

MSU Extension Service

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MSU Extension Service
ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL
FISCAL YEAR 2022

Campus/Agency	Actual FY 2021	Budgeted FY 2022	Dollar Change Actual 2021 to Budgeted 2022	Percent Change Actual 2021 to Budgeted 2022
MSU Extension Service:				
Current Operating Unrestricted	\$ 6,598,511	\$ 6,785,694	\$ 187,183	3%
Current Restricted	\$ 3,335,441	\$ 4,582,351	1,246,910	37%
Current Designated	\$ 4,668,711	\$ 5,402,624	733,913	16%
Auxiliary Enterprises	\$ -	\$ -	-	-
Loan & Endowment Funds	\$ -	\$ -	-	-
Plant Funds	\$ -	\$ -	-	-
TOTAL ALL FUNDS	\$ 14,602,663	\$ 16,770,669	\$ 2,168,006	15%

Montana University System
Current Unrestricted Revenue
FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year 21

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 FY21	% of Total	Budget FY22	% of Total Budget	% Change	
State Allocations	Hi Ed General Fund Revenue	555GEN	\$6,544,756	99.21%	\$6,756,694	99.57%	3.24%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$24,308	0.37%	\$27,000	0.40%	11.07%	Chart of Accounts
	Category Total		\$6,569,064	99.58%	\$6,783,694	99.97%	3.27%	<input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
Other Revenues	Carry Forward Funds	585CAR	\$0	0.00%				Ed Units or Agencies
	Investments	540INV	\$1,125	0.02%	\$2,000	0.03%	77.71%	<input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Other Revenue	580OTH	\$3,944	0.06%				Reporting Units
	Sales & Service	570SAS						Extension Service
	Category Total		\$5,069	0.08%	\$2,000	0.03%	-60.55%	Fund All
Transfers	Non Mandatory Transfer In	557NMX	\$22,858	0.35%				Org All
	Category Total		\$22,858	0.35%				Account All
Total Revenue			\$6,596,991	100.00%	\$6,785,694	100.00%	2.86%	Program All
								Activity All
								Location All
								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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,260,528	34.26%	\$2,689,928	39.64%	19.00%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$87,227	1.32%	\$88,431	1.30%	1.38%		
		Classified	611CLS	\$698,909	10.59%	\$832,677	12.27%	19.14%		
		Graduate Assistan..	611GST	\$0	0.00%					
		Contract Professio..	611PRF	\$210,271	3.19%	\$305,030	4.50%	45.07%		
		Other Salaries	612OTS	\$27,366	0.41%	\$30,000	0.44%	9.63%		
		Other Compensati..	6130TC	\$33,879	0.51%	\$43,670	0.64%	28.90%		
		Subcategory Total		\$3,318,181	50.29%	\$3,989,737	58.80%	20.24%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$2,305,156	34.93%	\$1,569,155	23.12%	-31.93%		Ed Units or Agencies
		Termination Benef..	615TRB	\$22,858	0.35%					<input checked="" type="checkbox"/> Agencies
		Termination Pay	615TRP	\$57,679	0.87%	\$0	0.00%	-100.00%		<input checked="" type="checkbox"/> Ed Units
		Subcategory Total		\$2,385,693	36.16%	\$1,569,155	23.12%	-34.23%		Reporting Units
		Category Total		\$5,703,874	86.44%	\$5,558,892	81.92%	-2.54%		Extension Service
Operating Expenses	Operating Expenses	Communications	623COM	\$66,005	1.00%	\$64,435	0.95%	-2.38%	Fund	
