
	Printing Services GAAP	(\$87,948)		(\$1,334,303)	\$3,121	(\$1,334,303)		(\$1,331,183)		(\$91,069)
	Subtotal	(\$87,948)		(\$1,334,303)	\$3,121	(\$1,334,303)		(\$1,331,183)		(\$91,069)
	Totals	\$286,703	(\$513)	\$390,865	\$929,258	(\$560,082)		\$369,176	(\$81,357)	\$226,522
	Beginning Fund Balance:	\$286,703							Ending Fund Balance:	\$226,522

Current Unrestricted Auxiliary Enterprise Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
348700 - Flathead Lake Bio Station										
MFH801	Flathead Lake Bio Station Houses	\$5,300				\$378		\$378		\$4,922
MFH802	Flathead Lake Bio-Sta Food Service	\$8,123		\$110,464	\$19,373	\$66,675		\$86,048	(\$16,072)	\$16,467
MFH803	Flathead Lake Bio-Station Housing	\$7,079		\$50,541	\$12,632	\$9,101		\$21,733	(\$15,426)	\$20,461
MUM814	Payroll Accrual-FH Bio Stn/Aux	\$102			\$50			\$50		\$52
	Subtotal	\$20,604		\$161,005	\$32,055	\$76,153		\$108,208	(\$31,499)	\$41,901
	Flathead Lake Bio Station GAAP	(\$2,240)		(\$48,068)	(\$158)	(\$48,068)		(\$48,226)		(\$2,082)
	Subtotal	(\$2,240)		(\$48,068)	(\$158)	(\$48,068)		(\$48,226)		(\$2,082)
	Totals	\$18,364		\$112,937	\$31,897	\$28,085		\$59,983	(\$31,499)	\$39,820
	Beginning Fund Balance:	\$18,364						Ending Fund Balance:		\$39,820
349000 - Auxiliary Administration										
MSA801	Auxiliary Administration	\$23,049		(\$79,454)	\$226,007	(\$322,955)		(\$96,948)	(\$10,000)	\$30,543
MSA802	Auxiliary Admn Recruitment	\$0		\$8,200		\$2,150		\$2,150	(\$6,050)	\$0
MSA803	Aux Adm Rental Facilities	\$55,262		\$1,195,480	\$131,599	\$552,937		\$684,537	(\$529,591)	\$36,615
MSA806	Auxiliary Stip Earnings	\$23,654		\$170,642				\$0	(\$90,000)	\$104,296
MSA807	Office Stores Inventory	\$0						\$0		\$0
MUM815	Payroll Accrual-Aux Admin/Aux	\$1,169			\$569			\$569		\$600
	Subtotal	\$103,134		\$1,294,867	\$358,175	\$232,132		\$590,307	(\$635,641)	\$172,053
	Auxiliary Administration GAAP	(\$56,066)		(\$1,892,645)	\$9,529	(\$1,892,645)		(\$1,883,116)		(\$65,595)
	Subtotal	(\$56,066)		(\$1,892,645)	\$9,529	(\$1,892,645)		(\$1,883,116)		(\$65,595)
	Totals	\$47,068		(\$597,778)	\$367,704	(\$1,660,513)		(\$1,292,809)	(\$635,641)	\$106,458
	Beginning Fund Balance:	\$47,068						Ending Fund Balance:		\$106,458

Current Unrestricted Auxiliary Enterprise Funds

Cost of Goods Sold Calculation

For Fiscal Year Ended June 30, 2005

	MCR821 Golf Course Pro Shop	MCT801 COT Bookstore	MPH801 Prescription Pharmacy	MPT803 Printing & Graphics
Sales *	\$52,957	\$592,365	\$670,352	\$1,306,473
Cost of Goods Sold:				
Beginning Inventory 7/1/04	31,523	109,029	49,926	56,328
Beginning Work in Process 7/1/04				12,007
Add: Purchases	37,887	500,414	422,241	386,088
Cost of Goods Available	69,410	609,443	472,167	454,423
Deduct: Ending Inventory 6/30/05	31,417	141,307	43,562	39,199
Ending Work in Process 6/30/05				9,302
Cost of Goods Sold	37,993	468,136	428,605	405,922
Gross Profit on Sales	\$14,964	\$124,229	\$241,747	\$900,551

* Sales consists of only those revenue codes categorized as Sales & Services

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Section IV

Current Restricted Funds

The University of
Montana

Section IV

CURRENT RESTRICTED FUNDS

	Page
Statement of Current Fund Revenue	1 - 3
Statement of Current Fund Expenditures	4 - 6
Combined Statement of Revenue, Expenditures and Changes In Fund Balance For:	
Federal Grants & Contracts	7
Non-Federal Grants & Contracts	8
Gifts	9 - 12
Endowed Operating Accounts	13
Athletics Scholarships	14
UM Scholarships & Fellowships	15 - 18
Foundation Scholarships	19 - 38
Financial Aid Sources from Federal and State	39

Current Restricted Funds

Statement of Current Fund Revenue

For Fiscal Year Ended June 30, 2005

	Tuition / Fees	Gifts and Donations	Sales Service / Recharge	Fed Grants Contracts	State/Local Grants/Contr	Invest Income	Other Income	Total Revenue	Inter Dept Elimination	Transfers In	Net Revenue
Restricted GAAP								\$0	(\$5)		(\$5)
								\$0	(\$5)		(\$5)
STIP Transactions Non-Grant											
						\$3,682		\$3,682			\$3,682
						\$3,682		\$3,682			\$3,682
Federal Grants & Contracts											
US Dept of Agriculture				\$4,071,484				\$4,071,484	(\$544,903)	\$870	\$3,527,452
US Dept of Defense				\$1,506,865				\$1,506,865	(\$282,668)		\$1,224,197
US Department of Energy				\$585,798				\$585,798	(\$139,410)		\$446,388
US Dept of the Interior				\$4,530,228				\$4,530,228	(\$764,875)		\$3,765,353
US Department of Education				\$3,661,542			\$20,192	\$3,681,733	(\$481,241)		\$3,200,492
Environmental Protection Agency				\$35,441				\$35,441	(\$19,119)		\$16,322
Health & Human Services				\$18,341,447		\$146,593	\$36,234	\$18,524,273	(\$3,614,628)		\$14,909,645
Misc Federal Agencies				\$5,360,644	\$2,500		\$142,531	\$5,505,676	(\$894,032)		\$4,611,644
Nat'l Endowment Arts & Humaniti				\$21,517				\$21,517	(\$4,712)		\$16,805
National Science Foundation				\$7,160,463			\$2,375	\$7,162,838	(\$1,208,257)		\$5,954,581
Federal Subgrants	\$31,636	\$0	\$1,300	\$9,285,030	\$44,998		\$70,290	\$9,433,253	(\$1,994,060)	\$8,416	\$7,447,609
	\$31,636	\$0	\$1,300	\$54,560,459	\$47,498	\$146,593	\$271,621	\$55,059,107	(\$9,947,906)	\$9,286	\$45,120,487

Current Restricted Funds

Statement of Current Fund Revenue
For Fiscal Year Ended June 30, 2005

	Tuition / Fees	Gifts and Donations	Sales Service / Recharge	Fed Grants Contracts	State/Local Grants/Contr	Invest Income	Other Income	Total Revenue	Inter Dept Elimination	Transfers In	Net Revenue
Non-Federal Grants & Contracts											
Cost Share Accounts					\$19,189		\$5,600	\$24,789	(\$98,767)	\$406,613	\$332,635
Local Government Agencies					\$204,618			\$204,618	\$28,277		\$232,896
Other Restricted		(\$36,402)			\$93,670			\$57,269	\$40,445		\$97,714
Private Agencies	\$3,637	\$4,092,813	(\$50)	\$85,368	\$10,818	\$4,839	\$89,443	\$4,286,867	(\$394,814)	(\$611)	\$3,891,443
State Agencies		\$4,711			\$2,594,608		\$250	\$2,599,569	(\$481,244)	\$9	\$2,118,334
	\$3,637	\$4,061,122	(\$50)	\$85,368	\$2,922,903	\$4,839	\$95,293	\$7,173,112	(\$906,102)	\$406,011	\$6,673,021
Fin Aid											
Pell				\$11,440,106				\$11,440,106			\$11,440,106
SEOG				\$470,586			\$154,740	\$625,326			\$625,326
FWS				\$662,871			\$0	\$662,871			\$662,871
LEAPP							\$253,887	\$253,887			\$253,887
EFT Direct Loans				(\$59,940)				(\$59,940)			(\$59,940)
				\$12,513,623			\$408,627	\$12,922,250			\$12,922,250
Gifts											
Gifts		\$2,537,131	\$4,731		\$17,687	\$103,606	\$83,593	\$2,746,748		\$77,083	\$2,823,831
		\$2,537,131	\$4,731		\$17,687	\$103,606	\$83,593	\$2,746,748		\$77,083	\$2,823,831

Current Restricted Funds

Statement of Current Fund Revenue
For Fiscal Year Ended June 30, 2005

	Tuition / Fees	Gifts and Donations	Sales Service / Recharge	Fed Grants Contracts	State/Local Grants/Contr	Invest Income	Other Income	Total Revenue	Inter Dept Elimination	Transfers In	Net Revenue
Endowed Operating Accounts											
Bandy Ranch		\$32,947				\$4,949	(\$33,540)	\$4,355		\$900	\$5,255
Sustainable Food and Farming		\$8,483				\$6		\$8,489			\$8,489
Center for Rocky Mtn West		\$175,504	\$4,058			\$217		\$179,779			\$179,779
		\$216,934	\$4,058			\$5,172	(\$33,540)	\$192,624		\$900	\$193,524
Revenue Holding Account											
								\$0			\$0
								\$0			\$0
Restricted GAAP - Other											
								\$0			\$0
								\$0			\$0
Scholarships											
Athletic Scholarships		\$914,147	\$49,665			\$256	\$115,152	\$1,079,220			\$1,079,220
UM Scholarships		\$165,625			\$1,149,718	\$45,691	\$2,320	\$1,363,354			\$1,363,354
Foundation Scholarships		\$2,301,002				\$351	\$0	\$2,301,353			\$2,301,353
		\$3,380,774	\$49,665		\$1,149,718	\$46,298	\$117,473	\$4,743,927			\$4,743,927
	\$35,273	10,195,960	\$59,704	\$67,159,450	\$4,137,806	\$310,189	\$943,067	\$82,841,449	(\$10,854,014)	\$493,280	\$72,480,715

Current Restricted Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

	Salaries / Wages	Operating Expend	Indirect Costs	Capital Expense	Total Expense	Inter Dept Elimin/GAAP	Sick Annual Leave Expense	Transfers Out	Net Expend
Restricted GAAP									
					\$0				\$0
					\$0				\$0
STIP Transactions Non-Grant									
					\$0			\$3,682	\$3,682
					\$0			\$3,682	\$3,682
Federal Grants & Contracts									
US Dept of Agriculture	\$2,821,556	\$794,763	\$233,380	\$73,920	\$3,923,619	(\$401,770)		\$5,603	\$3,527,452
US Dept of Defense	\$554,688	\$620,397	\$302,162	\$85,441	\$1,562,687	(\$338,491)			\$1,224,197
US Department of Energy	\$137,371	\$288,302	\$88,080	\$9,855	\$523,608	(\$77,220)			\$446,388
US Dept of the Interior	\$2,313,417	\$1,572,972	\$585,562	\$37,002	\$4,508,953	(\$745,862)		\$262	\$3,763,353
US Department of Education	\$2,133,111	\$1,249,104	\$329,458		\$3,711,673	(\$511,181)			\$3,200,492
Environmental Protection Ag	\$2,512	\$14,350	\$6,553		\$23,414	(\$7,093)			\$16,322
Health & Human Services	\$7,065,382	\$7,798,808	\$2,982,855	\$514,990	\$18,362,035	(\$3,449,620)		(\$3,078)	\$14,909,337
Misc Federal Agencies	\$2,602,688	\$2,042,661	\$685,002	\$112,424	\$5,442,774	(\$863,116)		\$31,986	\$4,611,644
Nat'l Endowment Arts & Hu	\$5,645	\$11,203			\$16,848	(\$43)			\$16,805
National Science Foundation	\$2,417,942	\$3,504,750	\$1,302,741	\$154,756	\$7,380,190	(\$1,425,609)			\$5,954,581
Federal Subgrants	\$4,489,802	\$3,174,144	\$1,160,154	\$29,677	\$8,853,776	(\$1,410,681)		\$4,514	\$7,447,609
	\$24,544,113	\$21,071,455	\$7,675,945	\$1,018,064	\$54,309,577	(\$9,230,685)		\$39,287	\$45,118,179

Note Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Restricted Funds

Statement of Current Fund Expenditures

For Fiscal Year Ended June 30, 2005

	Salaries / Wages	Operating Expend	Indirect Costs	Capital Expense	Total Expense	Inter Dept Elimin/GAAP	Sick Annual Leave Expense	Transfers Out	Net Expend
Non-Federal Grants & Contracts									
Cost Share Accounts	\$166,555	\$140,265	\$406	\$37,838	\$345,065	(\$12,431)		\$1	\$332,635
Local Government Agencies	\$196,827	\$46,359	\$30,602		\$273,788	(\$40,376)			\$233,412
Other Restricted	\$32,910	\$65,531			\$98,441	(\$727)			\$97,714
Private Agencies	\$2,422,877	\$1,585,550	\$220,244	\$7,260	\$4,235,932	(\$383,233)		\$38,743	\$3,891,443
State Agencies	\$1,014,987	\$1,133,897	\$71,912		\$2,220,797	(\$106,278)		\$1,298	\$2,115,818
	\$3,834,158	\$2,971,602	\$323,165	\$45,098	\$7,174,023	(\$543,044)		\$40,042	\$6,671,021
Fin Aid									
Pell		\$11,440,106			\$11,440,106				\$11,440,106
SEOG		\$625,326			\$625,326				\$625,326
FWS	\$539,296	\$33,575			\$572,871	\$90,000			\$662,871
LEAPP		\$214,434			\$214,434				\$214,434
EFT Direct Loans					\$0				\$0
	\$539,296	\$12,313,441			\$12,852,737	\$90,000			\$12,942,737
Gifts									
Gifts	\$1,528,141	\$1,175,818		\$25,458	\$2,729,417			\$41,808	\$2,771,226
	\$1,528,141	\$1,175,818		\$25,458	\$2,729,417			\$41,808	\$2,771,226
Endowed Operating Accounts									
Bandy Ranch	\$48,838	\$50,175			\$99,013			\$19,156	\$118,169
Sustainable Food and Farmi	\$7,733	\$488			\$8,220				\$8,220
Center for Rocky Mtn West	\$148,074	\$21,969			\$170,043			\$9,989	\$180,032
	\$204,645	\$72,631		\$0	\$277,276			\$29,146	\$306,422

Current Restricted Funds
Statement of Current Fund Expenditures
For Fiscal Year Ended June 30, 2005

	Salaries / Wages	Operating Expend	Indirect Costs	Capital Expense	Total Expense	Inter Dept Elimin/GAAP	Sick Annual Leave Expense	Transfers Out	Net Expend
Revenue Holding Account									
					\$0				\$0
		\$0			\$0				\$0
Payroll Accrual - Restricted Other									
	\$1,320				\$1,320				\$1,320
	\$1,320				\$1,320				\$1,320
Scholarships									
Athletic Scholarships		\$974,559			\$974,559				\$974,559
UM Scholarships		\$1,289,076			\$1,289,076			\$12,500	\$1,301,576
Foundation Scholarships	\$7,059	\$2,420,747			\$2,427,805				\$2,427,805
	\$7,059	\$4,684,382			\$4,691,441			\$12,500	\$4,703,941
	\$30,658,732	\$42,289,328	\$7,999,111	\$1,088,620	\$82,035,791	(\$9,683,729)		\$166,464	\$72,518,526

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Federal Grants & Contracts		320FED								
		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
324DOA	US Dept of Agriculture			\$3,526,581	\$2,653,165	\$794,763	\$73,920	\$3,521,849	(\$4,733)	(\$1)
324DOD	US Dept of Defense			\$1,224,197	\$518,359	\$620,397	\$85,441	\$1,224,197		\$0
324DOE	US Department of Energy			\$446,388	\$128,675	\$307,859	\$9,855	\$446,388		\$0
324DOI	US Dept of the Interior			\$3,765,353	\$2,153,117	\$1,572,972	\$37,002	\$3,763,091	(\$262)	\$2,000
324EDU	US Department of Education			\$3,200,492	\$1,950,712	\$1,249,780		\$3,200,492		\$0
324EPA	Environmental Protection Agenc			\$16,322	\$1,972	\$14,350		\$16,322		\$0
324HHS	Health & Human Services	\$0		\$14,909,645	\$6,598,617	\$7,798,808	\$514,990	\$14,912,415	\$3,078	\$308
324MIS	Misc Federal Agencies			\$4,611,644	\$2,424,573	\$2,042,661	\$112,424	\$4,579,658	(\$31,986)	\$0
324NEH	Nat'l Endowment Arts & Humanit			\$16,805	\$5,602	\$11,203		\$16,805		\$0
324NSF	National Science Foundation		(\$23)	\$5,954,581	\$2,295,075	\$3,504,727	\$154,756	\$5,954,558		\$0
324SUB	Federal Subgrants			\$7,439,193	\$4,201,587	\$3,211,831	\$29,677	\$7,443,095	\$3,902	\$1
		\$0	(\$23)	\$45,111,200	\$22,931,455	\$21,129,351	\$1,018,064	\$45,078,869	(\$30,000)	\$2,308
Beginning Fund Balance:		\$0						Ending Fund Balance:		\$2,308

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Non-Federal Grants & Contracts		320NON								
		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
32CTSH	Cost Share Accounts			(\$73,978)	\$154,531	\$140,265	\$37,838	\$332,634	\$406,612	(\$1)
32LOCL	Local Government Agencies	\$517		\$232,896	\$187,054	\$46,359		\$233,412		\$1
32OTHR	Other Restricted			\$97,714	\$32,183	\$65,531		\$97,714		\$0
32PRIV	Private Agencies			\$3,892,054	\$2,259,889	\$1,585,550	\$7,260	\$3,852,699	(\$39,354)	\$1
32STAT	State Agencies	(\$2,517)		\$2,118,325	\$980,622	\$1,133,897		\$2,114,520	(\$1,289)	(\$1)
		(\$2,000)		\$6,267,010	\$3,614,279	\$2,971,602	\$45,098	\$6,630,979	\$365,969	\$0
Beginning Fund Balance:		(\$2,000)						Ending Fund Balance:		\$0

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

323000 Gifts

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MAF102	Administration & Finance Gift	\$406		\$9				\$0		\$415
MAN100	Anthropology Gifts	\$2,709		\$56		\$533		\$533	\$250	\$2,482
MAS100	College Arts & Science Gifts	\$13,998		\$34,958	\$9,820	\$38,289		\$48,109	\$38,034	\$38,880
MAS101	Summer Science Institute Gift	(\$328)		\$1				\$0		(\$327)
MAS102	Karashima Endowment	\$5,382		\$55,432	\$59,026	\$2,586		\$61,612		(\$798)
MAS104	Asian Studies Gift	(\$530)						\$0		(\$530)
MAS105	Edmund Freeman Lecture Gifts	(\$26)				\$1		\$1		(\$26)
MBB100	BBER/Gifts	\$6,067		\$135				\$0		\$6,202
MBC100	Radio-Television/KUFM Gifts	\$141,602	\$511	\$401,215	\$5,982	\$18,696	\$12,495	\$37,173		\$506,155
MBC102	GFPRA-KGPR-Donations	\$54,695		\$52,335		\$35,125		\$35,125		\$71,904
MBC103	KUFM TV Gifts	\$154,639		\$156,635	\$37,527	\$79,008		\$116,535	(\$15,000)	\$179,738
MBC104	Radio-Television/KUFM Gifts II	\$387,706		\$311,553	\$419,470	\$211,763		\$631,232	(\$19,839)	\$48,188
MBI100	Biological Science Gifts	\$33,187	(\$500)	\$67,011	\$38,951	\$35,025		\$73,976		\$25,721
MBI116	Biological Science Sage Grouse Gifts	\$18,682		\$29,650	\$31,115	\$15,675		\$46,790		\$1,543
MBU100	Business Administration Gifts	(\$1,198)		\$246,520	\$128,837	\$140,853		\$269,690	\$2,000	(\$22,369)
MCE100	Cont Ed & Summer Project Gifts	\$55		\$101		\$88		\$88		\$68
MCH100	Chemistry Gifts	(\$528)		\$56,175	\$31,336	\$33,284		\$64,620	\$700	(\$8,273)
MCH102	Frieshiemer Endowment/Chem	\$28,920		\$4,920		\$3,879		\$3,879	(\$1,969)	\$27,991
MCH103	Schwan's Sales Enterprise Gifts	\$25,171		\$562				\$0		\$25,732
MCM100	Communication Studies Gifts	\$3,129		\$4,666		\$3,678		\$3,678		\$4,117
MCM102	"Dousman, Ila B Trust"	\$2,173		\$48				\$0		\$2,221
MCP101	Drug Education & Enforcement	\$1,069		\$518		\$750		\$750		\$837
MCS100	Computer Science Gifts	\$2,053		\$47		(\$145)		(\$145)		\$2,246
MCT100	COT Radiological Technology Gifts	(\$7,397)		\$59,427	\$50,644			\$50,644		\$1,386
MEC100	Economics Gifts	\$1,375		\$30		\$73		\$73		\$1,332
MED100	Education Gifts	\$6,489		\$14,553	\$3,023	\$13,890		\$16,913		\$4,130
MED103	Early Childhood Center Gifts	\$174		\$127		\$94		\$94		\$207
MED127	EDLD Gift Account	(\$1)						\$0		(\$1)
MED129	Education/Ders Gifts	\$424		\$9				\$0		\$433
MEN101	English/Leslie Wilson Gifts	\$8,711		\$20,195	\$2,452	\$21,608		\$24,059		\$4,847
MES100	Environmental Studies Gifts	\$5,096		\$52,644	\$23,009	\$31,632		\$54,641		\$3,098

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Restricted Funds
Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

