

# Montana Agricultural Experiment Station

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Montana Agricultural Experiment Station  
 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
Montana Agricultural Experiment Station				
Current Operating Unrestricted	\$ 17,747,399	\$ 19,753,085	\$ 2,005,686	11%
Current Restricted	3,143,884	3,364,248	220,364	7%
Current Designated	5,130,305	4,829,217	(301,088)	-6%
Auxiliary Enterprises			-	0%
Loan & Endowment Funds			-	0%
Plant Funds	161,561	214,736	53,175	33%
<b>TOTAL ALL FUNDS</b>	<u>\$ 26,183,149</u>	<u>\$ 28,161,286</u>	<u>\$ 1,978,137</u>	8%

Montana University System  
 Current Unrestricted Revenue  
 FY23 Actuals to FY24 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Ag Experiment Station

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	\$17,354,684	97.77%	\$19,680,585	99.63%	13.40%	Net/Gross Tuition Net
	MUS Retirement Plan	555SPE	\$53,366	0.30%	\$64,000	0.32%	19.93%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	Other OCHE/State Funding	555SPE	\$155,000	0.87%				Ed Units or Agencies <input checked="" type="checkbox"/> Agencies <input checked="" type="checkbox"/> Ed Units
	<b>Category Total</b>		<b>\$17,563,050</b>	<b>98.94%</b>	<b>\$19,744,585</b>	<b>99.96%</b>	<b>12.42%</b>	Reporting Units Ag Experiment Station
Other Revenues	Investments	540INV	\$188,179	1.06%	\$8,500	0.04%	-95.48%	Fund All
	Sales & Service	570SAS	\$0	0.00%	\$0	0.00%		Org All
	<b>Category Total</b>		<b>\$188,179</b>	<b>1.06%</b>	<b>\$8,500</b>	<b>0.04%</b>	<b>-95.48%</b>	Account All
<b>Total Revenue</b>		<b>\$17,751,229</b>	<b>100.00%</b>	<b>\$19,753,085</b>	<b>100.00%</b>	<b>11.28%</b>	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  
 FY23 Actuals to FY24 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Ag Experiment Station

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	\$4,120,927	23.22%	\$5,869,928	29.72%	42.44%	Net/Gross Tuition Net	
		Contract Administrat..	611ADM	\$97,339	0.55%	\$101,538	0.51%	4.31%		
		Classified	611CLS	\$2,405,484	13.55%	\$2,859,451	14.48%	18.87%		
		Graduate Assistan..	611GST	\$493,160	2.78%	\$645,969	3.27%	30.99%		
		Contract Professio..	611PRF	\$1,359,446	7.66%	\$1,730,521	8.76%	27.30%		
		Other Salaries	612OTS	\$86,145	0.49%	\$54,291	0.27%	-36.98%		
		Other Compensati..	613OTC	\$207,525	1.17%	\$9,612	0.05%	-95.37%		
	<b>Subcategory Total</b>				<b>\$8,770,025</b>	<b>49.42%</b>	<b>\$11,271,310</b>	<b>57.06%</b>		<b>28.52%</b>
	Benefits	Employee Benefits	614BEN	\$3,014,739	16.99%	\$4,111,827	20.82%	36.39%		
		Termination Benef..	615TRB							
Termination Pay		615TRP	\$100,801	0.57%	\$0	0.00%	-100.00%			
<b>Subcategory Total</b>				<b>\$3,115,539</b>	<b>17.55%</b>	<b>\$4,111,827</b>	<b>20.82%</b>	<b>31.98%</b>		
<b>Category Total</b>				<b>\$11,885,564</b>	<b>66.97%</b>	<b>\$15,383,137</b>	<b>77.88%</b>	<b>29.43%</b>		
Operating Expenses	Operating Expenses	Communications	623COM	\$114,177	0.64%	\$140,860	0.71%	23.37%	Fund All	
		Contracted Services	621SRV	\$407,914	2.30%	\$305,895	1.55%	-25.01%		
		Cost of Goods Sold	629CGS	\$2,908	0.02%					
		Other	6280TH	\$1,304,362	7.35%	\$1,230,941	6.23%	-5.63%		
		Rent	625RNT	\$35,128	0.20%	\$32,550	0.16%	-7.34%		
		Repairs & Mainten..	627MNT	\$565,751	3.19%	\$1,103,096	5.58%	94.98%		
		Supplies	622SUP	\$852,568	4.80%	\$1,189,320	6.02%	39.50%		
		Travel	624TRV	\$91,022	0.51%	\$81,801	0.41%	-10.13%		
		Utilities	626UTL	\$281,546	1.59%	\$264,915	1.34%	-5.91%		
		Waivers & Scholar..	628WAV			\$0	0.00%			
<b>Subcategory Total</b>				<b>\$3,655,377</b>	<b>20.60%</b>	<b>\$4,349,377</b>	<b>22.02%</b>	<b>18.99%</b>		
<b>Category Total</b>				<b>\$3,655,377</b>	<b>20.60%</b>	<b>\$4,349,377</b>	<b>22.02%</b>	<b>18.99%</b>		
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$665,612	3.75%	\$18,096	0.09%	-97.28%	Fund Type All	
		Debt Service	650DBT	\$25,428	0.14%	\$2,474	0.01%	-90.27%		
	<b>Subcategory Total</b>				<b>\$691,040</b>	<b>3.89%</b>	<b>\$20,570</b>	<b>0.10%</b>		<b>-97.02%</b>
	Transfers	NonMandatory Tra..	688NXF	\$1,515,418	8.54%					
<b>Subcategory Total</b>				<b>\$1,515,418</b>	<b>8.54%</b>					
<b>Category Total</b>				<b>\$2,206,458</b>	<b>12.43%</b>	<b>\$20,570</b>	<b>0.10%</b>	<b>-99.07%</b>		
<b>Total Expenses</b>				<b>\$17,747,399</b>	<b>100.00%</b>	<b>\$19,753,085</b>	<b>100.00%</b>	<b>11.30%</b>	Account Type All	

