

MSU Extension Service

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues
Bud 200	Total Unrestricted Expenses Public Service Institutional Support Operation & Maintenance of Plant
Bud 220	Comparison of Expenditures by Program
Bud 400D	Designated Funds FY 2024 Budget Designated Funds FY 2023 Actuals
Bud 400R	Restricted Funds FY 2024 Budget Restricted Funds FY 2023 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 2024

Campus/Agency	Actual FY 2023	Budgeted FY 2024	Dollar Change Actual 2023 to Budgeted 2024	Percent Change Actual 2023 to Budgeted 2024
MSU Extension Service:				
Current Operating Unrestricted	\$ 7,043,860	\$ 7,667,245	\$ 623,385	9%
Current Restricted	\$ 4,543,561	\$ 6,123,452	1,579,891	35%
Current Designated	\$ 5,493,545	\$ 6,100,514	606,969	11%
Auxiliary Enterprises	\$ -	\$ -	-	-
Loan & Endowment Funds	\$ -	\$ -	-	-
Plant Funds	\$ -	\$ -	-	-
TOTAL ALL FUNDS	\$ 17,080,966	\$ 19,891,211	\$ 2,810,245	16%

Montana University System
 Current Unrestricted Revenue
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
23

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 FY23	% of Total	Budget FY24	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$6,947,901	99.27%	\$7,615,245	99.32%	9.60%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$27,742	0.40%	\$32,000	0.42%	15.35%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Category Total		\$6,975,643	99.66%	\$7,647,245	99.74%	9.63%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%				Reporting Units Extension Service
	Investments	540INV	\$8,259	0.12%	\$20,000	0.26%	142.17%	Fund All
	Sales & Service	570SAS						Org All
	Category Total		\$8,259	0.12%	\$20,000	0.26%	142.17%	Account All
Transfers	Non Mandatory Transfer In	557NMX	\$15,215	0.22%				Program All
	Category Total		\$15,215	0.22%				Activity All
	Category Total		\$15,215	0.22%				Location All
Total Revenue			\$6,999,117	100.00%	\$7,667,245	100.00%	9.55%	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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,541,433	36.08%	\$2,952,567	38.51%	16.18%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$89,583	1.27%	\$93,438	1.22%	4.30%		
		Classified	611CLS	\$837,842	11.89%	\$871,557	11.37%	4.02%		
		Graduate Assistan..	611GST							
		Contract Professio..	611PRF	\$395,527	5.62%	\$572,520	7.47%	44.75%		
		Other Salaries	612OTS	\$26,726	0.38%	\$30,000	0.39%	12.25%		
		Other Compensati..	6130TC	\$136,459	1.94%	\$47,880	0.62%	-64.91%		
	Subcategory Total				\$4,027,569	57.18%	\$4,567,963	59.58%		13.42%
	Benefits	Employee Benefits	614BEN	\$1,778,243	25.25%	\$1,916,434	25.00%	7.77%		
		Termination Pay	615TRP	\$34,430	0.49%	\$0	0.00%	-100.00%		
Subcategory Total				\$1,812,673	25.73%	\$1,916,434	25.00%	5.72%		
Category Total				\$5,840,243	82.91%	\$6,484,397	84.57%	11.03%		
Operating Expenses	Operating Expenses	Communications	623COM	\$108,116	1.53%	\$85,477	1.11%	-20.94%	Fund All	
		Contracted Services	621SRV	\$97,641	1.39%	\$50,652	0.66%	-48.12%		
		Cost of Goods Sold	629CGS	\$0	0.00%					
		Other	6280TH	\$582,488	8.27%	\$564,897	7.37%	-3.02%		
		Rent	625RNT	\$15,732	0.22%	\$19,090	0.25%	21.35%		
		Repairs & Mainten..	627MNT	\$24,608	0.35%	\$20,400	0.27%	-17.10%		
		Supplies	622SUP	\$97,838	1.39%	\$114,228	1.49%	16.75%		
		Travel	624TRV	\$215,345	3.06%	\$297,834	3.88%	38.31%		
		Waivers & Scholar..	628WAV	\$1,747	0.02%					
		Subcategory Total				\$1,143,515	16.23%	\$1,152,578		15.03%
Category Total				\$1,143,515	16.23%	\$1,152,578	15.03%	0.79%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$53,330	0.76%	\$30,000	0.39%	-43.75%	Fund Type All	
		Subcategory Total		\$53,330	0.76%	\$30,000	0.39%	-43.75%		
	Transfers	NonMandatory Tra..	688NXF	\$6,772	0.10%	\$270	0.00%	-96.01%		
Subcategory Total				\$6,772	0.10%	\$270	0.00%	-96.01%		
Category Total				\$60,102	0.85%	\$30,270	0.39%	-49.64%		
Total Expenses				\$7,043,860	100.00%	\$7,667,245	100.00%	8.85%		

