

MSU Extension Service

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MSU Extension Service
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2018

Campus/Agency	Actual FY 2017	Budgeted FY 2018	Dollar Change Actual 2017 to Budgeted 2018	Percent Change Actual 2017 to Budgeted 2018
MSU Extension Service:				
Current Operating Unrestricted	\$ 6,558,722	\$ 6,195,760	\$ (362,962)	-6%
Current Restricted	\$ 3,597,757	\$ 3,773,160	175,403	5%
Current Designated	\$ 5,124,458	\$ 5,616,315	491,857	10%
Auxiliary Enterprises	\$ -	\$ -	-	-
Loan & Endowment Funds	\$ -	\$ -	-	-
Plant Funds	\$ -	\$ -	-	-
TOTAL ALL FUNDS	\$ 15,280,937	\$ 15,585,235	\$ 304,298	2%

Montana State University
Extension Service
Current Unrestricted Expenses
Fiscal Year 2018

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	1,936,378	29.52%	2,296,884	37.07%	18.62%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	612,493	9.34%	573,885	9.26%	-6.30%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	482,529	7.36%	480,621	7.76%	-0.40%
Other Salaries	612OTS	20,157	0.31%	20,000	0.32%	-0.78%
Other Compensation	613OTC	26,822	0.41%	18,471	0.30%	-31.14%
Total Salaries and Wages		3,078,378	46.94%	3,389,860	54.71%	10.12%
Employee Benefits	614BEN	2,212,899	33.74%	1,641,349	26.49%	-25.83%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	29,199	0.45%	0	0.00%	-100.00%
Termination Pay	615TRP	32,814	0.50%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		2,274,912	34.69%	1,641,349	26.49%	-27.85%
Total Personal Services		5,353,290	81.62%	5,031,209	81.20%	-6.02%
Operating Expenses						
Contracted Services	621SRV	106,328	1.62%	153,253	2.47%	44.13%
Supplies	622SUP	103,169	1.57%	99,939	1.61%	-3.13%
Communications	623COM	72,497	1.11%	66,265	1.07%	-8.60%
Travel	624TRV	191,674	2.92%	218,122	3.52%	13.80%
Rent	625RNT	10,251	0.16%	6,200	0.10%	-39.52%
Utilities	626UTL	26,329	0.40%	29,919	0.48%	13.63%
Repairs & Maintenance	627MNT	18,567	0.28%	15,650	0.25%	-15.71%
Other	628OTH	529,933	8.08%	532,463	8.59%	0.48%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		1,058,748	16.14%	1,121,812	18.11%	5.96%
Capital and Transfers						
Capital Equipment	631CEQ	33,082	0.50%	30,000	0.48%	-9.32%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		33,082	0.50%	30,000	0.48%	-9.32%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	113,602	1.73%	12,739	0.21%	-88.79%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		113,602	1.73%	12,739	0.21%	-88.79%
Total Capital and Transfers		146,684	2.24%	42,739	0.69%	-70.86%
Total Expenses		6,558,722	100.00%	6,195,760	100.00%	-5.53%

Montana State University
Extension Service
Current Unrestricted Expenses
Fiscal Year 2018
Public Service