Chart of Accounts

- MSU
- UM

Ed Units or Agencies

- Agencies
- Ed Units

Reporting Units

Ag Experiment Station

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: Ag Experiment Station

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	\$4,035,358	26.08%	\$5,849,928	33.44%	44.97%	Net/Gross Tuition Net	
		Classified	611CLS	\$2,132,526	13.78%	\$2,473,586	14.14%	15.99%		
		Graduate Assistan..	611GST	\$493,160	3.19%	\$645,969	3.69%	30.99%		
		Contract Professio..	611PRF	\$1,270,848	8.21%	\$1,680,545	9.61%	32.24%		
		Other Salaries	6120TS	\$86,145	0.56%	\$54,291	0.31%	-36.98%		
	Other Compensati..	6130TC	\$203,525	1.32%	\$9,612	0.05%	-95.28%			
	<b>Subcategory Total</b>			<b>\$8,221,561</b>	<b>53.13%</b>	<b>\$10,713,931</b>	<b>61.25%</b>	<b>30.32%</b>		
	Benefits	Employee Benefits	614BEN	\$2,856,051	18.46%	\$3,946,429	22.56%	38.18%		Ed Units or Agencies
		Termination Benef..	615TRB							
		Termination Pay	615TRP	\$100,801	0.65%	\$0	0.00%	-100.00%		
<b>Subcategory Total</b>			<b>\$2,956,851</b>	<b>19.11%</b>	<b>\$3,946,429</b>	<b>22.56%</b>	<b>33.47%</b>			
<b>Category Total</b>			<b>\$11,178,412</b>	<b>72.24%</b>	<b>\$14,660,360</b>	<b>83.81%</b>	<b>31.15%</b>			
Operating Expenses	Operating Expenses	Communications	623COM	\$57,785	0.37%	\$67,048	0.38%	16.03%	Fund All	
		Contracted Services	621SRV	\$225,949	1.46%	\$88,739	0.51%	-60.73%		
		Cost of Goods Sold	629CGS	\$2,908	0.02%					
		Other	6280TH	\$77,251	0.50%	\$57,673	0.33%	-25.34%		
		Rent	625RNT	\$25,382	0.16%	\$22,550	0.13%	-11.16%		
		Repairs & Mainten..	627MNT	\$556,704	3.60%	\$1,097,296	6.27%	97.11%		
		Supplies	622SUP	\$837,041	5.41%	\$1,174,420	6.71%	40.31%		
		Travel	624TRV	\$78,157	0.51%	\$81,801	0.47%	4.66%		
		Utilities	626UTL	\$229,592	1.48%	\$220,915	1.26%	-3.78%		
		Waivers & Scholar..	628WAV			\$0	0.00%			
<b>Subcategory Total</b>			<b>\$2,090,770</b>	<b>13.51%</b>	<b>\$2,810,441</b>	<b>16.07%</b>	<b>34.42%</b>			
<b>Category Total</b>			<b>\$2,090,770</b>	<b>13.51%</b>	<b>\$2,810,441</b>	<b>16.07%</b>	<b>34.42%</b>			
Capital and Transfers	Capital	Capital Equipment	631CEQ	\$665,612	4.30%	\$18,096	0.10%	-97.28%	Location All	
		Debt Service	650DBT	\$25,428	0.16%	\$2,474	0.01%	-90.27%		
	<b>Subcategory Total</b>			<b>\$691,040</b>	<b>4.47%</b>	<b>\$20,570</b>	<b>0.12%</b>	<b>-97.02%</b>		
	Transfers	NonMandatory Tra..	688NXF	\$1,513,052	9.78%					Fund Type All
<b>Subcategory Total</b>			<b>\$1,513,052</b>	<b>9.78%</b>						
<b>Category Total</b>			<b>\$2,204,092</b>	<b>14.24%</b>	<b>\$20,570</b>	<b>0.12%</b>	<b>-99.07%</b>	Account Type All		
<b>Total Expenses</b>				<b>\$15,473,274</b>	<b>100.00%</b>	<b>\$17,491,371</b>	<b>100.00%</b>	<b>13.04%</b>		

