

## MSU Extension Service

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**MSU Extension Service**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2019**

Campus/Agency	Actual FY 2018	Budgeted FY 2019	Dollar Change Actual 2018 to Budgeted 2019	Percent Change Actual 2018 to Budgeted 2019
<b>MSU Extension Service:</b>				
Current Operating Unrestricted	\$ 6,205,567	\$ 6,235,689	\$ 30,122	0%
Current Restricted	\$ 3,268,830	\$ 4,071,235	802,405	25%
Current Designated	\$ 5,273,503	\$ 5,640,862	367,359	7%
Auxiliary Enterprises	\$ -	\$ -	-	-
Loan & Endowment Funds	\$ -	\$ -	-	-
Plant Funds	\$ -	\$ -	-	-
<b>TOTAL ALL FUNDS</b>	<b>\$ 14,747,900</b>	<b>\$ 15,947,786</b>	<b>\$ 1,199,886</b>	<b>8%</b>

**Montana State University**  
**Extension Service**  
**Current Unrestricted Expenses**  
**Fiscal Year 2019**

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
<b>Personal Services</b>						
Contract Faculty	610FAC	1,838,454	29.63%	2,231,746	35.79%	21.39%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	530,264	8.54%	631,960	10.13%	19.18%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	430,308	6.93%	562,556	9.02%	30.73%
Other Salaries	612OTS	27,579	0.44%	20,000	0.32%	-27.48%
Other Compensation	613OTC	33,452	0.54%	17,471	0.28%	-47.77%
<b>Total Salaries and Wages</b>		<b>2,860,057</b>	<b>46.09%</b>	<b>3,463,733</b>	<b>55.55%</b>	<b>21.11%</b>
Employee Benefits	614BEN	2,156,478	34.75%	1,618,204	25.95%	-24.96%
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	95,624	1.54%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
<b>Total Benefits</b>		<b>2,252,102</b>	<b>36.29%</b>	<b>1,618,204</b>	<b>25.95%</b>	<b>-28.15%</b>
<b>Total Personal Services</b>		<b>5,112,160</b>	<b>82.38%</b>	<b>5,081,937</b>	<b>81.50%</b>	<b>-0.59%</b>
<b>Operating Expenses</b>						
Contracted Services	621SRV	137,125	2.21%	154,678	2.48%	12.80%
Supplies	622SUP	74,637	1.20%	85,608	1.37%	14.70%
Communications	623COM	65,473	1.06%	62,111	1.00%	-5.13%
Travel	624TRV	172,444	2.78%	235,946	3.78%	36.82%
Rent	625RNT	9,258	0.15%	7,650	0.12%	-17.37%
Utilities	626UTL	25,273	0.41%	17,631	0.28%	-30.24%
Repairs & Maintenance	627MNT	16,518	0.27%	12,050	0.19%	-27.05%
Other	628OTH	502,038	8.09%	536,839	8.61%	6.93%
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%
<b>Total Operating Expenses</b>		<b>1,002,766</b>	<b>16.16%</b>	<b>1,112,513</b>	<b>17.84%</b>	<b>10.94%</b>
<b>Capital and Transfers</b>						
Capital Equipment	631CEQ	11,077	0.18%	30,000	0.48%	170.83%
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%
<b>Total Capital</b>		<b>11,077</b>	<b>0.18%</b>	<b>30,000</b>	<b>0.48%</b>	<b>170.83%</b>
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	79,564	1.28%	11,239	0.18%	-85.87%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
<b>Total Transfers</b>		<b>79,564</b>	<b>1.28%</b>	<b>11,239</b>	<b>0.18%</b>	<b>-85.87%</b>
<b>Total Capital and Transfers</b>		<b>90,641</b>	<b>1.46%</b>	<b>41,239</b>	<b>0.66%</b>	<b>-54.50%</b>
<b>Total Expenses</b>		<b>6,205,567</b>	<b>100.00%</b>	<b>6,235,689</b>	<b>100.00%</b>	<b>0.49%</b>

**Montana State University**  
**Extension Service**  
**Current Unrestricted Expenses**  
**Fiscal Year 2019**  
**Public Service**