323000 Gifts										
		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
										\$214
MES108	Watershed Health Clinic - Gift	(\$1,917)		\$21,762	\$12,097	\$7,534		\$19,631		\$2,631
MET100	UM Ethics Pledge Gift			\$2,684		\$53		\$53		\$1,009
MFA115	Music/Leslie Wilson Gift	\$987		\$22				\$0		\$1,574
MFA153	Fine Arts/Drama Gifts	\$66		\$1,508		\$700		\$700	\$700	\$2,416
MFA154	Fine Arts/Music Gifts	\$94		\$25,196	\$10,039	\$14,135		\$24,174	\$1,300	\$42,067
MFA160	Fine Arts Gifts	\$13,150		\$33,242	\$946	\$3,379		\$4,325		\$3,680
MFA169	Fine Arts/Art Department Gifts	\$3,949		\$756		\$1,025		\$1,025		\$1,053
MFA170	Media Arts Gifts	\$4,066		\$43		\$3,055		\$3,055		\$1,307
MFH100	Biological Station Gifts	\$1,343		\$282		\$318		\$318		\$1,465
MFH102	Bierman Professorship	\$1,360		\$47,054	\$46,949			\$46,949		\$10,579
MFI100	Scholarship Administrative Exp Gift	\$7,571		\$3,654		\$647		\$647		\$5,546
MFL100	Modrn/Classical Lang/Literatre Gift	\$3,791		\$16,162		\$14,406		\$14,406		\$5,514
MFL117	German Studies Gift			\$6,590	\$1,831	\$958		\$2,789	\$1,713	\$2,410
MFR100	Forestry Gift Account	\$15,576		\$379,114	\$261,813	\$130,467		\$392,280		\$9,267
MFR148	Leslie Wilson Gifts/Forestry	\$8,513		\$755				\$0		\$2,906
MGL100	Geology Gifts	\$1,703		\$10,213	\$1,625	\$4,885		\$6,510	(\$2,500)	\$15,215
MGL103	Carl Huie Memorial	\$13,415		\$1,800				\$0		\$4,697
MGZ125	Althletics (GAA) Gifts	\$1,389		\$11,870	\$8,511	\$50		\$8,562		\$16,889
MGZ134	Women's Basketball Gifts			\$16,889				\$0		\$1,552
MHC100	Honors College Gift Account	\$5,726		\$30,420	\$16,107	\$18,488		\$34,595		\$882
MHC105	Volunteer Action Serv - Gift	\$462		\$4,179		\$3,760		\$3,760		\$188
MHH100	HHP Gifts	(\$51)		\$11,950	\$302	\$11,409		\$11,711		\$1,112
MHI100	History Department Gifts	\$5,025		\$24,859	\$12,638	\$16,134		\$28,772		(\$23)
MHI101	Carter Rogers Montgomery Gifts	(\$20)				\$2		\$2		\$57
MHR101	T & D Program	\$57						\$0		\$979
MHS100	Health Service Gifts	\$957		\$21				\$0		(\$8,895)
MJN100	Journalism Gifts	\$69		\$181,069	\$149,341	\$41,142		\$190,483	\$450	\$1,379
MJN148	Radio-Television Gifts	\$1,022		\$9,616	\$5,881	\$3,878		\$9,759	\$500	\$27,940
MLA100	Law Deans Discretionary Gifts	\$43,839		\$72,204	\$70,278	\$17,824		\$88,102		\$1,555
MLA103	Cowley Edowment Gifts	\$2,915		\$41		\$1,401		\$1,401		\$3,864
MLA104	J N Blankenbaker Gifts	\$814		\$4,538		\$1,488		\$1,488		

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

323000 Gifts

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MLA105	Drexel Burnham Sec Inv Symposium	\$3,791		\$85				\$0		\$3,875
MLA106	John P Acher Memorial Fund	\$6		\$650		\$650		\$650		\$6
MLA176	Law Library Gifts	\$61,630		\$10,430		\$200	\$12,330	\$12,530		\$59,530
MLA970	Dixon Endowment Int & Income	\$12,441		\$4,200				\$0		\$16,641
MLA971	Murphy Endowment Int & Income	\$51,458		\$68,006	\$25,190	\$54,281		\$79,471		\$39,993
MLS100	Liberal Arts Gifts	\$4,446		\$800	\$287	\$61		\$347		\$4,898
MMA100	Mathematics Gifts	\$2,621		\$2,777		\$5,042		\$5,042		\$356
MML100	Library Services Gifts	\$2,256		\$24,137	\$1,684	\$21,034	\$75	\$22,793	\$350	\$3,950
MML102	Indigenous Peoples Studies	\$52						\$0		\$52
MML104	Library/Acquisitions Gifts	\$102		\$679		\$55	\$558	\$613		\$167
MML105	Ulvestad Trust-Income	\$2,373		\$2,912		\$471		\$471		\$4,814
MML907	Phillips Endowment Int & Income	\$11,500		\$934				\$0		\$12,433
MML908	Ryman Endowment Interest & Income	\$488		\$417				\$0		\$905
MNA100	Native American Studies Gifts	(\$3)		\$15,200		\$18,654		\$18,654	\$1,000	(\$2,458)
MNA123	Stott Visiting Scholars/Elders	\$18		\$889		\$423		\$423		\$484
MPC100	Political Science Gifts	\$3,181		\$4,166	\$603	\$2,106		\$2,709		\$4,638
MPC102	Lewis Stan Poli Sci Fund	\$1						\$0		\$1
MPH100	Pharmacy Gifts	\$3,380		\$38,443	\$5,672	\$32,177		\$37,849		\$3,974
MPH101	Friesheimer Endowment	\$42,789		\$5,181	\$9,175			\$9,175		\$38,795
MPL105	Philosophy Gifts	\$1,023		\$4,279	\$1,434	\$1,823		\$3,257		\$2,046
MPR105	Fitz Estate/President's Gift	(\$1,962)		\$30,809	\$8,469	\$19,223		\$27,692		\$1,155
MPR106	Alumni Center Gifts	\$284		\$6				\$0		\$290
MPS100	Psychology Gifts	\$1		\$14,246	\$21,029	\$15,001		\$36,030	\$21,786	\$3
MPV100	Academic Affairs Gift Account			\$678		\$342		\$342		\$336
MRA100	Research Administration Gifts	\$2,074		\$46		\$277		\$277		\$1,844
MRA101	Inventor Support/Discovery Project	\$1,027		\$23				\$0		\$1,050
MRA103	Patent Development & Research	\$1,828		\$36				\$0		\$1,864
MRA104	Wood Chemistry-Hoerner Waldorf	\$54,049		\$1,202		\$1,445		\$1,445		\$53,807
MRA105	Wildlife Research Unit Gifts	\$200		\$4				\$0		\$205
MRA901	IAR Waterfowl Gift Account	\$27						\$0		\$27
MRA903	Wildlife Research Fund	\$9,141		\$16,274	\$14,972	\$18		\$14,990		\$10,425

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

323000   Gifts

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MRM101	History Gift-Rocky Mt West	\$47						\$0		\$47
MSA100	Career Services Gift Account	\$200		\$3		\$14		\$14		\$189
MSA103	Enrichment Program Foreign Student	\$75			\$77			\$77		(\$2)
MSA112	Disability Services Gift			\$668		\$668		\$668		\$0
MSC100	Sociology Gifts	(\$127)		\$4,669		\$4,418		\$4,418		\$124
MSC102	Fligelman Gift Account	\$1,864		\$177				\$0		\$2,041
MSW100	Social Work Gifts	\$2,924		\$46		\$2,418		\$2,418		\$553
MULTI	Centennial Coordinator	\$758		\$4,158		\$9,680		\$9,680	\$5,000	\$236
MWS100	Women's Studies Gifts	\$1,194		\$1,488		\$1,823		\$1,823	\$800	\$1,659
		\$1,306,925	\$11	\$2,746,748	\$1,528,141	\$1,175,829	\$25,458	\$2,729,428	\$35,274	\$1,359,530
Beginning Fund Balance:		\$1,306,925						Ending Fund Balance:		\$1,359,530

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

323900 Endowed Operating Accounts

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MES111	Sustainable Food and Farming	\$312		\$8,489	\$7,733	\$488		\$8,220		\$581
MFR147	Bandy Ranch	\$293,496		\$4,355	\$48,838	\$50,175		\$99,013	(\$18,256)	\$180,582
MRM901	O'Connor Ctr Rocky Mtn West Endw	\$29		\$179,779	\$148,074	\$21,969		\$170,043	(\$9,989)	(\$224)
		\$293,837		\$192,624	\$204,645	\$72,631	\$0	\$277,276	(\$28,246)	\$180,939
Beginning Fund Balance:		\$293,837						Ending Fund Balance:		\$180,939

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Athletic Scholarships

32200A

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MGZ101	Bagdley Memorial/Int Ath	\$500						\$0		\$500
MGZ102	"Caras, James"	\$64		\$256				\$0		\$320
MGZ111	General Athletic Scholarships	(\$13,556)		\$1,013,000		\$14,273		\$14,273		\$985,171
MGZ112	Men's Basketball Scholarships			\$6,334		\$90,120		\$90,120		(\$83,786)
MGZ113	Men's Football Scholarships			\$6,000		\$371,889		\$371,889		(\$365,889)
MGZ114	Men's Track/Xcountry Scholarships					\$66,315		\$66,315		(\$66,315)
MGZ115	Men's Tennis Scholarships					\$21,803		\$21,803		(\$21,803)
MGZ116	Womens's Golf Scholar.			\$495		\$36,842		\$36,842		(\$36,347)
MGZ117	Womens's Soccer Scholar.					\$47,270		\$47,270		(\$47,270)
MGZ118	Womens's Basketball Scholar.			\$1,971		\$96,994		\$96,994		(\$95,023)
MGZ119	Womens's Volleyball Scholar.					\$70,705		\$70,705		(\$70,705)
MGZ120	Womens's Track/Xcountry Scholar.			\$1,500		\$91,988		\$91,988		(\$90,488)
MGZ121	Womens's Tennis Scholar.					\$41,696		\$41,696		(\$41,696)
MGZ130	Student Athlete Opportunity Fund			\$49,665		\$24,665		\$24,665		\$25,000
		(\$12,991)		\$1,079,220	\$0	\$974,559		\$974,559		\$91,670
Beginning Fund Balance:		(\$12,991)							Ending Fund Balance:	\$91,670

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

UM Scholarships

32200B

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MAF100	UM Staff Senate Scholarship	\$3,084		\$2,027		\$1,905		\$1,905		\$3,206
MAF103	UM Rodeo Scholarship	\$12,078		\$269				\$0		\$12,347
MBI105	"Kellogg, W K Med Tech Scholar"	\$8,949		\$200				\$0		\$9,149
MBI106	"Severy, J W"	\$664		\$37		\$125		\$125		\$576
MBI107	"Waters, Charles Award"	\$244		\$24		\$55		\$55		\$214
MBI108	"Gebhart, Dr J W/Botany"	\$615		\$44				\$0		\$659
MBU102	Assoc of Govt Accountants	\$88		\$412		\$500		\$500		\$0
MBU103	Arthur Anderson & Co/Bus							\$0		\$0
MBU104	Beta Alpha Psi	\$227		\$501		\$618		\$618		\$110
MBU105	"Blomgren, Dr Paul B Dean Emer 4"	\$4		\$996		\$1,000		\$1,000		\$0
MBU106	Bus Ad Faculty Scholarship	\$2,019		\$578		\$1,500		\$1,500		\$1,097
MBU108	Dean's Scholarship	\$2		\$998		\$1,000		\$1,000		\$0
MBU113	Hamilton Misfeldt/Bus Ad	\$1		\$999		\$1,000		\$1,000		\$0
MBU114	Helbing Memorial Scholarship	\$1,043		\$181		\$250		\$250		\$974
MBU118	Insurance Women of Missoula	\$33		\$217		\$250		\$250		\$0
MBU121	"MacDonald, Scott memorial"	\$43		\$957		\$1,000		\$1,000		\$0
MBU123	Charles Bailly & Co	\$0		\$250		\$250		\$250		\$0
MBU125	Msla MT Society of CPA's			\$1,200		\$1,200		\$1,200		\$0
MBU126	Mt Bankers Association/Bus	\$1,231		\$3		\$1,200		\$1,200		\$34
MBU127	MT CPA Society/Bus	\$1		\$999		\$1,000		\$1,000		\$0
MBU133	Institute of Management Accts			\$2,000		\$2,000		\$2,000		\$0
MBU137	KPMG Peat Marwick	\$221		\$2,279		\$2,500		\$2,500		\$0
MBU149	"Wolverton, Jeanne & Van"	\$1,341		\$988		\$1,000		\$1,000		\$1,329
MBU151	"Callahan, Mark Memorial"	\$212		\$67				\$0		\$279
MBU153	Galusha Higgins Galusha			\$1,000		\$1,000		\$1,000		\$0
MCH104	"Cahill, WP Agency Scholarship"			\$308				\$0		\$308
MCH109	"Pope, William R"	\$14,359		\$311		\$500		\$500		\$14,170
MCH111	Shafizadeh Memorial Scholarship	\$17,478		\$384		\$250		\$250		\$17,613
MCH112	Chemistry Faculty	\$3,280		\$73				\$0		\$3,353
MCH113	Hetler Scholarship	\$1,347		\$30				\$0		\$1,377
MCH117	"Fesseden, Ralph - Chemistry"	\$2,019		\$45		\$100		\$100		\$1,964

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

UM Scholarships

32200R

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MCM103	"Aber, William Award"	\$2,782		\$119				\$0		\$2,901
MCM104	Norvell Lee Speech Scholarship	\$7,390		\$431		\$448		\$448		\$7,372
MEC102	Ryman Fellowship /Econ	\$28,928		\$2,577		\$500		\$500		\$31,005
MED107	Emma Hawk Briscoe Leadership	\$621		\$122				\$0		\$743
MEN102	Bill Cody Scholarship	\$1,038		\$23				\$0		\$1,062
MEN103	"Lewis, Joyce Anne/English"	\$1,740		\$52				\$0		\$1,792
MFA116	Blegen Memorial/Music	\$11,853		\$260		\$250		\$250		\$11,862
MFA118	"Dundas, D Memorial/Music"	\$1,501		\$30				\$0		\$1,530
MFA119	"Inch, Herbert/Music"	\$1,318		\$831		\$550		\$550		\$1,599
MFA120	"Johnson, Tom Scholarship/Music"	\$2,556		\$57				\$0		\$2,613
MFA121	Kenneth McBroom Memorial Scholar	\$6,369		\$476		\$200		\$200		\$6,645
MFA122	"Lester, John Scholarship/Music"	\$4,750		\$102		\$200		\$200		\$4,652
MFA123	"Lewis, George & Jeanne/Scholarship"	\$4,154		\$93				\$0		\$4,247
MFA124	Maury Lowndes Memorial/Music	\$6,577		\$147				\$0		\$6,724
MFA125	Msla Music Teachers/Music	\$2,467		\$51		\$200		\$200		\$2,318
MFA127	Music School Scholarship	\$520		\$3,312		\$3,832		\$3,832		\$0
MFA128	Perry Scholarship Fund/Music	\$808		\$8		\$500		\$500		\$317
MFA129	Presser Foundation/Music	\$518		\$3,482		\$4,000		\$4,000		\$0
MFA130	"Schoknecht, Julia Scholarship"	\$372		\$8				\$0		\$380
MFA139	"Andrie, Eugene/Music"	\$6,358		\$140		\$100		\$100		\$6,398
MFA148	Java Bus Scholarship	\$504		\$11				\$0		\$515
MFH104	Richard Solberg Scholarship	\$771		\$2,043				\$0		\$2,815
MFI101	COT Outside Donor Scholarships	\$1,886		\$15,251		\$15,503		\$15,503		\$1,634
MFI102	Misc Donor Scholarships	\$3,044		\$942,622		\$923,783		\$923,783		\$21,883
MFI103	"Bonner, E L"	\$1,090		\$380				\$0		\$1,470
MFI109	Farmers Insurance Group	\$3,795		\$85				\$0		\$3,879
MFI119	Memorials - Misc	\$10,476		\$852		\$4,197		\$4,197		\$7,130
MFI121	Montana Cable TV Scholarship	\$7						\$0		\$7
MFI122	Jim Clutis Scholarship	\$167		\$169				\$0		\$336
MFI123	COT Memorial Scholarships	\$1,085		\$1,601				\$0		\$2,687
MFI124	COT Lula Clay Endowment Fund	\$1,007		\$634		\$750		\$750		\$890

Note Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

UM Scholarships

32200B

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MF1125	W A Gallagher Scholarship	\$7,954		\$2,886				\$0		\$10,839
MF1136	Rhodes Scholar Scholarship	\$1,006		\$22				\$0		\$1,028
MF1137	UM Alumni/San Diego Chapter	\$1,476		\$33				\$0		\$1,509
MF1140	University Teachers Scholarships	\$1,121		\$25				\$0		\$1,147
MF1254	Gear Up Scholarship	\$3,610		\$58,167		\$58,078		\$58,078		\$3,699
MF1269	Acce\$\$ Grant	\$1,831		\$156,000		\$154,893		\$154,893		\$2,938
MF1288	MGSLP Grant			\$54,598		\$21,100		\$21,100		\$33,498
MFR101	"Barron, G/Wilderness Inst"	(\$50)				(\$50)		(\$50)		\$0
MFR102	Blackfoot Book Award	\$10,626		\$237				\$0		\$10,863
MFR103	"Clark, E F/Forestry"	\$317		\$115				\$0		\$432
MFR106	"Hileman, Sparky (R L) Scholarship"	\$137		\$65				\$0		\$202
MFR110	"Kohner, W G Memorial/Forestry"	\$1,077		\$416		\$500		\$500		\$994
MFR114	"O'Neill, Robert Memorial Bus"	\$460		\$10				\$0		\$471
MFR117	"Thompson, Silas R/Forestry"	\$666		\$280		\$300		\$300		\$645
MFR122	"Buckhahn, R A Memorial/Forestry"	\$686		\$207		\$300		\$300		\$592
MFR132	Chris Greene Scholarship	\$560		\$171		\$200		\$200		\$531
MFR134	B Kennedy Memorial	\$400		\$165		\$300		\$300		\$265
MGL104	Geology Scholarships	\$13,430		\$6,319		\$1,481		\$1,481		\$18,267
MGL107	"Wilson, Michael Lee"	\$13,118		\$292		\$400		\$400		\$13,009
MHC102	"Buttrey, Jane"	\$0		\$18,030		\$16,200		\$16,200		\$1,831
MHC104	"Watkins, Gordon & Anna"	\$30,824		\$19,196		\$16,800		\$16,800		\$33,220
MJN104	"Anderson, Don"	\$2,206		\$1,472		\$1,400		\$1,400		\$2,278
MJN105	"Bue, Olaf G Memorial/Journalism"	\$154		\$71				\$0		\$225
MJN106	"Chaffin, Glen Memorial"	\$290		\$58		\$100		\$100		\$248
MJN107	Connie Craney-TV/Journalism	\$676		\$3,503		\$4,000		\$4,000		\$179
MJN109	Journalism Miscellaneous	\$757		\$761		\$750		\$750		\$768
MJN114	"Lanstrum, Blanche/Dean Stone"	\$338		\$155		\$100		\$100		\$393
MJN121	"Rochon, C G/Journalism"	\$5,550		\$865				\$0		\$6,416
MJN124	"Shirley, Richard Memorial"	\$717		\$103		\$50		\$50		\$770
MJN125	Theta Sigma Phi Journalism 4	\$461		\$71		\$100		\$100		\$433
MLA107	"Baldwin, Charles Scholarship"	\$1,513		\$88				\$0		\$1,601

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

UM Scholarships

32200B

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MLA112	"Fitz, Virginia"	\$12,782		\$1,848		\$1,000		\$1,000		\$13,631
MLA113	"80L Anderson, James R Scholarship"	\$24,511		\$2,367		\$1,200		\$1,200		\$25,678
MLA115	Groene Memorial Scholarship	\$3,677		\$347		\$300		\$300		\$3,724
MLA120	Law School Scholarships	\$3,126		\$8,974		\$10,200		\$10,200		\$1,900
MLA127	"O'Rourke, Arthur Scholarship"	\$1,275		\$83				\$0		\$1,357
MLA128	Outstanding Law Student	\$5		\$400		\$400		\$400		\$5
MLA129	"Reich, Floyd L Scholarship"	\$3,016		\$67				\$0		\$3,084
MLI101	Franklin Linguistic Scholarship	\$2,371		\$53				\$0		\$2,424
MMA104	"Hashisaki, Joe Memorial"	\$1,544		\$2,412		\$1,500		\$1,500	(\$980)	\$1,476
MMA106	Lennes/Mathmatics Department	\$3,732		\$3,701		\$450		\$450	(\$6,400)	\$583
MML107	Koch Research Scholarship			\$3,000		\$3,000		\$3,000		\$0
MNA102	"Clayborn, Elaine Memorial Sch"	\$1,275		\$28				\$0		\$1,304
MNA103	Law Peter Jonathan Memorial	\$1,066		\$51				\$0		\$1,117
MPC103	"Bennett, Philo S"	\$5,541		\$174				\$0	(\$5,120)	\$595
MPC104	Political Science Intern School	\$1,028		\$71		\$500		\$500		\$599
MPC105	Silent Sentinel Teacher Award	\$25,650		\$2,934		\$302		\$302		\$28,282
MPH103	Burroughs Wellcome Co Sch 4	\$50				\$6		\$6		\$43
MPH104	K-Mart Scholarship	\$5						\$0		\$5
MPH107	MT State Pharmaceutical Association			\$2,500		\$2,500		\$2,500		\$0
MPH108	Pharmacy School/Pharmacy			\$14,000		\$14,000		\$14,000		\$0
MPH110	Walmart Scholarship	\$35		\$965		\$1,000		\$1,000		\$0
MPH122	Physical Therapy Awards			\$500		\$500		\$500		\$0
MPV103	Class of 1904	\$649		\$58				\$0		\$706
MPV104	Duniway Book Award	\$258		\$27				\$0		\$285
MSA105	Chinese Student Assoc Scholarship	\$1,074		\$24				\$0		\$1,098
MSW102	"Hellgate Post #27, Am Legion"	\$1,747		\$39				\$0		\$1,786
		\$383,358		\$1,363,354	\$0	\$1,289,076		\$1,289,076	(\$12,500)	\$445,136
Beginning Fund Balance:		\$383,358							Ending Fund Balance:	\$445,136