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,535,866	41.76%	\$2,952,567	44.45%	16.43%	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 03 Public Service Activity All Location All Fund Type All Account Type All	
		Classified	611CLS	\$655,167	10.79%	\$641,437	9.66%	-2.10%		
		Graduate Assistan..	611GST							
		Contract Professio..	611PRF	\$281,166	4.63%	\$394,052	5.93%	40.15%		
		Other Salaries	612OTS	\$26,726	0.44%	\$30,000	0.45%	12.25%		
		Other Compensati..	6130TC	\$117,431	1.93%	\$43,480	0.65%	-62.97%		
	Subcategory Total				\$3,616,357	59.55%	\$4,061,537	61.15%		12.31%
	Benefits	Employee Benefits	614BEN	\$1,778,243	29.28%	\$1,916,434	28.85%	7.77%		
		Termination Pay	615TRP	\$34,430	0.57%	\$0	0.00%	-100.00%		
	Subcategory Total				\$1,812,673	29.85%	\$1,916,434	28.85%		5.72%
Category Total				\$5,429,030	89.40%	\$5,977,971	90.00%	10.11%		
Operating Expenses	Operating Expenses	Communications	623COM	\$92,871	1.53%	\$76,983	1.16%	-17.11%		
		Contracted Services	621SRV	\$90,176	1.48%	\$43,340	0.65%	-51.94%		
		Cost of Goods Sold	629CGS	\$0	0.00%					
		Other	6280TH	\$139,095	2.29%	\$149,144	2.25%	7.22%		
		Rent	625RNT	\$15,517	0.26%	\$18,090	0.27%	16.58%		
		Repairs & Mainten..	627MNT	\$24,608	0.41%	\$20,400	0.31%	-17.10%		
		Supplies	622SUP	\$87,953	1.45%	\$101,872	1.53%	15.82%		
		Travel	624TRV	\$186,194	3.07%	\$254,441	3.83%	36.65%		
Waivers & Scholar..	628WAV	\$1,747	0.03%							
Subcategory Total				\$638,162	10.51%	\$664,270	10.00%	4.09%		
Category Total				\$638,162	10.51%	\$664,270	10.00%	4.09%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$5,465	0.09%					
		Subcategory Total				\$5,465	0.09%			
Category Total				\$5,465	0.09%					
Total Expenses				\$6,072,657	100.00%	\$6,642,241	100.00%	9.38%		

