

Montana Agricultural Experiment Station

Summary	All Funds Summary
Bud 300	Current Unrestricted Revenues
Bud 200	Total Unrestricted Expenses Organized Research Institutional Support Operation & Maintenance of Plant
Bud 220	Comparison of Expenditures by Program
Bud 400D	Designated Funds FY 2023 Budget Designated Funds FY 2022 Actuals
Bud 400P	Plant Funds FY 2023 Budget Plant Funds FY 2022 Actuals
Bud 400R	Restricted Funds FY 2023 Budget Restricted Funds FY 2022 Actuals
CHE 113	FTE Employee Data
CHE 114	BOR Reserve Funds Report
CHE 115	Negative Fund Balance Report
CHE 116	Negative Cash Balance Report
CHE 120	Report on Outstanding Indebtedness

Montana Agricultural Experiment Station
 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
Montana Agricultural Experiment Station				
Current Operating Unrestricted	\$ 17,115,463	\$ 17,461,164	\$ 345,701	2%
Current Restricted	3,276,500	3,621,472	344,972	11%
Current Designated	5,213,203	5,670,580	457,377	9%
Auxiliary Enterprises			-	0%
Loan & Endowment Funds			-	0%
Plant Funds	449,803	230,736	(219,067)	-49%
TOTAL ALL FUNDS	\$ 26,054,969	\$ 26,983,952	\$ 928,983	4%

Montana University System
 Current Unrestricted Revenue
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: Ag Experiment Station

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	\$16,900,922	98.71%	\$17,233,664	98.70%	1.97%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$53,792	0.31%	\$64,000	0.37%	18.98%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Other OCHE/State Funding	555SPE	\$155,000	0.91%	\$155,000	0.89%	0.00%	Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	Category Total		\$17,109,714	99.92%	\$17,452,664	99.95%	2.00%	Reporting Units Ag Experiment Station
Other Revenues	Carry Forward Funds	585CAR						Fund All
	Investments	540INV	\$12,897	0.08%	\$8,500	0.05%	-34.10%	Org All
	Other Revenue	5800TH						Account All
	Category Total		\$12,897	0.08%	\$8,500	0.05%	-34.10%	Program All
Total Revenue		\$17,122,611	100.00%	\$17,461,164	100.00%	1.98%	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
 FY22 Actuals to FY23 Budgeted
 Chart of Accounts: All
 Reporting Units: Ag Experiment Station

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	\$4,321,670	25.25%	\$5,709,846	32.70%	32.12%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$97,287	0.57%	\$97,339	0.56%	0.05%		
		Classified	611CLS	\$1,913,756	11.18%	\$2,319,937	13.29%	21.22%		
		Graduate Assistan..	611GST	\$440,079	2.57%	\$425,010	2.43%	-3.42%		
		Contract Professio..	611PRF	\$1,415,785	8.27%	\$1,886,980	10.81%	33.28%		
		Other Salaries	612OTS	\$131,177	0.77%	\$54,291	0.31%	-58.61%		
		Other Compensati..	613OTC	\$14,204	0.08%	\$10,132	0.06%	-28.67%		
	Subcategory Total			\$8,333,958	48.69%	\$10,503,535	60.15%	26.03%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$2,737,320	15.99%	\$3,917,615	22.44%	43.12%		<input checked="" type="checkbox"/> MSU
		Termination Benef..	615TRB	\$61,204	0.36%					<input checked="" type="checkbox"/> UM
Termination Pay		615TRP	\$257,672	1.51%	\$0	0.00%	-100.00%	Ed Units or Agencies		
Subcategory Total			\$3,056,195	17.86%	\$3,917,615	22.44%	28.19%	<input checked="" type="checkbox"/> Agencies		
Category Total			\$11,390,153	66.55%	\$14,421,150	82.59%	26.61%	<input checked="" type="checkbox"/> Ed Units		
Operating Expenses	Operating Expenses	Communications	623COM	\$158,996	0.93%	\$131,130	0.75%	-17.53%	Reporting Units	
		Contracted Services	621SRV	\$337,842	1.97%	\$357,327	2.05%	5.77%	Ag Experiment Station	
		Cost of Goods Sold	629CGS	\$2,514	0.01%				Fund	
		Other	6280TH	\$1,310,149	7.65%	\$1,274,711	7.30%	-2.70%	All	
		Rent	625RNT	\$66,912	0.39%	\$22,450	0.13%	-66.45%	Org	
		Repairs & Mainten..	627MNT	\$497,388	2.91%	\$229,460	1.31%	-53.87%	All	
		Supplies	622SUP	\$785,563	4.59%	\$724,860	4.15%	-7.73%	Account	
		Travel	624TRV	\$80,268	0.47%	\$76,254	0.44%	-5.00%	All	
		Utilities	626UTL	\$242,909	1.42%	\$203,252	1.16%	-16.33%	Program	
		Waivers & Scholar..	628WAV	\$689	0.00%				All	
Subcategory Total			\$3,483,231	20.35%	\$3,019,444	17.29%	-13.31%	Activity		
Category Total			\$3,483,231	20.35%	\$3,019,444	17.29%	-13.31%	All		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$822,104	4.80%	\$18,096	0.10%	-97.80%	Location	
		Debt Service	650DBT	\$25,429	0.15%	\$2,474	0.01%	-90.27%	All	
	Subcategory Total			\$847,532	4.95%	\$20,570	0.12%	-97.57%	Fund Type	
	Transfers	NonMandatory Tra..	688NXF	\$1,394,547	8.15%	\$0	0.00%	-100.00%	All	
Subcategory Total			\$1,394,547	8.15%	\$0	0.00%	-100.00%	Account Type		
Category Total			\$2,242,079	13.10%	\$20,570	0.12%	-99.08%	All		
Total Expenses				\$17,115,463	100.00%	\$17,461,164	100.00%	2.02%		

