



### Integrated Postsecondary Education Data System 2007 - 08

Institution: The University of Montana (180489) (1)

User ID: 88g2911

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#### Finance

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#### Reporting Standard

**Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standard Board)

**Please consult your business officer for the correct response before saving this screen.** Your response to this question will determine the forms you will receive for reporting finance data.

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**General Information**

**Finance - Public Institutions**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

**1. Fiscal Year calendar**

**This report covers financial activities for the 12-month fiscal year:** (The fiscal year reported should be the most recent fiscal year ending before October 1, 2007.)

Beginning: month/year (MMYYYY)      Month:       Year:

And ending: month/year (MMYYYY)      Month:       Year:

**2. Audit Opinion**

**Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above?** (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified       Qualified       Don't know

**3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?**

- Business Type Activities
- Governmental Activities
- Governmental Activities with Business-Type Activities

**4. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?**

- Auxiliary enterprises
- Student services
- Does not participate in intercollegiate athletics
- Other (specify in caveats box below)

**5. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?**

- Yes - (report endowment assets)
- No

**6. Component Units**

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS other than the institution itself, whether that

column represents a single component unit or a combination of component units.

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

Caveats:

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Fiscal Year 2007

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	91,434,455	83,267,361
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	408,367,386	385,415,271
03	<u>Accumulated depreciation</u> (enter as a positive amount)	197,854,232	185,079,986
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	35,981,922	33,317,103
05	Total noncurrent assets	246,495,076	233,652,388
06	Total assets (CV) CV=(A01+A05)	337,929,531	316,919,749
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	5,469,492	5,046,488
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	36,886,479	34,205,554
09	Total current liabilities	42,355,971	39,252,042
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	122,830,465	121,254,568
11	Other noncurrent liabilities (CV) CV=(A12-A10)	25,445,116	25,978,746
12	Total noncurrent liabilities	148,275,581	147,233,314
13	Total liabilities (CV) CV=(A09+A12)	190,631,552	186,485,356
	<u>Net Assets</u>		

14	<u>Invested in capital assets, net of related debt</u>	97,220,649	87,007,017
15	<u>Restricted-expendable</u>	4,404,389	3,975,627
16	<u>Restricted-nonexpendable</u>	20,261,367	17,058,824
17	<u>Unrestricted (CV)</u> CV=[A18-(A14+A15+A16)]	25,411,574	22,392,925
18	<u>Total Net assets (CV)</u> CV=(A06-A13)	147,297,979	130,434,393

CV= Calculated Value

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Fiscal Year 2007

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
	<b>Plant, Property, and Equipment</b>				
21	Land & land improvements	14,432,996		0	14,432,996
22	Infrastructure	0		0	0
23	Buildings	150,871,044		0	150,871,044
24	Equipment	33,274,885	3,853,581	370,831	36,757,635
25	Art and library collections	59,753,980	2,284,874	30,500	62,008,354
26	Property obtained under capital leases (if not included in equipment)	0		0	0
27	Construction in progress	28,339,138	17,341,952	2,467,447	43,213,643
28	Accumulated depreciation	185,079,986	12,957,991	183,745	197,854,232

CV = (Beginning Balance + Additions - Ending Balance)

**CAVEATS**



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**Fiscal Year 2007**

**Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition & fees, after deducting discounts & allowances	82,339,623	72,780,678
<b>Grants and contracts - operating</b>			
02	Federal operating grants and contracts	52,105,763	51,973,829
03	State operating grants and contracts	7,355,134	7,085,249
04	Local/private operating grants and contracts	5,839,636	4,405,924
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	26,914,259	26,798,559
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B07)]	28,173,279	24,591,984
09	Total operating revenues	202,727,694	187,636,223

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Fiscal Year 2007

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations		0
11	State appropriations	41,533,783	40,274,782
12	Local appropriations, education district taxes, & similar support	0	0
<b>Grants-nonoperating</b>			
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	13,204,215	14,295,095
17	Investment income	6,994,620	4,447,867
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	399,686	185,312
19	Total nonoperating revenues	62,132,304	59,203,056

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Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	0	0
21	<u>Capital grants &amp; gifts</u>	1,892,177	2,146,935
22	<u>Additions to permanent endowments</u>	1,562,500	1,562,500
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	3,454,677	3,709,435
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	268,314,675	250,548,714