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships 32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MAA105	26R Naseby & Evelyn Rhinehart Schol							\$0		\$0
MAF104	812 UM Rodeo Fund Endowed			\$12,907		\$12,906		\$12,906		\$1
MAF105	60K W.B. Cook Rodeo Team Scholarshi			\$1,900		\$1,900		\$1,900		\$0
MAN102	"69C Haberman, Thomas Scholarship"							\$0		\$0
MAN103	84B Taylor/Jensen Scholarship			\$1,500		\$1,500		\$1,500		\$0
MAN104	Peter Left Hand Scholarship	\$150		\$1				\$0		\$151
MAN105	26K Fred & Kay Voget Fund			\$1,810		\$1,810		\$1,810		\$0
MAS106	62A Henry Kain/D McKay Schol	\$204		\$23,422		\$23,622		\$23,622		\$4
MAS107	"649 Fullam, Minnie S/Mun"	\$4,275		\$3,625		\$7,900		\$7,900		\$0
MAS108	"626 Olson, Helen J Scholarship"	\$275		\$4,304		\$3,875		\$3,875		\$704
MAS109	"Reed, Bess - M.U.N."			\$600		\$600		\$600		\$0
MAS110	65J Fuller & Johnson Scholarship							\$0		\$0
MBI103	73G Morrelles, B Memorial Sch							\$0		\$0
MBI104	69I Sein-Mstr Microbiology	\$600		\$3				\$0		\$603
MBI109	"673 Gleed, Bernice"			\$2,500		\$2,500		\$2,500		\$0
MBI110	"675 Gordon, Clancy Scholarship"	\$186		\$1,814		\$2,000		\$2,000		\$0
MBI111	"876 Wiegenstein, J&A BSCI"			\$400		\$400		\$400		\$0
MBI112	873 Morris B Myerowitz							\$0		\$0
MBI113	837 John S. O'dell Scholarship			\$700		\$700		\$700		\$0
MBI114	87H Dr. Linda P Knoblock Fellowship	\$988		\$5				\$0		\$993
MBI117	61Q Jack Schmautz Grad. Scholarship			\$3,000		\$3,000		\$3,000		\$0
MBU107	"81G Connors, J&K Scholarship"			\$4,300		\$4,300		\$4,300		\$0
MBU109	81F Bill and Genevieve Boisvert	\$450		\$2				\$0		\$452
MBU111	"775 Horning, William & Shirley"			\$500		\$500		\$500		\$0
MBU112	74G Rockwell, Mary Ford Scholarship							\$0		\$0
MBU115	"66I Hitzeman, John Ace Scholarship"	\$9,350		\$38		\$4,500		\$4,500		\$4,888
MBU116	60H Elliott, E C Memorial Scholar							\$0		\$0
MBU117	"65C Carroll, J H & G D Memorial"			\$600		\$600		\$600		\$0
MBU119	217 North Western Energy Bus Schl							\$0		\$0
MBU120	Lagerlef, Anne Kathren							\$0		\$0
MBU122	"79D Connors, Dan & Sue Scholarship"			\$1,000		\$1,000		\$1,000		\$0

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MBU124	"Price, Derek W Scholarship"			\$6,800		\$6,800		\$6,800		\$0
MBU128	"68F Wakley, Neil Bus Scholarship"			\$1,400		\$1,400		\$1,400		\$0
MBU129	64I Burke Family Business Scholar			\$1,500		\$1,500		\$1,500		\$0
MBU130	"22F Peterson, Arnold Marketing"			\$700		\$700		\$700		\$0
MBU131	"68E Kaber, Ida Scholarship"			\$2,300		\$2,300		\$2,300		\$0
MBU132	69D Byrne Accounting Scholarship			\$500		\$500		\$500		\$0
MBU134	"78D Byrnes, Donald Memorial"	\$2,000		\$2,000		\$4,000		\$4,000		\$0
MBU135	70D Tractor & Equip Co Scholarship			\$800		\$800		\$800		\$0
MBU136	72C Caine/Schilling Int Bus	\$150		\$750		\$900		\$900		\$0
MBU138	"Corette, J E Scholarship"			\$32,000		\$32,000		\$32,000		\$0
MBU139	62H Bus Advisory Cnc-Athlete			\$1,019		\$1,000		\$1,000		\$19
MBU140	"243 Stuftt, William Memorial"			\$2,000		\$2,000		\$2,000		\$0
MBU141	"Osburnsen, Erik Jon Memorial"			\$1,800		\$1,800		\$1,800		\$0
MBU142	"61D Farris, Rhoda Harrington"			\$400		\$400		\$400		\$0
MBU143	"McGonigle, Don Memorial"			\$3,000		\$3,000		\$3,000		\$0
MBU145	Citizen's State Bank Scholarship			\$1,000		\$1,000		\$1,000		\$0
MBU147	60F Harrison Kellum Scholarship			\$2,100		\$2,100		\$2,100		\$0
MBU150	"59B Ostby, Raymong & Natha"			\$3,000		\$3,000		\$3,000		\$0
MBU152	"834 Hoback, Louise Voorhees"			\$2,500		\$2,500		\$2,500		\$0
MBU155	"809 Rolando, Richard A"			\$900		\$900		\$900		\$0
MBU156	"62G Mitchell, Bill & Avis"			\$2,000		\$2,000		\$2,000		\$0
MBU158	696 Brenda and M.B. Scotty Wilson			\$500		\$500		\$500		\$0
MBU160	"57D Emblen, Donald J Scholarship"			\$500		\$500		\$500		\$0
MBU163	20G 1st Interstate Bancsystem Schol			\$4,000		\$4,000		\$4,000		\$0
MBU164	278 Target Stores Msla Buss Scholar							\$0		\$0
MBU166	88E Junkermier Clark Campanella Ste	\$400		\$400		\$800		\$800		\$0
MBU167	87A Patricia Pump Douglas Acct			\$900		\$900		\$900		\$0
MBU168	89G Poe Family Scholarship			\$2,000		\$2,000		\$2,000		\$0
MBU169	798 Robert L. Prigge Endowment							\$0		\$0
MBU171	249 Frizzell D S Scholardship			\$1,500		\$1,500		\$1,500		\$0
MBU172	26S McManus Scholarship							\$0		\$0

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MBU174	80Q O'Leary/Cardinal Family Scholar			\$1,500		\$1,500		\$1,500		\$0
MBU175	76J B & P Bouchee Scholarship			\$4,400		\$4,400		\$4,400		\$0
MBU177	74P Anderson ZurMuehlen & Co. Schol			\$1,000		\$1,000		\$1,000		\$0
MBZ110	Foundation Funding Distribution							\$0		\$0
MCH105	89E Davis, Eugene Opportunity							\$0		\$0
MCH106	"72G Jesse, R H Family Scholarship"			\$200		\$200		\$200		\$0
MCH107	"78E Ames, Stanley R Scholarship"			\$900		\$900		\$900		\$0
MCH110	"79B Cahill, Wm P Memorial"			\$300		\$300		\$300		\$0
MCH114	"875 Wiegenstein, J&A Chem"			\$800		\$800		\$800		\$0
MCH115	Lola Walsh Anacker Scholarship			\$500		\$500		\$500		\$0
MCH118	"730 Sullivan, John D"			\$700		\$700		\$700		\$0
MCH120	70J L. Yates Outstanding T.A. Award			\$2,000		\$2,000		\$2,000		\$0
MCH121	"89A Cahill, Wm P Memorial"			\$300		\$300		\$300		\$0
MCH122	94D R. Keith & Jean Osterheld Fund			\$100		\$100		\$100		\$0
MCH123	95K Philip & Sandra Barney Schol.			\$500		\$500		\$500		\$0
MCS102	655 Wallace - Science Fair	\$6,000		\$4,032		\$4,000		\$4,000		\$6,032
MCS103	54B MT Power Company							\$0		\$0
MCS104	265 ACM Computer Club Scholarship	\$1,000		\$5				\$0		\$1,005
MCS105	68K Touch America Scholars/Comp Sci	\$56						\$0		\$56
MDS111	66C Dining Services Student Employee	\$2,000		\$5		\$2,000		\$2,000		\$5
MEC103	"686 Farris, Martin & Rhoda"							\$0		\$0
MEC104	63J Paoli Economics Opportunity Fnd							\$0		\$0
MEC105	58S Swenson & Wicks Econ Scholarship			\$11,500		\$11,500		\$11,500		\$0
MED105	23E ADK Scholarship			\$500		\$500		\$500		\$0
MED106	"65I Dufresne, Mildred Scholarship"			\$400		\$400		\$400		\$0
MED108	79A Floyd & M A Boschee Scholar			\$500		\$500		\$500		\$0
MED111	"685 Ames, Walter"			\$1,100		\$1,100		\$1,100		\$0
MED112	"639 Carlton, Linus"			\$2,700		\$2,700		\$2,700		\$0
MED113	"669 Craighead, Edwin B Sch"			\$1,600		\$1,600		\$1,600		\$0
MED114	Janet Fowler Dargitz Scholarship			\$1,000		\$1,000		\$1,000		\$0
MED115	"Harris, George & Laurine"			\$1,000		\$1,000		\$1,000		\$0

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

	Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MED116	"Hunt, Dr John J"		\$600		\$600		\$600		\$0
MED117	885 Donald & Patricia Orlich Schol		\$1,200		\$1,200		\$1,200		\$0
MED119	"656 Stoll, Gertrude Cope"						\$0		\$0
MED120	76A Mary McElwain Scholarship				\$600		\$600		(\$600)
MED121	"808 Larsen, Kleis"		\$1,200		\$1,200		\$1,200		\$0
MED122	822 Paul Fawley Memorial Scholar.						\$0		\$0
MED123	86j Eloise B Boldt Mem Educ. Schl						\$0		\$0
MED124	69Q Thomas Farrier Mem Schol		\$1,000		\$1,000		\$1,000		\$0
MED130	28T Mrs DC Steinhaus Counseling Sch		\$1,000		\$1,000		\$1,000		\$0
MEN104	67H Richard Riddle Scholarship		\$800		\$800		\$800		\$0
MEN107	"721 Beebe, Margaret Scherf"		\$400		\$400		\$400		\$0
MEN109	"630 Hugo, Richard Memorial"		\$3,200		\$3,200		\$3,200		\$0
MEN112	"271 King, Walter N Memorial Scholar"		\$100		\$100		\$100		\$0
MEN114	821 Guthrie Creative Writing Schol		\$800		\$800		\$800		\$0
MEN115	60P Maureen Mansfield Scholarship						\$0		\$0
MES102	72B NRAG Intern/Scholarship	\$950	(\$950)				\$0		\$0
MES103	"886 Erickson, Ron & Nancy"		\$2,000		\$2,000		\$2,000		\$0
MES104	"644 Dawson, B&B Memorial"	\$137	\$5,811		\$5,700		\$5,700		\$248
MES105	Environmental & Resource	\$247	(\$247)				\$0		\$0
MES106	"Sargent, Leonard & Sandy"		\$1,000		\$1,000		\$1,000		\$0
MES107	818 EVST Student Scholarship		\$1,500		\$1,500		\$1,500		\$0
MES109	57P MT Enviro Health Assn Scholarsh		\$750		\$750		\$750		\$0
MES110	72Q Wiancko Environ Studies Scholar		\$600		\$600		\$600		\$0
MFA101	"56G Diggs, Briar Visual Arts"		\$500		\$500		\$500		\$0
MFA103	Fell-Oskins Scholarship	\$599	\$16,165		\$16,724		\$16,724		\$41
MFA104	"650 Wickes, Thomas Jr Memorial"	\$100	\$2,400		\$2,500		\$2,500		\$0
MFA105	"832 Hook, Walter Memorial"	\$0	\$700		\$700		\$700		\$0
MFA106	786 May Carol Zeman Scholarship		\$1,000		\$1,000		\$1,000		\$0
MFA107	692 Christopher Parker Award	\$250	\$700		\$952		\$952		(\$2)
MFA108	"794 Williams, Pat Scholarship"		\$500		\$500		\$500		\$0
MFA109	655 Wallace - Fine Arts		\$2,000		\$2,000		\$2,000		\$0

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MFA111	"677 Dean, Alex & Virginia"			\$3,800		\$3,800		\$3,800		\$0
MFA112	"Gordon, Rikki Scholarship"			\$400		\$400		\$400		\$0
MFA113	718 Harrington Scholarship	\$350		\$15,850		\$16,200		\$16,200		\$0
MFA117	"703 Craighead, Kate Johnson"			\$1,400		\$1,400		\$1,400		\$0
MFA132	722 Evelyn Folland Scholarship			\$700		\$700		\$700		\$0
MFA133	756 Herbig Scholarship Music			\$300		\$300		\$300		\$0
MFA134	"643 Merriam, Doris F/Music"			\$500		\$500		\$500		\$0
MFA135	853 Earl L Miller Music Scholarship			\$1,600		\$1,600		\$1,600		\$0
MFA136	"Paris, Cancy Scholarship"			\$7,700		\$7,700		\$7,700		\$0
MFA137	744 Ruder-Morton Scholarship			\$1,600		\$1,600		\$1,600		\$0
MFA138	550 Tony Kadlec Music Scholarship							\$0		\$0
MFA141	"20D Walton, Earl E Memorial Scholar"			\$1,000		\$1,000		\$1,000		\$0
MFA142	"99A John R. Cowan, JR Scholarship"							\$0		\$0
MFA143	868 Nancy & Ron Erickson Scholar			\$1,000		\$1,000		\$1,000		\$0
MFA144	653 Vaughn Family Music			\$1,382		\$1,080		\$1,080		\$302
MFA145	87D Cardell & Moore Scholar.			\$36		\$35		\$35		\$1
MFA146	87F Moore & Cardell Drama Schol.	\$1,150		\$6		\$300		\$300		\$856
MFA147	879 Bell Music Scholarship	\$10		\$550		\$550		\$550		\$10
MFA150	67J Bill & Avis Mitchell Schol. Mus	\$400		\$600		\$1,000		\$1,000		\$0
MFA151	24J Joseph W. Turon Memorial Schol			\$1,000		\$1,000		\$1,000		\$0
MFA152	74J Mott Ranch Arts Schol.							\$0		\$0
MFA155	79J J & S Payne Music Schol.			\$2,000		\$2,000		\$2,000		\$0
MFA156	272 Art Scholarship Fund							\$0		\$0
MFA157	29M Dr. & Mrs. Laine Scholarship			\$1,000		\$1,000		\$1,000		\$0
MFA158	70M Caras Fine Arts Scholarship			\$700		\$700		\$700		\$0
MFA161	50L Kliber Mem. Music Scholarship			\$1,008		\$1,000		\$1,000		\$8
MFA162	50L Kliber Mem. Art Scholarship			\$1,000		\$1,000		\$1,000		\$0
MFA163	50L Kliber Mem. Drama/Dance Schol.			\$2,000		\$2,000		\$2,000		\$0
MFA164	50L Kliber Mem. Media Arts Schol	\$1,500		\$1,000		\$1,000		\$1,000		\$1,500
MFA171	Odyssey of Stars-Drama/Dance			\$5,264		\$5,548		\$5,548		(\$284)
MFA172	Odyssey of Stars-Art			\$1,500		\$1,500		\$1,500		\$0

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

	Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MFA173 Odyssey of Stars-MUSIC			\$10,000		\$12,150		\$12,150		(\$2,150)
MFA174 Odyssey of Stars-MEDIA ARTS	\$5,825		\$6,033	\$6,033			\$6,033		\$5,825
MFA175 26P Missoula Symphony Guild Scholar	\$1,000		\$5,500		\$6,500		\$6,500		\$0
MFA176 56K Roy Lyman Scholarship	\$750		\$2		\$750		\$750		\$2
MFA177 64Q M&A Maxwell Music Scholarship	\$250		\$7,050		\$7,300		\$7,300		\$0
MFA178 73P Stach Ceramics Scholarship			\$1,100		\$1,100		\$1,100		\$0
MFA179 95M Laura Bergh Barrett Scholarship							\$0		\$0
MFA180 80M William Gillespie Scholarship			\$800		\$800		\$800		\$0
MFA181 71T Carlson Music Scholarship			\$4,000		\$4,000		\$4,000		\$0
MFA182 24N Marching Band Fund			\$77,369		\$77,213		\$77,213		\$156
MFA183 20U Esther England Excel in Voice			\$2,400		\$2,400		\$2,400		\$0
MFA184 63K Bill Kliber Endowment for Arts			\$1,400		\$1,400		\$1,400		\$0
MFA185 54H Buddy DeFranco Jazz Scholarship			\$1,000		\$1,000		\$1,000		\$0
MFA186 21V Pamela South Schol for Voice			\$1,000		\$1,000		\$1,000		\$0
MFA188 75P Gerald R Molen Media Arts Schol			\$4				\$0		\$4
MFH103 "75E Levitan, Matthew Scholarship"			\$3,000		\$3,000		\$3,000		\$0
MFH105 616 Bierman Research Endowment			\$1,210		\$1,210		\$1,210		\$0
MFH106 "619 Ferguson, Mary Elrod"			\$2,000		\$2,000		\$2,000		\$0
MFH109 75K Mark Levitan Scholarship			\$3,000		\$3,000		\$3,000		\$0
MFH110 75J Charles Levitan Scholarship			\$3,000		\$3,000		\$3,000		\$0
MFH112 80R Robert Levitan Scholarship			\$3,000		\$3,000		\$3,000		\$0
MFH113 80T Sara Spero Levitan Scholarship			\$3,000		\$3,000		\$3,000		\$0
MFH115 63M J & W Hollensteiner Scholarship			\$900		\$900		\$900		\$0
MFH116 98N Eric & Tootie Myhre Endowment			\$1,600		\$1,600		\$1,600		\$0
MFI105 73H Adele Cohe Laine Scholarship	\$1,100		\$6				\$0		\$1,106
MFI106 "63I Enderlein, Wm Scholarship"	\$3,250		\$10,250		\$13,500		\$13,500		\$0
MFI107 "71H Walker, A & S Scholarship"			\$400		\$400		\$400		\$0
MFI110 89C Beighle Family Scholarship	\$1,850		\$2,850		\$4,700		\$4,700		\$0
MFI112 61G Gallagher Scholarship	\$6,425		\$28,578		\$35,000		\$35,000		\$3
MFI113 62I Gallagher Hobson Scholarship			\$1,250		\$627		\$627		\$623
MFI114 968 Childers Memorial Pres	\$4,500		\$8,000		\$12,500		\$12,500		\$0

Note Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Foundation Scholarships 32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MF1115	"77G Simmons, Dalton H. Scholarship"							\$0		\$0
MF1116	72E Taylor McMurtrey Memorial							\$0		\$0
MF1117	82D Wells Fargo Scholarship Endow	\$500		\$5,250		\$5,750		\$5,750		\$0
MF1118	"66F Birdwell, J W Hist/Science"			\$1,200		\$1,200		\$1,200		\$0
MF1120	"61H Gallagher, W J - COT Sch"	\$7,050		\$26,682		\$32,421		\$32,421		\$1,311
MF1130	71C Blair Presidential Scholarship			\$30,000		\$30,000		\$30,000		\$0
MF1131	"73D Imsande, Louis & Freda"			\$1,200		\$1,200		\$1,200		\$0
MF1132	63F Sterling Savings Association							\$0		\$0
MF1133	29B Cobb Foundation			\$2,000		\$2,000		\$2,000		\$0
MF1134	51C Dufresne Foundation			\$3,000		\$3,000		\$3,000		\$0
MF1135	57C Heisey Foundation	\$2,000		\$44,250		\$46,250		\$46,250		\$0
MF1138	64G Farris, Dr Martin T Scholarship							\$0		\$0
MF1141	274 Soroptimist International			\$725		\$725		\$725		\$0
MF1143	"60G Irwin, John D Memorial"			\$1,250		\$1,250		\$1,250		\$0
MF1144	"627 Clark, Lillian for Women"							\$0		\$0
MF1145	862 Alumni Assoc Past Pres			\$2,500		\$2,500		\$2,500		\$0
MF1146	"695 Baird, Alva C"			\$400		\$400		\$400		\$0
MF1148	"717 Boyer, Alan Memorial"	\$500		\$1,000		\$1,500		\$1,500		\$0
MF1149	"633 Briscoe, Gray"							\$0		\$0
MF1150	"757 Bucklew, Neil Presidential"			\$1,000		\$1,000		\$1,000		\$0
MF1151	"896 Coombs, Richard/Alumni"	\$500		\$3				\$0		\$503
MF1152	"857 Christiansen, Harold C"			\$700		\$700		\$700		\$0
MF1153	Crane Fund Widows & Children							\$0		\$0
MF1155	218 Excellence Fund	\$850		\$12,397		\$12,998		\$12,998		\$249
MF1156	804 Fox Foundation	\$408		\$90,592		\$91,000		\$91,000		\$0
MF1157	"731 Norwood, Pat Memorial"	\$1,250		\$652		\$1,900		\$1,900		\$2
MF1158	"779 Nygaard, Pat Memorial"			\$5,000		\$5,000		\$5,000		\$0
MF1159	"737 Frost, Marjorie"			\$1,250		\$1,250		\$1,250		\$0
MF1160	"74F Ephron, H & M Presidential"	\$2,500		\$37,500		\$40,000		\$40,000		\$0
MF1161	"900 Hom, Margaret A/Alumni"	\$600		\$450		\$1,050		\$1,050		\$0
MF1162	"882 Knoblock, Dr Linda P"			\$5,000		\$5,000		\$5,000		\$0

