

MSU Extension Service

Summary	All Funds Summary
Bud 200	Total Unrestricted Expenses Public Service Institutional Support Operation & Maintenance of Plant
Bud 220	Comparison of Expenditures by Program
Bud 300	Current Unrestricted Revenues
Bud 400D	Designated Funds FY 2021 Budget Designated Funds FY 2020 Actuals
Bud 400R	Restricted Funds FY 2021 Budget Restricted Funds FY 2020 Actuals
CHE 113	FTE Employee Data
CHE 114	BOR Reserve Funds Report
CHE 115	Negative Fund Balance Report
CHE 116	Negative Cash Balance Report

MSU Extension Service
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2021

Campus/Agency	Actual FY 2020	Budgeted FY 2021	Dollar Change Actual 2020 to Budgeted 2021	Percent Change Actual 2020 to Budgeted 2021
MSU Extension Service:				
Current Operating Unrestricted	\$ 6,573,322	\$ 6,577,533	\$ 4,211	0%
Current Restricted	\$ 3,776,865	\$ 4,532,205	755,340	20%
Current Designated	\$ 4,973,429	\$ 5,710,964	737,535	15%
Auxiliary Enterprises	\$ -	\$ -	-	-
Loan & Endowment Funds	\$ -	\$ -	-	-
Plant Funds	\$ -	\$ -	-	-
TOTAL ALL FUNDS	\$ 15,323,616	\$ 16,820,702	\$ 1,497,086	10%

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
Current Unrestricted Expenditures
FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
20

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
Extension Service

Fund
All

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,080,541	31.65%	\$2,465,239	37.48%	84.40%
		Contract Administrat..	611ADM	\$85,509	1.30%	\$86,363	1.31%	99.01%
		Classified	611CLS	\$649,977	9.89%	\$749,487	11.39%	86.72%
		Graduate Assistan..	611GST	\$6,211	0.09%			
		Contract Professio..	611PRF	\$347,400	5.28%	\$353,179	5.37%	98.36%
		Other Salaries	612OTS	\$32,218	0.49%	\$30,000	0.46%	107.39%
		Other Compensati..	613OTC	\$58,593	0.89%	\$43,531	0.66%	134.60%
		Subcategory Total			\$3,260,449	49.60%	\$3,727,800	56.67%
	Benefits	Employee Benefits	614BEN	\$1,960,619	29.83%	\$1,642,729	24.97%	119.35%
		Termination Benef..	615TRB	\$21,216	0.32%			
		Termination Pay	615TRP	\$43,842	0.67%	\$0	0.00%	
	Subcategory Total			\$2,025,676	30.82%	\$1,642,729	24.97%	123.31%
	Category Total			\$5,286,125	80.42%	\$5,370,529	81.65%	98.43%
Operating Expenses	Operating Expenses	Communications	623COM	\$53,307	0.81%	\$60,034	0.91%	88.80%
		Contracted Services	621SRV	\$108,308	1.65%	\$150,252	2.28%	72.08%
		Cost of Goods Sold	629CGS	\$0	0.00%			
		Other	628OTH	\$524,738	7.98%	\$570,819	8.68%	91.93%
		Rent	625RNT	\$9,805	0.15%	\$13,980	0.21%	70.13%
		Repairs & Mainten..	627MNT	\$22,104	0.34%	\$18,575	0.28%	119.00%
		Supplies	622SUP	\$98,768	1.50%	\$87,815	1.34%	112.47%
		Travel	624TRV	\$162,050	2.47%	\$275,283	4.19%	58.87%
		Utilities	626UTL					
		Waivers & Scholar..	628WAV					
Subcategory Total			\$979,081	14.89%	\$1,176,758	17.89%	83.20%	
Category Total			\$979,081	14.89%	\$1,176,758	17.89%	83.20%	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$30,000	0.46%	0.00%
		Subcategory Total		\$0	0.00%	\$30,000	0.46%	0.00%
	Transfers	NonMandatory Tra..	688NXF	\$308,117	4.69%	\$246	0.00%	125250.74%
		Subcategory Total		\$308,117	4.69%	\$246	0.00%	125250.74%
Category Total			\$308,117	4.69%	\$30,246	0.46%	1018.70%	
Total Expenses				\$6,573,322	100.00%	\$6,577,533	100.00%	99.94%

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
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Period
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FY Comparison
 Next FY

Net/Gross Tuition
 Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
 Extension Service