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
<b>Personal Services</b>						
Contract Faculty	610FAC	1,705,008	32.33%	2,106,812	40.58%	23.57%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	443,480	8.41%	513,479	9.89%	15.78%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	285,382	5.41%	339,013	6.53%	18.79%
Other Salaries	612OTS	26,829	0.51%	20,000	0.39%	-25.45%
Other Compensation	613OTC	29,202	0.55%	13,071	0.25%	-55.24%
<b>Total Salaries and Wages</b>		<b>2,489,901</b>	<b>47.22%</b>	<b>2,992,374</b>	<b>57.64%</b>	<b>20.18%</b>
Employee Benefits	614BEN	2,156,478	40.89%	1,618,204	31.17%	-24.96%
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	60,035	1.14%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
<b>Total Benefits</b>		<b>2,216,513</b>	<b>42.03%</b>	<b>1,618,204</b>	<b>31.17%</b>	<b>-26.99%</b>
<b>Total Personal Services</b>		<b>4,706,414</b>	<b>89.25%</b>	<b>4,610,578</b>	<b>88.80%</b>	<b>-2.04%</b>
<b>Operating Expenses</b>						
Contracted Services	621SRV	101,854	1.93%	118,466	2.28%	16.31%
Supplies	622SUP	68,357	1.30%	72,658	1.40%	6.29%
Communications	623COM	61,688	1.17%	58,211	1.12%	-5.64%
Travel	624TRV	149,209	2.83%	187,096	3.60%	25.39%
Rent	625RNT	8,448	0.16%	7,450	0.14%	-11.82%
Utilities	626UTL	168	0.00%	0	0.00%	-100.00%
Repairs & Maintenance	627MNT	15,645	0.30%	11,650	0.22%	-25.54%
Other	628OTH	93,455	1.77%	125,794	2.42%	34.60%
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%
<b>Total Operating Expenses</b>		<b>498,826</b>	<b>9.46%</b>	<b>581,326</b>	<b>11.20%</b>	<b>16.54%</b>
<b>Capital and Transfers</b>						
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%
<b>Total Capital</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	68,042	1.29%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
<b>Total Transfers</b>		<b>68,042</b>	<b>1.29%</b>	<b>0</b>	<b>0.00%</b>	<b>-100.00%</b>
<b>Total Capital and Transfers</b>		<b>68,042</b>	<b>1.29%</b>	<b>0</b>	<b>0.00%</b>	<b>-100.00%</b>
<b>Total Expenses</b>		<b>5,273,282</b>	<b>100.00%</b>	<b>5,191,904</b>	<b>100.00%</b>	<b>-1.54%</b>

**Montana State University**  
**Extension Service**  
**Current Unrestricted Expenses**  
**Fiscal Year 2019**  
**Institutional Support**

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
<b>Personal Services</b>						
Contract Faculty	610FAC	133,445	18.20%	124,934	14.66%	-6.38%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	86,785	11.83%	118,481	13.90%	36.52%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	144,926	19.76%	223,544	26.23%	54.25%
Other Salaries	612OTS	750	0.10%	0	0.00%	-100.00%
Other Compensation	613OTC	4,250	0.58%	4,400	0.52%	3.53%
<b>Total Salaries and Wages</b>		<b>370,156</b>	<b>50.48%</b>	<b>471,359</b>	<b>55.31%</b>	<b>27.34%</b>
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	35,589	4.85%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
<b>Total Benefits</b>		<b>35,589</b>	<b>4.85%</b>	<b>0</b>	<b>0.00%</b>	<b>-100.00%</b>
<b>Total Personal Services</b>		<b>405,745</b>	<b>55.33%</b>	<b>471,359</b>	<b>55.31%</b>	<b>16.17%</b>
<b>Operating Expenses</b>						
Contracted Services	621SRV	35,271	4.81%	36,212	4.25%	2.67%
Supplies	622SUP	6,279	0.86%	12,950	1.52%	106.23%
Communications	623COM	3,785	0.52%	3,900	0.46%	3.04%
Travel	624TRV	23,235	3.17%	48,850	5.73%	110.24%
Rent	625RNT	810	0.11%	200	0.02%	-75.31%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	872	0.12%	400	0.05%	-54.15%
Other	628OTH	234,939	32.04%	237,385	27.85%	1.04%
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%
<b>Total Operating Expenses</b>		<b>305,191</b>	<b>41.62%</b>	<b>339,896</b>	<b>39.88%</b>	<b>11.37%</b>
<b>Capital and Transfers</b>						
Capital Equipment	631CEQ	11,077	1.51%	30,000	3.52%	170.83%
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%
<b>Total Capital</b>		<b>11,077</b>	<b>1.51%</b>	<b>30,000</b>	<b>3.52%</b>	<b>170.83%</b>
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	11,283	1.54%	11,000	1.29%	-2.51%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
<b>Total Transfers</b>		<b>11,283</b>	<b>1.54%</b>	<b>11,000</b>	<b>1.29%</b>	<b>-2.51%</b>
<b>Total Capital and Transfers</b>		<b>22,360</b>	<b>3.05%</b>	<b>41,000</b>	<b>4.81%</b>	<b>83.36%</b>
<b>Total Expenses</b>		<b>733,296</b>	<b>100.00%</b>	<b>852,255</b>	<b>100.00%</b>	<b>16.22%</b>

