



# Montana School Finance

## 2023 UPDATES

Barbara Quinn, CPA  
School Finance Manager

Putting Montana Students First **A<sup>+</sup>**

# AGENDA

- ❖ New trainings & guidance

- ❖ FYE and Other Important Reminders

- ❖ OPI tour

- ❖ School Finance tour

# TRAINING

- ESSA Per Pupil Expenditure
- Updating Contacts Quarterly
- Project Reporter Codes (PRC)
- Specific Coding
- ESSER

# TRAINING - ESSA PER PUPIL EXPENDITURE

This program has evolved over time.

**NEW\*** Federal law now mandates that ALL schools must report by school code.

<https://www.regulations.gov/document/ED-2022-SCC-0120-0001>

*Monthly OPI trainings will start in April.*

# TRAINING - ESSA PER PUPIL EXPENDITURE

Click for the ESSA [webpage](#)

Click for the ESSA [guidance](#)

**NEW\*** Expenditures must be complete when submitting TFS (September 15<sup>th</sup>)

School Finance will no longer be able to enter on your behalf after filing the TFS (Sept 15<sup>th</sup>)

# TRAINING - CONTACTS

- Important to review district contacts and the contact information.
- District Clerks access is provided with request and AR approval.

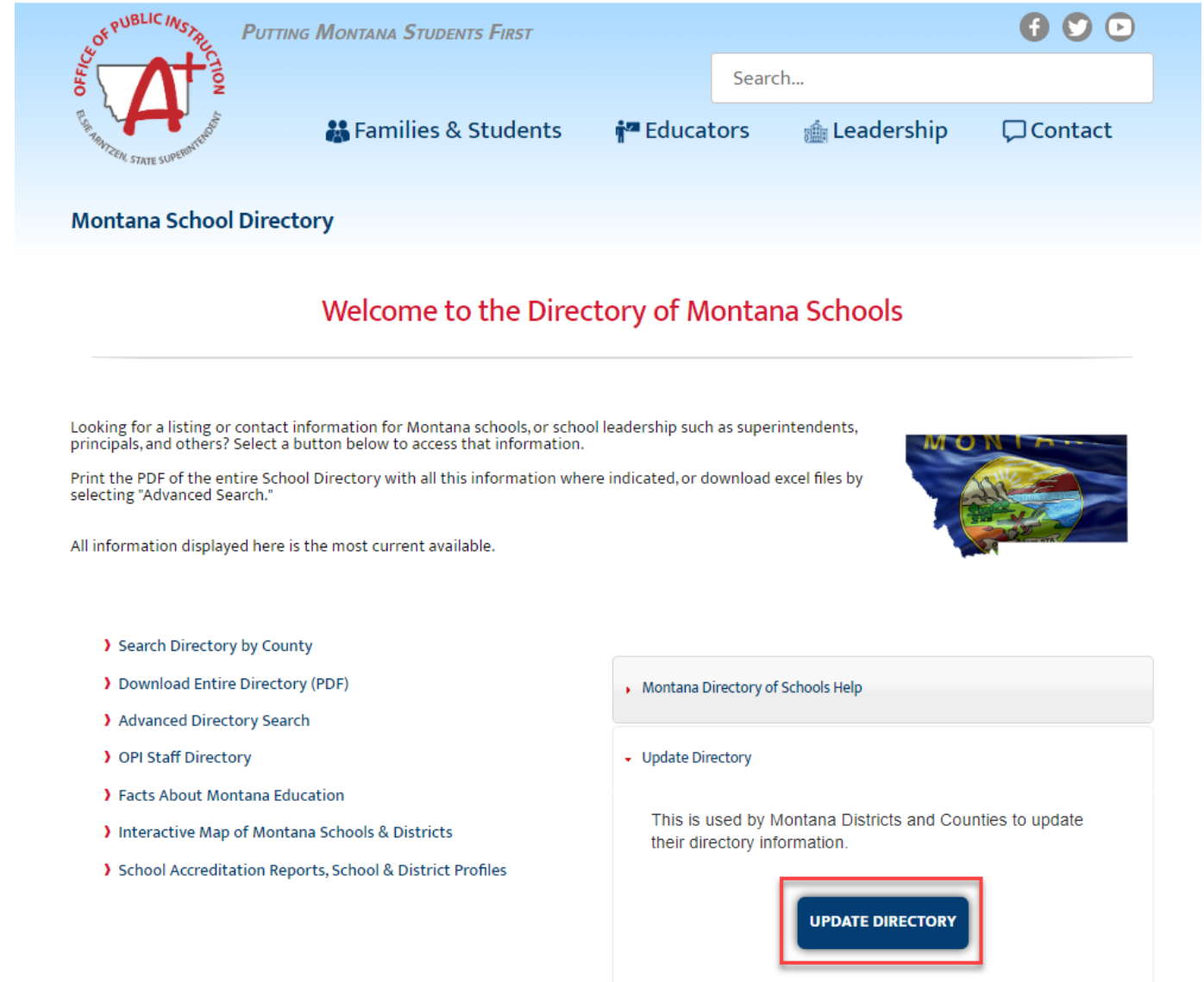
Authorized Representatives (AR) – ideally this is the district superintendent. For reasons of internal control, AR should NOT be the clerk.

