

## MSU Extension Service

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**MSU Extension Service**  
**ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL**  
**FISCAL YEAR 2023**

Campus/Agency	Actual FY 2022	Budgeted FY 2023	Dollar Change Actual 2022 to Budgeted 2023	Percent Change Actual 2022 to Budgeted 2023
<b>MSU Extension Service:</b>				
Current Operating Unrestricted	\$ 6,739,476	\$ 6,959,203	\$ 219,727	3%
Current Restricted	\$ 4,202,737	\$ 4,606,056	403,319	10%
Current Designated	\$ 4,781,655	\$ 5,708,113	926,458	19%
Auxiliary Enterprises	\$ -	\$ -	-	-
Loan & Endowment Funds	\$ -	\$ -	-	-
Plant Funds	\$ -	\$ -	-	-
<b>TOTAL ALL FUNDS</b>	<b>\$ 15,723,868</b>	<b>\$ 17,273,372</b>	<b>\$ 1,549,504</b>	<b>10%</b>

**Montana University System**  
**Current Unrestricted Revenue**  
**FY22 Actuals to FY23 Budgeted**  
 Chart of Accounts: All  
 Reporting Units: Extension Service

Fiscal Year 22

Period 14

FY Comparison Next FY

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 FY22	% of Total	Budget FY23	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$6,756,694	99.60%	\$6,886,741	98.96%	1.92%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$26,545	0.39%	\$27,000	0.39%	1.71%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	<b>Category Total</b>		<b>\$6,783,239</b>	<b>99.99%</b>	<b>\$6,913,741</b>	<b>99.35%</b>	<b>1.92%</b>	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
Other Revenues	Carry Forward Funds	585CAR			\$44,462	0.64%		Reporting Units Extension Service
	Investments	540INV	\$699	0.01%	\$1,000	0.01%	42.99%	Fund All
	Other Revenue	580OTH						Org All
	Sales & Service	570SAS	\$0	0.00%				Account All
	<b>Category Total</b>		<b>\$699</b>	<b>0.01%</b>	<b>\$45,462</b>	<b>0.65%</b>	<b>6400.50%</b>	Program All
Transfers	Non Mandatory Transfer In	557NMX						Activity All
	<b>Category Total</b>							Location All
<b>Total Revenue</b>			<b>\$6,783,938</b>	<b>100.00%</b>	<b>\$6,959,203</b>	<b>100.00%</b>	<b>2.58%</b>	Fund Type All Account Type All

\* Tuition calculations are less all waivers and discounts when the Net Tuition method is selected. A small number of GTA/GRA Waivers 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.

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  
 FY22 Actuals to FY23 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Extension Service

