

MSU Extension Service

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MSU Extension Service
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2020

Campus/Agency	Actual FY 2019	Budgeted FY 2020	Dollar Change Actual 2019 to Budgeted 2020	Percent Change Actual 2019 to Budgeted 2020
MSU Extension Service:				
Current Operating Unrestricted	\$ 6,247,884	\$ 6,544,589	\$ 296,705	5%
Current Restricted	\$ 3,684,958	\$ 4,330,877	645,919	18%
Current Designated	\$ 5,100,597	\$ 5,579,854	479,257	9%
Auxiliary Enterprises	\$ -	\$ -	-	-
Loan & Endowment Funds	\$ -	\$ -	-	-
Plant Funds	\$ -	\$ -	-	-
TOTAL ALL FUNDS	\$ 15,033,439	\$ 16,455,320	\$ 1,421,881	9%

Montana State University
Extension Service
Current Unrestricted Expenses
Fiscal Year 2020

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	1,876,146	30.03%	2,432,854	37.17%	29.67%
Contract Administrative	611ADM	99,394	1.59%	84,665	1.29%	-14.82%
Classified	611CLS	597,357	9.56%	656,255	10.03%	9.86%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	470,335	7.53%	394,871	6.03%	-16.04%
Other Salaries	612OTS	28,293	0.45%	20,000	0.31%	-29.31%
Other Compensation	613OTC	31,901	0.51%	33,831	0.52%	6.05%
Total Salaries and Wages		3,103,426	49.67%	3,622,477	55.35%	16.73%
Employee Benefits	614BEN	1,929,718	30.89%	1,738,783	26.57%	-9.89%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	24,938	0.40%	0	0.00%	-100.00%
Termination Pay	615TRP	84,532	1.35%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		2,039,188	32.64%	1,738,783	26.57%	-14.73%
Total Personal Services		5,142,614	82.31%	5,361,260	81.92%	4.25%
Operating Expenses						
Contracted Services	621SRV	135,035	2.16%	151,750	2.32%	12.38%
Supplies	622SUP	90,024	1.44%	86,050	1.31%	-4.41%
Communications	623COM	61,509	0.98%	61,762	0.94%	0.41%
Travel	624TRV	222,338	3.56%	262,733	4.01%	18.17%
Rent	625RNT	7,912	0.13%	7,080	0.11%	-10.51%
Utilities	626UTL	24,536	0.39%	0	0.00%	-100.00%
Repairs & Maintenance	627MNT	21,856	0.35%	19,050	0.29%	-12.84%
Other	628OTH	510,842	8.18%	564,349	8.62%	10.47%
Waivers & Scholarships	628WAV	214	0.00%	0	0.00%	-100.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	555	0.01%	0.00%
Total Operating Expenses		1,074,265	17.19%	1,153,329	17.62%	7.36%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	30,000	0.46%	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%	30,000	0.46%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	31,006	0.50%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		31,006	0.50%	0	0.00%	-100.00%
Total Capital and Transfers		31,006	0.50%	30,000	0.46%	-3.24%
Total Expenses		6,247,884	100.00%	6,544,589	100.00%	4.75%

Montana State University
Extension Service
Current Unrestricted Expenses
Fiscal Year 2020
Public Service

Bud 200

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	1,836,972	34.36%	2,432,854	43.43%	32.44%
Contract Administrative	611ADM	0	0.00%	0	0.00%	0.00%
Classified	611CLS	474,693	8.88%	546,671	9.76%	15.16%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	357,971	6.70%	229,638	4.10%	-35.85%
Other Salaries	612OTS	28,117	0.53%	20,000	0.36%	-28.87%
Other Compensation	613OTC	28,401	0.53%	29,431	0.53%	3.63%
Total Salaries and Wages		2,726,154	50.99%	3,258,595	58.16%	19.53%
Employee Benefits	614BEN	1,929,718	36.10%	1,738,783	31.04%	-9.89%
Employee Waivers	614BNW	0	0.00%	0	0.00%	0.00%
Termination Benefits	615TRB	24,938	0.47%	0	0.00%	-100.00%
Termination Pay	615TRP	82,580	1.54%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		2,037,236	38.11%	1,738,783	31.04%	-14.65%
Total Personal Services		4,763,391	89.10%	4,997,378	89.20%	4.91%
Operating Expenses						
Contracted Services	621SRV	94,942	1.78%	115,197	2.06%	21.33%
Supplies	622SUP	83,364	1.56%	73,600	1.31%	-11.71%
Communications	623COM	55,326	1.03%	56,962	1.02%	2.96%
Travel	624TRV	190,934	3.57%	212,283	3.79%	11.18%
Rent	625RNT	7,322	0.14%	6,880	0.12%	-6.03%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	20,977	0.39%	18,650	0.33%	-11.09%
Other	628OTH	108,790	2.03%	120,891	2.16%	11.12%
Waivers & Scholarships	628WAV	214	0.00%	0	0.00%	-100.00%
Sponsored Programs Indirect Cost	690IDC	0	0.00%	0	0.00%	0.00%
Costs of Goods Sold	629CGS	0	0.00%	555	0.01%	0.00%
Total Operating Expenses		561,870	10.51%	605,018	10.80%	7.68%
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	20,767	0.39%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		20,767	0.39%	0	0.00%	-100.00%
Total Capital and Transfers		20,767	0.39%	0	0.00%	-100.00%
Total Expenses		5,346,027	100.00%	5,602,397	100.00%	4.80%