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

Reporting Units  
Ag Experiment Station

Fund  
All

Org  
All

Account  
All

Program  
Multiple values

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: Ag Experiment Station

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	\$85,569	5.96%	\$20,000	1.33%	-76.63%	Net/Gross Tuition Net
		Contract Administrat..	611ADM	\$97,339	6.78%	\$101,538	6.75%	4.31%	
		Classified	611CLS	\$272,959	19.01%	\$385,865	25.65%	41.36%	
		Contract Professio..	611PRF	\$88,598	6.17%	\$49,977	3.32%	-43.59%	
		Other Salaries	612OTS						
		Other Compensati..	6130TC	\$4,000	0.28%				
		<b>Subcategory Total</b>			<b>\$548,464</b>	<b>38.20%</b>	<b>\$557,380</b>	<b>37.05%</b>	
Benefits		Employee Benefits	614BEN	\$158,688	11.05%	\$165,398	10.99%	4.23%	Reporting Units Ag Experiment Station
		Termination Pay	615TRP			\$0	0.00%		
		<b>Subcategory Total</b>		<b>\$158,688</b>	<b>11.05%</b>	<b>\$165,398</b>	<b>10.99%</b>	<b>4.23%</b>	
<b>Category Total</b>			<b>\$707,152</b>	<b>49.26%</b>	<b>\$722,778</b>	<b>48.04%</b>	<b>2.21%</b>	Fund All	
Operating Expenses	Operating Expenses	Communications	623COM	\$56,391	3.93%	\$73,812	4.91%	30.89%	Org All
		Contracted Services	621SRV	\$181,965	12.68%	\$217,156	14.43%	19.34%	
		Other	6280TH	\$435,963	30.37%	\$460,012	30.58%	5.52%	
		Rent	625RNT	\$9,747	0.68%	\$10,000	0.66%	2.60%	
		Repairs & Mainten..	627MNT	\$9,047	0.63%	\$5,800	0.39%	-35.89%	
		Supplies	622SUP	\$15,527	1.08%	\$14,900	0.99%	-4.04%	
		Travel	624TRV	\$12,865	0.90%				
		Utilities	626UTL	\$6,953	0.48%				
<b>Subcategory Total</b>			<b>\$728,458</b>	<b>50.74%</b>	<b>\$781,680</b>	<b>51.96%</b>	<b>7.31%</b>	Account All	
<b>Category Total</b>			<b>\$728,458</b>	<b>50.74%</b>	<b>\$781,680</b>	<b>51.96%</b>	<b>7.31%</b>	Program 06 Institutional Support	
<b>Total Expenses</b>				<b>\$1,435,610</b>	<b>100.00%</b>	<b>\$1,504,458</b>	<b>100.00%</b>	<b>4.80%</b>	Activity All