**CV = Calculated Value**

**CAVEATS**



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Fiscal Year 2007

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Operating Expenses</b>						
01	<u>Instruction</u>	70,728,029	48,853,324	16,345,787		5,528,918
02	<u>Research</u>	38,731,927	20,357,020	4,910,132		13,464,775
03	<u>Public service</u>	11,202,000	6,131,280	1,717,697		3,353,023
05	<u>Academic support</u>	18,953,013	10,542,172	2,944,063		5,466,778
06	<u>Student services</u>	16,684,067	7,446,774	2,161,436		7,075,857
07	<u>Institutional support</u>	19,393,566	10,025,927	3,445,877		5,921,762
08	<u>Operation &amp; maintenance of plant</u>	15,771,777	5,870,365	1,918,435		7,982,977
09	<u>Depreciation</u>	13,141,496			13,141,496	
<b>Scholarships and fellowships expenses, excluding discounts &amp; allowances (do not include work study here)</b>						
10		12,270,683				12,270,683
11	<u>Auxiliary enterprises</u>	28,365,152	14,065,797	4,238,377		10,060,978
12	<u>Hospital services</u>					0
13	<u>Independent operations</u>					0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	<b>Total operating expenses</b>	<b>245,241,710</b>	<b>123,292,659</b>	<b>37,681,804</b>	<b>13,141,496</b>	<b>71,125,751</b>
	Prior year amount	228,951,358	117,406,381	30,978,569	13,096,659	67,469,749

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Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
16	<b>Interest</b>	6,178,368				6,178,368
17	<b>Other nonoperating expenses &amp; deductions (CV) CV=(C18-C16)</b>	0	0	0	0	0
18	<b>Total nonoperating expenses &amp; deductions (CV) CV=(C19-C15)</b>	6,178,368	0	0	0	6,178,368
19	<b>Total expenses &amp; deductions</b>	251,420,078	123,292,659	37,681,804	13,141,496	77,304,119
	Prior year amount	235,503,969	117,406,381	30,978,569	13,096,659	74,022,360

CV = Calculated Value

**CAVEATS**

For FY07 salaries and benefits increased, in part, due to a reclassification of salary and benefits from scholarships and fellowships.

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Fiscal Year 2007

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	268,314,675	250,548,714
02	Total expenses & deductions (from C19)	251,420,078	235,503,969
03	Increase in net assets during year (CV) CV=(D01-D02)	16,894,597	15,044,745
04	<u>Net assets</u> beginning of year	130,434,393	115,566,878
05	<u>Adjustments to beginning net assets</u> (CV) CV=[D06-(D03+D04)]	-31,011	-177,230
06	Net assets end of year (from A18)	147,297,979	130,434,393

**CV = Calculated Value**

**CAVEATS**



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**Part E - Scholarships and Fellowships  
Fiscal Year 2007**

**Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	Pell grants (federal)	9,198,540	10,931,320
02	Other federal grants	3,821,445	3,034,843
03	Grants by state government	741,800	673,350
04	Grants by local government	0	0
05	Institutional grants from restricted resources	6,822,527	5,864,070
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	7,036,513	8,952,061
07	Total gross scholarships and fellowships	27,620,825	29,455,644
	<u>Discounts and Allowances</u>		
08	Discounts & allowances applied to tuition & fees	13,154,006	16,839,109
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	2,196,136	1,010,981
10	Total Discounts & Allowances (CV) CV=(E07-E11)	15,350,142	17,850,090
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	12,270,683	11,605,554

CV = Calculated Value

CAVEATS

Discounts & allowances applied to tuition & fees declined in FY07 as salaries & benefits of Graduate Teaching Assistants that in prior years were classified as tuition discounts, are now classified as salaries and benefits.