# TRAINING - CONTACTS

Go to

OPI>Leadership>  
MT School  
Directory

to review contacts  
and make changes



The screenshot shows the Montana School Directory website. At the top, there is a blue header with the OPI logo (a red 'A+' inside a circle with 'OFFICE OF PUBLIC INSTRUCTION' and 'ELSE ARNTZEN, STATE SUPERINTENDENT' around it) and the tagline 'PUTTING MONTANA STUDENTS FIRST'. To the right of the logo is a search bar with the text 'Search...'. Below the search bar are four navigation links: 'Families & Students', 'Educators', 'Leadership', and 'Contact'. The main content area has a heading 'Montana School Directory' and a red text message 'Welcome to the Directory of Montana Schools'. Below this, there is a paragraph explaining the directory's purpose: 'Looking for a listing or contact information for Montana schools, or school leadership such as superintendents, principals, and others? Select a button below to access that information.' It also mentions that users can print the PDF of the entire directory or download excel files by selecting 'Advanced Search.' A small image of the Montana state flag is shown to the right. Below the text, there is a list of links: 'Search Directory by County', 'Download Entire Directory (PDF)', 'Advanced Directory Search', 'OPI Staff Directory', 'Facts About Montana Education', 'Interactive Map of Montana Schools & Districts', and 'School Accreditation Reports, School & District Profiles'. On the right side, there is a box titled 'Montana Directory of Schools Help' with a section 'Update Directory' that contains the text 'This is used by Montana Districts and Counties to update their directory information.' and a red button labeled 'UPDATE DIRECTORY'.

OFFICE OF PUBLIC INSTRUCTION  
ELSE ARNTZEN, STATE SUPERINTENDENT  
OPI.MT.GOV

PUTTING MONTANA STUDENTS FIRST

Search...

Families & Students Educators Leadership Contact

Montana School Directory

Welcome to the Directory of Montana Schools

Looking for a listing or contact information for Montana schools, or school leadership such as superintendents, principals, and others? Select a button below to access that information.

Print the PDF of the entire School Directory with all this information where indicated, or download excel files by selecting "Advanced Search."

All information displayed here is the most current available.

- Search Directory by County
- Download Entire Directory (PDF)
- Advanced Directory Search
- OPI Staff Directory
- Facts About Montana Education
- Interactive Map of Montana Schools & Districts
- School Accreditation Reports, School & District Profiles

Montana Directory of Schools Help

Update Directory

This is used by Montana Districts and Counties to update their directory information.

UPDATE DIRECTORY

## School District Data Updates

▶ [Montana Directory of Schools Help](#)

▼ [Update Directory](#)

This is used by Montana Districts and Counties to update their directory information.

**UPDATE DIRECTORY**

### Resources

- [Instructions](#)
- [Contact the OPI for Help](#)

### User Access

OPI Common Login is required to log into OPI Contact system. OPI Common Login means that the same user ID and password is used for OPI Contacts as for many other OPI systems (ex. MAEFAIRS). If you do not have access to the OPI Contacts application, email [CentralUpdates@mt.gov](mailto:CentralUpdates@mt.gov).

