MSU Extension Service

MSU Extension

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL

FISCAL YEAR 2027

Campus/Agency	Actual FY 2026	Budgeted FY 2027	Dollar Change Actual 2026 to Budgeted 2027	Percent Change Actual 2026 to Budgeted 2027
MSU Extension Service:				
Current Operating Unrestricted	$ 8,711,481	$ 8,989,031	$ 277,550	3%
Current Restricted	$ 4,082,519	$ 6,206,279	2,123,760	52%
Current Designated	$ 6,043,091	$ 6,666,843	623,752	10%
Auxiliary Enterprises	$ -	$ -	-	-
Loan & Endowment Funds	$ -	$ -	-	-
Plant Funds	$ -	$ -	-	-
TOTAL ALL FUNDS	$ 18,837,091	$ 21,862,153	$ 3,025,062	16%

Montana University System
Current Unrestricted Revenue
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Extension Service

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 FY26	% of Total	Budget FY27	% of Total Budget	% Change
State Allocations	Hi Ed General Fund Revenue	555GEN	$8,652,619	99.32%	$8,935,031	99.40%	3.26%
	MUS Retirement Plan	555SPE	$34,102	0.39%	$34,000	0.38%	-0.30%
	Category Total		**$8,686,721**	**99.71%**	**$8,969,031**	**99.78%**	**3.25%**
Other Revenues	Investments	540INV	$18,084	0.21%	$20,000	0.22%	10.59%
	Other Revenue	580OTH	$6,966	0.08%			
	Category Total		**$25,051**	**0.29%**	**$20,000**	**0.22%**	**-20.16%**
Total Revenue			**$8,711,772**	**100.00%**	**$8,989,031**	**100.00%**	**3.18%**

Fiscal Year
26

Period
14

FY Comparison
Next FY

Net/Gross Tuition
Net

Chart of Accounts
- [x] MSU
- [x] UM

Ed Units or Agencies
- [x] Agencies
- [x] Ed Units

Reporting Units
Extension Service

Fund
All

Org
All

Account
All

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 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.

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Extension Service

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	$3,186,397	36.58%	$3,385,784	37.67%	6.26%
		Contract Administ..	611ADM	$100,018	1.15%	$102,499	1.14%	2.48%
		Classified	611CLS	$945,881	10.86%	$1,010,309	11.24%	6.81%
		Graduate Assistan..	611GST	$0	0.00%			
		Contract Professio..	611PRF	$391,938	4.50%	$586,806	6.53%	49.72%
		Other Salaries	612OTS	$49,605	0.57%	$49,000	0.55%	-1.22%
		Other Compensati..	613OTC	$26,615	0.31%	$64,681	0.72%	143.02%
		Subcategory Total		**$4,700,454**	**53.96%**	**$5,199,080**	**57.84%**	**10.61%**
	Benefits	Employee Benefits	614BEN	$2,657,362	30.50%	$2,331,541	25.94%	-12.26%
		Termination Pay	615TRP	$82,606	0.95%	$100,000	1.11%	21.06%
		Subcategory Total		**$2,739,968**	**31.45%**	**$2,431,541**	**27.05%**	**-11.26%**
	Category Total			**$7,440,422**	**85.41%**	**$7,630,622**	**84.89%**	**2.56%**
Operating Expenses	Operating Expenses	Communications	623COM	$108,224	1.24%	$137,382	1.53%	26.94%
		Contracted Services	621SRV	$88,457	1.02%	$67,107	0.75%	-24.14%
		Other	628OTH	$610,938	7.01%	$630,053	7.01%	3.13%
		Rent	625RNT	$22,587	0.26%	$26,374	0.29%	16.77%
		Repairs & Mainten..	627MNT	$18,358	0.21%	$18,048	0.20%	-1.69%
		Supplies	622SUP	$92,688	1.06%	$116,590	1.30%	25.79%
		Travel	624TRV	$246,474	2.83%	$306,528	3.41%	24.37%
		Subcategory Total		**$1,187,726**	**13.63%**	**$1,302,082**	**14.49%**	**9.63%**
	Category Total			**$1,187,726**	**13.63%**	**$1,302,082**	**14.49%**	**9.63%**
Capital and Transfers	Capital	Capital Equipment	631CEQ	$0	0.00%	$40,000	0.44%	
		Subcategory Total		**$0**	**0.00%**	**$40,000**	**0.44%**	
	Transfers	NonMandatory Tra..	688NXF	$83,332	0.96%	$16,328	0.18%	-80.41%
		Subcategory Total		**$83,332**	**0.96%**	**$16,328**	**0.18%**	**-80.41%**
	Category Total			**$83,332**	**0.96%**	**$56,328**	**0.63%**	**-32.41%**
Total Expenses				**$8,711,481**	**100.00%**	**$8,989,031**	**100.00%**	**3.19%**