Fund
 All

Org
 All

Account
 All

Program
 03 Public Service

Activity
 All

Location
 All

Fund Type
 All

Account Type
 All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,076,285	38.34%	\$2,465,239	43.81%	84.22%	
		Classified	611CLS	\$539,679	9.96%	\$637,212	11.32%	84.69%	
		Graduate Assistan..	611GST	\$6,211	0.11%				
		Contract Professio..	611PRF	\$185,581	3.43%	\$185,739	3.30%	99.92%	
		Other Salaries	612OTS	\$31,618	0.58%	\$30,000	0.53%	105.39%	
		Other Compensati..	6130TC	\$47,814	0.88%	\$38,171	0.68%	125.26%	
		Subcategory Total			\$2,887,187	53.31%	\$3,356,361	59.65%	86.02%
	Benefits	Employee Benefits	614BEN	\$1,960,619	36.20%	\$1,642,729	29.19%	119.35%	
		Termination Benef..	615TRB	\$21,216	0.39%				
		Termination Pay	615TRP	\$43,842	0.81%	\$0	0.00%		
	Subcategory Total			\$2,025,676	37.40%	\$1,642,729	29.19%	123.31%	
	Category Total			\$4,912,864	90.71%	\$4,999,090	88.84%	98.28%	
Operating Expenses	Operating Expenses	Communications	623COM	\$49,299	0.91%	\$55,207	0.98%	89.30%	
		Contracted Services	621SRV	\$96,604	1.78%	\$114,721	2.04%	84.21%	
		Cost of Goods Sold	629CGS	\$0	0.00%				
		Other	628OTH	\$92,547	1.71%	\$126,302	2.24%	73.27%	
		Rent	625RNT	\$9,705	0.18%	\$13,780	0.24%	70.43%	
		Repairs & Mainten..	627MNT	\$16,575	0.31%	\$18,175	0.32%	91.20%	
		Supplies	622SUP	\$87,429	1.61%	\$74,815	1.33%	116.86%	
		Travel	624TRV	\$135,545	2.50%	\$225,090	4.00%	60.22%	
		Waivers & Scholar..	628WAV						
	Subcategory Total			\$487,704	9.00%	\$628,090	11.16%	77.65%	
	Category Total			\$487,704	9.00%	\$628,090	11.16%	77.65%	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF	\$15,491	0.29%				
		Subcategory Total		\$15,491	0.29%				
		Category Total		\$15,491	0.29%				
Total Expenses				\$5,416,059	100.00%	\$5,627,180	100.00%	96.25%	

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
 20

Period
 14

FY Comparison
 Next FY

Net/Gross Tuition
 Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
 Extension Service

Fund

All

Org

All

Account

All

Program

06 Institutional Support

Activity

All

Location

All

Fund Type

All

Account Type

All

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$4,256	0.44%			
		Contract Administrat..	611ADM	\$85,509	8.90%	\$86,363	11.82%	99.01%
		Classified	611CLS	\$110,299	11.48%	\$112,276	15.36%	98.24%
		Contract Professio..	611PRF	\$161,819	16.84%	\$167,440	22.91%	96.64%
		Other Salaries	612OTS	\$600	0.06%			
		Other Compensati..	6130TC	\$10,779	1.12%	\$5,360	0.73%	201.10%
	Subcategory Total				\$373,261	38.85%	\$371,439	50.83%
	Benefits	Termination Pay	615TRP					
Category Total				\$373,261	38.85%	\$371,439	50.83%	100.49%
Operating Expenses	Operating Expenses	Communications	623COM	\$4,008	0.42%	\$4,827	0.66%	83.04%
		Contracted Services	621SRV	\$11,704	1.22%	\$35,531	4.86%	32.94%
		Other	628OTH	\$235,967	24.56%	\$225,159	30.81%	104.80%
		Rent	625RNT	\$100	0.01%	\$200	0.03%	50.00%
		Repairs & Mainten..	627MNT	\$5,529	0.58%	\$400	0.05%	1382.34%
		Supplies	622SUP	\$11,339	1.18%	\$13,000	1.78%	87.22%
		Travel	624TRV	\$26,505	2.76%	\$50,193	6.87%	52.81%
Subcategory Total				\$295,152	30.72%	\$329,310	45.06%	89.63%
Category Total				\$295,152	30.72%	\$329,310	45.06%	89.63%
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$30,000	4.11%	0.00%
		Subcategory Total		\$0	0.00%	\$30,000	4.11%	0.00%
	Transfers	NonMandatory Tra..	688NXF	\$292,380	30.43%			
Subcategory Total				\$292,380	30.43%			
Category Total				\$292,380	30.43%	\$30,000	4.11%	974.60%
Total Expenses				\$960,793	100.00%	\$730,750	100.00%	131.48%