Fiscal Year  
22

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,475,166	36.73%	\$2,793,579	40.14%	12.86%
		Contract Administrat..	611ADM	\$79,898	1.19%	\$89,583	1.29%	12.12%
		Classified	611CLS	\$750,634	11.14%	\$916,316	13.17%	22.07%
		Graduate Assistan..	611GST	\$1,069	0.02%			
		Contract Professio..	611PRF	\$348,388	5.17%	\$373,541	5.37%	7.22%
		Other Salaries	612OTS	\$30,689	0.46%	\$30,000	0.43%	-2.25%
		Other Compensati..	6130TC	\$64,680	0.96%	\$47,844	0.69%	-26.03%
	<b>Subcategory Total</b>			<b>\$3,750,523</b>	<b>55.65%</b>	<b>\$4,250,863</b>	<b>61.08%</b>	<b>13.34%</b>
	Benefits	Employee Benefits	614BEN	\$1,803,807	26.76%	\$1,429,975	20.55%	-20.72%
		Termination Benef..	615TRB					
Termination Pay		615TRP	\$56,455	0.84%				
<b>Subcategory Total</b>			<b>\$1,860,262</b>	<b>27.60%</b>	<b>\$1,429,975</b>	<b>20.55%</b>	<b>-23.13%</b>	
<b>Category Total</b>			<b>\$5,610,785</b>	<b>83.25%</b>	<b>\$5,680,838</b>	<b>81.63%</b>	<b>1.25%</b>	
Operating Expenses	Operating Expenses	Communications	623COM	\$98,876	1.47%	\$88,623	1.27%	-10.37%
		Contracted Services	621SRV	\$101,780	1.51%	\$112,360	1.61%	10.39%
		Other	6280TH	\$586,969	8.71%	\$581,777	8.36%	-0.88%
		Rent	625RNT	\$24,635	0.37%	\$18,680	0.27%	-24.17%
		Repairs & Mainten..	627MNT	\$22,272	0.33%	\$17,850	0.26%	-19.85%
		Supplies	622SUP	\$99,413	1.48%	\$110,648	1.59%	11.30%
		Travel	624TRV	\$183,887	2.73%	\$274,600	3.95%	49.33%
<b>Subcategory Total</b>			<b>\$1,117,832</b>	<b>16.59%</b>	<b>\$1,204,538</b>	<b>17.31%</b>	<b>7.76%</b>	
<b>Category Total</b>			<b>\$1,117,832</b>	<b>16.59%</b>	<b>\$1,204,538</b>	<b>17.31%</b>	<b>7.76%</b>	
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$73,565	1.06%	
		<b>Subcategory Total</b>			<b>\$0</b>	<b>0.00%</b>	<b>\$73,565</b>	<b>1.06%</b>
	Transfers	NonMandatory Tra..	688NXF	\$10,859	0.16%	\$262	0.00%	-97.59%
<b>Subcategory Total</b>			<b>\$10,859</b>	<b>0.16%</b>	<b>\$262</b>	<b>0.00%</b>	<b>-97.59%</b>	
<b>Category Total</b>			<b>\$10,859</b>	<b>0.16%</b>	<b>\$73,827</b>	<b>1.06%</b>	<b>579.87%</b>	
<b>Total Expenses</b>				<b>\$6,739,476</b>	<b>100.00%</b>	<b>\$6,959,203</b>	<b>100.00%</b>	<b>3.26%</b>

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

Montana University System  
 Current Unrestricted Expenditures  
 FY22 Actuals to FY23 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Extension Service

Fiscal Year  
22

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,470,267	42.38%	\$2,713,579	46.64%	9.85%	Net/Gross Tuition Net
		Classified	611CLS	\$560,706	9.62%	\$676,769	11.63%	20.70%	
		Graduate Assistan..	611GST	\$1,069	0.02%				Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
		Contract Professio..	611PRF	\$237,374	4.07%	\$264,730	4.55%	11.52%	
		Other Salaries	612OTS	\$30,689	0.53%	\$30,000	0.52%	-2.25%	
		Other Compensati..	6130TC	\$57,140	0.98%	\$43,444	0.75%	-23.97%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
		<b>Subcategory Total</b>		<b>\$3,357,245</b>	<b>57.60%</b>	<b>\$3,728,522</b>	<b>64.09%</b>	<b>11.06%</b>	
	Benefits	Employee Benefits	614BEN	\$1,803,807	30.95%	\$1,429,975	24.58%	-20.72%	Reporting Units Extension Service
		Termination Benef..	615TRB						
		Termination Pay	615TRP	\$56,455	0.97%				
	<b>Subcategory Total</b>		<b>\$1,860,262</b>	<b>31.91%</b>	<b>\$1,429,975</b>	<b>24.58%</b>	<b>-23.13%</b>	Fund All	
	<b>Category Total</b>		<b>\$5,217,507</b>	<b>89.51%</b>	<b>\$5,158,497</b>	<b>88.67%</b>	<b>-1.13%</b>	Org All	
Operating Expenses	Operating Expenses	Communications	623COM	\$86,464	1.48%	\$78,279	1.35%	-9.47%	Account All
		Contracted Services	621SRV	\$93,782	1.61%	\$108,293	1.86%	15.47%	Program 03 Public Service
		Other	6280TH	\$129,556	2.22%	\$130,879	2.25%	1.02%	
		Rent	625RNT	\$23,835	0.41%	\$17,680	0.30%	-25.82%	Activity All
		Repairs & Mainten..	627MNT	\$22,272	0.38%	\$17,850	0.31%	-19.85%	Location All
		Supplies	622SUP	\$89,524	1.54%	\$78,292	1.35%	-12.55%	
		Travel	624TRV	\$166,059	2.85%	\$228,107	3.92%	37.37%	
			<b>Subcategory Total</b>		<b>\$611,492</b>	<b>10.49%</b>	<b>\$659,380</b>	<b>11.33%</b>	<b>7.83%</b>
	<b>Category Total</b>		<b>\$611,492</b>	<b>10.49%</b>	<b>\$659,380</b>	<b>11.33%</b>	<b>7.83%</b>	Account Type All	
<b>Total Expenses</b>				<b>\$5,828,999</b>	<b>100.00%</b>	<b>\$5,817,877</b>	<b>100.00%</b>	<b>-0.19%</b>	