Fiscal Year
26

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

Montana University System
Current Unrestricted Expenditures
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Extension Service

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	$3,166,997	41.70%	$3,370,284	43.20%	6.42%
		Classified	611CLS	$702,894	9.25%	$759,406	9.74%	8.04%
		Graduate Assistan..	611GST	$0	0.00%			
		Contract Professio..	611PRF	$286,337	3.77%	$430,574	5.52%	50.37%
		Other Salaries	612OTS	$48,105	0.63%	$49,000	0.63%	1.86%
		Other Compensati..	613OTC	$23,106	0.30%	$41,181	0.53%	78.23%
		Subcategory Total		**$4,227,439**	**55.66%**	**$4,650,445**	**59.62%**	**10.01%**
	Benefits	Employee Benefits	614BEN	$2,657,362	34.99%	$2,331,541	29.89%	-12.26%
		Termination Pay	615TRP	$82,606	1.09%	$100,000	1.28%	21.06%
		Subcategory Total		**$2,739,968**	**36.08%**	**$2,431,541**	**31.17%**	**-11.26%**
	Category Total			**$6,967,407**	**91.73%**	**$7,081,987**	**90.79%**	**1.64%**
Operating Expenses	Operating Expenses	Communications	623COM	$81,717	1.08%	$82,286	1.05%	0.70%
		Contracted Services	621SRV	$63,627	0.84%	$65,257	0.84%	2.56%
		Other	628OTH	$149,767	1.97%	$162,458	2.08%	8.47%
		Rent	625RNT	$22,337	0.29%	$25,374	0.33%	13.60%
		Repairs & Mainten..	627MNT	$18,358	0.24%	$18,048	0.23%	-1.69%
		Supplies	622SUP	$84,892	1.12%	$102,734	1.32%	21.02%
		Travel	624TRV	$207,072	2.73%	$262,588	3.37%	26.81%
		Subcategory Total		**$627,769**	**8.27%**	**$718,745**	**9.21%**	**14.49%**
	Category Total			**$627,769**	**8.27%**	**$718,745**	**9.21%**	**14.49%**
Capital and Transfers	Capital	Capital Equipment	631CEQ	$0	0.00%			
		Subcategory Total		**$0**	**0.00%**			
	Category Total			**$0**	**0.00%**			
Total Expenses				**$7,595,176**	**100.00%**	**$7,800,731**	**100.00%**	**2.71%**

Fiscal Year
26

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
03 Public Service

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
FY26 Actuals to FY27 Budgeted

Chart of Accounts: All
Reporting Units: Extension Service

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Personal Services	Salaries and Wages	Contract Faculty	610FAC	$19,400	2.20%	$15,500	1.62%	-20.11%
		Contract Administ..	611ADM	$100,018	11.35%	$102,499	10.69%	2.48%
		Classified	611CLS	$242,987	27.58%	$250,904	26.17%	3.26%
		Contract Professio..	611PRF	$105,601	11.98%	$156,232	16.29%	47.95%
		Other Salaries	612OTS	$1,500	0.17%			
		Other Compensati..	613OTC	$3,510	0.40%	$23,500	2.45%	569.56%
		Subcategory Total		**$473,016**	**53.68%**	**$548,635**	**57.22%**	**15.99%**
	Benefits	Termination Pay	615TRP	$0	0.00%			
		Subcategory Total		**$0**	**0.00%**			
	Category Total			**$473,016**	**53.68%**	**$548,635**	**57.22%**	**15.99%**
Operating Expenses	Operating Expenses	Communications	623COM	$26,507	3.01%	$55,096	5.75%	107.85%
		Contracted Services	621SRV	$24,830	2.82%	$1,850	0.19%	-92.55%
		Other	628OTH	$226,356	25.69%	$238,382	24.86%	5.31%
		Rent	625RNT	$250	0.03%	$1,000	0.10%	300.00%
		Supplies	622SUP	$7,797	0.88%	$13,856	1.45%	77.72%
		Travel	624TRV	$39,402	4.47%	$43,940	4.58%	11.52%
		Subcategory Total		**$325,142**	**36.90%**	**$354,123**	**36.93%**	**8.91%**
	Category Total			**$325,142**	**36.90%**	**$354,123**	**36.93%**	**8.91%**
Capital and Transfers	Capital	Capital Equipment	631CEQ	$0	0.00%	$40,000	4.17%	
		Subcategory Total		**$0**	**0.00%**	**$40,000**	**4.17%**	
	Transfers	NonMandatory Tra..	688NXF	$83,025	9.42%	$16,021	1.67%	-80.70%
		Subcategory Total		**$83,025**	**9.42%**	**$16,021**	**1.67%**	**-80.70%**
	Category Total			**$83,025**	**9.42%**	**$56,021**	**5.84%**	**-32.53%**
Total Expenses				**$881,183**	**100.00%**	**$958,779**	**100.00%**	**8.81%**