Montana State University
Extension Service
Current Unrestricted Expenses
Fiscal Year 2020
Institutional Support

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	Percent Of Total Budget	Percent Change
Personal Services						
Contract Faculty	610FAC	39,174	5.49%	0	0.00%	-100.00%
Contract Administrative	611ADM	99,394	13.94%	84,665	11.36%	-14.82%
Classified	611CLS	122,664	17.20%	109,584	14.70%	-10.66%
Graduate Assistants	611GST	0	0.00%	0	0.00%	0.00%
Contract Professional	611PRF	112,364	15.76%	165,233	22.17%	47.05%
Other Salaries	612OTS	176	0.02%	0	0.00%	-100.00%
Other Compensation	613OTC	3,500	0.49%	4,400	0.59%	25.71%
Total Salaries and Wages		377,271	52.90%	363,882	48.82%	-3.55%
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	1,952	0.27%	0	0.00%	-100.00%
Other Benefits	619OTB	0	0.00%	0	0.00%	0.00%
Total Benefits		1,952	0.27%	0	0.00%	-100.00%
Total Personal Services		379,223	53.17%	363,882	48.82%	-4.05%
Operating Expenses						
Contracted Services	621SRV	40,093	5.62%	36,553	4.90%	-8.83%
Supplies	622SUP	6,660	0.93%	12,450	1.67%	86.95%
Communications	623COM	6,182	0.87%	4,800	0.64%	-22.36%
Travel	624TRV	31,404	4.40%	50,450	6.77%	60.65%
Rent	625RNT	590	0.08%	200	0.03%	-66.10%
Utilities	626UTL	0	0.00%	0	0.00%	0.00%
Repairs & Maintenance	627MNT	879	0.12%	400	0.05%	-54.47%
Other	628OTH	238,146	33.39%	246,569	33.08%	3.54%
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		323,954	45.42%	351,422	47.15%	8.48%
Capital and Transfers						
Capital Equipment	631CEQ	0	0.00%	30,000	4.03%	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%	30,000	4.03%	0.00%
Mandatory Transfer Out	687MXF	0	0.00%	0	0.00%	0.00%
NonMandatory Transfer Out	688NXF	10,000	1.40%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		10,000	1.40%	0	0.00%	-100.00%
Total Capital and Transfers		10,000	1.40%	30,000	4.03%	200.00%
Total Expenses		713,177	100.00%	745,304	100.00%	4.50%

Montana State University
Extension Service
Current Unrestricted Expenses
Fiscal Year 2020
Operation & Maintenance of Plant

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total Expense	Budget FY 2020	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	24,536	13.00%	0	0.00%	-100.00%
Repairs & Maintenance	627MNT	0	0.00%	0	0.00%	0.00%
Other	628OTH	163,906	86.87%	196,888	100.00%	20.12%
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		188,441	99.87%	196,888	100.00%	4.48%
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%	0	0.00%	-100.00%
Intra-Entity Exp-External	689XFR	0	0.00%	0	0.00%	0.00%
Total Transfers		239	0.13%	0	0.00%	-100.00%
Total Capital and Transfers		239	0.13%	0	0.00%	-100.00%
Total Expenses		188,680	100.00%	196,888	100.00%	4.35%

**Montana State University
Extension Service
5 Year Comparison by Program
Fiscal Year 2020**

Bud 220

Program	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Percent Change
Instruction					0	
Organized Research					0	
Public Service	5,333,578	5,568,677	5,273,282	5,346,027	5,602,397	4.80%
Academic Support					0	
Student Services					0	
Institutional Support	783,947	799,847	733,296	713,177	745,304	4.50%
Operation and Maintenance of Plant	181,984	190,198	198,988	188,680	196,888	4.35%
Total	6,299,508	6,558,722	6,205,567	6,247,884	6,544,589	4.75%
Scholarships and Fellowships					0	
Total	6,299,508	6,558,722	6,205,567	6,247,884	6,544,589	4.75%

Montana State University
Extension Service
Current Unrestricted Revenues
Fiscal Year 2020