		Contracted Services	621SRV	\$129,067	1.96%	\$116,689	1.72%	-9.59%	All	
		Cost of Goods Sold	629CGS						Org	
		Other	6280TH	\$509,823	7.73%	\$594,437	8.76%	16.60%	All	
		Rent	625RNT	\$13,239	0.20%	\$15,980	0.24%	20.71%	Account	
		Repairs & Mainten..	627MNT	\$18,690	0.28%	\$18,175	0.27%	-2.76%	All	
		Supplies	622SUP	\$95,214	1.44%	\$112,492	1.66%	18.15%	Program	
		Travel	624TRV	\$60,287	0.91%	\$274,346	4.04%	355.07%	All	
		Subcategory Total		\$892,325	13.52%	\$1,196,556	17.63%	34.09%	Activity	
	Category Total		\$892,325	13.52%	\$1,196,556	17.63%	34.09%	All		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$30,000	0.44%		Location	
			Subcategory Total	\$0	0.00%	\$30,000	0.44%		All	
	Transfers	NonMandatory Tra..	688NXF	\$2,311	0.04%	\$246	0.00%	-89.36%	Fund Type	
	Subcategory Total		\$2,311	0.04%	\$246	0.00%	-89.36%	All		
	Category Total		\$2,311	0.04%	\$30,246	0.45%	1208.53%	Account Type		
Total Expenses				\$6,598,511	100.00%	\$6,785,694	100.00%	2.84%	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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change			
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$2,193,546	37.96%	\$2,609,928	45.56%	18.98%	Net/Gross Tuition Net		
		Classified	611CLS	\$547,564	9.48%	\$656,095	11.45%	19.82%			
		Graduate Assistan..	611GST	\$0	0.00%						
		Contract Professio..	611PRF	\$199,583	3.45%	\$190,781	3.33%	-4.41%			
		Other Salaries	612OTS	\$26,604	0.46%	\$30,000	0.52%	12.77%			
		Other Compensati..	6130TC	\$29,709	0.51%	\$38,310	0.67%	28.95%			
	Subcategory Total				\$2,997,006	51.87%	\$3,525,114	61.53%		17.62%	Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$2,305,156	39.89%	\$1,569,155	27.39%	-31.93%		MSU	
		Termination Benef..	615TRB	\$22,858	0.40%					UM	
		Termination Pay	615TRP	\$50,251	0.87%	\$0	0.00%	-100.00%		Ed Units or Agencies	
Subcategory Total				\$2,378,265	41.16%	\$1,569,155	27.39%	-34.02%	Agencies		
Category Total				\$5,375,271	93.02%	\$5,094,269	88.92%	-5.23%	Ed Units		
Operating Expenses	Operating Expenses	Communications	623COM	\$55,466	0.96%	\$56,198	0.98%	1.32%	Reporting Units		
		Contracted Services	621SRV	\$105,817	1.83%	\$111,787	1.95%	5.64%	Extension Service		
		Cost of Goods Sold	629CGS						Fund		
		Other	6280TH	\$71,491	1.24%	\$129,697	2.26%	81.42%	All		
		Rent	625RNT	\$13,239	0.23%	\$15,780	0.28%	19.19%	Org		
		Repairs & Mainten..	627MNT	\$18,690	0.32%	\$17,775	0.31%	-4.90%	All		
		Supplies	622SUP	\$87,430	1.51%	\$79,492	1.39%	-9.08%	Account		
		Travel	624TRV	\$51,043	0.88%	\$224,153	3.91%	339.14%	All		
Subcategory Total				\$403,175	6.98%	\$634,883	11.08%	57.47%	Program		
Category Total				\$403,175	6.98%	\$634,883	11.08%	57.47%	03 Public Service		
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF						Activity		
		Subcategory Total							All		
Category Total									Location		
									All		
									Fund Type		
									All		
									Account Type		
									All		
Total Expenses				\$5,778,447	100.00%	\$5,729,153	100.00%	-0.85%			