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 ■ Next FY

Montana University System
 Current Unrestricted Expenditures
 FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
 20

Period
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FY Comparison
 Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual	Percent of Total Expense	Budget/Actual	% of Total Budget/Actual	Percent Expense to Budget/Actual
Operating Expenses	Operating Expenses	Communications	623COM	\$0	0.00%			
		Other	628OTH	\$196,224	99.87%	\$219,358	99.89%	89.45%
		Utilities	626UTL					
		Subcategory Total		\$196,224	99.87%	\$219,358	99.89%	89.45%
	Category Total			\$196,224	99.87%	\$219,358	99.89%	89.45%
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$246	0.13%	\$246	0.11%	100.00%
		Subcategory Total		\$246	0.13%	\$246	0.11%	100.00%
		Category Total		\$246	0.13%	\$246	0.11%	100.00%
Total Expenses				\$196,470	100.00%	\$219,604	100.00%	89.47%

Net/Gross Tuition Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
 Extension Service

Fund
 All

Org
 All

Account
 All

Program
 07 Operation & Mainte..

Activity
 All

Location
 All

Fund Type
 All

Account Type
 All

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2021
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
 2021

Chart of Accounts
 MSU
 UM

Program	2017	2018	2019	2020	2021 Budgeted
Public Service	\$5,568,677	\$5,273,282	\$5,346,027	\$5,416,059	\$5,627,180
Institutional Support	\$799,847	\$733,296	\$713,177	\$960,793	\$730,750
Operation & Maintenance of Plant	\$190,198	\$198,988	\$188,680	\$196,470	\$219,604
Grand Total	\$6,558,722	\$6,205,567	\$6,247,884	\$6,573,322	\$6,577,533

Ed Units or Agencies
 All

Reporting Unit
 Extension Service

Program
 All

Fund
 All

Org
 All

Montana University System
Current Unrestricted Revenue
FY20 Actuals to FY21 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
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Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
 MSU
 UM

Ed Units or Agencies
 Agencies
 Ed Units

Reporting Units
Extension Service

Fund
All

Org
All

Account
All

Program
All

Activity
All

Location
All

Fund Type
All

Account Type
All

FY Comparisons:
 Selected FY Actual to Current Budget
 Selected FY Actual to Next Budget
 Selected FY Actual to Previous Actual
 Next FY

Category	Accounts	Level 1 Acct Code	Actual	Percent of Total Revenue	Budget/Actual	% of Total Budget/Actual	Percent Revenue to Budget/Actual
State Allocations	Hi Ed General Fund Revenue	555GEN	\$6,503,607	98.92%	\$6,544,756	99.50%	99.37%
	MUS Retirement Plan	555SPE	\$22,440	0.34%	\$26,258	0.40%	85.46%
Category Total			\$6,526,047	99.26%	\$6,571,014	99.90%	99.32%
Other Revenues	Carry Forward Funds	585CAR			\$1,519	0.02%	
	Investments	540INV	\$9,461	0.14%	\$5,000	0.08%	189.21%
	Other Revenue	5800TH	\$12	0.00%			
	Sales & Service	570SAS	\$0	0.00%			
Category Total			\$9,473	0.14%	\$6,519	0.10%	145.30%
Transfers	Non Mandatory Transfer In	557NMX	\$39,322	0.60%			
	Category Total			\$39,322	0.60%		
Total Revenue			\$6,574,842	100.00%	\$6,577,533	100.00%	99.96%

* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Wiavers cannot be definitively assigned to resident/non resident tuition. Account code 62820T totals are deducted from resident tuition totals, while 62820G and 62820H are removed from non resident tuition. Cash scholarships under account code 62828 are not subtracted from tuition totals under the Net Tuition method.