Chart of Accounts  
 MSU  
 UM

Ed Units or Agencies  
 Agencies  
 Ed Units

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  
 FY23 Actuals to FY24 Budgeted  
 Chart of Accounts: All  
 Reporting Units: Ag Experiment Station

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	\$791,148	94.35%	\$713,256	94.19%	-9.85%	Net/Gross Tuition Net
		Utilities	626UTL	\$45,001	5.37%	\$44,000	5.81%	-2.22%	Chart of Accounts <input checked="" type="checkbox"/> MSU <input checked="" type="checkbox"/> UM
	<b>Subcategory Total</b>				<b>\$836,149</b>	<b>99.72%</b>	<b>\$757,256</b>	<b>100.00%</b>	<b>-9.44%</b>
<b>Category Total</b>				<b>\$836,149</b>	<b>99.72%</b>	<b>\$757,256</b>	<b>100.00%</b>	<b>-9.44%</b>	Reporting Units Ag Experiment Station
Capital and Transfers	Transfers	NonMandatory Transfer Out	688NXF	\$2,366	0.28%				Fund All
		<b>Subcategory Total</b>				<b>\$2,366</b>	<b>0.28%</b>		Org All
	<b>Category Total</b>				<b>\$2,366</b>	<b>0.28%</b>			Account All
<b>Total Expenses</b>				<b>\$838,515</b>	<b>100.00%</b>	<b>\$757,256</b>	<b>100.00%</b>	<b>-9.69%</b>	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 2024  
 Chart of Accounts: All  
 Reporting Units: Ag Experiment Station

Fiscal Year  
 2024

Chart of Accounts  
 MSU  
 UM

Program	2020	2021	2022	2023	2024 Budgeted	
Organized Research	\$14,164,813	\$14,109,249	\$14,904,484	\$15,473,274	\$17,491,371	Ed Units or Agencies All
Institutional Support	\$1,247,650	\$1,492,535	\$1,402,691	\$1,435,610	\$1,504,458	
Operation & Maintenance of Plant	\$708,190	\$794,080	\$808,288	\$838,515	\$757,256	Reporting Unit Ag Experiment Station
<b>Grand Total</b>	<b>\$16,120,653</b>	<b>\$16,395,865</b>	<b>\$17,115,463</b>	<b>\$17,747,399</b>	<b>\$19,753,085</b>	