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$5,566	0.77%				Net/Gross Tuition Net Chart of Accounts <input type="checkbox"/> MSU <input checked="" type="checkbox"/> UM Ed Units or Agencies <input 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	\$89,583	12.39%	\$93,438	11.38%	4.30%	
		Classified	611CLS	\$182,675	25.26%	\$230,120	28.03%	25.97%	
		Contract Professio..	611PRF	\$114,360	15.81%	\$178,468	21.74%	56.06%	
		Other Compensati..	6130TC	\$19,028	2.63%	\$4,400	0.54%	-76.88%	
		Subcategory Total		\$411,213	56.86%	\$506,426	61.69%	23.15%	
	Benefits	Employee Benefits	614BEN	\$0	0.00%				
		Subcategory Total		\$0	0.00%				
		Category Total		\$411,213	56.86%	\$506,426	61.69%	23.15%	
	Operating Expenses	Operating Expenses	Communications	623COM	\$15,245	2.11%	\$8,494	1.03%	
Contracted Services			621SRV	\$7,465	1.03%	\$7,312	0.89%	-2.05%	
Other			6280TH	\$195,616	27.05%	\$211,943	25.82%	8.35%	
Rent			625RNT	\$215	0.03%	\$1,000	0.12%	365.12%	
Repairs & Mainten..			627MNT						
Supplies			622SUP	\$9,884	1.37%	\$12,356	1.51%	25.01%	
Travel			624TRV	\$29,150	4.03%	\$43,393	5.29%	48.86%	
		Subcategory Total		\$257,575	35.62%	\$284,498	34.66%	10.45%	
	Category Total		\$257,575	35.62%	\$284,498	34.66%	10.45%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$47,865	6.62%	\$30,000	3.65%	-37.32%	
		Subcategory Total		\$47,865	6.62%	\$30,000	3.65%	-37.32%	
	Transfers	NonMandatory Tra..	688NXF	\$6,502	0.90%				
		Subcategory Total		\$6,502	0.90%				
	Category Total		\$54,367	7.52%	\$30,000	3.65%	-44.82%		
Total Expenses				\$723,155	100.00%	\$820,924	100.00%	13.52%	

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
 FY23 Actuals to FY24 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
23

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY23	% of Total	Budget FY24	% of Total Budget	% Change	
Operating Expenses	Operating Expenses	Other	6280TH	\$247,778	99.89%	\$203,810	99.87%	-17.74%	Net/Gross Tuition Net
		Subcategory Total		\$247,778	99.89%	\$203,810	99.87%	-17.74%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Category Total		\$247,778	99.89%	\$203,810	99.87%	-17.74%	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	\$270	0.11%	\$270	0.13%	0.00%	Fund All
		Subcategory Total		\$270	0.11%	\$270	0.13%	0.00%	Org All Account All
	Category Total		\$270	0.11%	\$270	0.13%	0.00%	Program 07 Operation & Mainte.. Activity All Location All Fund Type All	
Total Expenses				\$248,048	100.00%	\$204,080	100.00%	-17.73%	Account Type All

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2024
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
 2024

Chart of Accounts
 MSU
 UM

Program	2020	2021	2022	2023	2024 Budgeted
Public Service	\$5,416,059	\$5,778,447	\$5,828,999	\$6,072,657	\$6,642,241
Institutional Support	\$960,793	\$600,459	\$662,283	\$723,155	\$820,924
Operation & Maintenance of Plant	\$196,470	\$219,605	\$248,195	\$248,048	\$204,080
Grand Total	\$6,573,322	\$6,598,511	\$6,739,476	\$7,043,860	\$7,667,245

Ed Units or Agencies
 All

Reporting Unit
 Extension Service

Program
 All

Fund
 All

Org
 All

**Chart of Accounts: All
Extension Service
Budget for Designated
FY24**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	24	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	(\$39,697)	\$3,427,393		\$3,427,393	\$3,123,078	\$304,300		\$3,427,378	\$415,575	\$375,893
ES Investment Interest	\$176,123	\$155,000		\$155,000	\$44,467	\$30,000		\$74,467		\$256,657
ES Local Government Cent..	\$195,106	\$162,150		\$162,150	\$68,791	\$80,277		\$149,068	\$5,574	\$213,762
ES Pcard Rebate	\$72,292	\$12,000		\$12,000	\$23,920	\$30,000		\$53,920		\$30,372
ES Pesticide Applicator	\$250,990	\$144,000		\$144,000	\$114,425	\$34,800		\$149,225	\$10,492	\$256,256
ES Reserve Revolving	\$344,337		\$36,425	\$36,425				\$0		\$380,762
ES Retirement Costs	\$191,705			\$0			\$191,705	\$191,705		\$0
ES Seed Potato Certificati..	\$508,210	\$1,105,000		\$1,105,000	\$741,339	\$485,938		\$1,227,277	\$98,329	\$484,262
ES Total 4-H Operations	\$102,943	\$482,153		\$482,153	\$235,283	\$281,228		\$516,511	\$35,093	\$103,678
ES Total Designated Misc..	\$131,527	\$38,000		\$38,000	\$40,375	\$43,748		\$84,123	\$0	\$85,404
ES Total Designated Sales	\$140,203	\$71,850		\$71,850	\$33,829	\$45,233		\$79,062	\$1,081	\$134,072
ES Total Workshops & Se..	\$263,994	\$141,812	\$15,000	\$156,812	\$11,097	\$136,681		\$147,778	\$1,903	\$274,932
Grand Total	\$2,337,733	\$5,739,358	\$51,425	\$5,790,783	\$4,436,604	\$1,472,205	\$191,705	\$6,100,514	\$568,047	\$2,596,049