### Updating Data

Use the link below to log into the OPI Contacts system using your OPI Common Login ID:

<https://apps.opi.mt.gov/osp/>

**OPI Secure Portal**

Please see the [July 2022 Compass newsletter](#) for the OPI Secure Portal announcement and Overview webinar.

username

password

☐ Forgot Password  
☐ User Access Request Form  
☐ Frequently Asked Questions

Once you login, you will see the home screen, which is shown below. Click on the ***"Data Entry"*** option to make the applicable changes. Note each entity user will only be able to see the data for the entities they are specifically authorized to manage. Each type of data entry has specific contact information as outlined below. Please note that while there are five types of data entry shown, County and EdOrg are not applicable to schools.

 **OPI Contacts**  
opi.mt.gov

|      |                        |         |                |                            |        |
|------|------------------------|---------|----------------|----------------------------|--------|
| Home | <b>Data Entry</b>      | Reports | Administration | School District User Guide | Logout |
|      | County                 |         |                |                            |        |
|      | Systems                |         |                |                            |        |
|      | EdOrg                  |         |                |                            |        |
|      | School                 |         |                |                            |        |
|      | Cybersecurity Contacts |         |                |                            |        |

# TRAINING – PROJECT REPORTER CODE (PRC)

Sometimes particular revenues are coded to certain funds.

Sometimes different revenues are coded to the same fund (ie. F15 – Misc Fund)

Helps to keep track of the different revenues (and expenditures), they are classified by PRC

PRC's are three digits

# TRAINING – PROJECT REPORTER CODE (PRC)

An explanation of PRC's can be found in the Chart of Accounts on page 19

*OPI>School Finance> Accounting> Guidance & Manuals> Chart of Accounts*

The project reporter code permits a school district to separately track expenditures to meet a variety of specialized reporting requirements at local, state, and federal levels. A unique project reporter code should be assigned to the revenue and expenditure accounts used to account for each grant or project. *This code permits the user to relate expenditures to a specific revenue source.* It is designed specifically for state and federal grants but may be used to track local projects within a fund. ***The PRC is required in the Miscellaneous Fund (15).***

# TRAINING – PROJECT REPORTER CODE (PRC)

## 001 - 899

To be assigned by districts as needed. For federal grants, the OPI recommends using the OPI “money type” as the first two digits to designate the funding source, authority, or expenditure purpose. Refer to the OPI’s Grants Handbook for a list of these money type codes. The third digit may be used to designate a special project or fiscal year.

## 910 - 949

Assigned by the OPI for budget amendments under §20-9-161, MCA.

## 950 - 959

Assigned by the OPI for budget transfers under §20-9-208, MCA

### Balance Sheet Account Structure:

|               |                       |
|---------------|-----------------------|
| XXX           | X X X                 |
| District/Fund | Balance Sheet Account |

|                                                  |
|--------------------------------------------------|
| X X X                                            |
| Project Reporter Code-Optional (Not in MAEFAIRS) |

### REVENUE ACCOUNT STRUCTURE

|                      |                          |
|----------------------|--------------------------|
| XXX                  | XXXX                     |
| <u>District/Fund</u> | <u>Subsidiary Source</u> |

|                                                         |
|---------------------------------------------------------|
| XXX                                                     |
| <u>Project Reporter Code -Optional</u> (For most funds) |

MANDATORY FOR FUND 15

### EXPENDITURE ACCOUNT STRUCTURE

|      |         |             |         |          |        |                       |
|------|---------|-------------|---------|----------|--------|-----------------------|
| XXX  | XXX     | XXXX        | XXX     | XXXX     | XXX    | XXX                   |
| Fund | Subfund | School Code | Program | Function | Object | Project Reporter Code |

# TRAINING – MT ADVANCED OPPORTUNITY

## MT Advance Opportunity Aid Guidance

20-7-1501 to 1503 and 1506, MCA

### Recording Revenue (Funds Received):

Fund 29

Revenue Code 3770

### Recording Expenditures:

Fund 29

Program Code 377

(different than a PRC)

# TRAINING - TRANSFORMATIONAL LEARNING

## Transformational Learning Aid Guidance

20-7-1601 and 20-7-1602, MCA

Recording Revenue (Funds Received):

Fund 29

Revenue Code 3760

Recording Expenditures:

Fund 29

Program Code 376 (different than a PRC)

# FYE REMINDERS - ESSER

- ❑ Reconcile all of F15 before FYE – June 30<sup>th</sup>
  - ❑ Especially ESSER