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships		32200C								
		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MFI163	"254 Gerard, Sumner"			\$3,000		\$3,000		\$3,000		\$0
MFI164	842 Elizabeth Jestrab-Chaffee			\$6,500		\$6,500		\$6,500		\$0
MFI165	"629 Gute, Donald"			\$1,300		\$1,300		\$1,300		\$0
MFI166	"602 Hammond, A B & Florence"	\$125		\$18,375		\$17,875		\$17,875		\$625
MFI167	"255 Haynes, Isabelle"	\$11,344		\$202,156		\$210,000		\$210,000		\$3,500
MFI170	"611 Holder, Marie"			\$1,300		\$1,300		\$1,300		\$0
MFI171	76D Kearns Family Scholarship			\$2,000		\$2,000		\$2,000		\$0
MFI172	806 Kappa Alpha Theta Sorority			\$4,400		\$4,400		\$4,400		\$0
MFI173	"701 Kelly, Vivian Troop Memorial"			\$550		\$550		\$550		\$0
MFI174	"670 Lassise, Joyce Merit"			\$975		\$975		\$975		\$0
MFI175	793 Eugene & Louise Hunton Memorial			\$400		\$400		\$400		\$0
MFI176	648 Kappa Kappa Gamma Sch			\$1,000		\$1,000		\$1,000		\$0
MFI177	845 Long Brothers Scholarship			\$6,000		\$6,000		\$6,000		\$0
MFI179	"68H Breitenstein, Bryce/Frances"	\$263		\$1				\$0		\$264
MFI180	"719 Madden, Josie"			\$950		\$950		\$950		\$0
MFI182	"624 Miles, Lulu L"	\$3,000		\$3,500		\$6,500		\$6,500		\$0
MFI184	758 Morning Star - Traditional	\$2,250		\$1,751		\$4,000		\$4,000		\$1
MFI185	759 Morning Star - NonTraditional			\$2,900		\$2,900		\$2,900		\$0
MFI187	645 MT State Fed of Black Women			\$200		\$200		\$200		\$0
MFI188	612 MuDeut	\$2,000		\$404		\$2,400		\$2,400		\$4
MFI190	"716 Nelson, Carl and Bella Sch"			\$6,800		\$6,800		\$6,800		\$0
MFI191	"743 Neal, R - Msla Lions Club"			\$900		\$900		\$900		\$0
MFI192	"261 Papich, Michael J Scholarship"							\$0		\$0
MFI193	"830 Perkins, john S"			\$3,050		\$3,050		\$3,050		\$0
MFI194	"800 Rector, Olive M"	\$19,026		\$32,974		\$52,000		\$52,000		\$0
MFI195	"706 Riechel, Wade"			\$2,800		\$2,800		\$2,800		\$0
MFI196	732 Sigma Nu Scholarship			\$900		\$900		\$900		\$0
MFI197	725 D J Shults Fund	\$550		\$1,200		\$1,750		\$1,750		\$0
MFI198	742 Sae D J Shults Fund 71173	\$500		\$2,100		\$2,600		\$2,600		\$0
MFI199	781 Kate Orchard Award							\$0		\$0
MFI201	916 Sheridan Scholarship			\$700		\$700		\$700		\$0

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Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Foundation Scholarships		32200C								
		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MF1203	"795 Rittenour, Cliff & Jimmie"			\$3,300		\$3,300		\$3,300		\$0
MF1205	"859 Smith, Roderick S"	\$1,850		\$5,025		\$6,250		\$6,250		\$625
MF1206	"662 Van Bremer, Glen"	\$1,000		\$3,600		\$4,600		\$4,600		\$0
MF1207	653 Vaughn	\$3,230		\$8,287		\$9,000		\$9,000		\$2,517
MF1208	28A D R Washington Scholarship	\$500		\$8,000		\$8,500		\$8,500		\$0
MF1209	600 Clyde Wood Memorial Scholarship	\$975		\$1,675		\$2,650		\$2,650		\$0
MF1210	792 Phi Sigma Kappa Scholarship			\$400		\$400		\$400		\$0
MF1212	655 Wallace Presidential Sch	\$1,250		\$35,007		\$35,000		\$35,000		\$1,257
MF1213	664 McDonough Presidential Sch			\$10,000		\$10,000		\$10,000		\$0
MF1214	671 Morgenroth Presidential			\$10,000		\$10,000		\$10,000		\$0
MF1215	690 Jensen Presidential Sch			\$12,500		\$12,500		\$12,500		\$0
MF1216	761 Schiesser Presidential Sch			\$10,000		\$10,000		\$10,000		\$0
MF1217	764 UM License Plate/UM Fdn	\$3,464		\$41,536		\$45,000		\$45,000		\$0
MF1218	776 GreyPresidential Sch			\$15,000		\$15,000		\$15,000		\$0
MF1219	782 Rittenour Presidential Sch			\$5,000		\$5,000		\$5,000		\$0
MF1220	783 Weller Presidential Scholarship			\$15,000		\$15,000		\$15,000		\$0
MF1221	796 Castles Presidential Sch			\$2,500		\$2,500		\$2,500		\$0
MF1222	805 Caras Presidential Sch	\$1,250		\$3,750		\$5,000		\$5,000		\$0
MF1223	807 Sandra Jensen Kelly Scholarship	\$925		\$3		\$406		\$406		\$521
MF1224	839 Sweetman-Sunderlin Presidential			\$5,000		\$5,000		\$5,000		\$0
MF1225	844 Wylder Presidential Sch			\$5,000		\$5,000		\$5,000		\$0
MF1226	855 Avery Presidential Scholarship			\$30,000		\$30,000		\$30,000		\$0
MF1227	858 Madsen Presidential Scholarship			\$5,000		\$5,000		\$5,000		\$0
MF1229	75H Wiegenstein Mentor Scholarship							\$0		\$0
MF1230	"84H Cotter, Tom Scholarship"			\$2,000		\$2,000		\$2,000		\$0
MF1244	"84G Payne, Terry W Pres Scholarship"			\$7,500		\$7,500		\$7,500		\$0
MF1246	"Betzner, Rbt & Tendeland L"			\$7,000		\$7,000		\$7,000		\$0
MF1248	238 Gala Scholarship Fund			\$4,000		\$4,000		\$4,000		\$0
MF1250	"66A James, Newton Scholarship"			\$1,250		\$1,250		\$1,250		\$0
MF1251	574 Chapter AM-PEO Scholarship			\$375		\$375		\$375		\$0
MF1252	29E Bruce Gronfein Memorial Schol.			\$1,001		\$1,000		\$1,000		\$1

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MF1255	77A COGHLAN FAMILY SCHOLARSHIP	\$750		\$3,750		\$4,500		\$4,500		\$0
MF1256	552 Local Logger's Scholarship	\$1,000		\$2,000		\$3,000		\$3,000		\$0
MF1257	915 General Scholarship Fund	\$3,307		\$1,704		\$5,000		\$5,000		\$12
MF1259	86A Bitterroot Valley Living Center							\$0		\$0
MF1260	60I Thomas J. Collins Scholarship			\$750		\$750		\$750		\$0
MF1261	25J Avista Corp. Minds in Motion			\$3,250		\$3,250		\$3,250		\$0
MF1262	71K Oliver Presidential Scholarship			\$5,000		\$5,000		\$5,000		\$0
MF1263	74L Browning Educational Endowment							\$0		\$0
MF1264	25P D.E. French Mem. Scholarship	\$4,425		\$2,585		\$7,000		\$7,000		\$10
MF1265	53J Helen Martha Nelson Schol.			\$4,000		\$4,000		\$4,000		\$0
MF1266	71J Washington Presidential Schol			\$5,000		\$5,000		\$5,000		\$0
MF1267	68N W. McKinney Presidential Schol			\$5,000		\$5,000		\$5,000		\$0
MF1268	69M Caras Rodeo Scholarship	\$475		\$425		\$900		\$900		\$0
MF1270	70R Leppink Memorial Scholarship			\$1,000		\$1,000		\$1,000		\$0
MF1272	967 Felix & Anna Moser Pres. Schola			\$7,500		\$7,500		\$7,500		\$0
MF1273	967 Moser-McKinney Presidential Sch			\$15,000		\$15,000		\$15,000		\$0
MF1274	76A Mary McElwain Scholarship			\$600				\$0		\$600
MF1275	59C Blake Family Scholarship			\$2,500		\$2,500		\$2,500		\$0
MF1276	69L Bonhomme Scholarship	\$2,665		\$189,835		\$190,000		\$190,000		\$2,500
MF1278	67N Louis V Dubay Scholarship			\$77,750		\$77,000		\$77,000		\$750
MF1279	97i Andrew & Elizabeth Lassen Schol			\$5,000		\$5,000		\$5,000		\$0
MF1281	25R Don Stanisich Scholarship			\$500		\$500		\$500		\$0
MF1283	856 P&M Robins Presidential Scholar			\$5,000		\$5,000		\$5,000		\$0
MF1284	906 George Ostrom Scholarship	\$0						\$0		\$0
MF1285	22U T & D Lindsey Scholarship Fund			\$1,000		\$1,000		\$1,000		\$0
MF1287	50H Bruce Cook Presidential Schol			\$5,000		\$5,000		\$5,000		\$0
MFL102	"872 Maloney, Phil Memorial Sch"	\$400		\$2				\$0		\$402
MFL103	81D Msla Rotary Club Scholarship			\$500		\$500		\$500		\$1
MFL104	64C Powell German Scholarship	\$588		\$1,303		\$1,890		\$1,890		\$1
MFL105	58H Msla Rotary Club-Study Abroad			\$500		\$500		\$500		\$1
MFL106	"71E Megee, Rose Southworth Sch"	\$1,167		\$986		\$1,923		\$1,923		\$230

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Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Foundation Scholarships 32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MFL108	628 Ephron Award Modern Lang	\$88		\$100		\$124		\$124		\$64
MFL109	735 Ephron Award in Classics	\$400		\$2				\$0		\$402
MFL110	Edith B. Hamilton Memorial			\$500		\$500		\$500		\$0
MFL113	869 LOUISE LILLY McBRIDE SCHOLAR			\$800		\$800		\$800		\$0
MFL114	85C ROSE SOUTHWORTH MEGEE SCH							\$0		\$0
MFL115	72J James Flightner Schol	\$427		\$802		\$1,228		\$1,228		\$1
MFL116	66P Robert M. Burgess Mem Scholarsh			\$4,300		\$4,300		\$4,300		\$0
MFR104	"22A Landt, Mary Jane Memorial"							\$0		\$0
MFR111	"Lee, Howard C Memorial"			\$500		\$500		\$500		\$0
MFR112	"82C Vanteylingen, D Scholarship"			\$3,100		\$3,100		\$3,100		\$0
MFR113	"56C Bayer, David Memorial"			\$500		\$500		\$500		\$0
MFR116	"76F Caplan, Aaron Scholarship"			\$700		\$700		\$700		\$0
MFR118	"63D Barger, Ron Memorial"			\$400		\$400		\$400		\$0
MFR119	668 E Barry Scholarship			\$700		\$700		\$700		\$0
MFR120	"Dennee, Robert L Scholarship"	\$250		\$850		\$1,100		\$1,100		\$0
MFR121	Bright Memorial Fellowship			\$8,000		\$8,000		\$8,000		\$0
MFR124	"524 Mass, Fred H. Scholarship"			\$250		\$250		\$250		\$0
MFR125	613 Castle Brothers			\$3,300		\$3,300		\$3,300		\$0
MFR126	789 Fay G Clark Memorial			\$1,200		\$1,200		\$1,200		\$0
MFR127	"632 Davis, Kenneth Scholarship"	\$650		\$2		\$500		\$500		\$152
MFR128	"860 Dejarnette, G M ""Monk"""	\$75		\$425		\$500		\$500		\$0
MFR130	Forestry Alumni Memorial			\$1,100		\$1,100		\$1,100		\$0
MFR131	"736 Gates, Russell Memorial"			\$350		\$350		\$350		\$0
MFR133	762 Bill Greenwald Scholarship			\$900		\$900		\$900		\$0
MFR135	72 Mikalson Scholarship	\$800		\$10,850		\$11,650		\$11,650		\$0
MFR136	753 Russell H Nagle Scholarship			\$900		\$900		\$900		\$0
MFR137	829 Rbt S Morgan Memorial /Forestry	\$375		\$825		\$1,200		\$1,200		\$0
MFR138	666 Melvin Morris Award			\$1,000		\$1,000		\$1,000		\$0
MFR139	647 Myrick-Hansen/Forestry	\$75		\$525		\$600		\$600		\$0
MFR140	709 Danny on Scholarship			\$250		\$250		\$250		\$0
MFR141	Plum Creek Lumber	\$0						\$0		\$0

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MFR142	660 Salinas Memorial Scholarship							\$0		\$0
MFR143	"713 Spaulding, T Memorial"	\$150		\$1,050		\$1,200		\$1,200		\$0
MFR144	"726 Tebbe, Charles Memorial/Forestry"			\$500		\$500		\$500		\$0
MFR145	"861 Pengelly, Les"			\$1,700		\$1,700		\$1,700		\$0
MFR152	84F Herman Gabriel Scholarship			\$800		\$800		\$800		\$0
MFR153	715 Schmautz Family Scholarship	\$150		\$1				\$0		\$151
MFR154	78G Milodragovich Scholarship			\$1,000		\$1,000		\$1,000		\$0
MFR155	"80I Bowers, Christian Memorial Scho"			\$2,500		\$2,500		\$2,500		\$0
MFR156	85H Cirica Family Scholarship			\$10,000		\$10,000		\$10,000		\$0
MFR157	828 Irene Evers Forestry Scholar.							\$0		\$0
MFR158	87E Cardell & Moore Forestry Schol.	\$2,450		\$12		\$1,650		\$1,650		\$812
MFR159	892 Hawkins Forestry Scholarship			\$250		\$250		\$250		\$0
MFR160	598 Jacques Manonian Memorial			\$5,005		\$4,000		\$4,000		\$1,005
MFR162	512 Forestry Misc Scholarships	\$250		\$1				\$0		\$251
MFR163	88L BF Forest P.A.-Sieminski Schol.	\$500		\$300		\$800		\$800		\$0
MFR165	78L Garrett Grothen Memorial Schol.			\$2,200		\$2,200		\$2,200		\$0
MFR166	67Q George R Myers Forestry Scholar			\$1,200		\$1,200		\$1,200		\$0
MFR167	66H Worf Memorial Scholarship			\$450		\$450		\$450		\$0
MFR168	62P Rosenberg Cohen Wilderness Schl			\$800		\$800		\$800		\$0
MFR169	58L George and Mildred Cirica Schol			\$5,000		\$5,000		\$5,000		\$0
MGE111	86H Harold Bockenmuehl Scholarship			\$500		\$500		\$500		\$0
MGL106	66E Weidman Geology Scholaship	\$150		\$301		\$450		\$450		\$1
MGS102	85K Besancon Grad. Fellowship	\$848		\$4				\$0		\$853
MGS106	"791 Morton, Bertha"	\$1,857		\$49,143		\$51,000		\$51,000		\$0
MGZ104	John L. Olson Scholarship 60E			\$2,000		\$2,000		\$2,000		\$0
MGZ105	"Nugent, Frank Memorial 67D"			\$500		\$500		\$500		\$0
MGZ106	"Hainline, Janet & Michelle 71D"			\$3,000		\$3,000		\$3,000		\$0
MGZ107	"Blake, Ronald & Julia 803"			\$30,499		\$30,499		\$30,499		\$0
MGZ108	Fifth Year Junior College 83C			\$3,621		\$3,621		\$3,621		\$0
MGZ109	"Milburn, Gen Frank 623"			\$4,001		\$4,000		\$4,000		\$1
MGZ110	Naseby Rhinehart Endowed 708			\$15,600		\$15,600		\$15,600		\$0

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Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships		32200C								
		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MGZ122	Bloomgren Family Scholarship 89D			\$100		\$100		\$100		\$0
MGZ123	Moose Miller Football Schol 89F							\$0		\$0
MGZ126	5th Yr Lady Griz BBall Schlrshp	\$1,500		\$8		\$1,508		\$1,508		\$0
MGZ127	72M Athletic Scholarship Endowment			\$13,389		\$13,389		\$13,389		\$0
MGZ129	20V Dean Erhard Athletic Award							\$0		\$0
MGZ131	72R Katherine Markette-John Schuler			\$800		\$800		\$800		\$0
MHC103	"81E Boileau, Violet Memorial"	\$140		\$735		\$875		\$875		\$0
MHH103	57E Sarsfield Hper Scholarship			\$2,250		\$2,250		\$2,250		\$0
MHI103	77H Blinn, HE - Histroy Scholarship							\$0		\$0
MHI104	"237 Ambrose-Tubbs, Stephanie"	\$1,000		\$5				\$0		\$1,005
MHI105	65H RO Lindsay Scholarship			\$600		\$600		\$600		\$0
MHI107	"81B Karlin, Jules A"			\$2,250		\$2,250		\$2,250		\$0
MHI108	"609 Bennett, Edward E"	\$1		\$2,596		\$2,595		\$2,595		\$2
MHI109	"843 Karlin, Jules - Histroy"	\$475		\$325		\$800		\$800		\$0
MHI110	"815 Skari, Carman M/Histroy"							\$0		\$0
MHI111	"85G Cappadocia, Helen & Ezio"	\$150		\$2,850		\$3,000		\$3,000		\$0
MHI113	78I Eugene C Tidball Scholarship	\$650		\$3				\$0		\$653
MHI114	905 RO Lindsay Scholarship							\$0		\$0
MIP104	58I Msal Rotary Club-International							\$0		\$0
MIP105	"68B Komai, Yoshiko Endowment"			\$4,400		\$4,400		\$4,400		\$0
MIP107	51P Scott F. Lewis Scholarship			\$2,000		\$2,000		\$2,000		\$0
MIP108	51F Emerging Democracies			\$9,700		\$9,700		\$9,700		\$0
MJN110	22G Black, Faye Numbar Scholarship							\$0		\$0
MJN112	58F MT Newspaper Assoc Scholarship			\$1,500		\$1,500		\$1,500		\$0
MJN113	"24E Precht, Andrew S Memorial"			\$1,000		\$1,000		\$1,000		\$0
MJN115	"68G Turner, Madison S Scholarship"			\$1,100		\$1,100		\$1,100		\$0
MJN116	23I GF Tribune Minority Scholarship			\$2,500		\$2,500		\$2,500		\$0
MJN117	"877 James, Wm & Loretto Scholarship"			\$1,000		\$1,000		\$1,000		\$0
MJN119	64A Weston/Richards Jounralism			\$1,100		\$1,100		\$1,100		\$0
MJN120	83E Kinney Scholarship Fund	\$50		\$1,350		\$1,400		\$1,400		\$0
MJN122	76C Birdwell Scholarship Journalism			\$1,300		\$1,300		\$1,300		\$0

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MJN123	"73F Forssen, John Memorial"	\$150		\$550		\$700		\$700		\$0
MJN126	"64E Thomas, Douglass Scholarship"			\$1,500		\$1,500		\$1,500		\$0
MJN127	"802 Billings, Patricia & Harry"			\$4,500		\$4,500		\$4,500		\$0
MJN128	"528 Delaney, Ted"			\$1,200		\$1,200		\$1,200		\$0
MJN129	60C Larcombe Family Scholarship	\$150		\$3,850		\$4,000		\$4,000		\$0
MJN130	"Guthrie, A B Memorial"			\$800		\$800		\$800		\$0
MJN131	667 K Williams Grad Fellowship	\$900		\$10,350		\$11,250		\$11,250		\$0
MJN132	"679 Lord, Melvin & Myrtle"	\$75		\$2,025		\$2,100		\$2,100		\$0
MJN133	"848 McVey, George & Marie"			\$400		\$400		\$400		\$0
MJN134	840 Lee Ent/Native Am Journalism			\$4,000		\$4,000		\$4,000		\$0
MJN135	"740 McLean, Clark Memorial"			\$800		\$800		\$800		\$0
MJN136	705 Myre-McGaugh Jrn Scholarship			\$1,200		\$1,200		\$1,200		\$0
MJN137	651 Ronald E Miller			\$1,600		\$1,600		\$1,600		\$0
MJN138	69B Jean Kountz Stearns Scholarship			\$250		\$250		\$250		\$0
MJN139	"714 Mooney, Guy Journalism"	\$150		\$400		\$550		\$550		\$0
MJN140	680 D J Shults/Journalism			\$4,000		\$4,000		\$4,000		\$0
MJN141	790 D R Powers Scholarship			\$1,900		\$1,900		\$1,900		\$0
MJN142	841 Dorcas K Northey			\$300		\$300		\$300		\$0
MJN143	"70C Martin, Fred Scholarship"			\$1,900		\$1,900		\$1,900		\$0
MJN144	"Holter, MD Memorial Scholarship"			\$500		\$500		\$500		\$0
MJN145	"300 Durso, J. Mt. Broadcasters Assn"			\$4,500		\$4,500		\$4,500		\$0
MJN146	929 C.G. Rochon Scholarship	\$500		\$500		\$1,000		\$1,000		\$0
MJN149	72K Albert Erickson Schol. Fund							\$0		\$0
MJN150	Butte Press Club Scholarship	\$500		\$500		\$1,000		\$1,000		\$0
MJN152	20T Jennifer Servo Scholarship							\$0		\$0
MJN153	25T Bob McGiffert Scholarship			\$500		\$500		\$500		\$0
MJN154	72P Jeff Cole Memorial Scholarship			\$2,000		\$2,000		\$2,000		\$0
MJN155	21R Edward B. Dugan Memorial Schol			\$500		\$500		\$500		\$0
MJN156	60T Sam Reynolds Editorial Writing							\$0		\$0
MLA108	"69G Battin, Judge James Scholarship"			\$1,100		\$1,100		\$1,100		\$0
MLA109	"701 Crowley, H H T & D Law"			\$3,000		\$3,000		\$3,000		\$0