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	1,815,793	32.61%	2,121,733	41.63%	16.85%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	522,789	9.39%	482,943	9.48%	-7.62%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	283,297	5.09%	276,126	5.42%	-2.53%
Other Salaries	612OTS	18,843	0.34%	20,000	0.39%	6.14%
Other Compensation	613OTC	21,522	0.39%	13,171	0.26%	-38.80%
Total Salaries and Wages		2,662,244	47.81%	2,913,973	57.17%	9.46%
Employee Benefits	614BEN	2,212,899	39.74%	1,641,349	32.20%	-25.83%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	29,199	0.52%	0	0.00%	-100.00%
Termination Pay	615TRP	32,814	0.59%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		2,274,912	40.85%	1,641,349	32.20%	-27.85%
Total Personal Services		4,937,156	88.66%	4,555,323	89.38%	-7.73%
Operating Expenses						
Contracted Services	621SRV	72,114	1.29%	117,122	2.30%	62.41%
Supplies	622SUP	96,200	1.73%	70,809	1.39%	-26.39%
Communications	623COM	65,631	1.18%	60,510	1.19%	-7.80%
Travel	624TRV	161,971	2.91%	166,522	3.27%	2.81%
Rent	625RNT	9,926	0.18%	6,000	0.12%	-39.55%
Utilities	626UTL	0	0.00%	50	0.00%	0.00%
Repairs & Maintenance	627MNT	18,252	0.33%	15,650	0.31%	-14.25%
Other	628OTH	124,942	2.24%	103,223	2.03%	-17.38%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		549,035	9.86%	539,886	10.59%	-1.67%
Capital and Transfers						
Capital Equipment	631CEQ	4,250	0.08%	0	0.00%	-100.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		4,250	0.08%	0	0.00%	-100.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	78,236	1.40%	1,500	0.03%	-98.08%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		78,236	1.40%	1,500	0.03%	-98.08%
Total Capital and Transfers		82,486	1.48%	1,500	0.03%	-98.18%
Total Expenses		5,568,677	100.00%	5,096,709	100.00%	-8.48%

Montana State University
Extension Service
Current Unrestricted Expenses
Fiscal Year 2018
Institutional Support

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	120,585	15.08%	175,150	19.69%	45.25%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	89,704	11.22%	90,942	10.22%	1.38%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	199,231	24.91%	204,495	22.99%	2.64%
Other Salaries	612OTS	1,315	0.16%	0	0.00%	-100.00%
Other Compensation	613OTC	5,300	0.66%	5,300	0.60%	0.00%
Total Salaries and Wages		416,134	52.03%	475,887	53.50%	14.36%
Employee Benefits	614BEN	0	0.00%	0	0.00%	0.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		0	0.00%	0	0.00%	0.00%
Total Personal Services		416,134	52.03%	475,887	53.50%	14.36%
Operating Expenses						
Contracted Services	621SRV	34,214	4.28%	36,131	4.06%	5.60%
Supplies	622SUP	6,969	0.87%	29,130	3.27%	318.00%
Communications	623COM	6,866	0.86%	5,756	0.65%	-16.17%
Travel	624TRV	29,704	3.71%	51,600	5.80%	73.72%
Rent	625RNT	325	0.04%	200	0.02%	-38.46%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	315	0.04%	0	0.00%	-100.00%
Other	628OTH	241,361	30.18%	249,838	28.09%	3.51%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		319,754	39.98%	372,655	41.89%	16.54%
Capital and Transfers						
Capital Equipment	631CEQ	28,832	3.60%	30,000	3.37%	4.05%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		28,832	3.60%	30,000	3.37%	4.05%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	35,127	4.39%	11,000	1.24%	-68.69%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		35,127	4.39%	11,000	1.24%	-68.69%
Total Capital and Transfers		63,959	8.00%	41,000	4.61%	-35.90%
Total Expenses		799,847	100.00%	889,541	100.00%	11.21%

Montana State University
Extension Service
Current Unrestricted Expenses
Fiscal Year 2018
Operation & Maintenance of Plant