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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change		
Personal Services	Salaries and Wages	Contract Faculty	610FAC	\$66,982	11.16%	\$80,000	9.90%	19.43%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$87,227	14.53%	\$88,431	10.94%	1.38%		
		Classified	611CLS	\$151,345	25.20%	\$176,583	21.84%	16.68%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM	
		Contract Professio..	611PRF	\$10,688	1.78%	\$114,249	14.13%	968.96%		
		Other Salaries	6120TS	\$762	0.13%				Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units	
		Other Compensati..	6130TC	\$4,170	0.69%	\$5,360	0.66%	28.54%		
			Subcategory Total		\$321,175	53.49%	\$464,623	57.48%	44.66%	Reporting Units Extension Service
	Benefits	Termination Pay	615TRP	\$7,428	1.24%					
			Subcategory Total		\$7,428	1.24%				
			Category Total		\$328,603	54.73%	\$464,623	57.48%	41.39%	
Operating Expenses	Operating Expenses	Communications	623COM	\$10,540	1.76%	\$8,237	1.02%	-21.85%	Fund All	
		Contracted Services	621SRV	\$23,250	3.87%	\$4,902	0.61%	-78.92%	Org All	
		Other	6280TH	\$218,981	36.47%	\$216,791	26.82%	-1.00%		
		Rent	625RNT	\$0	0.00%	\$200	0.02%		Account All	
		Repairs & Mainten..	627MNT	\$0	0.00%	\$400	0.05%			
		Supplies	622SUP	\$7,784	1.30%	\$33,000	4.08%	323.95%	Program 06 Institutional Support	
		Travel	624TRV	\$9,244	1.54%	\$50,193	6.21%	443.00%		
				Subcategory Total		\$269,799	44.93%	\$313,723	38.81%	16.28%
		Category Total		\$269,799	44.93%	\$313,723	38.81%	16.28%		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$0	0.00%	\$30,000	3.71%		Location All	
				Subcategory Total	\$0	0.00%	\$30,000	3.71%		
	Transfers	NonMandatory Tra..	688NXF	\$2,057	0.34%				Fund Type All	
				Subcategory Total	\$2,057	0.34%				
		Category Total		\$2,057	0.34%	\$30,000	3.71%	1358.12%	Account Type All	
Total Expenses				\$600,459	100.00%	\$808,346	100.00%	34.62%		

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
 FY21 Actuals to FY22 Budgeted
 Chart of Accounts: All
 Reporting Units: Extension Service

Fiscal Year
21

Period
14

FY Comparison
Next FY

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY21	% of Total	Budget FY22	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Communications	623COM					
		Other	6280TH	\$219,351	99.88%	\$247,949	99.90%	13.04%
	Subcategory Total			\$219,351	99.88%	\$247,949	99.90%	13.04%
	Category Total			\$219,351	99.88%	\$247,949	99.90%	13.04%
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$254	0.12%	\$246	0.10%	-3.15%
		Subcategory Total		\$254	0.12%	\$246	0.10%	-3.15%
	Category Total			\$254	0.12%	\$246	0.10%	-3.15%
Total Expenses				\$219,605	100.00%	\$248,195	100.00%	13.02%

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

**Chart of Accounts: All
Extension Service
Budget for Designated
FY22**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	22	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	(\$104,745)	\$3,100,862		\$3,100,862	\$2,853,862	\$249,400		\$3,103,262	\$433,479	\$326,334
ES Investment Interest	\$135,861	\$7,000		\$7,000		\$25,000		\$25,000		\$117,861
ES Local Government Cent..	\$178,247	\$99,050		\$99,050	\$6,023	\$71,676		\$77,699	\$2,716	\$202,314
ES Pcard Rebate	\$52,759	\$10,000		\$10,000		\$30,000		\$30,000		\$32,759
ES Pesticide Applicator	\$227,589	\$137,000		\$137,000	\$82,350	\$31,010		\$113,360	\$9,505	\$260,735
ES Reserve Revolving	\$327,238		\$10,597	\$10,597				\$0		\$337,835
ES Retirement Costs	\$184,895		\$29,346	\$29,346			\$200,000	\$200,000		\$14,241
ES Seed Potato Certificati..	\$524,523	\$1,040,000		\$1,040,000	\$667,891	\$477,026		\$1,144,917	\$94,427	\$514,033
ES Total 4-H Operations	\$298,301	\$444,426		\$444,426	\$212,056	\$243,276		\$455,332	\$12,103	\$299,499
ES Total Designated Misc..	\$144,513	\$36,800		\$36,800		\$48,510		\$48,510	\$0	\$132,802
ES Total Designated Sales	\$181,567	\$83,300		\$83,300	\$36,745	\$49,963		\$86,708	\$1,590	\$179,749
ES Total Workshops & Se..	\$278,673	\$124,350		\$124,350	\$8,261	\$109,574		\$117,835	\$1,947	\$287,134
Grand Total	\$2,429,420	\$5,082,788	\$39,943	\$5,122,731	\$3,867,187	\$1,335,436	\$200,000	\$5,402,624	\$555,767	\$2,705,294