Fiscal Year
26

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

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
FY26 Actuals to FY27 Budgeted
Chart of Accounts: All
Reporting Units: Extension Service

Category	Subcategory	Accounts	Level 1 Acct Code	Actual FY26	% of Total	Budget FY27	% of Total Budget	% Change
Operating Expenses	Operating Expenses	Other	628OTH	$234,815	99.87%	$229,214	99.87%	-2.39%
		Subcategory Total		**$234,815**	**99.87%**	**$229,214**	**99.87%**	**-2.39%**
	Category Total			**$234,815**	**99.87%**	**$229,214**	**99.87%**	**-2.39%**
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	$307	0.13%	$307	0.13%	0.00%
		Subcategory Total		**$307**	**0.13%**	**$307**	**0.13%**	**0.00%**
	Category Total			**$307**	**0.13%**	**$307**	**0.13%**	**0.00%**
Total Expenses				**$235,122**	**100.00%**	**$229,521**	**100.00%**	**-2.38%**

Fiscal Year
26

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
07 Operation & Mainte..

Activity
All

Location
All

Fund Type
All

Account Type
All

The Montana University System
5-Year Comparison by Program
Fiscal Year 2027
Chart of Accounts: All
Reporting Units: Extension Service

Program	2023	2024	2025	2026	2027 Budgeted
Public Service	$6,072,657	$6,455,317	$6,956,317	$7,595,176	$7,800,731
Institutional Support	$723,155	$1,061,106	$853,118	$881,183	$958,779
Operation & Maintenance of Plant	$248,048	$204,080	$199,278	$235,122	$229,521
Grand Total	**$7,043,860**	**$7,720,503**	**$8,008,713**	**$8,711,481**	**$8,989,031**

Fiscal Year
2027

Chart of Accounts
- [x] MSU
- [x] UM

Ed Units or Agencies
All

Reporting Unit
Extension Service

Program
All

Fund
All

Org
All

Chart of Accounts: All
Extension Service
Budget for Designated
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	27	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	($21,532)	$3,886,830		$3,886,830	$3,590,886	$298,000		$3,888,886	$410,932	$387,343
ES Investment Interest	$538,959	$140,000		$140,000		$30,000		$30,000		$648,959
ES Local Government Cent..	$136,027	$268,100	$25,712	$293,812	$196,694	$107,975	$25,712	$330,381	$18,148	$117,606
ES Pcard Rebate	$167,638	$10,000		$10,000		$10,000		$10,000		$167,638
ES Pesticide Applicator	$300,678	$142,000		$142,000	$132,717	$39,160		$171,877	$14,981	$285,782
ES Reserve Revolving	$432,631		$16,021	$16,021				$0		$448,652
ES Retirement Costs	$291,629			$0			$80,000	$80,000		$211,629
ES Seed Potato Certificati..	$688,356	$1,211,366		$1,211,366	$856,932	$354,434		$1,211,366	$48,634	$736,991
ES Total 4-H Operations	$243,298	$560,583		$560,583	$184,153	$357,300		$541,453	$14,403	$276,831
ES Total Designated Misc..	$166,261	$54,850		$54,850	$61,138	$44,680		$105,818	$0	$115,293
ES Total Designated Sales	$67,204	$77,800		$77,800	$50,347	$23,800		$74,147	$1,657	$72,514
ES Total Workshops & Se..	$426,190	$172,580	$65,000	$237,580	$47,530	$175,385		$222,915	$1,811	$442,666
Grand Total	**$3,437,338**	**$6,524,109**	**$106,733**	**$6,630,841**	**$5,120,397**	**$1,440,734**	**$105,712**	**$6,666,843**	**$510,565**	**$3,911,902**