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

Fund Type Designated	Fiscal Year 23	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	(\$35,403)	\$2,935,686		\$2,935,686	\$2,670,192	\$269,788		\$2,939,981	\$415,575	\$375,878
ES Investment Interest	\$141,688	\$112,419		\$112,419	\$41,926	\$36,057		\$77,983		\$176,123
ES Local Government Cent..	\$170,966	\$204,828		\$204,828	\$68,308	\$112,380		\$180,688	\$5,574	\$200,680
ES Pcard Rebate	\$61,206	\$11,223		\$11,223		\$136		\$136		\$72,292
ES Pesticide Applicator	\$239,424	\$138,209		\$138,209	\$96,604	\$30,039		\$126,643	\$10,492	\$261,481
ES Reserve Revolving	\$337,835		\$6,502	\$6,502				\$0		\$344,337
ES Retirement Costs	\$206,920			\$0			\$15,215	\$15,215		\$191,705
ES Seed Potato Certificati..	\$548,908	\$1,187,008		\$1,187,008	\$761,910	\$465,796		\$1,227,706	\$98,329	\$606,539
ES Total 4-H Operations	\$184,303	\$463,359		\$463,359	\$270,708	\$274,012		\$544,719	\$35,093	\$138,036
ES Total Designated Misc..	\$123,314	\$85,449		\$85,449	\$0	\$69,199		\$69,199	\$0	\$139,564
ES Total Designated Sales	\$178,745	\$81,624	\$31,633	\$113,258	\$36,722	\$83,444	\$31,633	\$151,800	\$1,081	\$141,284
ES Total Workshops & Se..	\$255,947	\$110,446	\$49,037	\$159,484	\$20,026	\$133,525	\$5,923	\$159,474	\$1,903	\$257,860
Grand Total	\$2,413,852	\$5,330,252	\$87,173	\$5,417,425	\$3,966,396	\$1,474,377	\$52,771	\$5,493,545	\$568,047	\$2,905,780

Chart of Accounts: All
Extension Service
Budget for Restricted
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	24	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	(\$526,921)	\$5,114,379		\$5,114,379	\$4,566,073	\$548,306		\$5,114,379	\$526,921	\$0
ES Total Private Restricted	(\$31,362)	\$278,339		\$278,339	\$278,339			\$278,339	\$31,362	\$0
ES Total Restricted Gifts	\$240,500	\$387,500		\$387,500	\$278,359	\$142,129		\$420,488	\$9,509	\$217,021
ES Total State Restricted	\$351,521	\$146,000		\$146,000	\$191,465	\$118,781		\$310,246	\$19,300	\$206,575
Grand Total	\$33,739	\$5,926,217		\$5,926,217	\$5,314,236	\$809,216		\$6,123,452	\$587,091	\$423,596

Chart of Accounts: All
Extension Service
Actuals for Restricted
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	23	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	(\$547,532)	\$3,862,791		\$3,862,791	\$3,723,924	\$118,255		\$3,842,179	\$526,921	\$0
ES Total Private Restricted	(\$23,556)	\$213,579		\$213,579	\$219,768	\$1,617		\$221,385	\$31,362	\$0
ES Total Restricted Gifts	\$274,189	\$258,097		\$258,097	\$137,711	\$154,075		\$291,787	\$9,509	\$250,009
ES Total State Restricted	\$403,836	\$135,896		\$135,896	\$144,756	\$43,455		\$188,211	\$19,300	\$370,821
Grand Total	\$106,937	\$4,470,363		\$4,470,363	\$4,226,158	\$317,403		\$4,543,561	\$587,091	\$620,830