Chart of Accounts: All Extension Service Budget for Designated FY21

Fund Type Designated	Fiscal Year 21	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit Extension Service	Actuals/Budget Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
ES County Partnership	(\$86,567)	\$3,436,721		\$3,436,721	\$2,800,521	\$642,200		\$3,442,721	\$473,457	\$380,890
ES Investment Interest	\$129,890	\$25,000		\$25,000		\$25,000		\$25,000		\$129,890
ES Local Government ..	\$172,247	\$99,050		\$99,050	\$31,374	\$71,676		\$103,050	\$5,989	\$174,236
ES Pcard Rebate	\$47,694	\$10,000		\$10,000		\$32,063		\$32,063		\$25,631
ES Pesticide Applicator	\$171,444	\$124,500		\$124,500	\$90,564	\$33,936		\$124,500	\$8,265	\$179,709
ES Reserve Revolving	\$325,180		\$20,000	\$20,000			\$20,000	\$20,000		\$325,180
ES Retirement Costs	\$207,753			\$0			\$200,000	\$200,000		\$7,753
ES Seed Potato Certif..	\$499,473	\$1,040,000		\$1,040,000	\$640,254	\$410,736		\$1,050,990	\$84,476	\$572,958
ES Total 4-H Operations	\$246,160	\$406,904		\$406,904	\$170,128	\$243,276		\$413,404	\$15,445	\$255,105
ES Total Designated ..	\$141,033	\$38,300		\$38,300		\$48,670		\$48,670	\$0	\$130,662
ES Total Designated S..	\$196,780	\$85,000		\$85,000	\$35,003	\$51,717		\$86,720	\$679	\$195,739
ES Total Workshops &..	\$269,375	\$183,150		\$183,150	\$21,351	\$142,494		\$163,845	\$2,480	\$291,161
Grand Total	\$2,320,463	\$5,448,625	\$20,000	\$5,468,625	\$3,789,194	\$1,701,769	\$220,000	\$5,710,964	\$590,791	\$2,668,915

Chart of Accounts: All Extension Service Actuals for Designated FY20

Fund Type Designated	Fiscal Year 20	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit Extension Service	Actuals/Budget Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
ES County Partnership	(\$55,545)	\$2,940,159	\$87	\$2,940,246	\$2,650,766	\$320,502	\$0	\$2,971,268	\$473,457	\$386,890
ES Investment Interest	\$94,023	\$39,081		\$39,081		\$3,213		\$3,213		\$129,890
ES Local Government ..	\$220,008	\$94,857		\$94,857	\$50,143	\$92,475		\$142,618	\$5,989	\$178,236
ES Pcard Rebate	\$38,370	\$9,324		\$9,324		\$0		\$0		\$47,694
ES Pesticide Applicator	\$138,678	\$125,903		\$125,903	\$66,994	\$26,143		\$93,137	\$8,265	\$179,709
ES Reserve Revolving	\$22,836		\$307,371	\$307,371	\$0		\$5,027	\$5,027		\$325,180
ES Retirement Costs	\$238,220			\$0			\$30,467	\$30,467		\$207,753
ES Seed Potato Certif..	\$446,813	\$1,091,052		\$1,091,052	\$647,298	\$391,094		\$1,038,392	\$84,476	\$583,948
ES Total 4-H Operations	\$326,918	\$351,854	\$0	\$351,854	\$158,130	\$274,483		\$432,612	\$15,445	\$261,605
ES Total Designated ..	\$148,221	\$19,312		\$19,312	(\$72)	\$26,572		\$26,500	\$0	\$141,033
ES Total Designated S..	\$194,625	\$90,404		\$90,404	\$37,467	\$50,783	\$0	\$88,249	\$679	\$197,459
ES Total Workshops &..	\$275,654	\$135,584	\$84	\$135,668	\$24,864	\$116,998	\$84	\$141,946	\$2,480	\$271,856
Grand Total	\$2,088,821	\$4,897,529	\$307,542	\$5,205,071	\$3,635,589	\$1,302,263	\$35,578	\$4,973,429	\$590,791	\$2,911,254

**Chart of Accounts: All
Extension Service
Budget for Restricted
FY21**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	21	All	All	Extension Service	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
ES Total Federal Rest..	(\$527,227)	\$3,668,082		\$3,668,082	\$3,254,402	\$413,680		\$3,668,082	\$527,227	\$0
ES Total Private Restr..	(\$32,643)	\$214,882		\$214,882	\$214,882			\$214,882	\$32,643	\$0
ES Total Restricted Gi..	\$283,987	\$373,741		\$373,741	\$301,236	\$77,506		\$378,741	\$39,617	\$318,604
ES Total State Restricted	\$410,831	\$171,500		\$171,500	\$152,700	\$117,800		\$270,500	\$21,708	\$333,538
Grand Total	\$134,948	\$4,428,205		\$4,428,205	\$3,923,220	\$608,985		\$4,532,205	\$621,195	\$652,143