- ❑ Miscellaneous Fund Worksheet located on School Finance [webpage](#) at

School Finance/Accounting/Guidance & Manuals/Other Materials

# FYE REMINDERS - ESSER

## □ ESSER Consolidated Guidance

MUST use for coding  
MAY use for PRC (recommended)

| ESSER II Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) |         |                                          |      |                                                               |
|----------------------------------------------------------------------------------|---------|------------------------------------------|------|---------------------------------------------------------------|
| Fund                                                                             | Revenue | Revenue Code Name                        | Prog | Program Code Name                                             |
| 15                                                                               | 7750    | CRRSA-State School Emergency Relief Fund | 775  | CRRSA – State School Emergency Relief Fund – Basic            |
| 15                                                                               | 7750    | CRRSA-State School Emergency Relief Fund | 776  | CRRSA – State School Emergency Relief Fund - Supplemental     |
| 15                                                                               | 7750    | CRRSA-State School Emergency Relief Fund | 777  | CRRSA – State School Emergency Relief Fund - Special Needs    |
| 15                                                                               | 7750    | CRRSA-State School Emergency Relief Fund | 778  | CRRSA – State School Emergency Relief Fund - Targeted Support |

| ESSER III American Rescue Plan (ARP) |         |                                        |      |                                                                 |
|--------------------------------------|---------|----------------------------------------|------|-----------------------------------------------------------------|
| Fund                                 | Revenue | Revenue Code Name                      | Prog | Program Code Name                                               |
| 15                                   | 7850    | ARP-State School Emergency Relief Fund | 785  | ARP – State School Emergency Relief Fund – Basic                |
| 15                                   | 7850    | ARP-State School Emergency Relief Fund | 786  | ARP – State School Emergency Relief Fund – Supplemental         |
| 15                                   | 7850    | ARP-State School Emergency Relief Fund | 787  | ARP – State School Emergency Relief Fund – Learning Loss        |
| 15                                   | 7850    | ARP-State School Emergency Relief Fund | 788  | ARP – State School Emergency Relief Fund – Summer Enrichment    |
| 15                                   | 7850    | ARP-State School Emergency Relief Fund | 789  | ARP – State School Emergency Relief Fund – Afterschool Programs |

| ESSER III American Rescue Plan (ARP) |         |                                                 |      |                                                 |
|--------------------------------------|---------|-------------------------------------------------|------|-------------------------------------------------|
| Fund                                 | Revenue | Revenue Code Name                               | Prog | Program Code Name                               |
| 15                                   | 7360    | ARP – DPHHS CDC Crisis Response Agreement       | 736  | ARP – DPHHS CDC Crisis Response Agreement       |
| 15                                   | 7370    | ARP – DPHHS Reopening Schools Grant             | 737  | ARP – DPHHS Reopening Schools Grant             |
| 15                                   | 7380    | ARP - Homeless Children and Youth               | 738  | ARP - Homeless Children and Youth               |
| 15                                   | 7390    | ARP - FCC Emergency Connectivity Program        | 739  | ARP - FCC Emergency Connectivity Program        |
| 15                                   | 7400    | ARP - Coronavirus State & Local Fiscal Recovery | 740  | ARP - Coronavirus State & Local Fiscal Recovery |
| 15                                   | 7560    | ARP - IDEA, Part B, Special Education           | 756  | ARP - IDEA, Part B, Special Education           |
| 15                                   | 7570    | ARP - IDEA, Special Education Preschool         | 757  | ARP - IDEA, Special Education Preschool         |
| 15                                   | 7580    | ARP - DPHHS IDEA, Part C, Infants and Family    | 758  | ARP - DPHHS IDEA, Part C, Infants and Family    |

# FYE REMINDERS - ESSER

- ☐ Remember to use your Project Reporter Codes (PRC). ***PRC is required in Fund 15***
- ☐ There are corrective validations in MAEFAIRS specifically for ESSER
  - ☐ Expenditures may not be greater than Revenues for each specific PRC (see the ESSER Consolidated Guidance)

# FYE REMINDERS - ESSER

- ❑ ESSER revenues CANNOT be moved out of F15
- ❑ ESSER can be used to pay allowable costs by moving expenditures into Fund 15 with correct Program code and PRC.
- ❑ New guidance will be coming out soon to assist with ESSER corrections.