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  
 FY22 Actuals to FY23 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Extension Service

Fiscal Year  
22

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$4,899	0.74%	\$80,000	8.96%	1532.87%	Net/Gross Tuition Net  Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM  Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> 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	
		Contract Administrat..	611ADM	\$79,898	12.06%	\$89,583	10.03%	12.12%		
		Classified	611CLS	\$189,928	28.68%	\$239,547	26.82%	26.13%		
		Contract Professio..	611PRF	\$111,014	16.76%	\$108,811	12.18%	-1.98%		
		Other Salaries	612OTS							
		Other Compensati..	6130TC	\$7,540	1.14%	\$4,400	0.49%	-41.64%		
	<b>Subcategory Total</b>				<b>\$393,278</b>	<b>59.38%</b>	<b>\$522,341</b>	<b>58.47%</b>		<b>32.82%</b>
	Benefits	Employee Benefits	614BEN				\$0	0.00%		
		Termination Pay	615TRP							
	<b>Subcategory Total</b>						<b>\$0</b>	<b>0.00%</b>		
<b>Category Total</b>				<b>\$393,278</b>	<b>59.38%</b>	<b>\$522,341</b>	<b>58.47%</b>	<b>32.82%</b>		
Operating Expenses	Operating Expenses	Communications	623COM	\$12,412	1.87%	\$10,344	1.16%	-16.66%		
		Contracted Services	621SRV	\$7,998	1.21%	\$4,067	0.46%	-49.15%		
		Other	6280TH	\$209,480	31.63%	\$203,112	22.74%	-3.04%		
		Rent	625RNT	\$800	0.12%	\$1,000	0.11%	25.00%		
		Repairs & Mainten..	627MNT	\$0	0.00%					
		Supplies	622SUP	\$9,889	1.49%	\$32,356	3.62%	227.18%		
		Travel	624TRV	\$17,828	2.69%	\$46,493	5.20%	160.78%		
<b>Subcategory Total</b>				<b>\$258,408</b>	<b>39.02%</b>	<b>\$297,372</b>	<b>33.29%</b>	<b>15.08%</b>		
<b>Category Total</b>				<b>\$258,408</b>	<b>39.02%</b>	<b>\$297,372</b>	<b>33.29%</b>	<b>15.08%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$73,565	8.24%			
		<b>Subcategory Total</b>				<b>\$0</b>	<b>0.00%</b>	<b>\$73,565</b>	<b>8.24%</b>	
Transfers	NonMandatory Tra..	688NXF		\$10,597	1.60%					
		<b>Subcategory Total</b>				<b>\$10,597</b>	<b>1.60%</b>			
<b>Category Total</b>				<b>\$10,597</b>	<b>1.60%</b>	<b>\$73,565</b>	<b>8.24%</b>	<b>594.21%</b>		
<b>Total Expenses</b>				<b>\$662,283</b>	<b>100.00%</b>	<b>\$893,278</b>	<b>100.00%</b>	<b>34.88%</b>		

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  
 FY22 Actuals to FY23 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Extension Service