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total Expense	Budget FY 2018	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	0	0.00%	0	0.00%	0.00%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	0	0.00%	0	0.00%	0.00%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	0	0.00%	0	0.00%	0.00%
Other Salaries	612OTS	0	0.00%	0	0.00%	0.00%
Other Compensation	613OTC	0	0.00%	0	0.00%	0.00%
Total Salaries and Wages		0	0.00%	0	0.00%	0.00%
Employee Benefits	614BEN	0	0.00%	0	0.00%	0.00%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	0	0.00%	0	0.00%	0.00%
Termination Pay	615TRP	0	0.00%	0	0.00%	0.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		0	0.00%	0	0.00%	0.00%
Total Personal Services		0	0.00%	0	0.00%	0.00%
Operating Expenses						
Contracted Services	621SRV	0	0.00%	0	0.00%	0.00%
Supplies	622SUP	0	0.00%	0	0.00%	0.00%
Communications	623COM	0	0.00%	0	0.00%	0.00%
Travel	624TRV	0	0.00%	0	0.00%	0.00%
Rent	625RNT	0	0.00%	0	0.00%	0.00%
Utilities	626UTL	26,329	13.84%	29,869	14.26%	13.44%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	163,630	86.03%	179,402	85.63%	9.64%
Waivers & Scholarships	628WAV	0	0.00%	0	0.00%	0.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	0	0.00%	0.00%
Total Operating Expenses		189,959	99.87%	209,271	99.89%	10.17%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	0	0.00%	0.00%
Capital Land	641CLN	0	0.00%	0	0.00%	0.00%
Capital Building	643CBL	0	0.00%	0	0.00%	0.00%
Capital Other Improvements	645COI	0	0.00%	0	0.00%	0.00%
Debt Service	650DBT	0	0.00%	0	0.00%	0.00%
Total Capital		0	0.00%	0	0.00%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	239	0.13%	239	0.11%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		239	0.13%	239	0.11%	0.00%
Total Capital and Transfers		239	0.13%	239	0.11%	0.00%
Total Expenses		190,198	100.00%	209,510	100.00%	10.15%

**Montana State University
Extension Service
5 Year Comparison by Program
Fiscal Year 2018**

Bud 220

Program	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Percent Change
Instruction					0	
Organized Research					0	
Public Service	4,863,570	4,934,732	5,333,578	5,568,677	5,096,709	-8.48%
Academic Support					0	
Student Services					0	
Institutional Support	792,265	845,424	783,947	799,847	889,541	11.21%
Operation and Maintenance of Plant	167,493	173,421	181,984	190,198	209,510	10.15%
Total	5,823,328	5,953,577	6,299,508	6,558,722	6,195,760	-5.53%
Scholarships and Fellowships					0	
Total	5,823,328	5,953,577	6,299,508	6,558,722	6,195,760	-5.53%

Montana State University
Extension Service
Current Unrestricted Revenues
Fiscal Year 2018

Accounts	Level 1 Acct Code	Actual FY 2017	Percent Of Total	Budget FY 2018	Percent Of Total Budget	Percent Change
Tuition and Fees						
Registration Fee	515REG	0	0.00%	0	0.00%	0.00%
Resident Tuition	500RES	0	0.00%	0	0.00%	0.00%
Non-resident Tuition	505NON	0	0.00%	0	0.00%	0.00%
WUE Tuition	505WUE	0	0.00%	0	0.00%	0.00%
Other Tuition	507OTH	0	0.00%	0	0.00%	0.00%
Admissions Fees	515ADM	0	0.00%	0	0.00%	0.00%
Program Tuition & Fees	520PRG	0	0.00%	0	0.00%	0.00%
Total Tuition and Fees		0	0.00%	0	0.00%	0.00%
State Allocations						
Hi-Ed General Fund Revenue	555GEN	6,504,856	99.25%	6,146,816	99.21%	-5.50%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	19,107	0.29%	23,000	0.37%	20.37%
Total State Allocations		6,523,963	99.54%	6,169,816	99.58%	-5.43%
Other Revenues						
Investments	540INV	4,856	0.07%	5,000	0.08%	2.97%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	0	0.00%	0.00%
Other Revenue	580OTH	4,250	0.06%	0	0.00%	-100.00%
Total Other Revenues		9,106	0.14%	5,000	0.08%	-45.09%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	20,944	0.32%	20,944	0.34%	0.00%
Total Transfers		20,944	0.32%	20,944	0.34%	0.00%
Total Revenues		6,554,013	100.00%	6,195,760	100.00%	-5.47%