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Foundation Scholarships		32200C								
		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MLA110	635 E Cremer Environmental			\$200		\$200		\$200		\$0
MLA111	63H Lopach Family Scholarship			\$700		\$700		\$700		\$0
MLA114	"82E Williams, Walter Memorial"							\$0		\$0
MLA116	76G Clarke, Adeline Scholarship							\$0		\$0
MLA117	"77I Wright, R Memorial Scholarship"			\$1,000		\$1,000		\$1,000		\$0
MLA118	"77B Williams, Linda - NAS Law"	\$1,950		\$4,050		\$6,000		\$6,000		\$0
MLA119	"63G Hunt, Justice Wm and Mary V"			\$1,500		\$1,500		\$1,500		\$0
MLA121	78F Brown Law Firm Scholarship			\$2,400		\$2,400		\$2,400		\$0
MLA122	"71F Danielson, Walter Scholarship"			\$3,000		\$3,000		\$3,000		\$0
MLA123	"56H Garlington, Lohn & Robinson"	\$500		\$503		\$1,000		\$1,000		\$3
MLA124	"72A Keeley, Wm Memorial Scholarship"			\$900		\$900		\$900		\$0
MLA125	57E Sarsfield Law Scholarship			\$2,250		\$2,250		\$2,250		\$0
MLA126	67I Burke Family Law Scholarship			\$1,500		\$1,500		\$1,500		\$0
MLA131	"70F Groene, Merle C Memorial"	\$200		\$1		\$200		\$200		\$1
MLA132	78C Gallatin County Bar Association			\$500		\$500		\$500		\$0
MLA133	"83B Hatfield, Dorothy"			\$1,200		\$1,200		\$1,200		\$0
MLA134	697 J P Acher Memorial Scholarship			\$1,600		\$1,600		\$1,600		\$0
MLA135	"84A Corette, Robert D"			\$1,200		\$1,200		\$1,200		\$0
MLA136	" 831 Haswell, Judge Frank I"			\$1,900		\$1,900		\$1,900		\$0
MLA137	816 Native American Law Stud. fund			\$1,400		\$1,400		\$1,400		\$0
MLA138	665 Angland Memorial			\$200		\$200		\$200		\$0
MLA139	"754 Boldt, Judge George"			\$6,200		\$6,200		\$6,200		\$0
MLA140	"674 Boone, William T"			\$3,100		\$3,100		\$3,100		\$0
MLA141	"847 Briggs, Edwin W"			\$400		\$400		\$400		\$0
MLA142	"82B McCaffery, Joseph J"							\$0		\$0
MLA143	"836 Colton, Tom & Elizabeth"			\$800		\$800		\$800		\$0
MLA144	"723 Davis, Vidah V"			\$1,200		\$1,200		\$1,200		\$0
MLA145	"710 Elge, Frances"	\$350		\$1,302		\$1,650		\$1,650		\$2
MLA146	851 1938 Law Class/D Mason			\$600		\$600		\$600		\$0
MLA147	"752 Greene, John J"			\$2,400		\$2,400		\$2,400		\$0
MLA148	52D Prof Albert Stone Scholarship			\$500		\$500		\$500		\$0

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MLA149	641 Hanson Legal Writing			\$1,000		\$1,000		\$1,000		\$0
MLA150	699 Holmes-McDowell Scholarship			\$1,300		\$1,300		\$1,300		\$0
MLA151	"788 Karlberg, Karl R"			\$3,500		\$3,500		\$3,500		\$0
MLA153	"607 Leaphart, Dean Charles W"			\$1,000		\$1,000		\$1,000		\$0
MLA154	"605 Loble, Judge Lester H."			\$700		\$700		\$700		\$0
MLA155	"620 McCulloh, Albyn F"			\$4,300		\$4,300		\$4,300		\$0
MLA156	28B McNamer/Burke Memorial	\$450		\$2		\$200		\$200		\$252
MLA157	"702 Miller, Justin Award"			\$600		\$600		\$600		\$0
MLA158	"672 Mulroney, Thomas E"			\$1,200		\$1,200		\$1,200		\$0
MLA159	"663 Pray, Charles N"			\$900		\$900		\$900		\$0
MLA160	"61F Scott, William Family"			\$1,400		\$1,400		\$1,400		\$0
MLA161	"603 Symmes, Weymouth D"			\$700		\$700		\$700		\$0
MLA162	"642 Sullivan, Dean Robert"			\$1,000		\$1,000		\$1,000		\$0
MLA163	"81A Smith, Judge Russell & Mary"			\$540		\$540		\$540		\$0
MLA165	"63A Jacobs, Theodore Memorial"			\$2,100		\$2,100		\$2,100		\$0
MLA166	"661 Wheeler, Senator Burton K"			\$900		\$900		\$900		\$0
MLA167	"785 Williams, Shelton R"			\$1,500		\$1,500		\$1,500		\$0
MLA168	"824 Wilson, Neil S Trust"			\$2,500		\$2,500		\$2,500		\$0
MLA169	60B Miller Memorial Law School			\$500		\$500		\$500		\$0
MLA170	86E Hunter Brown Law Scholarship			\$1,026	\$1,026			\$1,026		\$0
MLA171	64P Judge Hatfield Law Scholarship			\$500		\$500		\$500		\$0
MLA172	74M U & D Roth Law Scholarship			\$500		\$500		\$500		\$0
MLA173	55K Christensen Single Parent Schol							\$0		\$0
MLA177	Moulton Bellington Long Mather			\$1,250		\$1,250		\$1,250		\$0
MLA178	"772 Christian, Samson Jones Law"			\$900		\$900		\$900		\$0
MLA179	"82I Heavy Runner, Bonnie Scholarshi"			\$230		\$230		\$230		\$0
MLA180	981 Stephen & Beverly Foster Schol.			\$3,350		\$3,350		\$3,350		\$0
MLA181	73I Newell Gough Law Scholarship			\$700		\$700		\$700		\$0
MLA182	27E Donna Heffington Law Scholar.							\$0		\$0
MLA183	823 James A. Poore III law scholars			\$1,200		\$1,200		\$1,200		\$0
MLA184	"59J Poore, Roth, & Robinson Schol"			\$2,500		\$2,500		\$2,500		\$0

Note Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Section IV Page 34

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MLA185	24L International Law Student Fund							\$0		\$0
MLA186	61J Socrates Fund Schol.			\$1,300		\$1,300		\$1,300		\$0
MLA187	893 T. & E. Hammer Law Schol.			\$1,000		\$1,000		\$1,000		\$0
MLA188	72L Barz Law Scholarship			\$1,850		\$1,850		\$1,850		\$0
MLA190	68L Larry Persson Law Scholarship			\$900		\$900		\$900		\$0
MLA191	658 Harris Law Fund	\$1,500		\$5		\$1,000		\$1,000		\$505
MLA192	69R Bellingham Memorial Scholarship			\$4,700		\$4,700		\$4,700		\$0
MLA193	73N Jim Hill Memorial Scholarship			\$1,000		\$1,000		\$1,000		\$0
MLA194	23R Montana Supreme Court Scholar			\$1,000		\$1,000		\$1,000		\$0
MLA195	20R Law Faculty Scholarship			\$5,000		\$5,000		\$5,000		\$0
MLA197	"904L Heavy Runner, Bonnie Scholarsh"			\$230		\$230		\$230		\$0
MLA198	461 Bair Family Scholarship			\$16,244		\$16,244		\$16,244		\$0
MLA199	28R Ron MacDonald Mem Law Schol			\$2,000		\$2,000		\$2,000		\$0
MLA200	74I Johnson Berg McEvoy & Bostock			\$600		\$600		\$600		\$0
MLA201	60U William Baucus Scholarship			\$500		\$500		\$500		\$0
MLS102	82G Walker, Wm & Thelma Sch	\$50						\$0		\$50
MLS103	689 Hancock-Davidson Scholarship			\$400		\$400		\$400		\$0
MMA103	80E Undergrad Math Scholars			\$10,500		\$10,500		\$10,500		\$0
MMA105	"Johnson, Mac Family"	\$330		\$3,670		\$4,000		\$4,000		\$0
MMA107	"86D Bryan, Geo & Dorothy Sch"	\$1,250		\$4		\$1,000		\$1,000		\$254
MMC101	20K Mansfield Ctr Vietnam Exchange							\$0		\$0
MML106	"50E Fitzgerald, J H/R M"			\$900		\$900		\$900		\$0
MMS101	85B Lewis/Butte HS Scholarship			\$500		\$500		\$500		\$0
MMS102	Col Davis Scholarship			\$500		\$500		\$500		\$0
MMS103	"76E Roberts, Col Sam & Kathlee"	\$100		\$201		\$300		\$300		\$1
MMS104	80A Lewis ROTC Scholarship	\$350		\$3,681		\$4,031		\$4,031		\$0
MMS105	"23T Roberts, Col Sam & Kathlee"	\$0		\$4,992		\$4,992		\$4,992		\$0
MMS106	20J Mrs. K Memorial Schol.			\$2,000		\$2,000		\$2,000		\$0
MMS107	"913 Roberts, Col Sam & Kathlee"	\$0		\$4,450		\$4,450		\$4,450		\$0
MNA104	"61A Dennison, George & Jane"			\$1,700		\$1,700		\$1,700		\$0
MNA105	"65B Eck, Dennis & Gretchen"			\$1,700		\$1,700		\$1,700		\$0

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MNA107	78A Sappenfield Scholarship			\$1,000		\$1,000		\$1,000		\$0
MNA108	"741 Bergan, Knute W"			\$15,875		\$15,875		\$15,875		\$0
MNA109	"233 Fields, Ralph & Hulda NAS"	\$0		\$17,500		\$17,500		\$17,500		\$0
MNA110	883 Hileman Family Scholarship	\$525		\$375		\$900		\$900		\$0
MNA111	748 Alan P Merriam Scholarship			\$1,800		\$1,800		\$1,800		\$0
MNA112	617 Anna Marie Lucas			\$600		\$600		\$600		\$0
MNA113	"728 Stark, Kate & Russell Memorial"			\$5,200		\$5,200		\$5,200		\$0
MNA114	"683 Phillips, Alice"			\$4,100		\$4,100		\$4,100		\$0
MNA115	"850 Garess, Marion E"	\$75		\$2,425		\$2,500		\$2,500		\$0
MNA116	"863 Staffanson, Julia H"			\$2,500		\$2,500		\$2,500		\$0
MNA118	"841 Spaulding, Burt & Eva Scholarsh"	\$625		\$303		\$916		\$916		\$12
MNA119	86G Carl Mcfarland Scholarship							\$0		\$0
MNA120	68M Jones Greaves Native Am. Schol	\$950		\$5				\$0		\$955
MNA121	578 Earl Old Person Scholarship	\$3,020		\$1,983		\$5,000		\$5,000		\$3
MNA122	71P Geo. Pease Native American Schl			\$6,350		\$5,550		\$5,550		\$800
MNA124	904N Heavy Runner, Bonnie Scholarsh	\$45						\$0		\$45
MNA125	60R Owen D. & Ruth Stetson Speer			\$1,000		\$1,000		\$1,000		\$0
MPA101	898 Shallenberger/Alumni			\$2,900		\$2,900		\$2,900		\$0
MPC107	"52A Grebeldinger, Susan K"			\$1,000		\$1,000		\$1,000		\$0
MPC108	"85E Newberry, Anthony"			\$500		\$500		\$500		\$0
MPC109	"813 Robertson, Alan D Memorial"			\$500		\$500		\$500		\$0
MPC110	"797 Waldron, Maud & Grover"			\$600		\$600		\$600		\$0
MPC111	76H Thomas Payne Memorial Sch							\$0		\$0
MPC113	71Q E. Paul Sliter Memorial Scholar			\$2,300		\$2,300		\$2,300		\$0
MPC114	911 Thomas Payne Memorial Sch							\$0		\$0
MPH105	879 Bell Pharmacy Scholarship			\$550		\$550		\$550		\$0
MPH111	852 Alkire-Rutherford Scholarship			\$1,400		\$1,400		\$1,400		\$0
MPH112	687 MT Pharmaceutical Association			\$1,500		\$1,500		\$1,500		\$0
MPH113	"724 Coffee, Sidney"			\$3,200		\$3,200		\$3,200		\$0
MPH114	"66G Ackerly, Roger E"			\$1,200		\$1,200		\$1,200		\$0
MPH115	704 Snyder/Pharmacy			\$400		\$400		\$400		\$0

Note Due to program limitations of the rounding process, operational reports may not foot or crossfoot

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MPH116	"694 Wilson, Vince Scholarship"	\$50		\$750		\$800		\$800		\$0
MPH117	"727 Wedum, James W"	\$1,104		\$13,776		\$14,880		\$14,880		\$0
MPH118	Shopko Corp Scholarship			\$2,000		\$2,000		\$2,000		\$0
MPH121	"65F Evert, Nora Staael Award"			\$500		\$500		\$500		\$0
MPH123	787 Community Medical Center			\$600		\$600		\$600		\$0
MPH124	"678 Evert, Nora Staael Scholarship"			\$700		\$700		\$700		\$0
MPH126	"899 Chinske, Edward S - Alumni"			\$200		\$200		\$200		\$0
MPH127	"Wailes, John Scholarship"			\$450		\$450		\$450		\$0
MPH128	62F Sullivan Scholarship Endowment			\$500		\$500		\$500		\$0
MPH129	"733 Kradolfer, Ernest & Ruth A"	\$200		\$1,550		\$1,750		\$1,750		\$0
MPH130	74C L.D. Polich Scholarship Fund			\$2,000		\$2,000		\$2,000		\$0
MPH131	767 Carlson/Warner Lambert Schol			\$1,000		\$1,000		\$1,000		\$0
MPH132	27L Chris Lepore Schl. Phy. Therapy			\$1,000		\$1,000		\$1,000		\$0
MPH136	58J St. Joseph's Hospital Pharmacy							\$0		\$0
MPH138	22Q Arps & Fuller WWA Pharm Scholsh			\$1,000		\$1,000		\$1,000		\$0
MPH140	21i Saul J Robinson Scholarship			\$250		\$250		\$250		\$0
MPH141	55P Safeway Pharmacy Scholarship			\$2,000		\$2,000		\$2,000		\$0
MPH142	23L St. Patrick Hospital Scholar			\$1,500		\$1,500		\$1,500		\$0
MPH143	23K Benefits Hospital Pharmacy Scho							\$0		\$0
MPH144	54P Walgreen's Student Scholarship			\$2,000		\$2,000		\$2,000		\$0
MPH145	25L Stanley Reinhaus Foundation Sch			\$6,000		\$6,000		\$6,000		\$0
MPH146	25Q Kalispell Regional Hospital Sch			\$1,500		\$1,500		\$1,500		\$0
MPH147	25N NACDS Pharmacy Scholarship			\$1,000		\$1,000		\$1,000		\$0
MPH148	25M Fred Meyer Pharmacy Scholarship			\$3,000		\$3,000		\$3,000		\$0
MPH149	20H Community Hospital of Anaconda			\$400		\$400		\$400		\$0
MPH150	20X Bi-Mart Scholarship			\$5,000		\$5,000		\$5,000		\$0
MPH151	26V '94 Theresa Stoll-Sholey Schol			\$1,000		\$1,000		\$1,000		\$0
MPH152	60V Poe Family Scholarship			\$3,000		\$3,000		\$3,000		\$0
MPL101	297 Erasmus Scholarship	\$393		\$2				\$0		\$395
MPL102	755 Herbig Public Service Prize	\$300		\$2				\$0		\$302
MPL103	Philosophy Erasmus Work Award							\$0		\$0

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation Scholarships

32200C

		Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MPL104	"640 Anderson, J M Memorial"	\$6,150		\$33				\$0		\$6,183
MPL106	980 Robert Andresen Grad Phil Schol							\$0		\$0
MPR103	"917 Pealow, Harry & Mollie"			\$3,600		\$3,600		\$3,600		\$0
MPS102	"682 Greenburger, Dr & Mrs Mort"			\$2,400		\$2,400		\$2,400		\$0
MPV101	75i Bennett, Ruth Memorial							\$0		\$0
MPV102	967 Moser-McKinney Felshp			\$55,831		\$55,830		\$55,830		\$0
MSA101	73K Olive Rusty Jacobs Schol							\$0		\$0
MSA106	"768 Stratton, Jessica J Scholarship"			\$1,000		\$1,000		\$1,000		\$0
MSA108	61P Mansfield Native American Schol							\$0		\$0
MSA110	20Q Grant Davidson Memorial Schol			\$500		\$500		\$500		\$0
MSA111	20P Ryan Palmer Memorial Schol			\$500		\$500		\$500		\$0
MSC104	"838 Blumenthal, Albert"			\$300		\$300		\$300		\$0
MSC105	86i Eloise B Boldt Mem Schol							\$0		\$0
MSW103	"637 Mahoney, Mary Pat"			\$600		\$600		\$600		\$0
MSW104	65A D Shields Memorial Scholarship			\$500		\$500		\$500		\$0
MSW105	78P Bonnie Hamilton MSW Scholarship	\$500		\$1,753		\$2,250		\$2,250		\$3
MSW106	81Q Sydney Davidson Maxwell Scholar			\$900		\$900		\$900		\$0
		\$180,019		\$2,301,353	\$7,059	\$2,420,747		\$2,427,805		\$53,566
Beginning Fund Balance:		\$180,019							Ending Fund Balance:	\$53,566

Current Restricted Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

321000 Fin Aid									
	Beginning Balance	Prior Year Adj	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
Pell		\$32,912	\$11,407,194		\$11,440,106		\$11,440,106		\$0
SEOG		\$71,419	\$553,906		\$625,326		\$625,326		\$0
FWS			\$662,871	\$629,296	\$33,575		\$662,871		\$0
LEAPP		\$24,408	\$229,479		\$214,434		\$214,434		\$39,453
EFT Direct Loans			(\$59,940)				\$0		(\$59,940)
	\$0	\$128,739	\$12,793,511	\$629,296	\$12,313,441		\$12,942,737		(\$20,487)
Beginning Fund Balance:	\$0						Ending Fund Balance:		(\$20,487)



Section V

Student Loan Funds

The University of
Montana

Section V

STUDENT LOAN FUNDS

Page

Balance Sheet

1

Combined Statement of Revenue, Expenditures and Changes In Fund Balance For:

Federal Student Loan Funds

2

The University of Montana Loan Funds

3 - 4

STUDENT LOAN FUNDS

Balance Sheet

June 30, 2005

	Federal Perkins Student Loans	Health Professional Loans for Disadvantaged Students	The University of Montana Student Loans	Foundation Student Loans	Loan GAAP	Total for All Student Loans
Assets						
Interfund Cash	\$5,794		\$973	\$44		\$6,811
Interfund Cash	\$399,030	\$1,719	\$77,408	\$18,148	(\$4,159)	\$492,147
Accounts Receivable						\$0
Loans Receivable	\$8,532,273	\$124,888	\$440,846	\$24,117		\$9,122,124
Allow For Uncollectible Accts	(\$40,016)					(\$40,016)
Due from FYE Cash Cutoff					\$7,079	\$7,079
Investments	\$552,000		\$391,100	\$118,000		\$1,061,100
Total for Assets	\$9,449,081	\$126,607	\$910,327	\$160,309	\$2,920	\$10,649,245
Liabilities						
Accounts Payable	\$418		\$42			\$460
Vouchers Payable						\$0
Due to FYE Cash Cutoff					\$2,920	\$2,920
Fund Balance	\$9,448,663	\$126,607	\$910,285	\$160,309		\$10,645,864
Total for Liabilities	\$9,449,081	\$126,607	\$910,327	\$160,309	\$2,920	\$10,649,245

Student Loan Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Student Loans 391000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MBZ942	Federal Perkins Loan Fund	\$8,990,581		\$218,442		\$50,196		\$50,196		\$9,158,827
MBZ950	Federal HPLDS - Cap Contrib	\$23,909						\$0		\$23,909
MBZ973	Federal Perkins Loan - Prin Canc	(\$836,199)				\$176,725		\$176,725		(\$1,012,924)
MBZ974	Federal Perkins Loan - Int Canc	(\$89,489)				\$12,605		\$12,605		(\$102,094)
MBZ975	Federal Perkins - Cap Contrib	\$1,180,257		\$224,597				\$0		\$1,404,854
MBZ977	Federal Health Prof Loan Fund	\$102,445		\$1,684				\$0		\$104,129
MBZ978	Federal HPLDS - Prin Canc	(\$1,188)				\$17		\$17		(\$1,205)
MBZ979	Federal HPLDS - Int Canc	(\$226)						\$0		(\$226)
		\$9,370,090		\$444,723		\$239,543		\$239,543		\$9,575,271
	Beginning Fund Balance:	\$9,370,090						Ending Fund Balance:		\$9,575,271

Student Loan Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Institutional 392000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MBZ902	Alumni Emergency Loan Fund	\$6,353		\$137				\$0		\$6,490
MBZ903	ASUM Loan Fund	\$68,501		\$1,583				\$0		\$70,084
MBZ904	AWS Loan Fund	\$677		\$11				\$0		\$688
MBZ905	Class of 1923 Loan Fund	\$95						\$0		\$95
MBZ906	COT Student Loan Fund	\$10,630		\$229				\$0		\$10,859
MBZ907	Forestry Club Loan Fund	\$66,940		\$4,364				\$0		\$71,304
MBZ908	UM General Loan Fund	\$254		\$24		\$0		\$0		\$278
MBZ909	Law School Emergency Loan Fund	\$42,019		\$937				\$0		\$42,956
MBZ910	Burroughs-Wellcome Loan Fund	\$61,835		\$1,159				\$0		\$62,994
MBZ911	Kellogg Loan Fund	\$8,968		\$196				\$0		\$9,164
MBZ912	Kappa Psi Loan Fund	\$557		\$11				\$0		\$568
MBZ913	Montana Bankers Loan Fund	\$2,719		\$51				\$0		\$2,770
MBZ914	Argo Memorial Loan Fund	\$687		\$1,244				\$0		\$1,931
MBZ915	Rotary Club Loan Fund	\$931		\$11				\$0		\$942
MBZ916	Charlotte Russell Loan Fund	\$8,036		\$181				\$0		\$8,217
MBZ917	WMMA Loan Fund	\$2,940		\$64				\$0		\$3,004
MBZ918	Glenn Smith Memorial Loan Fund	\$2,322		\$46				\$0		\$2,368
MBZ919	Henry Strong Loan Fund	\$179,075		\$4,754		\$0		\$0		\$183,829
MBZ920	Law School Long Term Loan Fund	\$158,536		\$2,805		\$7		\$7		\$161,334
MBZ921	Gordon R Hickman Loan Fund	\$6,511		\$1,029		(\$1)		(\$1)		\$7,541
MBZ922	AK Smith Memorial Loan Fund	\$46,382		\$158				\$0		\$46,540
MBZ923	Phoenix Short Term Loan Fund	\$1,076		\$23				\$0		\$1,099
MBZ924	UM Short Term Loan Fund	\$212,089		\$5,595		\$3,257		\$3,257		\$214,427
MBZ938	Bear Child Memorial Loan Fund	\$867		\$12		\$75		\$75		\$804
		\$888,998		\$24,625		\$3,338		\$3,338		\$910,285
	Beginning Fund Balance:	\$888,998								
								Ending Fund Balance:		\$910,285

Student Loan Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Foundation 393000