Chart of Accounts: All
Extension Service
Actuals for Designated
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Designated	26	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	($96,178)	$3,368,149		$3,368,149	$3,046,335	$247,168		$3,293,503	$410,932	$389,399
ES Investment Interest	$425,594	$139,365		$139,365		$6,000	$20,000	$26,000		$538,959
ES Local Government Cent..	$228,246	$408,017		$408,017	$299,725	$200,511		$500,236	$18,148	$154,175
ES Pcard Rebate	$158,376	$9,383		$9,383		$121		$121		$167,638
ES Pesticide Applicator	$279,353	$144,918		$144,918	$82,138	$41,455		$123,593	$14,981	$315,658
ES Reserve Revolving	$393,490		$39,141	$39,141				$0		$432,631
ES Retirement Costs	$247,744		$43,885	$43,885			$0	$0		$291,629
ES Seed Potato Certificati..	$534,864	$1,426,934		$1,426,934	$749,844	$494,674	$28,924	$1,273,442	$48,634	$736,991
ES Total 4-H Operations	$150,552	$543,354		$543,354	$172,459	$278,149		$450,608	$14,403	$257,701
ES Total Designated Misc..	$164,283	$66,135		$66,135	$1,495	$62,662		$64,157	$0	$166,261
ES Total Designated Sales	$81,799	$59,811	$19,520	$79,331	$42,807	$31,599	$19,520	$93,926	$1,657	$68,861
ES Total Workshops & Se..	$369,706	$200,133	$73,856	$273,989	$53,274	$164,231		$217,505	$1,811	$428,001
Grand Total	**$2,937,828**	**$6,366,199**	**$176,402**	**$6,542,600**	**$4,448,078**	**$1,526,569**	**$68,444**	**$6,043,091**	**$510,565**	**$3,947,903**

Chart of Accounts: All
Extension Service
Budget for Restricted
FY27

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	27	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	$0	$5,249,038		$5,249,038	$5,156,789	$92,248		$5,249,038	$0	$0
ES Total Private Restricted	($34,013)	$245,618		$245,618	$245,618			$245,618	$34,013	$0
ES Total Restricted Gifts	$63,012	$480,808		$480,808	$350,730	$154,716		$505,446	$30,754	$69,128
ES Total State Restricted	$187,166	$160,000		$160,000	$182,635	$26,180		$208,815	$37,337	$175,687
Grand Total	**$216,164**	**$6,135,464**		**$6,135,464**	**$5,935,772**	**$273,144**		**$6,208,917**	**$102,104**	**$244,815**

Chart of Accounts: All
Extension Service
Actuals for Restricted
FY26

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	26	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	($532,736)	$3,646,468		$3,646,468	$3,048,217	$65,515		$3,113,732	$0	$0
ES Total Private Restricted	($27,961)	$263,522		$263,522	$269,512	$62		$269,574	$34,013	$0
ES Total Restricted Gifts	$129,183	$409,748		$409,748	$341,504	$134,416		$475,920	$30,754	$93,766
ES Total State Restricted	$265,941	$144,518		$144,518	$192,495	$30,799		$223,293	$37,337	$224,503
Grand Total	**($165,572)**	**$4,464,255**		**$4,464,255**	**$3,851,727**	**$230,791**		**$4,082,519**	**$102,104**	**$318,268**

CHE 113
(2/18)