Program  
 All

Fund  
 All

Org  
 All



**Chart of Accounts: All  
Agriculture Experiment Station  
Budget for Designated  
FY24**

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Designated	24	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..	\$9,306	\$5,500		\$5,500		\$5,500		\$5,500		\$9,306
AES BART Sales	\$202,361	\$291,000	\$200,000	\$491,000	\$0	\$341,100		\$341,100		\$352,261
AES CARC Services	\$92,380	\$70,000		\$70,000		\$16,000		\$16,000	\$0	\$146,380
AES Director Research Su..	\$555,253	\$60,700	\$30,000	\$90,700		\$78,650	\$125,000	\$203,650	\$0	\$442,303
AES EARC Services	\$217,637	\$68,250		\$68,250	\$18,434	\$58,000		\$76,434	\$0	\$209,453
AES Facilities Maint Revol..	\$847,799		\$500,000	\$500,000			\$850,000	\$850,000		\$497,799
AES Foundation Seed	\$130,512	\$300,000	\$66,000	\$366,000	\$59,909	\$135,085	\$66,000	\$260,994	\$2,893	\$238,411
AES Incentive Program IP..	\$873,154		\$30,000	\$30,000			\$330,000	\$330,000		\$573,154
AES LARRL Administration	(\$156,095)	\$1,351,000		\$1,351,000	\$963,236	\$257,228		\$1,220,464	\$170,956	\$145,397
AES Leases	\$74,781	\$30,000		\$30,000		\$20,315		\$20,315		\$84,466
AES Miller Start Up	\$0	\$0		\$0			\$0	\$0	\$0	\$0
AES NARC Services	\$140,800	\$325,000		\$325,000	\$91,743	\$211,500		\$303,243	\$1,926	\$164,483
AES NWARC Services	\$163,062	\$50,000		\$50,000	\$5,773	\$29,950		\$35,723	\$219	\$177,559
AES Pcard Refund	\$108,404	\$12,100		\$12,100			\$50,000	\$50,000		\$70,504
AES Plant Growth Center	\$113,738	\$91,000		\$91,000	\$41,908	\$50,487		\$92,394	\$1,246	\$113,589
AES Publication Sales	\$12,579	\$100		\$100		\$90		\$90		\$12,589
AES Regional Pulse Crop ..	\$306,348	\$88,212		\$88,212	\$66,988	\$26,850		\$93,838	\$6,179	\$306,901
AES Research Ctr Services	\$0	\$1,250		\$1,250		\$1,250		\$1,250		\$0
AES Research Livestock	\$15,887	\$20,000		\$20,000		\$20,000		\$20,000	\$0	\$15,887
AES Retirement Revolvin..	\$877,794	\$2,000	\$50,000	\$52,000	\$39,582		\$275,000	\$314,582		\$615,211
AES SARC Services	\$24,247	\$46,000		\$46,000	\$3,928	\$41,300		\$45,228	\$0	\$25,019
AES Seed Laboratory	\$512,405	\$235,845		\$235,845	\$244,384	\$54,750		\$299,134	\$12,174	\$461,291
AES Soils Research	\$374	\$1,000		\$1,000	\$934			\$934	\$0	\$440
AES WARC Sales	\$50,426	\$11,000		\$11,000		\$5,000		\$5,000		\$56,426
AES Wheat/Barley Rsch F..	\$918,143	\$450,000	\$205,353	\$655,353	\$40,239	\$200,604	\$0	\$240,843	\$2,893	\$1,335,546
AES WTARC Services	\$17,451	\$2,500		\$2,500		\$2,500		\$2,500		\$17,451
<b>Grand Total</b>	<b>\$6,108,747</b>	<b>\$3,512,457</b>	<b>\$1,081,353</b>	<b>\$4,593,810</b>	<b>\$1,577,058</b>	<b>\$1,556,159</b>	<b>\$1,696,000</b>	<b>\$4,829,217</b>	<b>\$198,486</b>	<b>\$6,071,826</b>