**Montana State University**  
**Extension Service**  
**Current Unrestricted Expenses**  
**Fiscal Year 2019**  
**Operation & Maintenance of Plant**

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total Expense	Budget FY 2019	Percent Of Total Budget	Percent Change
<b>Personal Services</b>						
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%
<b>Total Salaries and Wages</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
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%
<b>Total Benefits</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Total Personal Services</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Operating Expenses</b>						
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	25,106	12.62%	17,631	9.21%	-29.77%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	173,644	87.26%	173,660	90.67%	0.01%
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%
<b>Total Operating Expenses</b>		<b>198,749</b>	<b>99.88%</b>	<b>191,291</b>	<b>99.88%</b>	<b>-3.75%</b>
<b>Capital and Transfers</b>						
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%
<b>Total Capital</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	239	0.12%	239	0.12%	0.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
<b>Total Transfers</b>		<b>239</b>	<b>0.12%</b>	<b>239</b>	<b>0.12%</b>	<b>0.00%</b>
<b>Total Capital and Transfers</b>		<b>239</b>	<b>0.12%</b>	<b>239</b>	<b>0.12%</b>	<b>0.00%</b>
<b>Total Expenses</b>		<b>198,988</b>	<b>100.00%</b>	<b>191,530</b>	<b>100.00%</b>	<b>-3.75%</b>

**Montana State University  
Extension Service  
5 Year Comparison by Program  
Fiscal Year 2019**

Bud 220

Program	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Budget 2019	Percent Change
Instruction					0	
Organized Research					0	
Public Service	4,934,732	5,333,578	5,568,677	5,273,282	5,191,904	-1.54%
Academic Support					0	
Student Services					0	
Institutional Support	845,424	783,947	799,847	733,296	852,255	16.22%
Operation and Maintenance of Plant	173,421	181,984	190,198	198,988	191,530	-3.75%
<b>Total</b>	<b>5,953,577</b>	<b>6,299,508</b>	<b>6,558,722</b>	<b>6,205,567</b>	<b>6,235,689</b>	<b>0.49%</b>
Scholarships and Fellowships					0	
<b>Total</b>	<b>5,953,577</b>	<b>6,299,508</b>	<b>6,558,722</b>	<b>6,205,567</b>	<b>6,235,689</b>	<b>0.49%</b>