Chart of Accounts: All
Extension Service
Actuals for Designated
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	21	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	(\$86,567)	\$2,983,086	\$852	\$2,983,938	\$2,548,408	\$452,856	\$852	\$3,002,116	\$433,479	\$328,734
ES Investment Interest	\$129,890	\$6,705	\$507	\$7,212	\$215	\$1,015	\$11	\$1,242		\$135,861
ES Local Government Cent..	\$172,247	\$49,044		\$49,044	\$20,419	\$22,625		\$43,044	\$2,716	\$180,963
ES Pcard Rebate	\$47,694	\$5,065		\$5,065		\$0		\$0		\$52,759
ES Pesticide Applicator	\$171,444	\$146,683		\$146,683	\$72,017	\$18,521		\$90,538	\$9,505	\$237,095
ES Reserve Revolving	\$325,180		\$2,057	\$2,057			\$0	\$0		\$327,238
ES Retirement Costs	\$207,753			\$0			\$22,858	\$22,858		\$184,895
ES Seed Potato Certificati..	\$499,473	\$1,085,054	\$0	\$1,085,054	\$671,739	\$388,264		\$1,060,003	\$94,427	\$618,950
ES Total 4-H Operations	\$246,160	\$326,333		\$326,333	\$179,046	\$95,146		\$274,192	\$12,103	\$310,404
ES Total Designated Misc..	\$141,033	\$18,180	\$299	\$18,479		\$14,934	\$65	\$14,999	\$0	\$144,513
ES Total Designated Sales	\$196,780	\$84,496		\$84,496	\$35,723	\$57,204	\$6,782	\$99,709	\$1,590	\$183,157
ES Total Workshops & Se..	\$269,375	\$54,928	\$14,380	\$69,308	\$31,917	\$27,957	\$137	\$60,010	\$1,947	\$280,619
Grand Total	\$2,320,463	\$4,759,574	\$18,095	\$4,777,668	\$3,559,484	\$1,078,522	\$30,705	\$4,668,711	\$555,767	\$2,985,187

Chart of Accounts: All
Extension Service
Budget for Restricted
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	22	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	(\$449,537)	\$3,707,379		\$3,707,379	\$3,267,635	\$439,744		\$3,707,379	\$449,537	\$0
ES Total Private Restricted	(\$28,852)	\$234,505		\$234,505	\$234,505			\$234,505	\$28,852	\$0
ES Total Restricted Gifts	\$386,211	\$353,134		\$353,134	\$259,090	\$99,877		\$358,967	\$52,435	\$432,813
ES Total State Restricted	\$433,359	\$191,500		\$191,500	\$162,676	\$118,824		\$281,500	\$26,883	\$370,243
Grand Total	\$341,181	\$4,486,517		\$4,486,517	\$3,923,907	\$658,444		\$4,582,351	\$557,707	\$803,055

Chart of Accounts: All
Extension Service
Actuals for Restricted
FY21

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	21	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	(\$527,227)	\$2,587,270		\$2,587,270	\$2,452,300	\$57,281		\$2,509,581	\$449,537	\$0
ES Total Private Restricted	(\$32,643)	\$226,426		\$226,426	\$222,634			\$222,634	\$28,852	\$0
ES Total Restricted Gifts	\$283,987	\$519,922		\$519,922	\$330,477	\$87,221		\$417,698	\$52,435	\$438,646
ES Total State Restricted	\$410,831	\$208,057		\$208,057	\$160,703	\$24,826		\$185,528	\$26,883	\$460,243
Grand Total	\$134,948	\$3,541,675		\$3,541,675	\$3,166,113	\$169,328		\$3,335,441	\$557,707	\$898,889