Bud 300

Accounts	Level 1 Acct Code	Actual FY 2019	Percent Of Total	Budget FY 2020	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	6,165,263	98.77%	6,503,607	99.37%	5.49%
Hi-Ed Millage Revenue	555MIL	0	0.00%	0	0.00%	0.00%
Other OCHE/State Funding	555SPE	20,564	0.33%	25,982	0.40%	26.35%
Total State Allocations		6,185,827	99.10%	6,529,589	99.77%	5.56%
Other Revenues						
Investments	540INV	13,882	0.22%	15,000	0.23%	8.06%
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%	0	0.00%	0.00%
Other Revenue	580OTH	29	0.00%	0	0.00%	-100.00%
Total Other Revenues		13,910	0.22%	15,000	0.23%	7.83%
Transfers						
Mandatory Transfer-In	557MNX	0	0.00%	0	0.00%	0.00%
Non-Mandatory Transfer-In	557NMX	42,476	0.68%	0	0.00%	-100.00%
Total Transfers		42,476	0.68%	0	0.00%	-100.00%
Total Revenues		6,242,213	100.00%	6,544,589	100.00%	4.84%

**Montana State University
Extension Service
Budget for Designated Funds
FY20**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
ES County Partnership	-55,545	3,179,908	0	3,179,908	2,747,524	448,819	308	3,196,652	439,902	367,614
ES Investment Interest	94,023	53,000	0	53,000	0	75,000	0	75,000	0	72,023
ES Local Government Center	220,008	109,400	0	109,400	36,924	76,450	0	113,374	3,442	219,476
ES Pcard Rebate	38,370	10,000	0	10,000	0	30,000	0	30,000	0	18,370
ES Pesticide Applicator	138,678	122,500	0	122,500	75,076	28,500	0	103,576	6,849	164,451
ES Reserve Revolving	22,836	0	20,000	20,000	0	0	22,834	22,834	0	20,003
ES Retirement Costs	238,220	0	0	0	0	0	238,220	238,220	0	0
ES Seed Potato Certification	446,813	1,040,000	0	1,040,000	656,637	432,654	0	1,089,291	69,395	466,917
ES Total 4-H Operations	326,918	404,355	2,000	406,355	160,516	255,277	0	415,793	11,608	329,087
ES Total Designated Miscellaneous	148,221	33,500	0	33,500	9,972	34,820	0	44,792	1,585	138,514
ES Total Designated Sales	194,625	75,346	0	75,346	30,563	50,094	0	80,657	935	190,248
ES Total Workshops & Seminars	275,654	180,700	0	180,700	28,974	140,691	0	169,665	1,981	288,670
Totals	2,088,821	5,208,708	22,000	5,230,708	3,746,186	1,572,305	261,362	5,579,854	535,698	2,275,374

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensated	Ending Fund Balance
ES County Partnership	-95,072	3,011,104	27,588	3,038,692	2,584,964	414,110	91	2,999,165	439,902	384,358
ES Investment Interest	50,292	53,411	91	53,502	6,289	3,482	0	9,771	0	94,023
ES Local Government Center	248,250	97,989	0	97,989	40,689	85,542	0	126,231	3,442	223,450
ES Pcard Rebate	29,212	9,158	0	9,158	0	0	0	0	0	38,370
ES Pesticide Applicator	135,785	112,399	0	112,399	80,478	29,028	0	109,506	6,849	145,527
ES Reserve Revolving	13,790	0	20,767	20,767	0	0	11,721	11,721	0	22,836
ES Retirement Costs	238,220	0	0	0	0	0	0	0	0	238,220
ES Seed Potato Certification	412,922	1,088,960	0	1,088,960	667,145	385,224	2,700	1,055,069	69,395	516,208
ES Total 4-H Operations	379,681	395,942	0	395,942	146,768	301,937	0	448,705	11,608	338,526
ES Total Designated Miscellaneous	144,133	44,040	6,137	50,177	11,535	34,554	0	46,089	1,585	149,806
ES Total Designated Sales	223,569	73,059	4,294	77,354	44,127	62,170	0	106,298	935	195,560
ES Total Workshops & Seminars	278,111	171,269	14,317	185,585	38,369	140,357	9,317	188,043	1,981	277,634
Totals	2,058,894	5,057,332	73,193	5,130,524	3,620,363	1,456,406	23,828	5,100,597	535,698	2,624,519