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Extension				
	ACTUAL 2023	PER- CENT	BUDGETED 2024	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	29.79	57%	39.36	62%	32.12%
Contract Administrative	0.49	1%	0.48	1%	-2.04%
Contract Professional	4.99	10%	6.88	11%	37.88%
Classified	15.44	30%	15.37	24%	-0.45%
Graduate Teaching & Research Assistants (GTA & GRA)		0%	-	0%	
Part-Time and Other	1.37	3%	1.35	2%	-1.46%
TOTAL	52.08	100%	63.44	100%	21.81%
RESTRICTED:					
Contract Faculty (AY/FY)	32.26	79%	45.76	82%	41.85%
Contract Administrative	-	0%	-	0%	
Contract Professional	2.81	7%	3.18	6%	13.17%
Classified	5.46	13%	6.55	12%	19.96%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	0.42	1%	0.30	1%	-28.57%
TOTAL	40.95	100%	55.79	100%	36.24%
DESIGNATED:					
Contract Faculty (AY/FY)	49.89	71%	61.95	79%	24.17%
Contract Administrative	-	0%	-	0%	-
Contract Professional	3.76	5%	4.16	5%	10.64%
Classified	6.12	9%	5.66	7%	-7.52%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	10.78	15%	6.61	8%	-38.68%
TOTAL	70.55	100%	78.38	100%	11.10%
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)	111.94	68%	147.07	74%	31.38%
Contract Administrative	0.49	0%	0.48	0%	-2.04%
Contract Professional	11.56	7%	14.22	7%	23.01%
Classified	27.02	17%	27.58	14%	2.07%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	12.57	8%	8.26	4%	-34.29%
TOTAL	163.58	100%	197.61	100%	20.80%

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 Facility 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 2022 (Actual)	206,919.76	337,834.70	-		
+ Revenues, Transfers In (Actual FY 23)		6,502.35	-		
- Expenditures, Transfers Out (Actual FY23)	15,214.90		-		
Fund Balance - FYE 2023 (Actual)	191,704.86	344,337.05	-	-	
+ Revenues, Transfers In (Projected FY24)	0.00	36,425.20	-		
- Expenditures, Transfers Out (Projected FY24)	191,704.86		-		
Fund Balance - FYE 2024 (Projected)	0.00	380,762.25	-	-	
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 23 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, 2023

MSU Extension had the following negative fund balances to report at 6/30/23:

Private Restricted Funds:

MT Seed Growers	Fund 022704	<u>\$ (7,897.12)</u>
Total Private Restricted Negative Fund Balance		\$ (7,897.12)

*A revenue accrual for \$7,897.12 was processed at fiscal year end.

Restricted Gift Funds

Park Co/Livingston ARPA	Fund 025936	<u>(\$17,479.32)</u>
Total Restricted Gift Negative Fund Balance		(\$17,479.32)

Federal Restricted Funds

Smith-Lever	Fund 021010	\$(27,842.03)
Renewable Resources	Fund 022727	\$ (0.90)
Special Needs	Fund 022570	<u>\$ (92.90)</u>
Net Federal Revenue Fund Balance		\$ (27,935.83)

*A net federal revenue accrual for \$27,935.83 was processed at fiscal year end.

County Partnership Funds	Fund 033705	<u>(\$ 83,047.70)</u>
Total Designated Negative Fund Balance		(\$ 83,047.70)

*A net revenue accrual for \$83,047.70 was processed at fiscal year end.

Montana 4-H Foundation	Fund 033507	<u>(\$ 4,811.76)</u>
Designated Fund Balance		(\$ 4,811.76)

*A revenue accrual for \$4,811.76 was processed at fiscal year end.

**Montana State University Extension
Negative Cash Report as of June 30, 2023**

MSU Extension had the following negative cash balance in its SABHRS fund group totals.

Fund 025936	Park Co/Livingston ARPA	(\$17,479.32)
-------------	-------------------------	---------------