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**Part F - GASB Component Unit that uses FASB Standards  
Fiscal Year 2007**

Names of entities included:   
 Primary nature (purpose) of unit(s):

**Report in whole dollars only**

Line No.		Current year amount
<b>Statement of Financial Position</b>		
01	<u>Long-term investments</u>	145,897,934
02	Other <u>assets (CV)</u> CV=(F03-F01)	35,291,033
03	Total Assets	181,188,967
04	Total liabilities (CV) CV=(F03-F08)	27,913,701
<b>Net Assets</b>		
05	<u>Temporarily restricted</u>	68,746,232
06	<u>Permanently restricted</u>	77,808,302
07	<u>Unrestricted (CV)</u> CV=[F08-(F05+F06)]	6,720,732
08	Total net assets	153,275,266

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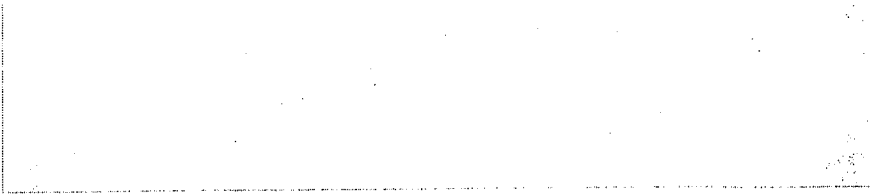
**Part F - GASB Component Unit that uses FASB Standards  
Fiscal Year 2007**

Report in whole dollars only

Line No.		Current year amount
<b>Statement of Activities</b>		
09	<b>Investment return</b>	17,775,244
10	Other <b>revenues, gains, &amp; other support (CV)</b> CV=(F11-F09)	14,855,094
11	Total revenues, <b>gains, &amp; other support</b>	32,630,338
12	Total <b>expenses</b>	16,858,255
12a	Expenses paid to institution ( <b>included in F12</b> )	10,774,644
13	Total <b>losses (CV)</b> CV=(F14-F12)	735,292
14	Total expenses and losses ( <b>CV</b> ) CV=(F11-F15)	17,593,547
15	<b>Change in net assets</b>	15,036,791
16	Net assets -- beginning of year	138,238,475
17	<b>Adjustments to beginning net assets(CV)</b> CV=[F18-(F15+F16)]	0
18	Net assets -- end of year (from F08)	153,275,266

CV = Calculated value

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**Part F - GASB Component Unit that uses FASB Standards  
Fiscal Year 2007**

Names of entities included: MT Grizzly Scholarship Associ

Primary nature (purpose) of unit(s) Fundraising to enhance educat

**Report in whole dollars only**

Line No. Current year amount

**Statement of Financial Position**

01	<b>Long-term investments</b>	643,453
02	<b>Other assets (CV)</b> CV=(F03-F01)	1,470,179
03	<b>Total Assets</b>	2,113,632
04	<b>Total liabilities (CV)</b> CV=(F03-F08)	249,020
	<b>Net Assets</b>	
05	<b>Temporarily restricted</b>	913,841
06	<b>Permanently restricted</b>	0
07	<b>Unrestricted (CV)</b> CV=[F08-(F05+F06)]	950,771
08	<b>Total net assets</b>	1,864,612

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 Edit explanation

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**Part F - GASB Component Unit that uses FASB Standards  
Fiscal Year 2007**

Report in whole dollars only

Line No.		Current year amount
<b>Statement of Activities</b>		
09	Investment return	76,142
10	Other revenues, gains, & other support (CV) CV=(F11-F09)	1,949,705
11	Total revenues, gains, & other support	2,025,847
12	Total expenses	1,554,337
12a	Expenses paid to institution (included in F12)	0
13	Total losses (CV) CV=(F14-F12)	0
14	Total expenses and losses (CV) CV=(F11-F15)	1,554,337
15	Change in net assets	471,510
16	Net assets -- beginning of year	1,393,102
17	Adjustments to beginning net assets (CV) CV=[F18-(F15+F16)]	0
18	Net assets -- end of year (from F08)	1,864,612

CV = Calculated value

**CAVEATS**

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**NCES** National Center for Education Statistics

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Fiscal Year 2007

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	<u>Market Value</u>	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	108,198,123	14,970,908
02	Value of <u>endowment assets</u> at the end of the fiscal year	126,346,980	17,134,684

Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.