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: Ag Experiment Station

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	\$4,236,258	28.42%	\$5,689,846	37.27%	34.31%	Net/Gross Tuition Net	
		Classified	611CLS	\$1,802,762	12.10%	\$2,181,443	14.29%	21.01%		
		Graduate Assistan..	611GST	\$440,079	2.95%	\$425,010	2.78%	-3.42%		
		Contract Professio..	611PRF	\$1,252,884	8.41%	\$1,675,320	10.97%	33.72%		
		Other Salaries	6120TS	\$129,770	0.87%	\$54,291	0.36%	-58.16%		
		Other Compensati..	6130TC	\$14,204	0.10%	\$9,652	0.06%	-32.05%		
	Subcategory Total			\$7,875,957	52.84%	\$10,035,563	65.73%	27.42%		Chart of Accounts
	Benefits	Employee Benefits	614BEN	\$2,616,847	17.56%	\$3,783,746	24.78%	44.59%		Ed Units or Agencies
		Termination Benef..	615TRB	\$61,204	0.41%					
		Termination Pay	615TRP	\$256,814	1.72%	\$0	0.00%	-100.00%		
Subcategory Total			\$2,934,865	19.69%	\$3,783,746	24.78%	28.92%	Reporting Units		
Category Total			\$10,810,823	72.53%	\$13,819,308	90.51%	27.83%	Ag Experiment Station		
Operating Expenses	Operating Expenses	Communications	623COM	\$77,786	0.52%	\$68,529	0.45%	-11.90%	Fund All	
		Contracted Services	621SRV	\$136,951	0.92%	\$95,188	0.62%	-30.49%		
		Cost of Goods Sold	629CGS	\$2,514	0.02%					
		Other	6280TH	\$88,865	0.60%	\$59,473	0.39%	-33.07%		
		Rent	625RNT	\$56,998	0.38%	\$22,450	0.15%	-60.61%		
		Repairs & Mainten..	627MNT	\$493,154	3.31%	\$221,716	1.45%	-55.04%		
		Supplies	622SUP	\$772,343	5.18%	\$715,735	4.69%	-7.33%		
		Travel	624TRV	\$79,558	0.53%	\$73,248	0.48%	-7.93%		
		Utilities	626UTL	\$207,271	1.39%	\$171,252	1.12%	-17.38%		
		Waivers & Scholar..	628WAV	\$689	0.00%					
Subcategory Total			\$1,916,129	12.86%	\$1,427,591	9.35%	-25.50%	Account All		
Category Total			\$1,916,129	12.86%	\$1,427,591	9.35%	-25.50%	Program 02 Organized Research		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$822,104	5.52%	\$18,096	0.12%	-97.80%	Activity All	
		Debt Service	650DBT	\$25,429	0.17%	\$2,474	0.02%	-90.27%		
	Subcategory Total			\$847,532	5.69%	\$20,570	0.13%	-97.57%		Location All
	Transfers	NonMandatory Tra..	688NXF	\$1,330,000	8.92%	\$0	0.00%	-100.00%		
Subcategory Total			\$1,330,000	8.92%	\$0	0.00%	-100.00%	Fund Type All		
Category Total			\$2,177,532	14.61%	\$20,570	0.13%	-99.06%	Account Type All		
Total Expenses				\$14,904,484	100.00%	\$15,267,469	100.00%	2.44%		