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

Fund Type Designated	Fiscal Year 23	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..	\$8,979	\$327		\$327		\$0		\$0		\$9,306
AES BART Sales	\$301,777	\$241,028	\$0	\$241,028	\$71,074	\$269,370		\$340,444		\$202,361
AES CARC Services	\$28,674	\$77,886		\$77,886	\$2,315	\$11,866		\$14,180	\$0	\$92,380
AES Director Research Su..	\$535,688	\$19,565	\$0	\$19,565		\$0	\$0	\$0	\$0	\$555,253
AES EARC Services	\$170,959	\$71,189		\$71,189	\$4,657	\$19,854		\$24,511	\$0	\$217,637
AES Facilities Maint Revol..	\$810,971	\$27,952	\$1,617,646	\$1,645,598			\$1,608,769	\$1,608,769		\$847,799
AES Foundation Seed	\$60,538	\$251,233	\$66,001	\$317,234	\$41,261	\$139,999	\$66,000	\$247,259	\$2,893	\$133,405
AES Incentive Program IP..	\$842,481	\$30,673	\$0	\$30,673			\$0	\$0		\$873,154
AES LARRL Administration	\$100,441	\$921,626		\$921,626	\$865,784	\$312,378		\$1,178,163	\$170,956	\$14,861
AES Leases	\$72,071	\$36,600		\$36,600		\$21,890	\$12,000	\$33,890		\$74,781
AES Miller Start Up	\$0			\$0			\$0	\$0	\$0	\$0
AES NARC Services	\$290,966	\$310,313		\$310,313	\$134,285	\$326,193		\$460,479	\$1,926	\$142,726
AES NWARC Services	\$123,854	\$77,484		\$77,484	\$10,157	\$28,119		\$38,276	\$219	\$163,282
AES Pcard Refund	\$79,418	\$28,986		\$28,986			\$0	\$0		\$108,404
AES Plant Growth Center	\$91,487	\$80,143		\$80,143	\$40,964	\$16,928		\$57,892	\$1,246	\$114,983
AES Publication Sales	\$12,137	\$442		\$442		\$0		\$0		\$12,579
AES Regional Pulse Crop ..	\$317,447	\$74,421		\$74,421	\$58,616	\$26,904		\$85,520	\$6,179	\$312,528
AES Research Livestock	\$19,120	\$13,267		\$13,267		\$16,500		\$16,500	\$0	\$15,887
AES Retirement Revolvin..	\$846,958	\$30,836	\$0	\$30,836	\$0		\$0	\$0		\$877,794
AES SARC Services	\$39,999	\$32,219		\$32,219	\$6,220	\$41,751		\$47,971	\$0	\$24,247
AES Seed Laboratory	\$544,955	\$210,865		\$210,865	\$206,666	\$36,748		\$243,415	\$12,174	\$524,580
AES Soils Research	\$374	\$0		\$0	\$0			\$0	\$0	\$374
AES WARC Sales	\$42,182	\$30,559		\$30,559		\$22,315		\$22,315		\$50,426
AES Wheat/Barley Rsch F..	\$895,777	\$460,618	\$261,802	\$722,420	\$74,877	\$232,355	\$392,822	\$700,054	\$2,893	\$921,036
AES WTARC Services	\$23,241	\$4,879		\$4,879		\$10,668		\$10,668		\$17,451
<b>Grand Total</b>	<b>\$6,260,493</b>	<b>\$3,033,111</b>	<b>\$1,945,448</b>	<b>\$4,978,559</b>	<b>\$1,516,874</b>	<b>\$1,533,839</b>	<b>\$2,079,591</b>	<b>\$5,130,305</b>	<b>\$198,486</b>	<b>\$6,307,233</b>

Chart of Accounts: All  
Agriculture Experiment Station  
Budget for Plant Funds  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Plant Funds	24	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	\$3,434,048	\$253,988	\$2,400	\$256,388		\$135,476		\$135,476	\$0	\$3,554,960
Unexpended Plant	\$554,331	\$91,460		\$91,460		\$79,260		\$79,260	\$0	\$566,531
<b>Grand Total</b>	<b>\$3,988,380</b>	<b>\$345,448</b>	<b>\$2,400</b>	<b>\$347,848</b>		<b>\$214,736</b>		<b>\$214,736</b>	<b>\$0</b>	<b>\$4,121,492</b>

Chart of Accounts: All  
Agriculture Experiment Station  
Actuals 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	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	\$1,967,452	\$130,940	\$1,407,319	\$1,538,259		\$71,663		\$71,663	\$0	\$3,434,048
Unexpended Plant	\$532,097	\$112,132		\$112,132		\$89,898		\$89,898	\$0	\$554,331
<b>Grand Total</b>	<b>\$2,499,549</b>	<b>\$243,072</b>	<b>\$1,407,319</b>	<b>\$1,650,391</b>		<b>\$161,561</b>		<b>\$161,561</b>	<b>\$0</b>	<b>\$3,988,380</b>

Chart of Accounts: All  
Agriculture Experiment Station  
Budget for Restricted  
FY24

Fund Type	Fiscal Year	Chart of Accounts	Ed Unit or Agencies	Reporting Unit	Actuals/Budget					
Restricted	24	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	\$632,532	\$580,000		\$580,000	\$215,158	\$71,264		\$286,422	\$20,172	\$946,283
AES Hatch Funds	\$4,263	\$1,977,839		\$1,977,839	\$1,788,811	\$189,028		\$1,977,839	\$0	\$4,263
AES Huidekoper	\$0			\$0				\$0		\$0
AES Lutz Farm	\$268,715	\$96,900		\$96,900	\$23,482	\$65,700	\$8,500	\$97,682	\$813	\$268,745
AES Regional Research Fu..	\$0	\$966,979		\$966,979	\$756,572	\$210,407		\$966,979	\$0	\$0
AES Restricted Gift	\$1,370			\$0		\$1,326		\$1,326		\$44
<b>Grand Total</b>	<b>\$906,880</b>	<b>\$3,655,718</b>		<b>\$3,655,718</b>	<b>\$2,784,023</b>	<b>\$571,725</b>	<b>\$8,500</b>	<b>\$3,364,248</b>	<b>\$20,985</b>	<b>\$1,219,335</b>