Fiscal Year  
22

Period  
14

FY Comparison  
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY22	% of Total	Budget FY23	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Other	6280TH	\$247,933	99.89%	\$247,786	99.89%	-0.06%	Net/Gross Tuition Net
		<b>Subcategory Total</b>		<b>\$247,933</b>	<b>99.89%</b>	<b>\$247,786</b>	<b>99.89%</b>	<b>-0.06%</b>	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	<b>Category Total</b>		<b>\$247,933</b>	<b>99.89%</b>	<b>\$247,786</b>	<b>99.89%</b>	<b>-0.06%</b>	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units  Reporting Units Extension Service	
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$262	0.11%	\$262	0.11%	0.00%	Fund All
		<b>Subcategory Total</b>		<b>\$262</b>	<b>0.11%</b>	<b>\$262</b>	<b>0.11%</b>	<b>0.00%</b>	Org All  Account All  Program 07 Operation & Mainte..
	<b>Category Total</b>		<b>\$262</b>	<b>0.11%</b>	<b>\$262</b>	<b>0.11%</b>	<b>0.00%</b>	Activity All  Location All  Fund Type All	
<b>Total Expenses</b>		<b>\$248,195</b>	<b>100.00%</b>	<b>\$248,048</b>	<b>100.00%</b>	<b>-0.06%</b>	Account Type All		

The Montana University System  
 5-Year Comparison by Program  
 Fiscal Year 2023  
 Chart of Accounts: All  
 Reporting Units: Extension Service

Fiscal Year  
 2023

Chart of Accounts  
 MSU  
 UM

Program	2019	2020	2021	2022	2023 Budgeted
Public Service	\$5,346,027	\$5,416,059	\$5,778,447	\$5,828,999	\$5,817,877
Institutional Support	\$713,177	\$960,793	\$600,459	\$662,283	\$893,278
Operation & Maintenance of Plant	\$188,680	\$196,470	\$219,605	\$248,195	\$248,048
<b>Grand Total</b>	<b>\$6,247,884</b>	<b>\$6,573,322</b>	<b>\$6,598,511</b>	<b>\$6,739,476</b>	<b>\$6,959,203</b>

Ed Units or Agencies  
 All

Reporting Unit  
 Extension Service

Program  
 All

Fund  
 All

Org  
 All



**Chart of Accounts: All  
Extension Service  
Budget for Designated  
FY23**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	23	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 County Partnership	(\$35,403)	\$3,226,440		\$3,226,440	\$2,939,940	\$286,500		\$3,226,440	\$418,576	\$383,173
ES Investment Interest	\$141,688	\$7,000		\$7,000		\$25,000		\$25,000		\$123,688
ES Local Government Cent..	\$170,966	\$89,050		\$89,050	\$62,937	\$77,177		\$140,114	\$2,299	\$122,201
ES Pcard Rebate	\$61,206	\$10,000		\$10,000		\$30,000		\$30,000		\$41,206
ES Pesticide Applicator	\$239,424	\$144,000		\$144,000	\$99,598	\$32,770		\$132,368	\$9,979	\$261,035
ES Reserve Revolving	\$337,835		\$6,502	\$6,502				\$0		\$344,337
ES Retirement Costs	\$206,920			\$0			\$206,920	\$206,920		\$0
ES Seed Potato Certificati..	\$548,908	\$1,075,000		\$1,075,000	\$695,835	\$509,766		\$1,205,601	\$80,013	\$498,320
ES Total 4-H Operations	\$184,303	\$432,940		\$432,940	\$260,061	\$231,228		\$491,289	\$38,527	\$164,481
ES Total Designated Misc..	\$123,626	\$42,050		\$42,050	\$6,647	\$48,798		\$55,445	\$0	\$110,232
ES Total Designated Sales	\$178,745	\$74,500		\$74,500	\$36,779	\$41,856		\$78,634	\$1,496	\$176,107
ES Total Workshops & Se..	\$255,635	\$117,200	\$5,000	\$122,200	\$11,172	\$105,130		\$116,302	\$1,943	\$263,476
<b>Grand Total</b>	<b>\$2,413,852</b>	<b>\$5,218,179</b>	<b>\$11,502</b>	<b>\$5,229,682</b>	<b>\$4,112,968</b>	<b>\$1,388,225</b>	<b>\$206,920</b>	<b>\$5,708,113</b>	<b>\$552,834</b>	<b>\$2,488,255</b>