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net from Operations
MBZ925	FDN General Loan Fund	\$653		\$3				\$0		\$656
MBZ926	FDN Butte AAUW Loan Fund	\$1,568		\$23				\$0		\$1,591
MBZ927	FDN WJ Gallagher COT Loan Fund	\$15,762		\$309				\$0		\$16,071
MBZ928	FDN FW Paul Loan Fund	\$9,550		\$259		\$103		\$103		\$9,706
MBZ929	FDN Joint Memorial Loan Fund	\$1,356		\$24				\$0		\$1,380
MBZ930	FDN Foreign Student Loan Fund	\$3,079		\$34				\$0		\$3,113
MBZ931	FDN Cernel Porter Still Loan Fund	\$5,214		\$111				\$0		\$5,325
MBZ932	FDN Friedlund Banking Loan Fund	\$22,307		\$501				\$0		\$22,808
MBZ933	FDNFriedlund Music Loan Fund	\$8,510		\$140				\$0		\$8,650
MBZ934	FDN EC Crary Memorial Loan Fund	\$470						\$0		\$470
MBZ935	FDN Kyi-Yo Indian Club Loan Fund	\$6,664		\$121		\$100		\$100		\$6,685
MBZ936	FDN Vaughn Family Loan Fund	\$2,322		\$42				\$0		\$2,364
MBZ937	FDN Finlen Memorial Loan Fund	\$14,880		\$215				\$0		\$15,095
MBZ939	FDN Sadie Erickson Loan Fund	\$3,286		\$69				\$0		\$3,355
MBZ940	FDN NAS Emergency Loan Fund	\$2,717		\$268		\$107		\$107		\$2,878
MBZ941	FDN Vienna Program Loan Fund	\$7,698		\$174				\$0		\$7,872
MBZ953	FDN Dorothy O'Brien Memorial Loa	\$51,191		\$1,101				\$0		\$52,292
		\$157,226		\$3,393		\$310		\$310		\$160,309
Beginning Fund Balance:		\$157,226						Ending Fund Balance:		\$160,309

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Section VI

Endowment Funds & Funds
Functioning as Endowments

The University of
Montana

Section VI

ENDOWMENT FUNDS & FUNDS FUNCTIONING AS ENDOWMENTS

Page

**Combined Statement of Revenue, Expenditures and
Changes In Fund Balance**

1 - 2

ENDOWMENT FUNDS AND FUNDS FUNCTIONING AS ENDOWMENTS

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Cost Basis 7/1/04	Net Change	Cost Basis 6/30/05	Accum Increase (Decrease) in fair value	Fund Balance 6/30/05	FY2005 Income
ENDOWMENT FUNDS							
MFR148	Wilson, Leslie-Forestry Gift Account	11,212	31	11,243	1,891	13,134	561
MCM103	Aber, W.M. Oratory	1,129	3	1,132	190	1,323	56
MJN104	Anderson, Don-Journalism	22,992	63	23,055	3,878	26,933	1,150
MPC103	Bennett, Philo S.	1,264	5,129	6,393	176	6,568	63
MLA107	Baldwin, Charles S. Scholarship	1,075	3	1,078	181	1,259	54
MFI103	Bonner, E. L.	7,063	19	7,083	1,191	8,274	353
MJN105	Bue, Olaf J.-Journalism	1,343	4	1,347	227	1,574	67
MIA102	Caras, James-Athletics	5,114	14	5,128	862	5,990	256
MFR103	Clark, Earl Scholarship-Forestry	2,150	6	2,156	363	2,519	108
MJN106	Chaffin, Glen Memorial-Journalism	1,062	3	1,065	179	1,244	53
MIP101	Class of 1904	861	2	863	145	1,008	43
MCH104	Cahill, William P. Memorial	5,016	189	5,205	2,661	7,866	**
MIP102	Duniway, Pres. C.S.-Honor Scholarship-Books	429	1	431	72	503	21
MFA103	Fell Oskins Scholarship	103,877	27,122	130,999	84,619	215,618	**
MLA115	Groene, M.C.	5,376	15	5,390	907	6,297	269
MBU114	Helbing Memorial	3,225	9	3,234	544	3,778	161
MFR106	Hileman, Robert I. Memorial Scholarship	1,237	3	1,241	209	1,449	62
MED107	Home Economics Leadership Scholarship	2,151	6	2,157	363	2,520	108
MFA119	Inch, Herbert	16,128	44	16,172	2,720	18,892	806
MFR110	Kohner, William G.-Forestry	7,984	22	8,006	1,347	9,352	399
MJN114	Lanstrum, Blanche Coppo	2,957	8	2,965	499	3,464	148
MNA103	Peter Jonathan Law Memorial Scholarship	538	1	539	91	630	27
MEN103	Lewis, Joyce Annie Memorial	269	1	270	45	316	13
MCM104	Norvelle Lee Speech Scholarship	5,376	15	5,390	907	6,297	269
MLA127	O'Rourke, Arthur W. Scholarship	1,075	3	1,078	181	1,259	54
MPC104	Bronson, William E. Memorial	1,075	3	1,078	181	1,259	54
MEC102	Ryman, J.H.T. Economics & Sociology	38,575	106	38,681	6,506	45,188	1,929
MBI106	Severy, J.W.-Botany	502	1	504	85	589	25
MJN124	Shirley, Richard Memorial-Journalism	1,746	5	1,751	295	2,046	87
MJN125	Theta Sigma Phi - Journalism	1,252	3	1,256	211	1,467	63
MFR117	Thompson, Silas R. Jr.-Forestry	5,376	15	5,390	907	6,297	269
MBI107	Waters, Charles Award-Botany	392	1	393	66	460	20
MHC104	Watkins, Anna D. & Gordon S. Scholarship	380,123	1,045	381,168	64,114	445,282	19,008
MFR122	Buckhahn, R.A. Memorial-Forestry	\$3,917	\$11	3,927	\$661	4,588	196
MBU151	Callahan, Mark Memorial-Bus. Admin.	1,239	3	1,243	209	1,452	62
MBI108	Gebhart, Dr. J.W. Botany	600	2	602	101	703	\$30
MFR132	Green, Chris Scholarship	3,224	9	3,233	544	3,777	161
MFR134	Kennedy, Bob Scholarship	3,224	9	3,233	544	3,777	161
MMA106	Lennes-Mathematics	2,844	6,415	9,258	433	9,691	142

ENDOWMENT FUNDS AND FUNDS FUNCTIONING AS ENDOWMENTS

Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Cost Basis 7/1/04	Net Change	Cost Basis 6/30/05	Accum Increase (Decrease) in fair value	Fund Balance 6/30/05	FY2005 Income
MLA970	Dixon, W.W. Law Professor & Library Books	77,857	214	78,071	13,132	91,203	3,893
MLA971	Murphy, William L. Trust-Law	1,246,479	3,426	1,249,905	210,237	1,460,142	62,329
MRM901	Center for the Rocky Mountain West	658,895	(133,432)	525,463	(1,089)	524,374	**
MML907	Phillips, Paul Chrisler Memorial Collection	13,441	37	13,478	2,267	15,745	672
MML908	Ryman, J.H.T. Economics & Sociology Library	8,064	22	8,086	1,360	9,447	403
MFI276	Bonhomme, Peter		4,588,998	4,588,998	394,546	4,983,544	**
	SPAHS Endowment		5,319,403	5,319,403	127,057	5,446,460	**
TOTAL ENDOWMENT FUNDS		2,659,730	9,819,012	12,478,742	926,815	13,405,557	94,604
FUNDS FUNCTIONING AS ENDOWMENTS							
MPR100	Fitz - President's Gift Account	94,256	259	94,515	15,898	110,414	4,713
MFR147	Bandy Ranch	692,401	8,206	700,607	85,368	785,975	**
MSC102	Fligelman Endowment	2,688	7	2,695	453	3,148	134
MML105	Ulvestad Trust	56,908	156	57,064	9,599	66,663	2,846
MJN104	Anderson - Journalism	5,801	16	5,816	976	6,793	290
MLA112	Fitz, Virginia M. Scholarship	31,419	86	31,505	5,299	36,804	1,571
MMA104	Hashisaki Scholarship	28,213	1,050	29,263	4,364	33,627	1,403
MFI122	Jim Clutis Scholarship	3,279	9	3,288	553	3,841	164
MFI123	College of Technology Memorial	6,215	17	6,232	1,048	7,281	311
MFI124	Lula Clay Scholarship	12,172	33	12,205	2,053	14,258	609
MFI125	Gallagher Scholarship	53,760	148	53,908	9,068	62,976	2,688
Various	Fort Missoula Land Sale Proceeds	486,824	(5,934)	480,890	(71,439)	409,451	**
MCE048	Division of Biological Sciences	20,202	(163)	20,039	4,081	24,120	**
TOTAL FUNDS FUNCTIONING AS ENDOWMENTS		1,494,138	3,891	1,498,029	67,322	1,565,351	14,729
Accumulated Increase(decrease)Fair Value		\$299,027	\$695,110	\$994,137			
TOTAL ALL ENDOWMENT FUNDS		\$4,452,895	\$10,518,013	\$14,970,908	\$994,137	\$14,970,908	\$109,333

* total net accumulated increase in fair market value is \$994,137.

** endowment investments managed by the UM Foundation

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Section VII

Plant Funds

The University of
Montana

Section VII

PLANT FUNDS

	Page
Combined Balance Sheet	1 - 2
Statement of Plant Fund Resources	3
Combined Statement of Revenue, Expenditures and Changes In Fund Balance For:	
Unexpended Plant	4 - 8
Renewal and Replacement	9 - 23
Retirement of Indebtedness Accounts	24
Debt Disclosure	25 - 29

PLANT FUNDS
Combined Balance Sheet
June 30, 2005

	Unexpended Plant	Renewal & Replacement	Retirement Of Indebtedness	Net Investment In Plant	TOTAL
ASSETS					
Cash	\$198,467	\$653,106	\$252,163	\$	\$1,103,736
Accounts Receivable	408,840				\$408,840
Interest Receivable	77,362	4,851			82,213
Due From Other Entities	30,211	217,093	102		247,406
STIP Investments	2,601,000	6,505,000	1,096,000		10,202,000
Investment Admin by Agencies	6,194,902	1,635,967			7,830,869
Investments Admin by Agencies	1,731,009	401,489	3,780		2,136,278
Long-term Investments Apr/Depr	(114,050)	(2,168)			(116,218)
Other Advances		5,000			5,000
Unamortized Bond Issue Costs			1,723,059		1,723,059
Discount on Bonds Payable			1,049,217		1,049,217
Deferred Int Exp- Refunding			1,670,645		1,670,645
Intangible Assets				590,427	590,427
Land				5,235,466	5,235,466
Buildings				150,140,549	150,140,549
Accum Depr-Buildings				(59,326,329)	(59,326,329)
Building Improvements				97,188,597	97,188,597
Accum Depr-Building Improvements				(53,124,376)	(53,124,376)
Equipment				35,808,267	35,808,267
Accum Depr - Equipment				(23,898,921)	(23,898,921)
Work-In-Process	3,544,747	2,348,580		7,009,269	12,902,596
Accum Depr-Other Fixed Assets				(3,603)	(3,603)
Library Books				43,590,072	43,590,072
Accum Depr - Library Books				(37,186,754)	(37,186,754)
Museum & Art Collections				14,821,152	14,821,152
Land Improvements				8,798,517	8,798,517
Accum Depr - Land Improvements				(5,549,704)	(5,549,704)
Livestock				34,197	34,197
TOTAL ASSETS	\$14,672,488	\$11,768,918	\$5,794,966	\$184,126,826	\$216,363,198

PLANT FUNDS

Combined Balance Sheet

June 30, 2005

	Unexpended Plant	Renewal & Replacement	Retirement Of Indebtedness	Net Investment In Plant	TOTAL
LIABILITIES AND FUND BALANCE					
Accrued Expend/Accounts Payable	\$654,160	\$172,627	\$	\$	\$826,787
Due To Other Entities	512,795	153,283			666,078
Deferred Revenue	120,959		88,866		209,825
Installment Purchases/Lease Payable				295,589	295,589
Due to Other BU			28,236	26,709	54,945
Intercap				330,777	330,777
Accrued Interest Payable			713,422	27,250	740,672
Instlmnt Purchases/Lease Pay-Current				202,900	202,900
Advances From Other Funds		373,338		3,108,205	3,481,543
Payable -NC				1,678,246	1,678,246
Due to Cash Cutoff			105		105
Bonds Payable	9,615,868		3,557,897	101,110,437	114,284,202
Premium on Bond Payable			1,127,793		1,127,793
Current Notes/Bonds Payable				1,640,298	1,640,298
Current Loans Payable				3,769,092	3,769,092
Current Bonds Payable-Contra				380,426	380,426
Fund Balance	3,768,706	11,069,670	278,647	71,556,897	86,673,920
TOTAL LIABILITIES					
AND FUND BALANCE	\$14,672,488	\$11,768,918	\$5,794,966	\$184,126,826	\$216,363,198

**Statement of Plant Fund Resources
For Fiscal Year Ended June 30, 2005**

	Private Gifts	Student Fees	Other Income	Investment Income	Allocations Within Fund	Total Revenue	Non Mandatory Transfers	Mandatory Transfers	Total Transfers In	Move Equity To NIIP	Total Resources Provided
Retirement of Indebtedness:											
Revenue Bonds	\$	\$	\$	\$5,632	\$1,333,593	\$1,339,225	\$557,130	\$6,857,634	\$7,414,764	\$125,701	\$8,879,690
Revenue Accounts:											
Student Fees		1,455,249			(1,333,593)	121,656		178,004	178,004		299,660
Revenue Pools								340,824	340,824		340,824
Unexpended Plant:											
Bond Construction Funds				205,277	(222,005)	(16,728)	903,241		903,241	2,115,662	3,002,175
Other Unexpended Plant	1,944,041	2,365,793	664,853		222,005	5,196,692	3,148,770	8,578,174	11,726,944	(2,978,375)	13,945,261
Renewal & Replacement:											
Renewal & Replacement	199,953		(62,211)	242,228	4,287	384,257	4,294,121	1,156,797	5,450,918	(847,218)	4,987,957
Auxiliaries R & R			2,425	24,513	(4,287)	22,651	1,533,337	1,206,688	2,740,025	(201,667)	2,561,009
TOTAL RESOURCES	\$2,143,994	\$3,821,042	\$605,067	\$477,650	\$0	\$7,047,753	\$10,436,599	\$18,318,121	\$28,754,720	(\$1,785,897)	\$34,016,576

**Statement of Plant Fund - Application of Resources
For Fiscal Year Ended June 30, 2005**

	Salaries & Benefits	Operating Expenses	Equipment	Buildings & Land	Principal & Interest On Debt	Other Expend	Total Expend	Non Mandatory Transfers	Mandatory Transfers	Total Transfers Out	Total Resources Applied
Retirement of Indebtedness:											
Revenue Bonds	\$	\$	\$	\$	\$8,572,717	\$158,988	\$8,731,705	\$	\$	\$	\$8,731,705
Revenue Accounts:											
Student Fees						9,601	9,601	399,924	57,026	456,950	466,551
Revenue Pools					361,645		361,645				361,645
Unexpended Plant:											
Bond Construction Funds		126,551					126,551	2,144,784		2,144,784	2,271,335
Other Unexpended Plant		753,050	15,531			171,426	940,007	2,667,255	9,284,430	11,951,685	12,891,692
Renewal & Replacement:											
Renewal & Replacement	380,206	2,267,435	358,125				3,005,766	573,553	151,823	725,376	3,731,142
Auxiliaries R & R	150,046	790,732	568,603				1,509,381	327,657		327,657	1,837,038
TOTAL APPLICATIONS	\$530,252	\$3,937,768	\$942,259	\$0	\$8,934,362	\$340,015	\$14,684,656	\$6,113,173	\$9,493,279	\$15,606,452	\$30,291,108

Plant Funds

Combined Statement of Revenue, Expeditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Unexpended Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
371010 Unexpended Pool Account											
MUN657	Unexpended Pool Account	\$29,908		(\$29,908)							\$0
Total For Unexpended Pool Account		\$29,908		(\$29,908)	\$0			\$0			\$0
3710GP Unexpended Plant - GAAP											
	Unexpended Plant - GAAP	\$2,494,715	\$94,758			\$373,338	(\$4,013,594)	(\$3,640,256)		(\$2,978,375)	\$3,251,354
Total For Unexpended Plant - GAAP		\$2,494,715	\$94,758		\$0	\$373,338	(\$4,013,594)	(\$3,640,256)		(\$2,978,375)	\$3,251,354

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Unexpended Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
371100	Bond Projects										
	Bond Projects - GAAP	\$13,700,534	\$54,534				(\$2,900,973)	(\$2,900,973)		(\$16,362,648)	\$293,393
MUN679	So Campus Univ Housing 02G 8/02	(\$825,274)		\$3,805,000		\$234,134	\$2,745,592	\$2,979,726			\$0
MUN680	2002G Construction Fund	(\$13,147,360)		(\$3,839,087)						\$17,250,863	\$264,416
MUN681	2002G Capitalized Interest	(\$1,227,447)								\$1,227,447	\$0
MUN691*	Wash/Griz Stadium Expansion	\$5,108		(\$222,005)					\$373,835		\$156,938
MUN692	Forestry Network Maint 02G 3/03	\$1,330		(\$3,266)			(\$1,936)	(\$1,936)			\$0
MUN693	Journalism Network Maint 02G 3/03	\$25,250		(\$24,112)			\$1,138	\$1,138			\$0
MUN694	Health Sci Network Maint 02G 3/03	\$3,232		\$34			\$3,266	\$3,266			\$0
MUN695	Network Maint-Interim Proj 02G 3/03	\$4,801		\$2,016		\$6,817		\$6,816			\$0
MUN696	Computer Network Proj Supplies 02G	(\$71,198)				(\$71,198)		(\$71,198)			\$0
MUN699	Science Complex Network Maint 02G	\$2,603		\$0		\$2,603		\$2,603			\$0
MUN700	Main Hall Network Maint 02G	\$18,782		(\$18,432)		\$350		\$350			\$0
MUN703	Core Upgrade-Network Maint 02G	\$3,509		\$49,753			\$53,262	\$53,262			\$0
MUN706	Skaggs Network Maint 02G	\$5,531		\$18,437			\$23,969	\$23,969			\$0
MUN707	Chem/Pharm Network Maint 02G	(\$329)		\$425			\$96	\$96			\$0
MUN708	Soc Sci Network Maint 02G	(\$20,286)		\$20,989			\$703	\$703			\$0
MUN709	2004I Construction Fund	(\$299,785)		\$159,627					(\$1,134,000)		(\$1,274,158)
MUN710	2004I Capitalized Interest	\$3,638		\$15,515					(\$481,378)		(\$462,225)
MUN711	Skaggs Bldg Addition 04I 4/04	\$81,490		\$10,000			\$74,883	\$74,883			\$16,607
MUN716	COT East Network Maint 02G			\$8,379		\$8,379		\$8,379			\$0
Total For Bond Projects		(\$1,735,868)	\$54,534	(\$16,728)	\$0	\$181,085	\$0	\$181,085	(\$1,241,543)	\$2,115,662	(\$1,005,028)

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Unexpended Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
371400 A & E Projects											
MUN675	Sch of Journalism Plng/Const 11/00	\$30,875		\$562,636			\$451,887	\$451,887	\$250,000		\$391,624
MUN678	Chemistry Bldg Plng/Const 02/02	(\$199,360)		\$157,000			\$250,819	\$250,819	\$314,000		\$20,821
MUN712	Gilkey Executive Education Center			\$75,000			\$47,929	\$47,929			\$27,071
MUN717	Native American Studies Center			\$50,000			\$50,000	\$50,000			\$0
MUN720	Skaggs Bldg Addition-Other 4/04			\$1,149,405			\$1,149,405	\$1,149,405			\$0
Total For A & E Projects		(\$168,484)		\$1,994,041	\$0		\$1,950,040	\$1,950,040	\$564,000		\$439,516
371450 Grant Funded Projects-Unexpended											
MUN718	COT Futures Park - Planning						\$91,200	\$91,200	\$100,000		\$8,800
Total For Grant Funded Projects-Unexpended					\$0		\$91,200	\$91,200	\$100,000		\$8,800

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Unexpended Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
371500 Other Unexpended Projects											
MFS688	Academic Network Maintenance 3/03	\$32,605		(\$32,605)							\$0
MUN610	Storage Bldg Constr:7/95	\$10,185									\$10,185
MUN638	Research Facility Other:11/96	\$24,555									\$24,555
MUN697	Const Research Lab Facility 4/03	(\$419,774)		\$205,889			\$408,846	\$408,846	\$334,111		(\$288,620)
MUN698	Lewis & Clark Furnishings	\$594,000				\$385,521	\$7,149	\$392,670	(\$159,002)		\$42,328
MUN701	So Campus Park & Ride Transfer Sta	(\$38,175)		\$450,000			\$968,195	\$968,195	\$556,370		\$0
MUN702	Electronic Reader Sign-Adams Center	(\$58,833)					\$1,950	\$1,950	\$60,783		\$0
MUN704	Core Upgrade/Network Maint-Other	\$0					(\$45,537)	(\$45,537)	(\$45,537)		\$0
MUN705	Gallagher Network Maint-Other	\$63,794		\$32,605			\$93,751	\$93,751	\$4,791		\$7,438
MUN721	Gilkey Executive Education Center										\$0
MUN722	Higgins Ave Improv / Lewis & Clark						\$373,338	\$373,338	\$373,338		\$0
MUN723	Science Complex Network Maintenance					\$2,400	\$23,313	\$25,713	\$125,000		\$99,287
MUN724	Skaggs Bldg Network Maintenance			\$60,295			\$80,183	\$80,183	\$20,705		\$817
MUN725	Brantly Hall Network Maintenance			(\$8,485)		\$21,515		\$21,515	\$30,000		\$0
MUN726	Skaggs Bldg Add Exhaust Stack Study								\$18,250		\$18,250
MUN727	Computer Network Project Supplies					\$34,620		\$34,620	\$50,000		\$15,380
MUN728	Main Hall Network Maintenance-Other			(\$7,828)					\$18,400		\$10,572
MUN729	COT East Network Maintenance-Other			(\$1,401)		\$599		\$599	\$2,000		\$0
MUN730	Journalism Network Maint - Other			\$1,414		\$4,414		\$4,414	\$3,000		\$0
MUN731	Soc Sci Core Upgrade Network Maint			\$10,300		\$10,486	\$33,365	\$43,851	\$13,200		(\$20,351)
MUN732	Clark Fork Park-n-Ride								\$110,000		\$110,000
MUN733	Asbestos Abatement Science Complex					\$2,224	\$34,950	\$37,174	\$50,000		\$12,826
Total For Other Unexpended Projects		\$208,356		\$710,184	\$0	\$461,779	\$1,979,502	\$2,441,281	\$1,565,408		\$42,667