ALL FUNDS  
FTE EMPLOYEE DATA

UNIT	Agricultural Experiment Station				
	ACTUAL 2023	PER- CENT	BUDGETED FY 2024	PER- CENT	INCR. (DECR.)
<b>CURRENT UNRESTRICTED FUND:</b>					
Contract Faculty (AY/FY)	37.61	30%	63.65	39%	69.24%
Contract Administrative	0.40	0%	0.40	0%	-0.38%
Contract Professional	24.60	20%	26.52	16%	7.80%
Classified	47.03	37%	52.65	32%	11.95%
Graduate Teaching & Research Assistants (GTA & GRA)	13.11	10%	18.37	11%	40.12%
Part-Time and Other	3.43	3%	2.44	1%	-28.79%
TOTAL	126.18	100%	164.04	100%	30.00%
<b>RESTRICTED:</b>					
Contract Faculty (AY/FY)	17.23	64%	18.86	86%	9.49%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	2.65	10%	1.86	8%	-29.77%
Classified	0.63	2%	0.35	2%	-44.49%
Graduate Teaching & Research Assistants (GTA & GRA)	1.92	7%	0.31	1%	-83.90%
Part-Time and Other	4.53	17%	0.67	3%	-85.22%
TOTAL	26.96	100%	22.05	100%	-18.20%
<b>DESIGNATED:</b>					
Contract Faculty (AY/FY)	-	0%	-	0%	0.00%
Contract Administrative	-	0%	-	0%	0.00%
Contract Professional	3.11	12%	6.96	20%	124.21%
Classified	14.81	55%	23.28	67%	57.25%
Graduate Teaching & Research Assistants (GTA & GRA)	0.91	3%	-	0%	0.00%
Part-Time and Other	7.99	30%	4.66	13%	0.00%
TOTAL	26.82	100%	34.91	100%	30.16%
<b>AUXILIARY:</b>					
Contract Administrative	-		-		
Contract Professional	-		-		
Classified	-		-		
Graduate Teaching & Research Assistants (GTA & GRA)	-		-		
Part-Time and Other	-		-		
TOTAL	-		-		
<b>PLANT:</b>					
Classified	-		-		
Part-Time and Other	-		-		
TOTAL	-		-		
<b>TOTAL FTE:</b>					
Contract Faculty (AY/FY)	54.84	30%	82.52	37%	50.47%
Contract Administrative	0.40	0%	0.40	0%	-0.38%
Contract Professional	30.36	17%	35.35	16%	16.43%
Classified	62.46	35%	76.28	35%	22.12%
Graduate Teaching & Research Assistants (GTA & GRA)	15.94	9%	18.68	8%	17.18%
Part-Time and Other	15.95	9%	7.77	4%	-51.28%
TOTAL	179.96	100%	220.99	100%	22.80%

\*\*\*Comments\*\*\*

Chart of Accounts: All  
Agriculture Experiment Station  
Actuals 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	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	\$56,567		\$56,567		\$56,567		\$56,567	\$0	\$0
AES Fertilizer	\$692,149	\$349,142		\$349,142	\$315,071	\$93,687		\$408,758	\$20,172	\$652,705
AES Hatch Funds	\$0	\$1,748,763		\$1,748,763	\$1,616,301	\$128,198		\$1,744,499	\$0	\$4,263
AES Huidekoper	\$0			\$0				\$0		\$0
AES Lutz Farm	\$277,821	\$49,930		\$49,930	\$22,065	\$36,972	\$0	\$59,037	\$813	\$269,527
AES Regional Research Fu..	\$9,097	\$865,926		\$865,926	\$765,260	\$109,763		\$875,023	\$0	\$0
AES Restricted Gift	\$1,329	\$41		\$41		\$0		\$0		\$1,370
<b>Grand Total</b>	<b>\$980,395</b>	<b>\$3,070,369</b>		<b>\$3,070,369</b>	<b>\$2,718,697</b>	<b>\$425,187</b>	<b>\$0</b>	<b>\$3,143,884</b>	<b>\$20,985</b>	<b>\$927,865</b>