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Extension				
	ACTUAL 2021	PER- CENT	BUDGETED 2022	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	27.78	57%	39.85	63%	43.45%
Contract Administrative	0.49	1%	0.48	1%	-2.04%
Contract Professional	3.47	7%	4.10	6%	18.16%
Classified	15.76	32%	18.42	29%	16.88%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	1.34	3%	0.59	1%	-55.97%
TOTAL	48.84	100%	63.44	100%	29.89%
RESTRICTED:					
Contract Faculty (AY/FY)	30.33	77%	43.34	82%	42.89%
Contract Administrative	-	0%	-	0%	
Contract Professional	3.00	8%	2.99	6%	-0.33%
Classified	5.86	15%	6.60	12%	12.63%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	0.42	1%	0.14	0%	-66.67%
TOTAL	39.61	100%	53.07	100%	33.98%
DESIGNATED:					
Contract Faculty (AY/FY)	50.33	72%	66.76	82%	32.64%
Contract Administrative	-	0%	-	0%	-
Contract Professional	3.84	6%	3.46	4%	-9.90%
Classified	5.69	8%	6.50	8%	14.24%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	9.62	14%	5.08	6%	-47.19%
TOTAL	69.48	100%	81.80	100%	17.73%
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)	108.44	69%	149.95	76%	38.28%
Contract Administrative	0.49	0%	0.48	0%	-2.04%
Contract Professional	10.31	7%	10.55	5%	2.33%
Classified	27.31	17%	31.52	16%	15.42%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	11.38	7%	5.81	3%	-48.95%
TOTAL	157.93	100%	198.31	100%	25.57%

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 2020 (Actual)	207,753.47	325,180.36	-		
+ Revenues, Transfers In (Actual FY 21)	0.00	2,057.44	-		
- Expenditures, Transfers Out (Actual FY21)	22,858.06		-		
Fund Balance - FYE 2021 (Actual)	184,895.41	327,237.80	-	-	
+ Revenues, Transfers In (Projected FY22)	29,346.00	10,596.90	-		
- Expenditures, Transfers Out (Projected FY22)	200,000.00		-		
Fund Balance - FYE 2022 (Projected)	14,241.41	337,834.70	-	-	
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 21 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, 2021**

MSU Extension had the following negative fund balances to report at 6/30/21:

Private Restricted Funds:

MT Seed Growers	Fund 022704	<u>\$ (7,218.42)</u>
Total Private Restricted Negative Fund Balance		\$ (7,218.42)

*A revenue accrual for \$7,218.42 was processed at fiscal year end.

Misc. Restricted

RML	Fund 025933	<u>(\$23,852.39)</u>
Total Restricted Gifts		(\$23,852.39)

*A revenue accrual was processed for \$18,259.68 but the fund balance at FYE was negative by (\$5,592.71) due to the incorrect posting of an FY 21 payroll correction as a FY 22 transaction. The overall Restricted Gift category had a positive fund balance though.

County Partnership Funds:	<u>(\$ 71,280.93)</u>
Total Designated Negative Fund Balance	(\$ 71,280.93)

*A net revenue accrual less a revenue deferral for \$82,370.94 was processed at fiscal year end resulting in a fund balance of \$11,090.01. This was due to a FY 21 payroll transaction in the amount of \$6,826.07 that posted as a FY 22 entry, \$3,840.64 that was refunded to Lewis & Clark Co. in FY 22 and a \$423.30 correction for an incorrect distribution done by payroll of a FY 21 payroll correction.

Montana 4-H Foundation:	<u>(\$ 4,765.02)</u>
Designated Fund Balance	(\$ 4,765.02)

*A revenue accrual for \$4,765.02 was processed at fiscal year end.

**Montana State University Extension Service
Negative Cash Report as of June 30, 2021**

MSU Extension Service did not have any negative cash balances in its fund group totals.