NOTE: E-Grant budget amendments are different than MAEFAIRS budget amendments

# FYE REMINDERS – BUDGET

- Law prohibits budget overdrafts.
- Budget Amendments must be adopted before June 30<sup>th</sup> and filed with the OPI. 20-9-161, MCA
- If your district has a budget overdraft, you and your auditor will be notified.
- An overdraft can result in a reduction in your GTB payment.
- MF Budget Amendment guidance can be located [here](#).

# FYE REMINDERS – BUDGET

- Without legislation, the budget amendment process for unanticipated enrollment increases will revert to the old method from FY2021.
- HB630 (2021) governed the process for FY2022 and FY2023.
- Current legislation may change budget amendments for unanticipated enrollment increases.
- Continue to watch progress of bills to know the outcome

# FYE REMINDERS – F20 LEASE RENTAL

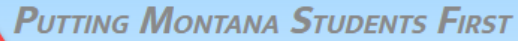
- 20-9-509, MCA
- Whenever the end-of-the-year cash balance of a lease or rental agreement fund is more than
  - **\$10,000** for an elementary or high school district or
  - **\$20,000** for a K-12 district,
- the cash balance in excess of this limit must be transferred to the general fund of the district – before 6/30.

# FYE REMINDERS – SPED REVERSION

- Schools must meet the SPED reversion amount, or the SPED payment will be reduced.
- If reversion has not been met, the OPI will reduce the SPED payment by the reversion amount.
- Ensure MOE accuracy before submitting TFS.

# TOURING THE WEBSITE





2

 [Contact](#)

## 3





PUTTING MONTANA STUDENTS FIRST



Search...

Families &amp; Students

Educators

Leadership

Contact

## OPI Calendars

OPI event &amp; collections calendars

### [Learning Opportunities Portal Calendar](#) (Retiring this version: watch for updates coming soon)!

The Learning Opportunities Portal Calendar provides information about high quality professional learning happening all across the state.

### [MONTANA.GOV eCalendar](#)

The MONTANA.GOV eCalendar displays public meetings being held by the Office of Public Instruction along with other state government meetings.

### [GEMS Data Reporting Calendar](#)



Find out when data is due to be submitted to the OPI.

Data Collections Calendar

State FY

2023

Month

All

Application

Select

Submit

Search...