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

NAME		CODE			
<b>Agricultural Experiment Station</b>				<b>5109</b>	
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					
<b>Fund Balance - FYE 2021 (Actual)</b>	<b>844,381</b>	<b>800,039</b>	<b>594,841</b>		
+ Revenues, Transfers In (Actual FY22)	2,577	42,442	1,365,451		
- Expenditures, Transfers Out (Actual FY22)	-	-	(1,149,321)		
<b>Fund Balance - FYE 2022 (Actual)</b>	<b>846,958</b>	<b>842,481</b>	<b>810,971</b>		
+ Revenues, Transfers In (Actual FY23)	30,836	30,673	1,645,598		
- Expenditures, Transfers Out (Actual FY23)	-	-	(1,608,769)		
<b>Fund Balance - FYE 2023 (Actual)</b>	<b>877,794</b>	<b>873,154</b>	<b>847,799</b>		
+ Revenues, Transfers In (Projected FY24)	52,000	30,000	500,000		
- Expenditures, Transfers Out (Projected FY24)	(314,582)	(330,000)	(850,000)		
<b>Fund Balance - FYE 2023 (Projected)</b>	<b>615,212</b>	<b>573,154</b>	<b>497,799</b>		
5. Required Reports					
a. Is a long-term deferred maintenance and equipment/fixed asset plan on file with OCHE?			yes		
b. Has the required annual business plan for FY23 been submitted and approved by OCHE?	yes				
c. Has the required documentation for the FY23 transfers out of this reserve fund been submitted to OCHE?		n/a			

\*\*NOTES\*\*



**Montana Agriculture Experiment Station  
Facilities Maintenance Account  
Long-Term Deferred Maintenance and Equipment/Fixed Assets Plan**

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<b>Project Description</b>	<b>Estimated Budget</b>
Lutz Fence	\$ 700,000
Post Research Farm Fence	\$ 450,000
Horticulture Farm Sanitation Project	\$ 200,000
Roof Repair	\$ 853,000
Fence Maintenance	\$ 677,000
Irrigation Maintenance	\$ 400,000
Roads/Access Maintenance and Demolition	\$ 532,000
Utilities Maintenance	\$ 55,000
Drainage and Wastewater Runoff	\$ 500,000
Outdoor Structural Maintenance	\$ 424,200
Indoor Structural Maintenance	\$ 95,100
Building Demolition	\$ 260,500
	<hr/>
	\$ 5,146,800

\*Projects will occur at multiple locations unless otherwise indicated.

\*Projects will be prioritized based on multiple factors.

**Montana Agriculture Experiment Station  
Negative Fund Balances Report as of June 30, 2023**

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The Montana Agriculture Experiment Station had no negative fund balances to report at 6/30/23.

**Montana Agriculture Experiment Station  
Negative Cash Report as of June 30, 2023**

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The Montana Agriculture Experiment Station had no negative cash balances to report at 6/30/23.

## REPORT ON OUTSTANDING INDEBTEDNESS

*Campus:* Montana State University - Montana Agricultural Experiment Station

*Date:* June 30, 2023

	OTHER LONG TERM DEBT - SOURCE	ORIGINAL BALANCE	USES OF FUNDS - PROJECTS/AMOUNTS	REVENUE STREAM IDENTIFIED FOR REPAYMENT	OUTSTANDING PRINCIPAL BALANCE AT June 30, 2023	FY24 PRINCIPAL & INTEREST PAYMENT	FY25 PRINCIPAL & INTEREST PAYMENT	FY26 PRINCIPAL & INTEREST PAYMENT	FY27 PRINCIPAL & INTEREST PAYMENT
1	Capital Leases	\$ 46,143	Various	Operations	\$22,709	\$23,367	\$0	\$0	\$0
	<b>Total Other Indebtedness</b>				<b>\$22,709</b>	<b>\$23,367</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>