**Montana State University
Extension Service
Budget for Designated Funds
FY18**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated	Ending Fund Balance
ES Reserve Revolving	12,483	0	0	0	0	12,483	0	12,483	0	0
ES Retirement Costs	238,220	0	0	0	0	0	238,220	238,220	0	0
ES Total 4-H Operations	419,431	411,764	5,000	416,764	129,130	277,246	0	406,376	5,972	435,792
ES Total Designated Miscellaneous	653,819	4,272,011	37,300	4,309,311	3,392,168	1,024,312	0	4,416,481	528,400	1,075,049
ES Total Designated Sales	153,229	115,530	31,592	147,122	49,925	80,730	308	130,963	6,667	176,054
ES Total Workshops & Seminars	496,175	279,993	18,500	298,493	122,739	289,053	0	411,792	7,624	390,500
Totals	1,973,357	5,079,298	92,392	5,171,689	3,693,962	1,683,824	238,529	5,616,315	548,662	2,077,394

**Montana State University
Extension Service
Actuals for Designated Funds
FY17**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated	Ending Fund Balance
ES Reserve Revolving	2,530	0	9,953	9,953	0	0	0	0	0	12,483
ES Retirement Costs	214,402	0	23,819	23,819	0	0	0	0	0	238,220
ES Total 4-H Operations	411,167	414,922	9,851	424,773	136,368	279,727	414	416,509	5,972	425,403
ES Total Designated Miscellaneous	639,388	3,998,185	30,078	4,028,263	3,182,236	831,401	195	4,013,832	528,400	1,182,219
ES Total Designated Sales	179,068	148,627	28,458	177,084	96,160	106,763	0	202,923	6,667	159,896
ES Total Workshops & Seminars	588,510	365,464	33,395	398,860	204,523	286,672	0	491,194	7,624	503,799
Totals	2,035,065	4,927,198	135,553	5,062,751	3,619,287	1,504,561	610	5,124,458	548,662	2,522,020

**Montana State University
Extension Service
Budget for Restricted Funds
FY18**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated	Ending Fund Balance
ES Total Federal Restricted	-514,462	3,105,449	0	3,105,449	2,904,298	146,906	54,244	3,105,449	514,462	0
ES Total Private Restricted	-17,946	174,128	0	174,128	174,128	0	0	174,128	17,946	0
ES Total Restricted Gifts	229,588	219,946	7,500	227,446	79,142	153,564	0	232,706	9,075	233,403
ES Total State Restricted	401,967	177,000	0	177,000	132,259	128,618	0	260,877	19,346	337,436
Totals	99,146	3,676,523	7,500	3,684,023	3,289,827	429,088	54,244	3,773,160	560,829	570,839

**Montana State University
Extension Service
Actuals for Restricted Funds
FY17**

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated	Ending Fund Balance
ES Total Federal Restricted	-497,200	3,013,415	0	3,013,415	2,892,343	92,314	46,019	3,030,676	514,462	0
ES Total Private Restricted	-15,204	188,290	0	188,290	190,815	217	0	191,032	17,946	0
ES Total Restricted Gifts	229,513	213,448	6,000	219,448	84,177	135,198	0	219,374	9,075	238,663
ES Total State Restricted	404,535	154,107	0	154,107	132,780	20,895	3,000	156,675	19,346	421,313
Totals	121,644	3,569,260	6,000	3,575,260	3,300,114	248,624	49,019	3,597,757	560,829	659,976