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Agencies
- Ed Units

Reporting Units

Ag Experiment Station

Fund

All

Org

All

Account

All

Program

02 Organized Research

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: Ag Experiment Station

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	\$85,412	6.37%	\$20,000	1.46%	-76.58%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$97,287	7.26%	\$97,339	7.11%	0.05%		
		Classified	611CLS	\$110,995	8.28%	\$138,494	10.12%	24.78%		
		Contract Professio..	611PRF	\$162,901	12.15%	\$211,660	15.47%	29.93%		
		Other Salaries	612OTS	\$1,406	0.10%					
		Other Compensati..	6130TC	\$0	0.00%	\$480	0.04%			
	Subcategory Total				\$458,001	34.17%	\$467,972	34.20%	2.18%	Chart of Accounts
	Benefits	Employee Benefits	614BEN		\$120,473	8.99%	\$133,869	9.78%	11.12%	<input checked="" type="checkbox"/> MSU
		Termination Pay	615TRP		\$857	0.06%				<input checked="" type="checkbox"/> UM
		Subcategory Total				\$121,330	9.05%	\$133,869	9.78%	10.34%
Category Total				\$579,331	43.22%	\$601,842	43.99%	3.89%	<input checked="" type="checkbox"/> Agencies	
Operating Expenses	Operating Expenses	Communications	623COM	\$81,210	6.06%	\$62,601	4.58%	-22.91%	<input checked="" type="checkbox"/> Ed Units	
		Contracted Services	621SRV	\$200,892	14.99%	\$262,139	19.16%	30.49%	Reporting Units	
		Other	6280TH	\$450,932	33.64%	\$421,724	30.82%	-6.48%	Ag Experiment Station	
		Rent	625RNT	\$9,913	0.74%				Fund	
		Repairs & Mainten..	627MNT	\$4,234	0.32%	\$7,744	0.57%	82.92%	All	
		Supplies	622SUP	\$13,220	0.99%	\$9,125	0.67%	-30.97%	Org	
		Travel	624TRV	\$710	0.05%	\$3,006	0.22%	323.68%	All	
		Subcategory Total				\$761,110	56.78%	\$766,339	56.01%	0.69%
Category Total				\$761,110	56.78%	\$766,339	56.01%	0.69%	All	
Capital and Transfers	Transfers	NonMandatory Tra..	688NXF						Program	
		Subcategory Total							06 Institutional Support	
		Category Total								Activity
Category Total									All	
Category Total									Fund Type	
Category Total									All	
Category Total									Account Type	
Category Total									All	
Total Expenses				\$1,340,441	100.00%	\$1,368,181	100.00%	2.07%		

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: Ag Experiment Station

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	\$770,353	88.49%	\$793,514	96.12%	3.01%	Net/Gross Tuition Net
		Utilities	626UTL	\$35,638	4.09%	\$32,000	3.88%	-10.21%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Subcategory Total				\$805,991	92.59%	\$825,514	100.00%	2.42%
Category Total				\$805,991	92.59%	\$825,514	100.00%	2.42%	Reporting Units Ag Experiment Station
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$64,547	7.41%				Fund All
		Subcategory Total				\$64,547	7.41%		Org All
	Category Total				\$64,547	7.41%			Account All
Total Expenses				\$870,538	100.00%	\$825,514	100.00%	-5.17%	Program 07 Operation & Maintenance
									Activity All
									Location All
									Fund Type All
									Account Type All

The Montana University System
 5-Year Comparison by Program
 Fiscal Year 2023
 Chart of Accounts: All
 Reporting Units: Ag Experiment Station