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Unexpended Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
371600 Other Unexpended											
MUN630	Technology Financing Account	\$23,786		(\$502,795)		\$169,026		\$169,026	\$668,561		\$20,526
MUN671	UM/All Campus Transfer Fund	\$414,817		\$798,118					(\$612,693)		\$600,242
MUN673	Revenue Pool	\$655,902		\$850,994					(\$1,150,994)		\$355,902
Total For Other Unexpended		\$1,094,504		\$1,146,317	\$0	\$169,026		\$169,026	(\$1,095,126)		\$976,670
371650 Student Fees											
MUN649	Computer Fee Revenue Account	\$3,886		\$903,863		\$5,670		\$5,670	(\$902,246)		(\$167)
MUN650	Equipment Fee Revenue Account	\$4,988		\$439,425		\$3,362	\$8,382	\$11,744	(\$431,647)		\$1,022
Total For Student Fees		\$8,874		\$1,343,289	\$0	\$9,032	\$8,382	\$17,414	(\$1,333,893)		\$855
371675 Pledged Revenue/Unexpended											
MUN651	Student Building Fees	\$17,276		\$22,505		\$6,059		\$6,059	(\$34,075)		(\$353)
MUN652	Land Grant Revenue	\$35,017		(\$204,589)					\$223,796		\$54,225
Total For Pledged Revenue/Unexpended		\$52,293		(\$182,084)	\$0	\$6,059		\$6,059	\$189,721		\$53,872
Total For Unexpended Plant Funds		\$1,984,299	\$149,292	\$4,965,110	\$0	\$1,200,319	\$15,531	\$1,215,850	(\$1,251,432)	(\$862,713)	\$3,768,706

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Section VII Page 8

Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372005 Gain/Loss on Sale of Fixed Assets											
MRR799	Gain/Loss on Sale of Fixed Assets	\$200									\$200
Total For Gain/Loss on Sale of Fixed Assets		\$200			\$0			\$0			\$200
372010 R & R Pool Account											
MRR767	R & R Pool Account	\$30,549							(\$30,549)		\$0
Total For R & R Pool Account		\$30,549			\$0			\$0	(\$30,549)		\$0
372011 Gallery Insurance											
MRR774	Gallery Insurance	\$614								\$0	\$614
Total For Gallery Insurance		\$614			\$0			\$0		\$0	\$614
3720GP Renewal & Replacement - GAAP											
	Renewal & Replacement - GAAP	\$2,018,223	\$18,976		(\$244)	\$43,194	(\$1,197,192)	(\$1,154,242)		(\$847,218)	\$2,344,223
Total For Renewal & Replacement - GAAP		\$2,018,223	\$18,976		(\$244)	\$43,194	(\$1,197,192)	(\$1,154,242)		(\$847,218)	\$2,344,223
3720ST Renewal & Replacement STIP											
MRR600	Renewal & Replacement STIP	\$93,666		\$242,228					(\$121,274)		\$214,620
Total For Renewal & Replacement STIP		\$93,666		\$242,228	\$0			\$0	(\$121,274)		\$214,620

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372100	Academic Facilities Projects										
MRR60D	Soc Sci Renov/Acad Fac 7/00	\$16,178									\$16,178
MRR777	Academic Facilities Projects / Msla	\$214,571									\$214,571
Total For Academic Facilities Projects		\$230,749			\$0			\$0			\$230,749

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372120	2004I Deferred Maintenance Projects										
MRR60G	Def Maint 2004I Restructure Savings			(\$156,625)					\$1,081,044		\$924,419
MRR60H	Main Hall Steamline/ Asbestos	(\$2,597)					\$411,316	\$411,316	\$385,000		(\$28,913)
MRR60J	Replace Retain Wall Schreiber Gym	(\$15,816)		\$12,000		\$34,271		\$34,271	\$37,894		(\$193)
MRR60L	Exterior Door Replacements					\$59,000		\$59,000	\$59,000		\$0
MRR60N	Replace Carpet & Floor Mansfield L					\$367,306		\$367,306	\$367,306		\$0
MRR60P	Critical Sidewalk & Roadway Replace			(\$12,000)		\$13,649		\$13,649	\$25,649		\$0
MRR60S	Adams Center Roof Repair			\$3,963		\$23,963		\$23,963	\$20,000		\$0
MRR60T	Replace Heat Control Salmon Lake					\$476		\$476	\$1,000		\$524
MRR60U	Repair Building Entrance Masonry					\$4,099		\$4,099	\$5,000		\$901
MRR60V	Replace Fire Curtain MT Theatre					\$2,253	\$11,184	\$13,437	\$16,000		\$2,562
MRR60W	Interior Painting	(\$15,628)				\$48,740		\$48,740	\$71,000		\$6,632
MRR60X	Exterior Painting			(\$4,629)		\$27,048		\$27,048	\$35,000		\$3,323
MRR60Y	Elevator Emergency Phones										\$0
MRR61A	04DR Health Science HVAC			\$86,625		\$4,125		\$4,125	\$17,500		\$100,000
MRR61B	04DR Carpet & Flooring Repl Campus			\$20,000		\$11,529		\$11,529			\$8,471
MRR61C	04DR Health Science Electrical Upgr			\$29,000			\$55,831	\$55,831	\$25,000		(\$1,831)
MRR61D	04DR Chem Pharm/Skaggs Fresh Air			\$21,000		\$6,378		\$6,378			\$14,622
MRR62A	Social Science Computing Facility					\$74,661	\$27,804	\$102,465	\$89,000		(\$13,465)
MRR62B	University Theatre Entrance					\$952		\$952	\$2,000		\$1,048
MRR62C	PARTV/Broadcast Media HVAC Study			\$666		\$4,020		\$4,020	\$5,000		\$1,646
MRR62D	PARTV Emergency Power					\$1,982		\$1,982	\$5,000		\$3,018
MRR62E	PARTV Cooling Tower Replacement					\$4,500		\$4,500	\$10,151		\$5,651
Total For 2004I Deferred Maintenance Projects		(\$34,041)		\$0	\$0	\$688,952	\$506,135	\$1,195,087	\$2,257,544		\$1,028,416

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372150 Grant Funded Projects											
MFS704	Emergency Generator Flathead Bio St	\$8,438					\$8,112	\$8,112			\$327
MFS716	Renovate Skaggs 264	\$1,640					\$3,428	\$3,428	\$1,787		\$0
MPH631	Science Complex 342-Clean Room	\$6,770				\$3,692		\$3,692	(\$3,078)		\$0
Total For Grant Funded Projects		\$16,849			\$0	\$3,692	\$11,539	\$15,231	(\$1,291)		\$327

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372200	Miscellaneous										
MAF601	Administration & Finance R&R	\$47,798				\$13,159	\$282,219	\$295,378	\$282,219		\$34,638
MAF603	Institutional R & R	\$1,045		\$3,036							\$4,082
MBC601	Telecommunications Center R&R										\$0
MCP601	Major Parking R&R	\$25,456				\$56,446		\$56,446	\$57,200		\$26,209
MFS601	Fac Svcs Shops Equip R&R	\$40,659				\$39,011	\$86,536	\$125,547	\$111,402		\$26,514
MFS602	Motor Vehicle Self Insurance	\$56,908		\$871		\$3,480		\$3,480	(\$9,259)		\$45,040
MFS604	Fac Svcs Rental Equip R&R:8/92	\$24,652		\$9,979		\$12,431		\$12,431			\$22,200
MFS605	Shop Vehicle R&R:7/96	\$40,395					\$5,799	\$5,799	\$39,143		\$73,739
MFS607	Motor Pool R&R	\$85,421		\$102,002			\$110,849	\$110,849	\$19,540		\$96,114
MFS608	Rental Property R&R	\$6,065				\$7,303		\$7,303	\$5,000		\$3,762
MFS660	Campus Mail R&R	\$44				\$2,104	\$33,322	\$35,426	\$26,988		(\$8,394)
MFS680	Facilities Service Grounds Tree R&R	\$9,173				\$376		\$376			\$8,797
MFS730	Building Maintenance R&R					\$14,576		\$14,576	(\$290,338)		(\$304,914)
MMU601	MUARID Recharge Equipment	\$36,419							\$11,416		\$47,834
MRR604	Deaccess/Access:Fine Arts	\$541									\$541
MRR609	Fieldhouse/Dornblazer R&R	\$1,384									\$1,384
MRR60F	Sci Complex HVAC Improvements/A&E	\$29,540					\$29,540	\$29,540			\$0
MRR612	Administration & Finance R&R			\$3							\$3
MRR616	Bandy Ranch R&R 6/95	\$14,533					\$28,445	\$28,445	\$13,912		\$0
MRR617	COT Access R&R:10/95	\$52,495		(\$5,430)		\$711		\$710	\$26,420		\$72,775
MRR618	Misc Parking Improvements:8/96	\$25,374									\$25,374
MRR621	Revert Approp-Deferred Mntn&Eq 6/92	\$202,974									\$202,974
MRR626	Athletics R&R								\$317,000		\$317,000

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372200 Miscellaneous											
MRR70A	Native American Studies Center										\$0
MRR70B	Hlth Sci Ground Water Cool Design						\$8,630	\$8,630	\$12,530		\$3,900
MRR743	Back Flow Prevention/Water System	\$2,639		(\$2,213)		\$426		\$426			\$0
MRR744	Upgrade Boiler Controls	\$128,901					\$123,372	\$123,372			\$5,530
Total For Miscellaneous		\$832,416		\$108,249	\$0	\$150,023	\$708,712	\$858,735	\$623,172		\$705,102
372300 Facilities Services											
MFS713	JTL Gravel Extraction	\$175,000		(\$175,000)							\$0
MFS727	Mansfield Library Faculty Office					\$26,409		\$26,409	\$26,409		\$0
MFS735	Mansfield Library Seismic Bracing								\$99,000		\$99,000
MFS738	Mansfield Library Soffit UM 05-54					\$6		\$6	\$20,000		\$19,994
MFS739	Remodel Chem/Pharm 212 UM 05-49								\$40,000		\$40,000
Total For Facilities Services		\$175,000		(\$175,000)	\$0	\$26,415		\$26,415	\$185,409		\$158,994

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372400	Computer Fee										
MAF604	CF/Employment Admin & Finance			\$1,000	\$654			\$653			\$346
MAS611	CF/Equip - Admissions & New Student	\$24,373									\$24,373
MAS612	CF/Equip - College of Arts & Science	\$215,616		\$8,934		\$256,767		\$256,767	\$114,744		\$82,527
MAS613	CF/Employ-College of Arts & Science	\$2,125		(\$32,010)	\$70,413			\$70,412	\$100,199		(\$99)
MBI607	CF/Employ - Div of Biological Sci	\$2,115		\$8,040	\$6,549			\$6,549			\$3,607
MBU615	CF/Equip - School of Business Admin	\$46,632				\$5,223		\$5,222	\$21,082		\$62,492
MBU616	CF/Employ - School of Business	\$1			\$40,037			\$40,036	\$40,027		(\$9)
MBZ602	CF/Employ - Business Services	\$66		\$2	\$68			\$68			\$0
MCE601	CF/Equip - Continuing Education	\$26,000				\$25,000		\$25,000	\$970		\$1,970
MCH609	CF/Employ - Chemistry	\$253		\$6,300	\$6,343			\$6,343			\$211
MCH610	CF/Equip/Dedicated - Chemistry	\$8,892				\$3,651	\$1,591	\$5,242	\$6,000		\$9,650
MCS607	CF/Employ - Computer Science	\$3		\$4,150	\$4,800			\$4,800			(\$647)
MCT619	CF/Equip - College of Technology	\$16,870		\$7,500		\$24,370		\$24,370	\$15,107		\$15,107
MCT620	CF/Employ - College of Technology	\$15,810			\$21,628			\$21,627	\$31,470		\$25,652
MED613	CF/Equip - School of Education	\$18,492				\$16,554		\$16,554	\$16,081		\$18,019
MED614	CF/Employ - School of Education	\$6		\$3,750	\$17,607			\$17,607	\$13,807		(\$44)
MED617	CF/Equip/Dedicated - Education	\$7,807				\$41		\$41	\$3,973		\$11,739
MES606	CF/Employ - Environmental Studies	\$9		\$420	\$251			\$251			\$177
MFA618	CF/Equip - School of Fine Arts	\$16,415				\$16,415		\$16,415	\$16,160		\$16,160
MFA619	CF/Employ - School of Fine Arts	\$109		\$1,500	\$15,648			\$15,648	\$14,287		\$248
MFH609	CF/Employ-Flathead Lake Bio Station	\$2,503									\$2,503
MFR613	CF/Equip - College of Forestry&Cons	\$10,651							\$8,436		\$19,087
MFR614	CF/Employ-College of Forestry&Cons	\$2			\$6,894			\$6,894	\$6,895		\$3

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Note Due to program limitations of the rounding process, operational reports may not foot or crossfoot.

Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372400 Computer Fee											
MGL613	CF/Employ - Geology	\$3,306		\$3,400	\$5,315			\$5,315			\$1,391
MGL614	CF/Equip/Dedicated - Geology	\$8,412				\$3,973		\$3,973	\$2,804		\$7,243
MGZ601	CF/Employ Inter Athletic STAP			\$1,750	\$1,608			\$1,608			\$142
MHC609	CF/Equip - Davidson Honors College	\$14,000							\$3,638		\$17,638
MHC610	CF/Employ - Davidson Honors College	\$4,631			\$4,918			\$4,918	\$5,231		\$4,944
MIT632	CF/Employ-IT Presentation Tech Svcs	(\$795)		(\$22,250)	\$821			\$821	\$25,000		\$1,133
MIT638	CF/Equip - CIS	\$101,145				\$77,398		\$77,398	\$77,600		\$101,347
MIT639	CF/Employ - CIS	\$118		(\$30,000)	\$66,672			\$66,671	\$96,519		(\$35)
MIT640	CF/Employ - ITO Web Development	\$746		\$3,998	\$14,586			\$14,586	\$25,000		\$15,158
MIT642	CF/Equip Wireless Access Project	\$74							\$24,250		\$24,324
MIT643	CF/Equip Network Access Chrg	\$101,960				\$91,968		\$91,968	\$63,020		\$73,012
MIT644	Microsoft Campus Agreement	\$15,000				\$15,000		\$15,000	\$14,550		\$14,550
MIT646	CF/Employ IT Central			\$26,500	\$24,693	\$25		\$24,717			\$1,782
MJN616	CF/Equip - School of Journalism	\$5,061		\$12,500		\$17,319		\$17,319	\$3,908		\$4,150
MJN617	CF/Employ - School of Journalism	\$4,602		\$4,000	\$12,293			\$12,293	\$6,836		\$3,145
MLA611	CF/Equip - School of Law	\$7,090				\$11,942		\$11,942	\$4,999		\$146
MLA612	CF/Employ - School of Law	\$293			\$14,074			\$14,074	\$14,376		\$595
MMA609	CF/Employ - Mathematics	\$59		\$8,300	\$8,571			\$8,571			(\$212)
MML619	CF/Equip - Mansfield Library	\$60,785				\$60,785		\$60,785	\$32,980		\$32,980
MML620	CF/Employ - Mansfield Library	\$8,424			\$16,440			\$16,440	\$29,407		\$21,391
MMU603	CF/Employ-Rural Inst on Disabilitie	\$714		\$1,000	\$694			\$694			\$1,019
MPA606	CF/Employ - Physics	\$761		\$3,900	\$4,554			\$4,554			\$107
MPH614	CF/Equip - Pharmacy & Allied Health	\$282							\$10,423		\$10,705

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Plant Funds

Combined Statement of Revenue, Expeditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372400 Computer Fee											
MPH615	CF/Employ- Pharmacy & Allied Health	\$13,907		\$1,750	\$9,866			\$9,865	\$6,497		\$12,288
MRR740	Computer Fee Residual	\$45,868		(\$25,000)		\$16,246		\$16,246	\$25,463		\$30,085
MSA630	CF/Equip - Disability Services	\$2,961		\$5,000		\$7,956		\$7,956	\$4,850		\$4,855
MSA631	CF/Employ - Career Services	(\$185)			\$1,149			\$1,149	\$1,339		\$5
MSA632	CF/Employ - Residence Life	(\$62)							\$2,678		\$2,616
MSA635	CF/Equip Student Services					\$20,663		\$20,663	\$11,640		(\$9,023)
MSC604	CF/Employ - Sociology	\$431		\$4,500	\$3,304			\$3,304			\$1,627
Total For Computer Fee		\$814,339		\$8,934	\$380,449	\$671,296	\$1,591	\$1,053,336	\$902,246		\$672,182

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372500	Equipment Fee										
MULTI	EF03 Equipment	\$74,355				\$70,887		\$70,887	(\$3,468)		\$0
MULTI	EF04 Equipment	\$466,284				\$336,454	\$52,596	\$389,051	\$6,400		\$83,633
MAS616	EF05 - College of Arts & Sciences					\$11,974		\$11,974	\$222,643		\$210,669
MBU619	EF05 - School of Business								\$39,081		\$39,081
MCH611	EF03 Dedicated - Chemistry	\$1,319				\$1,319		\$1,319			\$0
MCT623	EF05 - College of Technology								\$28,366		\$28,366
MED621	EF05 - School of Education								\$30,943		\$30,943
MFA622	EF03 Dedicated - Art	\$4,144				\$4,104		\$4,104	(\$41)		\$0
MFA624	EF05 - School of Fine Arts								\$38,015		\$38,015
MFR617	EF05 - College of Forestry & Conser								\$16,611		\$16,611
MHC613	EF05 - Davidson Honors College					\$920		\$920	\$3,000		\$2,080
MHH604	EF03 Dedicated - HHP	\$1,972				\$1,971		\$1,971	\$0		\$0
MIT647	EF05 - Presentation Tech Services								\$10,000		\$10,000
MLA615	EF05 - School of Law								\$9,712		\$9,712
MML624	EF05 - Mansfield Library					\$641		\$641	\$10,000		\$9,359
MPH618	EF05 - School of Pharmacy					\$3,730		\$3,730	\$18,384		\$14,654
MSA634	EF05 - Disability Services					\$2,000		\$2,000	\$2,000		\$0
Total For Equipment Fee		\$548,074			\$0	\$434,002	\$52,596	\$486,598	\$431,647		\$493,122

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372600 Building Fee											
MFS665	University Theater Safety Gate	\$4,607									\$4,607
MFS681	McGill Hall Renovation	(\$123,550)		\$141,717			\$18,167	\$18,167			\$0
MRR650	SBF Annual Art Award	\$13,395				\$5,596		\$5,596	\$7,000		\$14,799
Total For Building Fee		(\$105,549)		\$141,717	\$0	\$5,596	\$18,167	\$23,763	\$7,000		\$19,406

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372800	Auxiliary R & R										
	Auxiliary R & R GAAP	\$92,010	\$24,409			\$118,035	(\$207,640)	(\$89,605)		(\$201,667)	\$4,357
MAF602	Salmon Lake R & R	\$8,353				\$6,404		\$6,404			\$1,949
MCR601	Campus Recreation R&R	\$98,271				\$85,516	\$14,998	\$100,514	\$117,187		\$114,945
MDS601	Dining Services R&R	\$696,365		(\$6,500)		\$40,975	\$138,866	\$179,841	\$311,130		\$821,154
MFH602	Yellow Bay Facility R&R	\$199,141				\$16,517		\$16,517	\$16,000		\$198,624
MFS642	Bandy Ranch Irrigation	\$900							(\$900)		\$0
MFS683	Remodel UC Information Desk	\$19,437					\$22,767	\$22,767	\$3,330		\$0
MFS705	Jesse/Aber Hall Shower Floors	\$50,000		(\$28,175)			\$21,825	\$21,825			\$0
MFS706	Elliott Village Upgrades	(\$2,983)					\$247	\$247	\$3,230		\$0
MFS707	Craig Hall Showers	\$47,986		(\$19,736)			\$28,250	\$28,250			\$0
MFS708	Craig/Duniway Trash Chutes	\$65,000		\$25,000			\$4,357	\$4,357			\$85,643
MFS709	Maurice Avenue Sidewalks	\$85,000		\$28,904		\$113,904		\$113,904			\$0
MFS710	University Village Backflow Prevent	\$96,331		(\$121)			\$96,210	\$96,210			\$0
MFS726	Craig Hall Shower Floors			\$33,984			\$33,984	\$33,984			\$0
MFS728	Curry Health Center HVAC Study			\$7,540		\$7,280		\$7,280			\$260
MHS601	Health Service R&R	\$337,885		(\$7,540)		\$11,508	\$79,008	\$90,516	\$48,000		\$287,829
MHS602	Health Service Chiller R&R	\$18,404									\$18,404
MPT606	Printing Services R&R	\$4,838				(\$57)	\$307,737	\$307,680	\$470,000		\$167,158
MRR651	Auxiliary Rental R&R	\$4,366		\$2,213		\$15,808		\$15,808	\$27,500		\$18,271
MRR653	All Campus Card R&R	\$69,345		\$425		\$59,045		\$59,045	\$7,500		\$18,224
MRR655	Auxiliary Administration R&R	\$31,398				\$30,436		\$30,436	\$7,000		\$7,963
MRR672	1993A Repair & Replace:1/94	\$1,669,796		\$24,513					\$392,402		\$2,086,711
MRR673	VP Student Affairs Reserve	\$23,252							\$214,493		\$237,746

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372800 Auxiliary R & R											
MSA608	Residence Halls R&R	\$387,082		(\$8,953)	\$75,221	\$205,223		\$280,444	\$393,904		\$491,590
MSA609	University Villages R&R	\$162,951		(\$28,904)	\$74,825	\$28,894	\$15,275	\$118,994	\$171,770		\$186,824
MUC601	University Center R&R	\$23,023				\$27,520		\$27,520	\$66,670		\$62,173
MUC602	UC Renovation Fee R & R	(\$11,722)				\$48,135	\$12,719	\$60,854	\$163,152		\$90,576
Total For Auxiliary R & R		\$4,176,430	\$24,409	\$22,651	\$150,046	\$815,141	\$568,603	\$1,533,790	\$2,412,368	(\$201,667)	\$4,900,401