**ALL FUNDS
FTE EMPLOYEE DATA**

UNIT	MSU Extension Service				
	ACTUAL FY 2017	PER- CENT	BUDGETED FY 2018	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	28.97	54.36%	35.70	60.11%	23.23%
Contract Administrative	-	0.00%	-	0.00%	
Contract Professional	6.89	12.93%	6.96	11.72%	1.02%
Classified	16.58	31.11%	15.54	26.17%	-6.27%
GTA		0.00%		0.00%	
GRA		0.00%		0.00%	
Part-Time and Other	0.85	1.60%	1.19	2.00%	40.00%
TOTAL	53.29	100.00%	59.39	100.00%	11.45%
RESTRICTED:					
Contract Faculty (FY)	40.51	79.95%	39.79	89.24%	-1.78%
Contract Administrative		0.00%		0.00%	
Contract Professional	2.63	5.19%	1.84	4.13%	-30.04%
Classified	7.26	14.33%	2.96	6.64%	-59.23%
GTA		0.00%		0.00%	
GRA		0.00%		0.00%	
Part-Time and Other	0.27	0.53%		0.00%	-100.00%
TOTAL	50.67	100.00%	44.59	100.00%	-12.00%
DESIGNATED:					
Contract Faculty (FY)	62.91	76.93%	68.24	78.49%	8.47%
Contract Administrative	-	0.00%	-	0.00%	
Contract Professional	4.29	5.25%	4.07	4.68%	-5.13%
Classified	6.64	8.12%	7.35	8.45%	10.69%
GTA		0.00%		0.00%	
GRA		0.00%		0.00%	
Part-Time and Other	7.94	9.71%	7.28	8.37%	-8.31%
TOTAL	81.78	100.01%	86.94	99.99%	6.31%
AUXILIARY:					
Contract Faculty (FY)			-		
Contract Administrative					
Contract Professional					
Classified					
Part-Time and Other					
TOTAL	-		-		
TOTAL FTE:					
Contract Faculty (FY)	132.39	71.30%	143.73	75.3%	8.57%
Contract Administrative	-	0.00%	-	0.0%	
Contract Professional	13.81	7.40%	12.87	6.7%	-6.81%
Classified	30.48	16.40%	25.85	13.5%	-15.19%
GTA	-	0.00%	-	0.0%	
GRA	-	0.00%	-	0.0%	
Part-Time and Other	9.06	4.90%	8.47	4.4%	-6.51%
TOTAL	185.74	100.00%	190.92	100.0%	2.79%

Comments

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

NAME				CODE	
Extension Service				51100	
DESCRIPTION	BOR POLICY 910.10 Retirement Costs	BOR POLICY 901.15 Reserve Revolving	BOR POLICY 901.6 Reverted Appropriations	BOR POLICY 901.13 Scholarships & Stipends	
1. Effective Date of Board Policy	January 2004	May 2005	November 1999	May 2003	
2. Date Reserve Fund Established by Campus	FY 2006	FY 2014			
3. Fund Code (BANNER)	033760	033774			
4. Financial Summary					
Fund Balance - FYE 2016 (Actual)	214,401.54	2,530.04	-		
+ Revenues, Transfers In (Actual FY 17)	23,818.85	9,952.89	-		
- Expenditures, Transfers Out (Actual FY17)	0.00	0.00	-		
Fund Balance - FYE 2017 (Actual)	238,220.39	12,482.93	-	-	
+ Revenues, Transfers In (Projected FY18)	0.00	0.00	-		
- Expenditures, Transfers Out (Projected FY18)	238,220.39	12,482.93	-		
Fund Balance - FYE 2018 (Projected)	0.00	0.00	-	-	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/asset plan on file with OCHE?					
b. Has the required annual business plan been submitted and approved by OCHE?	Yes				
c. Has the required documentation for the transfers out of this reserve fund been submitted to OCHE?					

****NOTES****

Reserve Revolving 25% of IPR

Montana State University Extension Negative Fund Balances Report as of June 30, 2017

MSU Extension had the following negative fund balances to report at 6/30/17:

Federal Restricted Funds:

Smith-Lever	Fund 021010	\$463,086.70
Renewable Resources	Fund 022727	\$ 11,480.65
EFNEP	Fund 022714	\$ 28,044.84
Rural & Urban 4-H	Fund 022716	<u>\$ 11,849.36</u>
		\$514,461.55

Private Restricted Funds:

MT Seed Growers	Fund 022704	\$ 17,946.44
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In FY17, these compensated absence liability entries are not included in the FY17 ending fund balance but are reflected in the FY18 beginning fund balances (\$514,462) and (\$17,946). Should the employees terminate in FY18, there has already been enough revenue generated to cover this liability.

Montana State University Extension
Negative Cash Report as of June 30, 2017

MSU Extension had no negative cash balances in its SABHRS fund group totals.