Fiscal Year
 2023

Chart of Accounts
 MSU
 UM

Program	2019	2020	2021	2022	2023 Budgeted
Organized Research	\$13,551,588	\$14,164,813	\$14,109,249	\$14,904,484	\$15,267,469
Institutional Support	\$1,274,169	\$1,247,650	\$1,492,535	\$1,402,691	\$1,368,181
Operation & Maintenance of Plant	\$746,999	\$708,190	\$794,080	\$808,288	\$825,514
Grand Total	\$15,572,757	\$16,120,653	\$16,395,865	\$17,115,463	\$17,461,164

Ed Units or Agencies
 All

Reporting Unit
 Ag Experiment Station

Program
 All

Fund
 All

Org
 All

**Chart of Accounts: All
Agriculture Experiment Station
Budget for Designated
FY23**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	23	All	All	Agriculture Experiment Station	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
A&RS Livestock Sales & Se..	\$8,979	\$5,500		\$5,500		\$5,500		\$5,500		\$8,979
AES BART Sales	\$301,777	\$291,000	\$200,000	\$491,000	\$0	\$341,100		\$341,100		\$451,677
AES CARC Services	\$28,674	\$30,000		\$30,000	\$0	\$16,000		\$16,000	\$0	\$42,674
AES Director Research Su..	\$535,688	\$60,700	\$30,000	\$90,700		\$78,650	\$125,000	\$203,650	\$0	\$422,738
AES EARC Services	\$170,959	\$68,250		\$68,250	\$18,434	\$58,000		\$76,434	\$0	\$162,775
AES Facilities Maint Revol..	\$810,971		\$500,000	\$500,000			\$850,000	\$850,000		\$460,971
AES Foundation Seed	\$60,538	\$100,000	\$266,000	\$366,000	\$67,459	\$105,585	\$187,000	\$360,044	\$3,063	\$69,556
AES Incentive Program IP..	\$842,481		\$30,000	\$30,000			\$330,000	\$330,000		\$542,481
AES LARRL Administration	\$100,441	\$1,351,000		\$1,351,000	\$1,219,919	\$257,228		\$1,477,147	\$166,962	\$141,256
AES Leases	\$72,071	\$30,000		\$30,000		\$14,315		\$14,315		\$87,756
AES Miller Start Up	\$0			\$0			\$0	\$0	\$0	\$0
AES NARC Services	\$290,966	\$325,000		\$325,000	\$91,743	\$211,500		\$303,243	\$558	\$313,280
AES NWARC Services	\$123,854	\$50,000		\$50,000	\$5,451	\$17,950		\$23,401	\$107	\$150,559
AES Pcard Refund	\$79,418	\$12,100		\$12,100			\$50,000	\$50,000		\$41,518
AES Plant Growth Center	\$91,487	\$91,000		\$91,000	\$40,717	\$50,487		\$91,203	\$1,403	\$92,686
AES Publication Sales	\$12,137	\$100		\$100		\$12,101		\$12,101		\$136
AES Regional Pulse Crop ..	\$317,447	\$268,212		\$268,212	\$204,530	\$66,350		\$270,880	\$0	\$314,779
AES Research Ctr Services	\$0	\$1,250		\$1,250		\$1,250		\$1,250		\$0
AES Research Livestock	\$19,120	\$20,000		\$20,000		\$20,000		\$20,000	\$0	\$19,120
AES Retirement Revolvin..	\$846,958	\$2,000	\$50,000	\$52,000	\$39,582		\$275,000	\$314,582		\$584,375
AES SARC Services	\$39,999	\$46,000		\$46,000	\$3,928	\$41,300		\$45,228	\$0	\$40,771
AES Seed Laboratory	\$544,955	\$300,000		\$300,000	\$257,861	\$107,750		\$365,611	\$8,056	\$487,400
AES Soils Research	\$374	\$1,000		\$1,000	\$934			\$934	\$0	\$440
AES WARC Sales	\$42,182	\$11,000		\$11,000		\$5,000		\$5,000		\$48,182
AES Wheat/Barley Rsch F..	\$895,777	\$225,000	\$238,488	\$463,488	\$22,602	\$227,854	\$240,000	\$490,456	\$1,298	\$870,107
AES WTARC Services	\$23,241	\$2,500		\$2,500		\$2,500		\$2,500		\$23,241
Grand Total	\$6,260,493	\$3,291,612	\$1,314,488	\$4,606,100	\$1,973,160	\$1,640,420	\$2,057,000	\$5,670,580	\$181,447	\$5,377,460