**Montana State University**  
**Extension Service**  
**Current Unrestricted Revenues**  
**Fiscal Year 2019**

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2018	Percent Of Total	Budget FY 2019	Percent Of Total Budget	Percent Change
<b>Tuition and Fees</b>						
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%
<b>Total Tuition and Fees</b>		<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>State Allocations</b>						
Hi-Ed General Fund Revenue	555GEN	6,146,816	98.97%	6,165,263	98.87%	0.30%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	20,154	0.32%	23,000	0.37%	14.12%
<b>Total State Allocations</b>		<b>6,166,970</b>	<b>99.29%</b>	<b>6,188,263</b>	<b>99.24%</b>	<b>0.35%</b>
<b>Other Revenues</b>						
Investments	540INV	10,663	0.17%	11,000	0.18%	3.16%
Financial Aid	562FNA	0	0.00%	0	0.00%	0.00%
Sales & Service	570SAS	0	0.00%	0	0.00%	0.00%
Carry Forward Funds	585CAR	0	0.00%	5,671	0.09%	0.00%
Other Revenue	580OTH	2,500	0.04%	0	0.00%	-100.00%
<b>Total Other Revenues</b>		<b>13,163</b>	<b>0.21%</b>	<b>16,671</b>	<b>0.27%</b>	<b>26.65%</b>
<b>Transfers</b>						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	30,944	0.50%	30,755	0.49%	-0.61%
<b>Total Transfers</b>		<b>30,944</b>	<b>0.50%</b>	<b>30,755</b>	<b>0.49%</b>	<b>-0.61%</b>
<b>Total Revenues</b>		<b>6,211,077</b>	<b>100.00%</b>	<b>6,235,689</b>	<b>100.00%</b>	<b>0.40%</b>



**Montana State University  
Extension Service  
Budget for Designated Funds  
FY19**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation &amp; Benefits</u>	<u>Operating &amp; Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
ES Reserve Revolving	13,790	0	0	0	0	13,790	0	13,790	0	0
ES Retirement Costs	238,220	0	0	0	0	0	238,220	238,220	0	0
ES Total 4-H Operations	379,681	401,200	5,000	406,200	133,970	269,270	0	403,240	8,670	391,311
ES Total Designated Miscellaneous	735,942	4,285,446	37,300	4,322,746	3,371,811	1,120,070	0	4,491,881	527,611	1,094,419
ES Total Designated Sales	190,580	99,936	32,000	131,936	29,135	68,750	308	98,193	1,178	225,500
ES Total Workshops & Seminars	500,680	366,275	20,500	386,775	106,589	288,949	0	395,537	26,421	518,339
<b>Totals</b>	2,058,894	5,152,857	94,800	5,247,657	3,641,505	1,760,829	238,529	5,640,862	563,880	2,229,569

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

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation &amp; Benefits</u>	<u>Operating &amp; Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
ES Reserve Revolving	12,483	0	1,308	1,308	0	0	0	0	0	13,790
ES Retirement Costs	238,220	0	0	0	0	0	0	0	0	238,220
ES Total 4-H Operations	419,431	376,878	2,754	379,632	141,459	277,923	0	419,382	8,670	388,351
ES Total Designated Miscellaneous	653,819	4,135,826	36,168	4,171,994	3,243,359	843,941	2,570	4,089,870	527,611	1,263,554
ES Total Designated Sales	153,229	117,970	32,634	150,604	38,323	74,361	570	113,253	1,178	191,758
ES Total Workshops & Seminars	496,175	409,078	246,423	655,502	202,123	241,569	207,304	650,997	26,421	527,101
<b>Totals</b>	<b>1,973,357</b>	<b>5,039,753</b>	<b>319,286</b>	<b>5,359,039</b>	<b>3,625,264</b>	<b>1,437,794</b>	<b>210,445</b>	<b>5,273,503</b>	<b>563,880</b>	<b>2,622,774</b>

**Montana State University  
Extension Service  
Budget for Restricted Funds  
FY19**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation &amp; Benefits</u>	<u>Operating &amp; Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
ES Total Federal Restricted	-488,046	3,374,440	0	3,374,440	3,122,089	198,237	54,115	3,374,440	488,046	0
ES Total Private Restricted	-21,106	200,220	0	200,220	200,220	0	0	200,220	21,106	0
ES Total Restricted Gifts	263,827	186,757	7,500	194,257	124,372	116,050	0	240,422	10,382	228,044
ES Total State Restricted	381,651	151,000	0	151,000	134,512	121,641	0	256,153	17,326	293,825
<b>Totals</b>	136,325	3,912,417	7,500	3,919,917	3,581,193	435,927	54,115	4,071,235	536,861	521,869

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

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation &amp; Benefits</u>	<u>Operating &amp; Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
ES Total Federal Restricted	-514,462	2,759,358	0	2,759,358	2,616,308	72,631	44,003	2,732,943	488,046	0
ES Total Private Restricted	-17,946	188,884	0	188,884	192,044	0	0	192,044	21,106	0
ES Total Restricted Gifts	229,588	219,233	6,000	225,233	97,081	88,448	5,466	190,994	10,382	274,208
ES Total State Restricted	401,967	132,533	0	132,533	130,319	22,530	0	152,849	17,326	398,978
<b>Totals</b>	99,146	3,300,009	6,000	3,306,009	3,035,752	183,609	49,469	3,268,830	536,861	673,186