**Montana State University
Extension Service
Budget for Restricted Funds
FY20**

<u>Reporting Fund</u>	<u>Beginning Fund Balance</u>	<u>Revenue</u>	<u>Transfers In</u>	<u>Total Revenue</u>	<u>Compensation & Benefits</u>	<u>Operating & Capital</u>	<u>Transfers Out</u>	<u>Total Expenses</u>	<u>Less Compensated</u>	<u>Ending Fund Balance</u>
ES Total Federal Restricted	-503,511	3,471,083	0	3,471,083	3,151,337	319,746	0	3,471,083	503,511	0
ES Total Private Restricted	-23,584	206,627	0	206,627	206,627	0	0	206,627	23,584	0
ES Total Restricted Gifts	274,186	390,063	0	390,063	282,071	109,095	0	391,166	19,848	292,931
ES Total State Restricted	397,071	166,000	0	166,000	145,941	116,059	0	262,000	20,263	321,334
Totals	144,162	4,233,774	0	4,233,774	3,785,976	544,901	0	4,330,877	567,206	614,265

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

Reporting Fund	Beginning Fund Balance	Revenue	Transfers In	Total Revenue	Compensation & Benefits	Operating & Capital	Transfers Out	Total Expenses	Less Compensation	Ending Fund Balance
ES Total Federal Restricted	-488,046	2,986,178	0	2,986,178	2,864,228	86,935	50,480	3,001,642	503,511	0
ES Total Private Restricted	-21,106	195,989	0	195,989	198,456	11	0	198,467	23,584	0
ES Total Restricted Gifts	263,827	328,703	6,000	334,703	188,717	131,333	4,294	324,343	19,848	294,034
ES Total State Restricted	381,651	175,925	0	175,925	143,715	16,791	0	160,506	20,263	417,334
Totals	136,325	3,686,795	6,000	3,692,795	3,395,116	235,068	54,774	3,684,958	567,206	711,368

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Extension				
	ACTUAL 2019	PER- CENT	BUDGETED FY 2020	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	23.84	50%	37.97	62%	59.27%
Contract Administrative	0.51	1%	0.48	1%	-5.88%
Contract Professional	6.92	14%	5.71	9%	-17.49%
Classified	15.15	32%	16.25	27%	7.26%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	1.45	3%	0.85	1%	-41.38%
TOTAL	47.87	100%	61.26	100%	27.97%
RESTRICTED:					
Contract Faculty (AY/FY)	30.43	83%	39.39	80%	29.44%
Contract Administrative	-	0%	-	0%	
Contract Professional	1.84	5%	1.98	4%	7.61%
Classified	4.41	12%	7.74	16%	75.51%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	0.20	1%	0.15	0%	-25.00%
TOTAL	36.88	100%	49.26	100%	33.57%
DESIGNATED:					
Contract Faculty (AY/FY)	52.51	72%	69.29	82%	31.96%
Contract Administrative	-	0%	-	0%	
Contract Professional	4.23	6%	4.05	5%	-4.26%
Classified	5.77	8%	5.79	7%	0.35%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	10.38	14%	5.00	6%	-51.83%
TOTAL	72.89	100%	84.13	100%	15.42%
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)	106.78	68%	146.65	75%	37.34%
Contract Administrative	0.51	0%	0.48	0%	-5.88%
Contract Professional	12.99	8%	11.74	6%	-9.62%
Classified	25.33	16%	29.78	15%	17.57%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	12.03	8%	6.00	3%	-50.12%
TOTAL	157.64	100%	194.65	100%	23.48%

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 2018 (Actual)	238,220.39	13,790.47	-		
+ Revenues, Transfers In (Actual FY 19)	0.00	20,766.59	-		
- Expenditures, Transfers Out (Actual FY19)	0.00	11,720.63	-		
Fund Balance - FYE 2019 (Actual)	238,220.39	22,836.43	-	-	
+ Revenues, Transfers In (Projected FY20)	0.00	20,000.00	-		
- Expenditures, Transfers Out (Projected FY20)	238,220.39	22,833.57	-		
Fund Balance - FYE 2020 (Projected)	0.00	20,002.86	-	-	
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, 2019**

MSU Extension had the following negative fund balances to report at 6/30/19:

Federal Restricted Funds:

Smith-Lever	Fund 021010	\$465,652.24
Renewable Resources	Fund 022727	\$ 12,357.85
EFNEP	Fund 022714	\$ 10,242.83
Rural & Urban 4-H	Fund 022716	<u>\$ 15,257.69</u>
Total Federal Restricted Negative Fund Balance		\$503,510.61

Private Restricted Funds:

MT Seed Growers	Fund 022704	<u>\$ 23,584.40</u>
Total Private Restricted Negative Fund Balance		\$ 23,584.40

In FY19, these compensated absence liability entries are not included in the FY19 ending fund balance but are reflected in the FY 20 beginning fund balances of (\$503,511) and (\$23,584). Should the employees terminate in FY20, there has already been enough revenue generated to cover this liability.

**Montana State University Extension
Negative Cash Report as of June 30, 2019**

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