**Chart of Accounts: All
Agriculture Experiment Station
Actuals for Designated
FY22**

Fund Type Designated	Fiscal Year 22	Chart of Accounts All	Ed Unit or Agencies All	Reporting Unit Agriculture Experiment Station	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
A&RS Livestock Sales & Se..	\$15,965	\$31		\$31		\$7,017		\$7,017		\$8,979
AES BART Sales	\$297,346	\$304,619		\$304,619	\$87,333	\$212,855		\$300,188		\$301,777
AES CARC Services	\$26,528	\$57,916		\$57,916	\$1,818	\$53,951		\$55,770	\$0	\$28,674
AES Director Research Su..	\$507,661	\$44,855	\$6,312	\$51,168		\$23,140	\$0	\$23,140	\$0	\$535,688
AES EARC Services	\$133,914	\$74,274	\$28,000	\$102,274	\$2,942	\$62,286		\$65,228	\$0	\$170,959
AES Facilities Maint Revol..	\$594,841	\$1,631	\$1,363,820	\$1,365,451			\$1,149,321	\$1,149,321		\$810,971
AES Foundation Seed	\$113,811	\$133,481	\$287,849	\$421,330	\$56,549	\$131,110	\$286,945	\$474,604	\$3,063	\$63,600
AES Incentive Program IP..	\$800,039	\$2,442	\$40,000	\$42,442			\$0	\$0		\$842,481
AES LARRL Administration	(\$47,917)	\$1,340,155		\$1,340,155	\$818,257	\$373,540		\$1,191,797	\$166,962	\$267,404
AES Leases	\$107,106	\$36,500		\$36,500		\$71,535		\$71,535		\$72,071
AES Miller Start Up	\$172	\$0		\$0			\$172	\$172	\$0	\$0
AES NARC Services	\$381,037	\$306,025		\$306,025	\$48,107	\$347,989		\$396,096	\$558	\$291,523
AES NWARC Services	\$93,190	\$82,417		\$82,417	\$11,990	\$33,623	\$6,140	\$51,753	\$107	\$123,961
AES Pcard Refund	\$54,426	\$24,864		\$24,864		(\$127)	\$0	(\$127)		\$79,418
AES Plant Growth Center	\$113,998	\$81,631	\$2,285	\$83,916	\$31,244	\$75,184		\$106,427	\$1,403	\$92,890
AES Publication Sales	\$12,101	\$37		\$37		\$0		\$0		\$12,137
AES Regional Pulse Crop ..	\$271,865	\$81,350		\$81,350	\$24,338	\$11,430		\$35,768	\$0	\$317,447
AES Research Livestock	\$20,541	\$4,579		\$4,579		\$6,000		\$6,000	\$0	\$19,120
AES Retirement Revolvin..	\$844,381	\$2,577	\$0	\$2,577	\$0		\$0	\$0		\$846,958
AES SARC Services	\$25,411	\$51,937		\$51,937	\$6,111	\$31,238		\$37,349	\$0	\$39,999
AES Seed Laboratory	\$533,820	\$216,834		\$216,834	\$166,879	\$38,820		\$205,699	\$8,056	\$553,011
AES Soils Research	\$1,307	\$0		\$0	\$933			\$933	\$0	\$374
AES WARC Sales	\$6,830	\$72,658		\$72,658		\$37,306		\$37,306		\$42,182
AES Wheat/Barley Rsch F..	\$669,750	\$449,238	\$767,364	\$1,216,602	\$39,284	\$123,927	\$827,364	\$990,575	\$1,298	\$897,075
AES WTARC Services	\$27,849	\$2,043		\$2,043		\$6,651		\$6,651		\$23,241
Grand Total	\$5,605,972	\$3,372,094	\$2,495,630	\$5,867,724	\$1,295,786	\$1,647,475	\$2,269,942	\$5,213,203	\$181,447	\$6,441,940