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	Extension				
	ACTUAL 2018	PER- CENT	BUDGETED FY 2019	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	23.21	52%	33.90	58%	46.06%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	6.25	14%	7.61	13%	21.76%
Classified	13.81	31%	16.24	28%	17.60%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	1.55	3%	1.07	2%	-30.97%
TOTAL	44.82	100%	58.82	100%	31.24%
<b>RESTRICTED:</b>					
Contract Faculty (AY/FY)	31.43	77%	37.60	80%	19.63%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	2.03	5%	2.00	4%	-1.48%
Classified	7.14	18%	7.54	16%	5.60%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	0.16	0%	0.12	0%	-25.00%
TOTAL	40.76	100%	47.26	100%	15.95%
<b>DESIGNATED:</b>					
Contract Faculty (AY/FY)	51.46	72%	67.58	82%	31.33%
Contract Administrative	-	0%	-	0%	-
Contract Professional	4.25	6%	3.62	4%	-14.82%
Classified	6.40	9%	6.70	8%	4.69%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	8.96	13%	4.93	6%	-
TOTAL	71.07	100%	82.83	100%	16.55%
<b>AUXILIARY:</b>					
Contract Administrative	-	0.00%	-	0.00%	0.00%
Contract Professional	-	0.00%	-	0.00%	0.00%
Classified	-	0.00%	-	0.00%	0.00%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0.00%	-	0.00%	0.00%
Part-Time and Other	-	0.00%	-	0.00%	0.00%
TOTAL	-	0.00%	-	0.00%	0.00%
<b>PLANT:</b>					
Classified	-	0.00%	-	0.00%	0.00%
Part-Time and Other	-	0.00%	-	0.00%	0.00%
TOTAL	-	0.00%	-	0.00%	0.00%
<b>TOTAL FTE:</b>					
Contract Faculty (AY/FY)	106.10	68%	139.08	74%	31.08%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	12.53	8%	13.23	7%	5.59%
Classified	27.35	17%	30.48	16%	11.44%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	0.00%
Part-Time and Other	10.67	7%	6.12	3%	-42.64%
TOTAL	156.65	100%	188.91	100%	20.59%

\*\*\*Comments\*\*\*

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

NAME				CODE	
<b>Extension Service</b>				<b>51100</b>	
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 2017 (Actual)	238,220.39	12,482.93	-		
+ Revenues, Transfers In (Actual FY 18)	0.00	1,307.54	-		
- Expenditures, Transfers Out (Actual FY18)	0.00	0.00	-		
<b>Fund Balance - FYE 2017 (Actual)</b>	<b>238,220.39</b>	<b>13,790.47</b>	<b>-</b>	<b>-</b>	
+ Revenues, Transfers In (Projected FY19)	0.00	0.00	-		
- Expenditures, Transfers Out (Projected FY19)	238,220.39	13,790.47	-		
<b>Fund Balance - FYE 2019 (Projected)</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed 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, 2018**

MSU Extension had the following negative fund balances to report at 6/30/18:

Federal Restricted Funds:

Smith-Lever	Fund 021010	\$455,997.63
Renewable Resources	Fund 022727	\$ 9,885.15
EFNEP	Fund 022714	\$ 8,975.22
Rural & Urban 4-H	Fund 022716	<u>\$ 13,188.26</u>
Total Federal Restricted Negative Fund Balance		\$488,046.26

Private Restricted Funds:

MT Seed Growers	Fund 022704	<u>\$ 21,106.36</u>
Total Private Restricted Negative Fund Balance		\$ 21,106.36

In FY18, these compensated absence liability entries are not included in the FY18 ending fund balance but are reflected in the FY 19 beginning fund balances (\$488,046) and (\$21,106). Should the employees terminate in FY19, there has already been enough revenue generated to cover this liability.

**Montana State University Extension  
Negative Cash Report as of June 30, 2018**

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