## Application

Select

AIM

Central

County

County Superintendent

CSIP

Distance Learning

EGrants

Elections

Fillable Spreadsheet

MAEFAIRS

MAPS

OPI Internal Process

Payment

Pupil Transportation

School Discipline

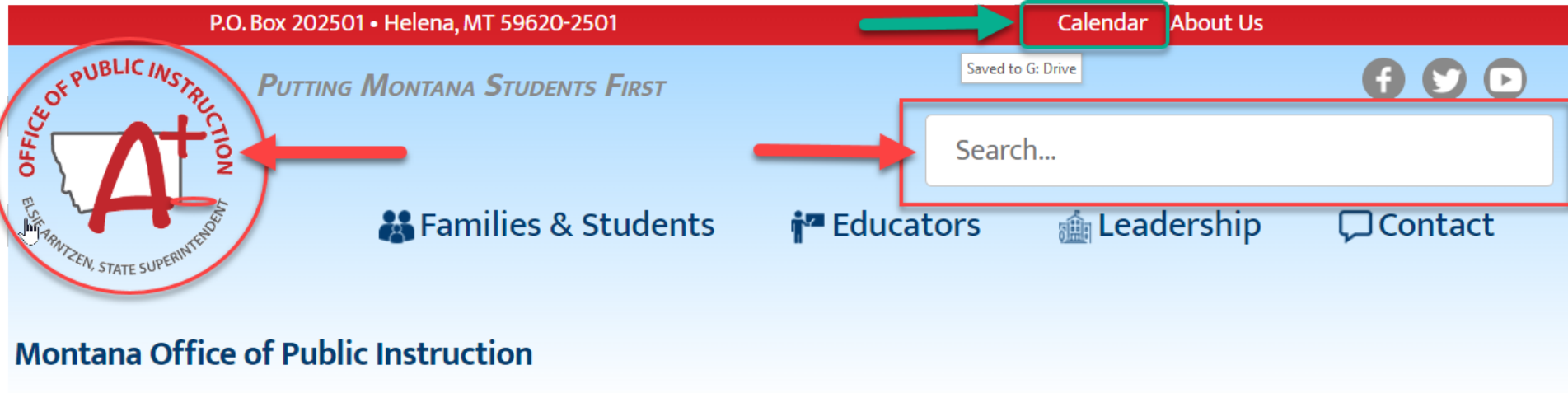
SPED Portal

Survey Tool

TEAMS

TEDRS

US Department of Education



## Montana Office of Public Instruction



### Welcome to the Office of Public Instruction

Superintendent Elsie Arntzen is proud to serve our Montana families, students, and teachers. **Families are the foundation of learning as our parents are our first teachers.** Our students are our most precious resource and the future of this great state. As a teacher of 23 years, the Superintendent knows the importance of quality educators in the classroom and is working to ensure Montana teachers have the flexibility needed to put our Montana students first.

The Montana Office of Public Instruction (OPI) is charged with the responsibility of providing technical assistance in:

- School Finance
- School Law
- Teacher Certification and Licensing
- School Accreditation
- Teaching and Learning Standards

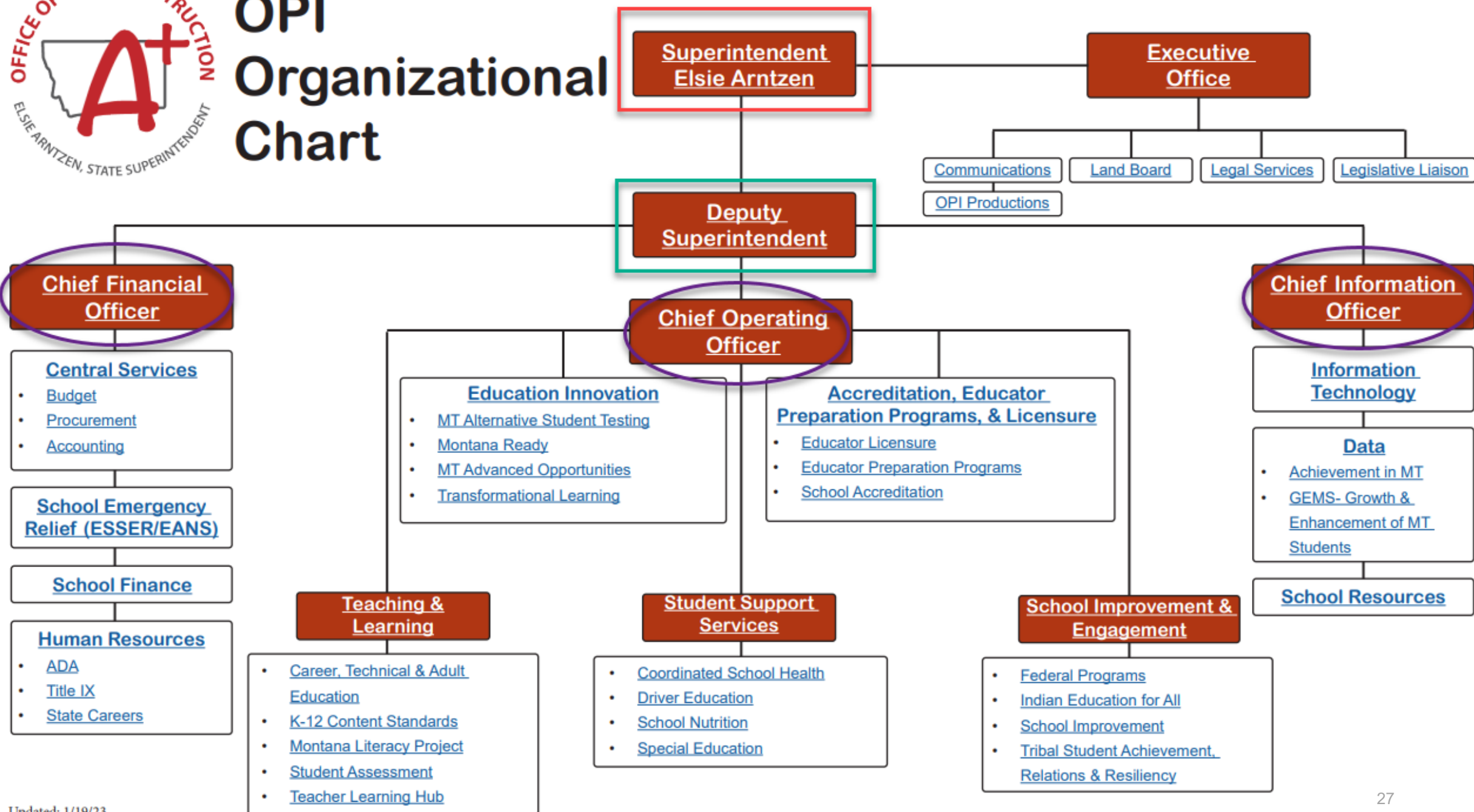
The OPI staff administer a number of federally funded programs and provide a variety of information services, including the information systems necessary to assess student achievement and the quality of Montana's elementary and secondary school systems.