Chart of Accounts: All
Agriculture Experiment Station
Budget for Plant Funds
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	23	All	All	Agriculture Experiment Station	Budget					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$1,967,452	\$215,888	\$2,400	\$218,288		\$151,476		\$151,476	\$0	\$2,034,264
Unexpended Plant	\$532,097	\$66,460		\$66,460		\$79,260		\$79,260	\$0	\$519,297
Grand Total	\$2,499,549	\$282,348	\$2,400	\$284,748		\$230,736		\$230,736	\$0	\$2,553,561

Chart of Accounts: All
Agriculture Experiment Station
Actuals for Plant Funds
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	22	All	All	Agriculture Experiment Station	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
Renewal/Replacement	\$1,093,568	\$134,530	\$820,109	\$954,639		\$60,646	\$20,109	\$80,755	\$0	\$1,967,452
Unexpended Plant	\$747,544	\$64,009	\$89,593	\$153,601		\$279,456	\$89,593	\$369,048	\$0	\$532,097
Grand Total	\$1,841,112	\$198,538	\$909,702	\$1,108,240		\$340,101	\$109,702	\$449,803	\$0	\$2,499,549

Chart of Accounts: All
Agriculture Experiment Station
Budget for Restricted
FY23

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget
Restricted	23	All	All	Agriculture Experiment Station	Budget

Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
AES Animal Health Even	\$0	\$34,000		\$34,000		\$34,000		\$34,000	\$0	\$0
AES Fertilizer	\$692,149	\$450,000		\$450,000	\$346,294	\$225,725		\$572,019	\$6,628	\$576,758
AES Hatch Funds	\$0	\$1,962,569		\$1,962,569	\$1,708,242	\$254,327		\$1,962,569		\$0
AES Huidekoper	\$0			\$0				\$0		\$0
AES Lutz Farm	\$277,821	\$96,900		\$96,900	\$20,442	\$65,700	\$8,500	\$94,642	\$539	\$280,618
AES Regional Research Fu..	\$9,097	\$956,916		\$956,916	\$751,130	\$205,786		\$956,916		\$9,097
AES Restricted Gift	\$1,329			\$0		\$1,326		\$1,326		\$3
Grand Total	\$980,395	\$3,500,385		\$3,500,385	\$2,826,108	\$786,864	\$8,500	\$3,621,472	\$7,167	\$866,476

Chart of Accounts: All
Agriculture Experiment Station
Actuals for Restricted
FY22

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	22	All	All	Agriculture Experiment Station	Actuals					
Reporting Fund	Beginning Balance	Revenue	Transfers In	Total Revenue	Comp & Benefits	Operating & Capital	Transfers Out	Total Expenses	Compensated Absences	Ending Fund Balance
AES Animal Health Even	\$0	\$46,640		\$46,640	\$14,041	\$32,599		\$46,640	\$0	\$0
AES Fertilizer	\$552,594	\$481,482		\$481,482	\$225,419	\$116,509		\$341,928	\$6,628	\$698,777
AES Hatch Funds	\$0	\$1,848,084		\$1,848,084	\$1,715,622	\$132,461		\$1,848,084		\$0
AES Huidekoper	\$0	\$0		\$0				\$0		\$0
AES Lutz Farm	\$324,107	\$25,118		\$25,118	\$19,197	\$52,207	\$0	\$71,404	\$539	\$278,360
AES Regional Research Fu..	\$0	\$977,541		\$977,541	\$838,811	\$129,634		\$968,445		\$9,097
AES Restricted Gift	\$1,326	\$4		\$4		\$0		\$0		\$1,329
Grand Total	\$878,026	\$3,378,869		\$3,378,869	\$2,813,090	\$463,410	\$0	\$3,276,500	\$7,167	\$987,562