⚠ Invalid data type    ⚡ Fatal error    ⚡ Confirm or explain    ⚡ Edit explanation

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Fiscal Year 2007			
Report in whole dollars only			
Line No.	Value of <u>Endowment Assets</u>	<u>Market Value</u>	Prior Year Amounts
Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.			
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	108,198,123	14,970,908
02	Value of <u>endowment assets</u> at the end of the fiscal year	126,346,980	17,134,684

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Part J - Revenue Data for Bureau of Census

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**Part J - Revenues (Census Bureau)  
Fiscal Year 2007**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	95,493,629	95,493,629			
02 Sales and services	42,089,299	12,978,904	29,110,395	0	0
03 Federal grants/contracts (excludes Pell Grants)	42,907,423	42,907,423	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	83,067,566	41,533,783	40,510,240	0	1,023,543
05 State grants and contracts	0	0	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	15,096,392				
10 Interest earnings	6,994,620				
11 Dividend earnings	0				
12 Realized capital gains	0				

CAVEATS

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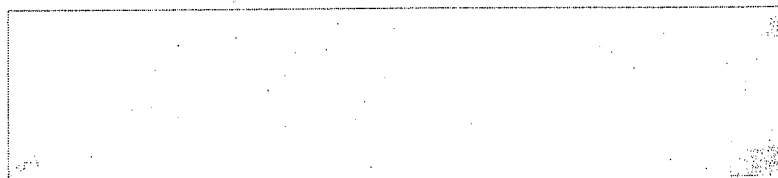
**Hide Menu**      **Part K - Expenditure Data for Bureau of Census**      **Instructions ?**

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**Part K - Expenditures**  
**Fiscal Year 2007**

Category	Total for all funds and operations (includes endowment funds, but excludes component units)	Amount				Agriculture extension/experiment services
		Education and general/independent operations	Auxiliary enterprises	Hospitals		
	(1)	(2)	(3)	(4)	(5)	
01 Salaries and wages	123,292,659	108,559,730	14,065,797			667,132
02 Employee benefits, total	37,681,804	33,245,890	4,238,377			197,537
03 Payment to state retirement funds (maybe included in line 02 above)	8,975,864	7,905,043	1,024,146	0		46,675
04 Current expenditures other than salaries	58,855,069	48,651,880	10,060,978	0		142,211
Capital outlay:						
05 Construction	17,341,952	17,341,952	0	0		0
06 Equipment purchases	3,853,581	3,853,581	0	0		0
07 Land purchases	0	0	0	0		0
08 Interest on debt outstanding, all funds & activities	5,949,392					
09 Scholarships/fellowships	27,620,825	27,620,825				

**CAVEATS**



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Part L - Debt and Assets, page 1

Instructions ?

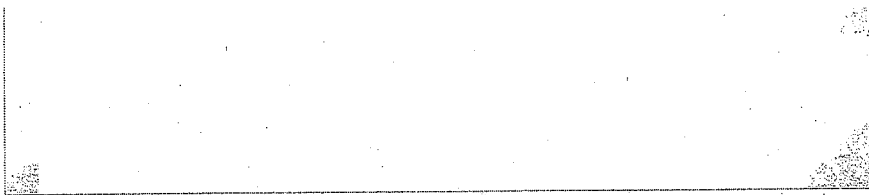
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**Part L - Debt and Assets  
Fiscal Year 2007**

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	129,708,008
02 Long-term debt issued during fiscal year	6,289,721
03 Long-term debt retired during fiscal year	5,086,622
04 Long-term debt outstanding at end of fiscal year	130,911,107
05 Short-term debt outstanding at beginning of fiscal year	
06 Short-term debt outstanding at end of fiscal year	

**CAVEATS**



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**Finance**

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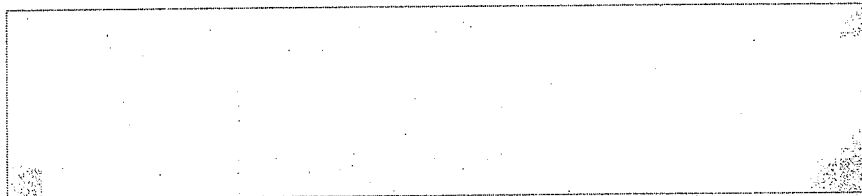
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**Part L - Debt and Assets (page 2)**  
Fiscal Year 2007

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	2,103,730
08 Total cash and security assets held at end of fiscal year in bond funds	24,835,200
09 Total cash and security assets held at end of fiscal year in all other funds	73,390,371

**CAVEATS**



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