Chart of Accounts: All  
Extension Service  
Actuals for Designated  
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	22	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 County Partnership	(\$104,745)	\$2,798,067		\$2,798,067	\$2,505,589	\$223,136		\$2,728,725	\$418,576	\$383,173
ES Investment Interest	\$135,861	\$9,615		\$9,615		\$3,788		\$3,788		\$141,688
ES Local Government Cent..	\$178,247	\$126,221	\$966	\$127,187	\$40,656	\$93,812		\$134,468	\$2,299	\$173,265
ES Pcard Rebate	\$52,759	\$8,462		\$8,462		\$15		\$15		\$61,206
ES Pesticide Applicator	\$227,589	\$144,519		\$144,519	\$92,925	\$39,759		\$132,684	\$9,979	\$249,403
ES Reserve Revolving	\$327,238		\$10,597	\$10,597				\$0		\$337,835
ES Retirement Costs	\$184,895		\$22,024	\$22,024			\$0	\$0		\$206,920
ES Seed Potato Certificati..	\$524,523	\$1,134,811		\$1,134,811	\$637,126	\$458,229	\$15,071	\$1,110,426	\$80,013	\$628,921
ES Total 4-H Operations	\$298,301	\$273,797		\$273,797	\$179,023	\$208,771		\$387,795	\$38,527	\$222,830
ES Total Designated Misc..	\$144,513	\$56,659		\$56,659	\$414	\$77,131		\$77,545	\$0	\$123,626
ES Total Designated Sales	\$181,567	\$72,205		\$72,205	\$39,764	\$35,263		\$75,027	\$1,496	\$180,241
ES Total Workshops & Se..	\$278,673	\$93,172	\$14,973	\$108,145	\$32,385	\$98,797		\$131,182	\$1,943	\$257,578
<b>Grand Total</b>	<b>\$2,429,420</b>	<b>\$4,717,527</b>	<b>\$48,561</b>	<b>\$4,766,088</b>	<b>\$3,527,882</b>	<b>\$1,238,702</b>	<b>\$15,071</b>	<b>\$4,781,655</b>	<b>\$552,834</b>	<b>\$2,966,686</b>

Chart of Accounts: All  
Extension Service  
Budget for Restricted  
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	23	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 Restricted	(\$547,532)	\$3,803,764		\$3,803,764	\$3,319,221	\$484,543		\$3,803,764	\$547,532	\$0
ES Total Private Restricted	(\$23,556)	\$247,534		\$247,534	\$247,534			\$247,534	\$23,556	\$0
ES Total Restricted Gifts	\$274,189	\$256,500		\$256,500	\$179,129	\$89,129		\$268,258	\$7,831	\$270,262
ES Total State Restricted	\$403,836	\$206,500		\$206,500	\$170,725	\$115,775		\$286,500	\$25,748	\$349,583
<b>Grand Total</b>	<b>\$106,937</b>	<b>\$4,514,298</b>		<b>\$4,514,298</b>	<b>\$3,916,609</b>	<b>\$689,446</b>		<b>\$4,606,056</b>	<b>\$604,666</b>	<b>\$619,845</b>

Chart of Accounts: All  
Extension Service  
Actuals for Restricted  
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	22	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 Restricted	(\$449,537)	\$3,456,283		\$3,456,283	\$3,479,647	\$74,631		\$3,554,278	\$547,532	\$0
ES Total Private Restricted	(\$28,852)	\$238,669		\$238,669	\$233,373			\$233,373	\$23,556	\$0
ES Total Restricted Gifts	\$386,211	\$93,400		\$93,400	\$104,687	\$91,933	\$8,803	\$205,422	\$7,831	\$282,020
ES Total State Restricted	\$433,359	\$180,140		\$180,140	\$175,126	\$34,538		\$209,664	\$25,748	\$429,583
<b>Grand Total</b>	<b>\$341,181</b>	<b>\$3,968,492</b>		<b>\$3,968,492</b>	<b>\$3,992,833</b>	<b>\$201,102</b>	<b>\$8,803</b>	<b>\$4,202,737</b>	<b>\$604,666</b>	<b>\$711,603</b>