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Extension				
	ACTUAL 2026	**PER-CENT**	**BUDGETED 2027**	**PER-CENT**	**INCR. (DECR.)**
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	33.25	59%	43.12	63%	29.68%
Contract Administrative	0.48	1%	0.48	1%	0.00%
Contract Professional	4.37	8%	6.71	10%	53.55%
Classified	15.17	27%	15.81	23%	4.22%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	2.66	5%	2.20	3%	-17.29%
TOTAL	55.93	100%	68.32	100%	22.15%
RESTRICTED:					
Contract Faculty (AY/FY)	40.27	84%	65.23	88%	61.98%
Contract Administrative	-	0%	-	0%	
Contract Professional	2.51	5%	2.85	4%	13.55%
Classified	4.00	8%	4.82	7%	20.50%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	0.96	2%	0.85	1%	-11.46%
TOTAL	47.74	100%	73.75	100%	54.48%
DESIGNATED:					
Contract Faculty (AY/FY)	47.74	70%	46.77	71%	-2.03%
Contract Administrative	-	0%	-	0%	-
Contract Professional	2.44	4%	3.09	5%	26.64%
Classified	6.80	10%	7.45	11%	9.56%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	-
Part-Time and Other	11.56	17%	8.18	12%	-29.24%
TOTAL	68.54	100%	65.49	100%	-4.45%
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)	121.26	70%	155.12	75%	27.92%
Contract Administrative	0.48	0%	0.48	0%	0.00%
Contract Professional	9.32	5%	12.65	6%	35.73%
Classified	25.97	15%	28.08	14%	8.12%
Graduate Teaching & Research Assistants (GTA & GRA)	-	0%	-	0%	
Part-Time and Other	15.18	9%	11.23	5%	-26.02%
TOTAL	172.21	100%	207.56	100%	20.53%

*****Comments*****

THE MONTANA UNIVERSITY SYSTEM
BOARD OF REGENTS AUTHORIZED RESERVE ACCOUNTS
FINANCIAL SUMMARY - ACTUAL AND PROJECTED

NAME	CODE
Extension	**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 2025 (Actual)	247,744.24	393,490.05	-		
+	Revenues, Transfers In (Actual FY 26)	43,884.59	39,140.90	-		
-	Expenditures, Transfers Out (Actual FY 26)			-		
	Fund Balance - FYE 2026 (Actual)	**291,628.83**	**432,630.95**	**-**	**-**	
+	Revenues, Transfers In (Projected FY 27)		16,020.60	-		
-	Expenditures, Transfers Out (Projected FY 27)	80,000.00		-		
	Fund Balance - FYE 2027 (Projected)	**211,628.83**	**448,651.55**	**-**	**-**	
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****

CHE 115

Montana State University Extension
Negative Fund Balances Report as of June 30, 2026

MSU Extension had the following negative fund balances to report at 6/30/26:

RESTRICTED

Private Restricted Funds

MT Seed Growers	Fund 022704	$ ($13,659.04)
Total Private Restricted Negative Fund Balance		$ ($13,659.04)

*A revenue accrual for $13,659.04 was processed at fiscal year end.

Restricted Gift Funds

Park Co/Livingston ARPA	Fund 025936	$ (16,839.30)
4-H Endowment	Fund 025937	$ (5,677.40)
Ext GM Extension Docs Jones	Fund 025939	$ (1,070.70)
Ext GM Extension Docs Goosey	Fund 022940	$ (222.71)
Ext MT 4-H College & Career AMB West		$ (242.07
Total Restricted Gift Negative Fund Balance		$ (24,052.18))

*Revenue accruals for $24,052.18 were processed at fiscal year end.

Federal Restricted Funds

Smith-Lever	Fund 022725	$ (209,704.29)
Expanded Food & Nutrition	Fund 022714	$ (19,346.70)
Renewable Resources	Fund 022727	$(2,731.44)
Special Needs	Fund 022570	$(4,632.38)
Federal Revenue Fund Balance		$ (236,414.81)

*Federal Revenue accruals for $236,414.81 were processed at fiscal year end.

DESIGNATED

County Partnership Funds	Fund 033625	$(66,065.60)
Montana 4-H Foundation	Fund 033507	$ (8,062.30)
Designated Fund Balance		$(74,127.90)

*Revenue accruals of $74,127.90 were processed – Fund 033625 actually ended FY 26 with a positive fund balance of $2,894.49, with surplus Federal Smith-Lever match of that amount.

CHE 116

Montana State University Extension
Negative Cash Report as of June 30, 2026

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

Fund 025936	Park Co/Livingston ARPA	($16,839.30)

*A revenue accrual for $16,839.30 was processed before FYE 2026.