**Chart of Accounts: All
Extension Service
Actuals for Restricted
FY20**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	20	All	All	Extension Service	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
ES Total Federal Rest..	(\$503,511)	\$2,944,763		\$2,944,763	\$2,889,188	\$79,292		\$2,968,480	\$527,227	\$0
ES Total Private Restr..	(\$23,584)	\$214,256		\$214,256	\$216,775	\$6,540		\$223,315	\$32,643	\$0
ES Total Restricted Gi..	\$274,186	\$423,910		\$423,910	\$339,035	\$74,988	\$87	\$414,110	\$39,617	\$323,604
ES Total State Restricted	\$397,071	\$184,721		\$184,721	\$152,960	\$18,001		\$170,961	\$21,708	\$432,538
Grand Total	\$144,162	\$3,767,651		\$3,767,651	\$3,597,958	\$178,820	\$87	\$3,776,865	\$621,195	\$756,143

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Extension Service				
	ACTUAL 2020	PER- CENT	BUDGETED 2021	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	25.94	54%	38.68	62%	49.11%
Contract Administrative	0.48	1%	0.48	1%	0.00%
Contract Professional	4.94	10%	5.09	8%	3.04%
Classified	15.19	31%	17.12	28%	12.71%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	1.84	4%	0.63	1%	-65.76%
TOTAL	48.39	100%	62.00	100%	28.13%
RESTRICTED:					
Contract Faculty (AY/FY)	30.55	78%	40.94	81%	34.01%
Contract Administrative	-	0%	-	0%	
Contract Professional	1.97	5%	1.99	4%	1.02%
Classified	6.24	16%	7.60	15%	21.79%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	0.29	1%	0.07	0%	-75.86%
TOTAL	39.05	100%	50.60	100%	29.58%
DESIGNATED:					
Contract Faculty (AY/FY)	52.61	74%	69.28	82%	31.69%
Contract Administrative	-	0%	-	0%	-
Contract Professional	3.26	5%	3.74	4%	14.72%
Classified	5.12	7%	5.69	7%	11.13%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	10.47	15%	5.30	6%	-49.38%
TOTAL	71.46	100%	84.01	100%	17.56%
AUXILIARY:					
Contract Administrative	-				
Contract Professional	-				
Classified	-				
Graduate Teaching & Research Assistants (GTA & GRA)	-				
Part-Time and Other	-				
TOTAL	-				
PLANT:					
Classified	-				
Part-Time and Other	-				
TOTAL	-				
TOTAL FTE:					
Contract Faculty (AY/FY)	109.10	69%	148.90	76%	36.48%
Contract Administrative	0.48	0%	0.48	0%	0.00%
Contract Professional	10.17	6%	10.82	6%	6.39%
Classified	26.55	17%	30.41	15%	14.54%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	12.60	8%	6.00	3%	-52.38%
TOTAL	158.90	100%	196.61	100%	23.73%

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 Facilities Maintenance	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 2019 (Actual)	238,220.39	22,836.43	-	-	
+ Revenues, Transfers In (Actual FY 20)	0.00	307,370.82	-	-	
- Expenditures, Transfers Out (Actual FY20)	30,466.92	5,026.89	-	-	
Fund Balance - FYE 2020 (Actual)	207,753.47	325,180.36	-	-	
+ Revenues, Transfers In (Projected FY21)	0.00	20,000.00	-	-	
- Expenditures, Transfers Out (Projected FY21)	200,000.00	20,000.00	-	-	
Fund Balance - FYE 2021 (Projected)	7,753.47	325,180.36	-	-	
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 has been adjusted to 5% of the FY 20 State Appropriation in order to help prepare for potential budget reductions in the future.

**Montana State University Extension
Negative Fund Balances Report as of June 30, 2020**

MSU Extension had the following negative fund balances to report at 6/30/20:

Federal Restricted Funds:

Smith-Lever	Fund 021010	\$483,762.58
Renewable Resources	Fund 022727	\$ 14,715.05
EFNEP	Fund 022714	\$ 10,888.32
Rural & Urban 4-H	Fund 022716	<u>\$ 17,861.27</u>
Total Federal Restricted Negative Fund Balance		\$527,227.22

Private Restricted Funds:

MT Seed Growers	Fund 022704	<u>\$ 32,642.90</u>
Total Private Restricted Negative Fund Balance		\$ 32,642.90

County Partnership Funds:	<u>\$ 86,567.00</u>
Total Designated Negative Fund Balance	\$ 86,567.00

*Please note that the actual compensated absences total on Fund 033705 is \$473,457.33. There are other positive fund balances in this category that bring the net negative to \$86,567.00

The compensated absence liability entries are included in the FY 20 ending fund balance.

**Montana State University Extension
Negative Cash Report as of June 30, 2020**

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