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Plant Funds

Combined Statement of Revenue, Expeditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372900 Other R & R Projects											
MBC610	KUFM Transmitter Site Improvement						\$20,000	\$20,000	\$44,839		\$24,839
MFS634	Renov Photo Lab Vent-Journalism 309	\$27,861									\$27,861
MFS678	"Const Griz Hall of Fame, Adams Cntr"	(\$20,631)		\$20,631							\$0
MFS679	"Parking Lot Maintenance, COT"	\$9,977		\$5,430			\$15,404	\$15,404			\$3
MFS694	Renovate School of Education	\$2,523				\$827		\$827			\$1,696
MFS695	Renovate Liberal Arts 102	\$49,467		(\$8,934)					(\$40,534)		\$0
MFS696	Wind Turbine Relocation - COT	\$21,775				\$8,706		\$8,706			\$13,069
MFS697	Correct Backflow Deficiency-Aux Bld	\$36,295				\$14,273		\$14,273			\$22,022
MFS698	ADA Seating for South End Zone	\$2,201							(\$2,201)		\$0
MFS701	DBS Greenhouse at Diettert Gardens	\$3,039		(\$39)			\$3,000	\$3,000			\$0
MFS703	Adams Center Arena Ductwork	\$86									\$86
MFS712	Science Complex Temporary Cooling	\$8,683				\$1,597		\$1,597			\$7,086
MFS714	Science Complex 414 Air Condition	\$9,500				\$11,469		\$11,469	\$1,969		\$0
MFS715	Pesticide Facility	(\$3,331)		\$3,637		\$3,061		\$3,061	\$2,754		\$0
MFS717	Renovate McGill for HHP	\$18,453					\$20,828	\$20,828	\$2,375		\$0
MFS718	Renovate Science Complex 004/008	\$39,732					\$63,309	\$63,309	\$23,577		\$0
MFS719	University Golf Course Barrier Net	\$40,000					\$35,976	\$35,976	(\$4,024)		\$0
MFS720	Renovate COT Admin AD05/AD08	\$10,000					\$22,366	\$22,366	\$12,366		\$0
MFS721	Public Safety Office Remodel					\$58,569		\$58,569	\$58,569		\$0
MFS722	Social Science Computing Facility										\$0
MFS723	Paint T-312 Fort Missoula			\$30,000		\$31,219		\$31,219	\$30,000		\$28,781
MFS724	Interim Network Project					\$14,646		\$14,646	\$15,000		\$354
MFS725	Lubrecht Forest Road					\$49,450		\$49,450	\$50,000		\$550

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Plant Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Renewal & Replacement Plant Funds

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Sal/Wag/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Move Equity to NIIP	Net From Operations
372900	Other R & R Projects										
MFS729	Construct Storefront Mansfield Lbry			\$7,408		\$7,408		\$7,408			\$0
MFS731	Renovate Health Science 301			(\$3)			\$74,569	\$74,569	\$74,572		\$0
MFS732	Campus Security Cameras & Lighting					\$60,456		\$60,456	\$70,000		\$9,544
MFS733	So Campus Park n Ride Lighting								\$10,000		\$10,000
MFS734	Liberal Arts Computer Room A/C					\$1,560		\$1,560	\$75,000		\$73,440
MFS736	Remodel Health Science 311						\$1,125	\$1,125	\$35,000		\$33,875
MFS737	Paint Lommasson Ctr Exterior								\$12,375		\$12,375
MRR765	Campus Signage:4/90	\$10,658									\$10,658
MRR770	Sidewalk Repairs - Campus 8/97	\$25,075									\$25,075
Total For Other R & R Projects		\$291,365		\$58,130	\$0	\$263,241	\$256,577	\$519,818	\$471,637		\$301,314
Total For Renewal & Replacement Plant Funds		\$9,088,884	\$43,385	\$406,909	\$530,252	\$3,101,552	\$926,728	\$4,558,531	\$7,137,909	(\$1,048,885)	\$11,069,670

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PLANT FUNDS - RETIREMENT OF INDEBTEDNESS

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Index	Account Name	Fund Balance 7/1/04	Transfers In	Student Fees	Investment Income	Allocations Within Funds	Transfers Out	Debt Service	Interest On Debt	Issuance Trustee & Audit Fees	Other Expend	Move Equity To NIIP	Fund Balance 6/30/05
STUDENT FEES													
MRT614	UC Renov Fee	\$177	\$	\$703,501	\$	(\$641,120)	\$57,026	\$	\$	\$	\$4,421	\$	\$1,111
MRT611	Health Svc Renov Fee	839		142,638		(141,463)					1,353		661
MRT608	Stdnt Acad Facility Fee	240,419	178,004	609,111		(551,011)	399,924				3,826		72,773
	Total Student Fees	241,435	178,004	1,455,250		(1,333,594)	456,950				9,600		74,545
REVENUE POOLS													
MRT640	MSTA Loan		110,910					110,910					0
MRT605	Intercap Debt Service	(7,415)	229,914					250,735					(28,236)
	Total Revenue Pools	(7,415)	340,824					361,645					(28,236)
REVENUE BONDS													
MRT635	2004 I Debt Service	(426,062)	2,584,662		1,559	1,146,967		1,156,797	1,634,608	38,479		26,672	503,914
MRT630	2003 H Debt Service	(1,187)	222,112		148			200,000	21,326	3,745		3,000	(998)
MRT627	2002 G Debt Service	(102,203)	1,230,175		1,548			435,000	788,525	18,719		13,846	(98,878)
MRT623	1999 F Debt Service	(139,153)	2,663,339		1,749	692,474		255,000	3,085,011	86,845		72,764	(135,683)
MRT606	1998 E Debt Service	(40,439)	714,476		627	287,550		670,000	326,449	11,200		9,418	(36,017)
MRT610	1993 A Debt Service	793,398				(793,398)							0
	Total Revenue Bonds	84,354	7,414,764		5,631	1,333,593		2,716,797	5,855,919	158,988	0	125,700	232,338
TOTAL RETIREMENT OF INDEBTEDNESS		\$318,374	\$7,933,592	\$1,455,250	\$5,631	(\$1)	\$456,950	\$3,078,442	\$5,855,919	\$158,988	\$9,600	\$125,700	\$278,647

The University of Montana -Missoula
Debt Disclosure Information
For The Fiscal Year Ended June 30, 2005

REVENUE BONDS

Facilities Improvement Revenue Bonds, Series E 1998

	Years Due	Interest Rate	Balance 7/1/04	Interest Payment	Principal Payment	Balance 6/30/05
SERIES E 1998	2005	4.20 - 4.30%	670,000	330,070	670,000	0
	2006	4.30 - 4.35%	505,000			505,000
	2007	4.35 - 4.40%	270,000			270,000
	2008	4.40 - 4.45%	285,000			285,000
	2009-2013	4.45 - 5.00%	1,680,000			1,680,000
	2014-2018	5.00%	1,740,000			1,740,000
	2019-2021	5.00%	1,760,000			1,760,000
	Total		6,910,000	330,070	670,000	6,240,000
Less: Unamortized Discount						22,321
Total Bonds Payable						<u>6,217,679</u>

Facilities Improvement Revenue Bonds, Series F 1999

	Years Due	Interest Rate	Balance 7/1/04	Interest Payment	Principal Payment	Balance 6/30/05
SERIES F 1999	2005	4.60 - 4.70%	255,000	3,086,517	255,000	0
	2006	4.70 - 4.80%	265,000			265,000
	2007	4.80 - 4.90%	466,559			466,559
	2008	4.90 - 5.00%	476,559			476,559
	2009-2013	5.00 - 5.55%	3,943,941			3,943,941
	2014-2018	5.55 - 5.75%	13,729,796			13,729,796
	2019-2023	5.75%	26,767,940			26,767,940
	2024-2026	5.75 - 5.80%	8,155,127			8,155,127
	Total		54,059,922	3,086,517	255,000	53,804,922
Less: Unamortized Discount						878,085
Total Bonds Payable						<u>52,926,837</u>

Facilities Improvement Revenue Bonds, Series G 2002

	Years Due	Interest Rate	Balance 7/1/04	Interest Payment	Principal Payment	Balance 6/30/05
SERIES G 2002	2005	3.00%	435,000	790,165	435,000	0
	2006	3.00%	445,000			445,000
	2007	3.00%	455,000			455,000
	2008	3.00%	465,000			465,000
	2009-2013	3.00 - 3.60%	2,235,000			2,235,000
	2014-2018	3.60 - 4.20%	2,575,000			2,575,000
	2019-2023	4.20 - 4.65%	3,165,000			3,165,000
	2024-2028	4.65%	3,975,000			3,975,000
	2029-2033	4.65%	5,000,000			5,000,000
	Total		18,750,000	790,165	435,000	18,315,000
Less: Unamortized Discount						46,704
Total Bonds Payable						<u>18,268,296</u>

The University of Montana -Missoula

Debt Disclosure Information

For The Fiscal Year Ended June 30, 2005

Facilities Improvement Revenue Bonds, Series H 2003

	Years Due	Interest Rate	Balance 7/1/04	Interest Payment	Principal Payment	Balance 6/30/05
SERIES H 2003	2005	2.70%	200,000	22,005	200,000	0
	2006	2.70%	200,000			200,000
	2007	2.70%	200,000			200,000
	2008	2.70%	215,000			215,000
	Total		815,000	22,005	200,000	615,000
Less: Unamortized Discount						0
Total Bonds Payable						<u>615,000</u>

Refunding and Facilities Improvement Revenue Bonds, Series I 2004

	Years Due	Interest Rate	Balance 7/1/04	Interest Payment	Principal Payment	Balance 6/30/05
SERIES I 2004	2005	3.00%	1,156,797	1,673,493	1,156,797	0
	2006	3.00%	2,354,092			2,354,092
	2007	3.00%	2,484,587			2,484,587
	2008	3.00%	2,558,059			2,558,059
	2009	3.00%-3.50%	2,629,477			2,629,477
	2010-2014	3.50%-4.75%	14,625,000			14,625,000
	2015-2019	3.75%-4.375%	5,390,000			5,390,000
	2020-2024	4.375%	495,000			495,000
	2025-2029	4.375%	8,090,000			8,090,000
	2030-2034	4.50%	475,000			475,000
	Total		40,258,012	1,673,493	1,156,797	39,101,215
Add: Net Unamortized Premium						1,087,159
Total Bonds Payable						<u>40,188,374</u>

ADVANCES FROM PRIMARY GOVERNMENT

InterCap Loans Payable	Years Due	Interest Rate	Original Issue	Interest Payment	Principal Payment	Balance 6/30/05
KUFM	2005	2.70%	53,017	4,151	53,017	0
	2006	3.80%	55,619			55,619
	2007	3.80%	58,274			58,274
	Total		166,910	4,151	53,017	113,893
Lubrecht Experimental Forest	2005	2.70%	18,494	2,324	18,494	0
	2006	3.80%	19,399			19,399
	2007	3.80%	20,349			20,349
	2008	3.80%	21,345			21,345
	2009	3.80%	11,070			11,070
	Total		90,657	2,324	18,494	72,163

The University of Montana - Missoula
Debt Disclosure Information
For The Fiscal Year Ended June 30, 2006

Intercap Loans Payable	Years Due	Interest Rate	Original Issue	Interest Payment	Principal Payment	Balance Balance
Intercollegiate Athletics						
	2005	2.70%	46,052	8,109	46,052	0
	2006	3.80%	48,303			48,303
	2007	3.80%	50,640			50,640
	2008	3.80%	53,093			53,093
	2009 - 2011	3.80%	113,695			113,695
	Total		311,783	8,109	46,052	265,731
Office of Public Safety						
	2005	2.70%	2,607	35	2,607	0
	Total		2,607	35	2,607	0
Facilities Services						
	2005	2.70%	29,399	1,415	29,399	0
	2006	3.80%	30,328			30,328
	Total		59,727	1,415	29,399	30,328
Research Lab Forestry						
	2005	2.70%	44,399	16,634	44,399	0
	2006	3.80%	89,582			89,582
	2007	3.80%	92,017			92,017
	2008	3.80%	94,518			94,518
	2009-2011	3.80%	679,484			679,484
	Total		1,000,000	16,634	44,399	955,601
Adam Center						
	2006	3.80%	19,721			19,721
	2007	3.80%	20,257			20,257
	2008	3.80%	20,805			20,805
	Total		60,783	0	0	60,783
Facility Service (Grandall Lift)						
	2006	3.80%	16,463			16,463
	2007	3.80%	16,840			16,840
	2008	3.80%	17,298			17,298
	2009	3.80%	17,768			17,768
	2010	3.80%	18,167			18,167
	Total		86,536	0	0	86,536
Public Safety (Park-n-Ride)						
	2006	3.80%	46,495			46,495
	2007	3.80%	47,425			47,425
	2008	3.80%	48,714			48,714
	2009	3.80%	50,037			50,037
	2010	3.80%	51,398			51,398
	2011-2013	3.80%	162,301			162,301
	Total		406,370	0	0	406,370

The University of Montana -Missoula

Debt Disclosure Information

For The Fiscal Year Ended June 30, 2005

Intercap Loans Payable	Years Due	Interest Rate	Original Issue	Interest Payment	Prncipal Payment	Balance 14,625,000
Dining						
	2005	2.70%	2,383	378	2,383	0
	2006	3.80%	4,865			4,865
	2007	3.80%	4,998			4,998
	2008	3.80%	5,134			5,134
	2009	3.80%	2,620			2,620
	Total		20,000	378	2,383	17,617

MSTA Loan

	2005	2.50%	26,058	78,942	26,058	0
	2006	2.50%	26,709			26,709
	2007	2.50%	27,375			27,375
	2008	2.50%	28,060			28,060
	2009	2.50%	28,760			28,760
	2010-2014	2.50%	154,940			154,940
	2015-2019	2.50%	175,278			175,278
	2020-2024	2.50%	198,286			198,286
	2025-2029	2.50%	224,314			224,314
	2030-2034	2.50%	253,759			253,759
	2035-2039	2.50%	287,068			287,068
	2040-2044	2.50%	324,750			324,750
	2045-2049	2.50%	367,378			367,378
	2050-2054	2.50%	415,601			415,601
	2055-2059	2.50%	470,156			470,156
	2060-2061	2.50%	152,479			152,479
	Total		3,160,971	78,942	26,058	3,134,913

NOTES PAYABLE

	Years Due	Interest Rate	Balance 7/1/04	Interest Payment	Principal Payment	Balance 6/30/05
Mortgage Payable - Rental Property						
	2005	7.00%	13,972	15,442	13,972	0
	2006	7.00%	14,982			14,982
	2007	7.00%	16,065			16,065
	2008	7.00%	17,193			17,193
	2009-2013	7.00%	106,681			106,681
	2014-2018	7.00%	58,008			58,008
	Total		226,901	15,442	13,972	212,929

Printing & Graphic Services
Pnnting Press

	2006	4.48%	39,824			39,824
	2007	4.48%	39,774			39,774
	2008	4.48%	41,576			41,576
	2009	4.48%	43,459			43,459
	2010-2013	4.48%	194,437			194,437
	2014-2015	4.48%	110,930			110,930
	Total		470,000	0	0	470,000

The University of Montana -Missoula
Debt Disclosure Information
For The Fiscal Year Ended June 30, 2005

	Years Due	Interest Rate	Balance 7/1/04	Interest Payment	Principal Payment	Balance 6/30/05
Notes Payable -						
Ames Construction	2005	3.08%	401,199	19,366	401,199	0
	2006	3.08%	325,772		108,841	216,931 *
	2007	3.08%	331,257			331,257
	2008	3.08%	359,701			359,701
			429,908			429,908
* Accelerated payment to reduce principal						
Total			1,847,837	19,366	510,040	1,337,797



Section VIII

Agency Funds

The University of
Montana

Section VIII

AGENCY FUNDS

Page

Balance Sheet

1

Combined Statement of Additions and Deductions

2 - 3

AGENCY FUNDS

Balance Sheet

June 30, 2005

Assets

Interfund Cash	\$1,727,855
Accounts Receivable	\$49,735
Interest Receivable	\$0
Allow For Uncollectible Accts	\$0
Due from FYE Cash Cutoff	\$4,916,729
Investments	\$0
Travel & Other Advances	\$0
Total for Assets	\$6,694,319

Liabilities

Accounts Payable	\$5,346,137
Due to Other Funds	\$0
Vouchers Payable	\$5,280
Budgeted Accruals	\$496
Due to FYE Cash Cutoff	\$546,620
Deposits Held in Trust	\$15,626
Deferred Revenue	\$0
Fund Balance	\$780,160
Total for Liabilities	\$6,694,319

Agency Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance

For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
	Grant Payroll History Pool Fund	\$31		(\$31)				\$0		\$0
	Non-Grant Payroll History Pool Fund	\$102		(\$102)				\$0		\$0
	Payroll Clearing Funds	\$152,144				\$154,106		\$154,106		(\$1,962)
	UM Investment Distribution	\$144		(\$144)				\$0		\$0
	Montana Work Study Off Campus	(\$16,229)		\$116,444	\$117,496	\$300		\$117,796		(\$17,581)
MAC910	TIC-IT-E-Z Ticket Clearing	\$12,098		\$78				\$0		\$12,176
MBU961	MSU MT Manufacturing Ext Ctr			\$882		\$882		\$882		\$0
MBZ960	MT Committee for Humanities			\$13,117	\$607	\$12,510		\$13,117		\$0
MBZ961	MSU - College of Nursing			\$34,763	\$1,206	\$33,558		\$34,764		(\$1)
MBZ963	Agency STIP Earnings	\$38,577		\$59,320				\$0		\$97,897
MCT902	COT VICA	\$13						\$0		\$13
MCT903	Misc Student Assistance Fund	\$881		\$11				\$0		\$892
MCT904	Culinary Student Assistance Fund	\$1,671		\$5,684		\$2,831		\$2,831		\$4,524
MCT905	Phi Theta Kappa	\$189						\$0		\$189
MDS901	NACUFS Conference	\$586						\$0		\$586
MES907	Environmental Writing Institute	\$761		\$5,931		\$5,931		\$5,931		\$761
MFA939	MT Music Education Assn	\$97		\$1,379		\$1,035		\$1,035		\$441
MFA940	MU Phi Epsilon	\$613						\$0		\$613
MFI901	International Sponsors	\$427						\$0		\$427
MFL112	Phi Eta Sigma	\$443						\$0		\$443
MFR952	Extension Forestry			\$4,532		\$4,532		\$4,532		\$0
MFS903	Physical Plant Employees Vending	\$528		\$476		\$339		\$339		\$665
MGZ905	NCCA Round 1 FB			\$102,069	\$2,825	\$69,267		\$72,092		\$29,977
MGZ906	WOMEN'S BSC BASKETBALL CHAMPI	\$905		\$42,359	\$3,552	\$35,780		\$39,332		\$3,932
MGZ908	Mens BSC Basketball championship 00			\$7,236	\$947	\$5,914		\$6,861		\$375
MGZ909	Athletic Road Games Ticket Clr	(\$2,037)		\$2,037				\$0		\$0
MGZ911	NCCA Round 2 FB			\$115,862	\$2,036	\$66,828		\$68,864		\$46,998
MGZ912	NCAA Football Semi-Final			\$128,196	\$1,983	\$69,078		\$71,061		\$57,135
MGZ913	Grizzly Vision/Virtu Consulting	\$16,757		\$145,930	\$7,712	\$145,404		\$153,116		\$9,571

* Beginning fund balance is different from previous year's ending fund balance because entries were made directly to fund balance accounts

Agency Funds

Combined Statement of Revenue, Expenditures and Changes in Fund Balance
For Fiscal Year Ended June 30, 2005

Index #	Account Name	Beginning Balance	Prior Year Adjust	Revenue	Salaries/Wages/ Benefits	Operating Expend	Capital	Total Expenses	Transfers In(Out)	Net From Operations
MGZ914	NCAA Women's BBall Regional Tourn	\$8,179						\$0		\$8,179
MHH904	AM College of Sports Medicine	\$522						\$0		\$522
MLA902	Native American Law Students	\$267						\$0		\$267
MMA908	High School Math Consortium	\$222				\$212		\$212		\$10
MPC911	Silent Sentinel	\$584						\$0		\$584
MPR904	Montana Youth Soccor	\$873		\$14				\$0		\$887
MPR906	Christensen Scholarship	\$19,249		\$402				\$0		\$19,651
MPV901	RMAIR/MSCUP Registration	(\$24)						\$0		(\$24)
MPV902	Upward Bound Olympics	\$164		(\$8)		\$156		\$156		\$0
MSA902	Aber Hall Social Fund	\$69,507		\$6,102		\$3,591		\$3,591		\$72,018
MSA903	Residence Life Recycling	\$2,582		\$286		\$606		\$606		\$2,262
MSA904	Turner Hall Social Fund	\$11,056		\$2,470		\$1,829		\$1,829		\$11,697
MSA905	Craig Hall Social Fund	\$30,572		\$4,769		\$3,584		\$3,584		\$31,757
MSA906	Elrod-Duniway Social Fund	\$26,069		\$4,275		\$2,922		\$2,922		\$27,422
MSA907	Jesse Hall Social Fund	\$31,249		\$5,170		\$2,839		\$2,839		\$33,580
MSA908	Knowles Hall Social Fund	\$20,414		\$3,521		\$1,406		\$1,406		\$22,529
MSA909	Miller Hall Social Fund	\$27,967		\$4,506		\$2,403		\$2,403		\$30,070
MSA910	Res Hall Social	\$182,595		\$44,372		\$35,049		\$35,049		\$191,918
MSA911	Pantzer Hall Social Fund	\$10,506		\$2,698		\$1,517		\$1,517		\$11,687
MSA913	MT Student Affairs Conference	\$1,049						\$0		\$1,049
MSA914	University Villages Social Fund			\$6,044		\$1,663		\$1,663		\$4,381
MUC018	ACUI Region 14 Recreation	(\$195)	\$195					\$0		\$0
MWC914	MUS Workers Comp FY03 Excess Funds			\$61,646				\$0		\$61,646
Totals *		\$652,105	\$195	\$932,295	\$138,363	\$666,072		\$804,436		\$780,160

* Beginning fund balance is different from previous year's ending fund balance because entries were made directly to fund balance accounts.

Note: Due to program limitations of the rounding process, operational reports may not foot or crossfoot