ALL FUNDS
FTE EMPLOYEE DATA

UNIT	Agricultural Experiment Station				
	ACTUAL 2022	PER- CENT	BUDGETED FY 2023	PER- CENT	INCR. (DECR.)
CURRENT UNRESTRICTED FUND:					
Contract Faculty (AY/FY)	40.46	32%	63.58	40%	57.15%
Contract Administrative	0.40	0%	0.40	0%	-0.38%
Contract Professional	27.04	21%	29.87	19%	10.44%
Classified	41.55	33%	49.24	31%	18.52%
Graduate Teaching & Research Assistants (GTA & GRA)	11.93	9%	12.59	8%	5.52%
Part-Time and Other	6.12	5%	3.38	2%	-44.85%
TOTAL	127.50	100%	159.05	100%	24.75%
RESTRICTED:					
Contract Faculty (AY/FY)	17.47	60%	18.95	88%	8.49%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	3.99	14%	1.09	5%	-72.63%
Classified	0.40	1%	0.35	2%	-11.93%
Graduate Teaching & Research Assistants (GTA & GRA)	4.90	17%	0.32	2%	-93.39%
Part-Time and Other	2.35	8%	0.88	4%	-62.30%
TOTAL	29.10	100%	21.60	100%	-25.78%
DESIGNATED:					
Contract Faculty (AY/FY)	-	0%	-	0%	0.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	3.07	12%	6.94	21%	126.22%
Classified	13.02	51%	20.28	62%	55.78%
Graduate Teaching & Research Assistants (GTA & GRA)	1.03	4%	-	0%	0.00%
Part-Time and Other	8.59	33%	5.76	17%	0.00%
TOTAL	25.71	100%	32.98	100%	28.29%
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)	57.92	32%	82.53	39%	42.48%
Contract Administrative	0.40	0%	0.40	0%	-0.38%
Contract Professional	34.10	19%	37.90	18%	11.13%
Classified	54.97	30%	69.88	33%	27.13%
Graduate Teaching & Research Assistants (GTA & GRA)	17.86	10%	12.91	6%	-27.69%
Part-Time and Other	17.06	9%	10.02	5%	-41.27%
TOTAL	182.31	100%	213.63	100%	17.18%

Comments

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

NAME				CODE	
Agricultural Experiment Station				5109	
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	February 14, 2005	May 2005	March 2020		
2. Date Reserve Fund Established by Campus	March 3, 2005	June 19, 2014	July 1, 2020		
3. Fund Code (BANNER)	930900	930902	930903		
4. Financial Summary					
Fund Balance - FYE 2020 (Actual)	842,612	746,057			
+ Revenues, Transfers In (Actual FY21)	1,769	53,982	1,312,586		
- Expenditures, Transfers Out (Actual FY21)	-		(717,745)		
Fund Balance - FYE 2021 (Actual)	844,381	800,039	594,841		
+ Revenues, Transfers In (Actual FY22)	2,577	42,442	1,365,451		
- Expenditures, Transfers Out (Actual FY22)	-	-	(1,149,321)		
Fund Balance - FYE 2022 (Actual)	846,958	842,481	810,971		
+ Revenues, Transfers In (Projected FY23)	52,000	30,000	500,000		
- Expenditures, Transfers Out (Projected FY23)	(349,754)	(200,000)	(800,000)		
Fund Balance - FYE 2023 (Projected)	549,204	672,481	510,971		
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/asset plan on file with OCHE?			yes		
b. Has the required annual business plan for FY22 been submitted and approved by OCHE?	yes				
c. Has the required documentation for the FY22 transfers out of this reserve fund been submitted to OCHE?		n/a			

NOTES

**Montana Agriculture Experiment Station
Negative Fund Balances Report as of June 30, 2022**

The Montana Agriculture Experiment Station had no negative fund balances to report at 6/30/22.

**Montana Agriculture Experiment Station
Negative Cash Report as of June 30, 2022**

The Montana Agriculture Experiment Station had no negative cash balances to report at 6/30/22.

REPORT ON OUTSTANDING INDEBTEDNESS

Campus: Montana State University - Montana Agricultural Experiment Station

Date: June 30, 2022

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	OUTSTANDING PRINCIPAL BALANCE AT June 30, 2022	FY23 PRINCIPAL & INTEREST PAYMENT	FY24 PRINCIPAL & INTEREST PAYMENT	FY25 PRINCIPAL & INTEREST PAYMENT	FY26 PRINCIPAL & INTEREST PAYMENT
1	Capital Leases	\$ 70,118	Various	Operations	\$46,143	\$25,429	\$23,367	\$0	\$0
	Total Other Indebtedness				\$46,143	\$25,429	\$23,367	\$0	\$0

Total Outstanding Debt at June 30, 2022

\$ 46,143