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	Extension				
	ACTUAL 2022	PER- CENT	BUDGETED 2023	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	29.70	59%	40.31	64%	35.72%
Contract Administrative	0.44	1%	0.48	1%	9.09%
Contract Professional	4.64	9%	4.63	7%	-0.22%
Classified	14.13	28%	16.89	27%	19.53%
Graduate Teaching & Research Assistants (GTA & GRA)	0.03	0%	-	0%	
Part-Time and Other	1.41	3%	0.73	1%	-48.23%
TOTAL	50.35	100%	63.04	100%	25.20%
<b>RESTRICTED:</b>					
Contract Faculty (AY/FY)	30.72	64%	38.62	80%	25.72%
Contract Administrative	-	0%	-	0%	
Contract Professional	2.77	6%	2.97	6%	7.22%
Classified	6.46	14%	6.55	14%	1.39%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	7.90	17%	0.14	0%	-98.23%
TOTAL	47.85	100%	48.28	100%	0.90%
<b>DESIGNATED:</b>					
Contract Faculty (AY/FY)	45.97	83%	56.08	76%	21.99%
Contract Administrative	-	0%	-	0%	-
Contract Professional	3.79	7%	4.36	6%	15.04%
Classified	5.38	10%	5.70	8%	5.95%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	0.40	1%	8.10	11%	1925.00%
TOTAL	55.54	100%	74.24	100%	33.67%
<b>AUXILIARY:</b>					
Contract Administrative	-				
Contract Professional	-				
Classified	-				
Graduate Teaching & Research Assistants (GTA & GRA)	-				
Part-Time and Other	-				
TOTAL	-				
<b>PLANT:</b>					
Classified	-				
Part-Time and Other	-				
TOTAL	-				
<b>TOTAL FTE:</b>					
Contract Faculty (AY/FY)	106.39	69%	135.01	73%	26.90%
Contract Administrative	0.44	0%	0.48	0%	9.09%
Contract Professional	11.20	7%	11.96	6%	6.79%
Classified	25.97	17%	29.14	16%	12.21%
Graduate Teaching & Research Assistants (GTA & GRA)	0.03	0%	-	0%	
Part-Time and Other	9.71	6%	8.97	5%	-7.62%
TOTAL	153.74	100%	185.56	100%	20.70%

**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 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 2021 (Actual)	184,895.41	327,237.80	-	
+ Revenues, Transfers In (Actual FY 22)	22,024.35	10,596.90	-	
- Expenditures, Transfers Out (Actual FY22)	0.00		-	
<b>Fund Balance - FYE 2022 (Actual)</b>	<b>206,919.76</b>	<b>337,834.70</b>	-	-
+ Revenues, Transfers In (Projected FY23)	0.00	6,502.35	-	
- Expenditures, Transfers Out (Projected FY23)	206,919.76		-	
<b>Fund Balance - FYE 2022 (Projected)</b>	<b>0.00</b>	<b>344,337.05</b>	-	-
5. Required Reports				
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			N/A	
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?		Yes		

**\*\*NOTES\*\***

Reserve Revolving has been adjusted to 5% of the FY 22 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, 2022**

MSU Extension had the following negative fund balances to report at 6/30/22:

Private Restricted Funds:

MT Seed Growers	Fund 022704	<u>\$ (8,457.99)</u>
Total Private Restricted Negative Fund Balance		\$ (8,457.99)

\*A revenue accrual for \$8,457.99 was processed at fiscal year end.

Federal Restricted Funds:

Smith-Lever	Fund 021010	\$(53,861.65)
Renewable Resources	Fund 022727	\$ (1,520.62)
EFNEP	Fund 022714	\$ 16,365.50
Urban 4-H	Fund 022716	\$ 2,984.74
Rural 4-H	Fund 022716	\$ 1,507.83
Commercial Mail	Fund 022710	\$ 1,785.70
Rural Development	Fund 022719	\$ 775.99
Part-Time Farming	Fund 022720	<u>\$ 97.84</u>
Net Federal Revenue Fund Balance		\$ (31,864.67)

\*A net federal revenue accrual for \$31,864.67 was processed at fiscal year end.

County Partnership Funds	Fund 033705	<u>(\$ 90,579.74)</u>
Total Designated Negative Fund Balance		(\$ 90,579.74)

\*A net revenue accrual for \$90,579.74 was processed at fiscal year end.

Montana 4-H Foundation	Fund 033507	<u>(\$ 4,559.31)</u>
Designated Fund Balance		(\$ 4,559.31)

\*A revenue accrual for \$4,559.31 was processed at fiscal year end.

**Montana State University Extension  
Negative Cash Report as of June 30, 2022**

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