- › 2021-2022 Summative
- › 2023 Teacher of the Year
- › Meet the Executive Staff
- › OPI Organizational Chart
- › See OPI Press Releases
- › ESSER
  - › EANS
  - › Broadband
- › Assessment Scores





# OPI Organizational Chart



PUTTING MONTANA STUDENTS FIRST



Search...

Families &amp; Students

Educators

Leadership

Contact

**Academic Success**

Administrators Professional Learning  
After School Programs  
Every Student Succeeds Act (ESSA)  
Executive & Teacher Leadership Academies  
Montana Advanced Opportunities  
Federal Programs  
Transformational Learning

**Assessment & Accountability**

Educator Licensing & Preparation Task Forces  
Educator Preparation  
Montana Alternative Student Testing Pilot Program  
School Accreditation  
Statewide Testing

**Data & Reporting**

Access OPI Reporting Systems  
AIM-Achievement in Montana  
CSRP  
Data Use in Education  
Find & Request Data  
GEMS Data Warehouse  
Privacy & Data Governance  
Youth Risk Behavior Survey

**Finance & Grants**

District Travel Reimbursements  
E-Grants  
Elections  
Legislative Updates  
**School Finance**  
School Nutrition Payments

**Management & Operations**

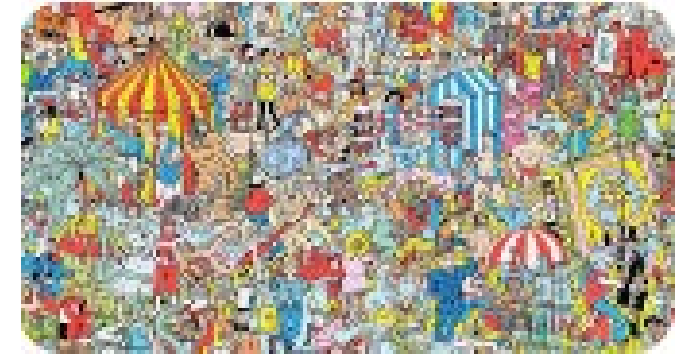
Emergency Planning & Safety  
Legal Division  
Montana Schools Directory  
Office of the Superintendent  
OPI Secure Portal  
School Innovation, Flexibility & Efficiency  
School Nutrition  
IT Resources for Schools - Programs & Grants

**OPI Communication**

Education Advocates  
MASS Resources  
OPI Email Communication  
OPI Monthly Compass  
OPI Navigator  
OPI Productions  
Subscribe to Emails

The OPI staff administer a number of federally funded programs and

Where's Waldo?



FINDING SCHOOL FINANCE

Watch for  
important  
announcements

P.O. Box 202501 • Helena, MT 59620-2501

CalendarAbout Us

OFFICE OF PUBLIC INSTRUCTION  
ELISE ARNTZEN, STATE SUPERINTENDENT

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School Finance

Welcome to School Finance

We hope you like the new look and find it easier to navigate. We are here to help, so if you are having difficulty finding what you need please let us know.

Important School Finance News and Updates

FY 2024 PRELIMINARY GENERAL FUND BUDGET DATA SHEETS- PRE SESSION

FUNDING & SUPPORTING MT SCHOOLS

SCHOOL FINANCE

Montana Office of Public Instruction

School Finance Updates

School Finance Application Resources

About School Finance

Accounting

Auditing

Budgets

County

Elections

ESSA Per Pupil

Impact Aid

OPI Financial Data Files

Pupil Transportation

Session History

State School Payments

Student Count ANB

Tuition & Attendance

Webinars

OPI Staff are here to help:

Contact us at [OPISchoolFinance@mt.gov](mailto:OPISchoolFinance@mt.gov).

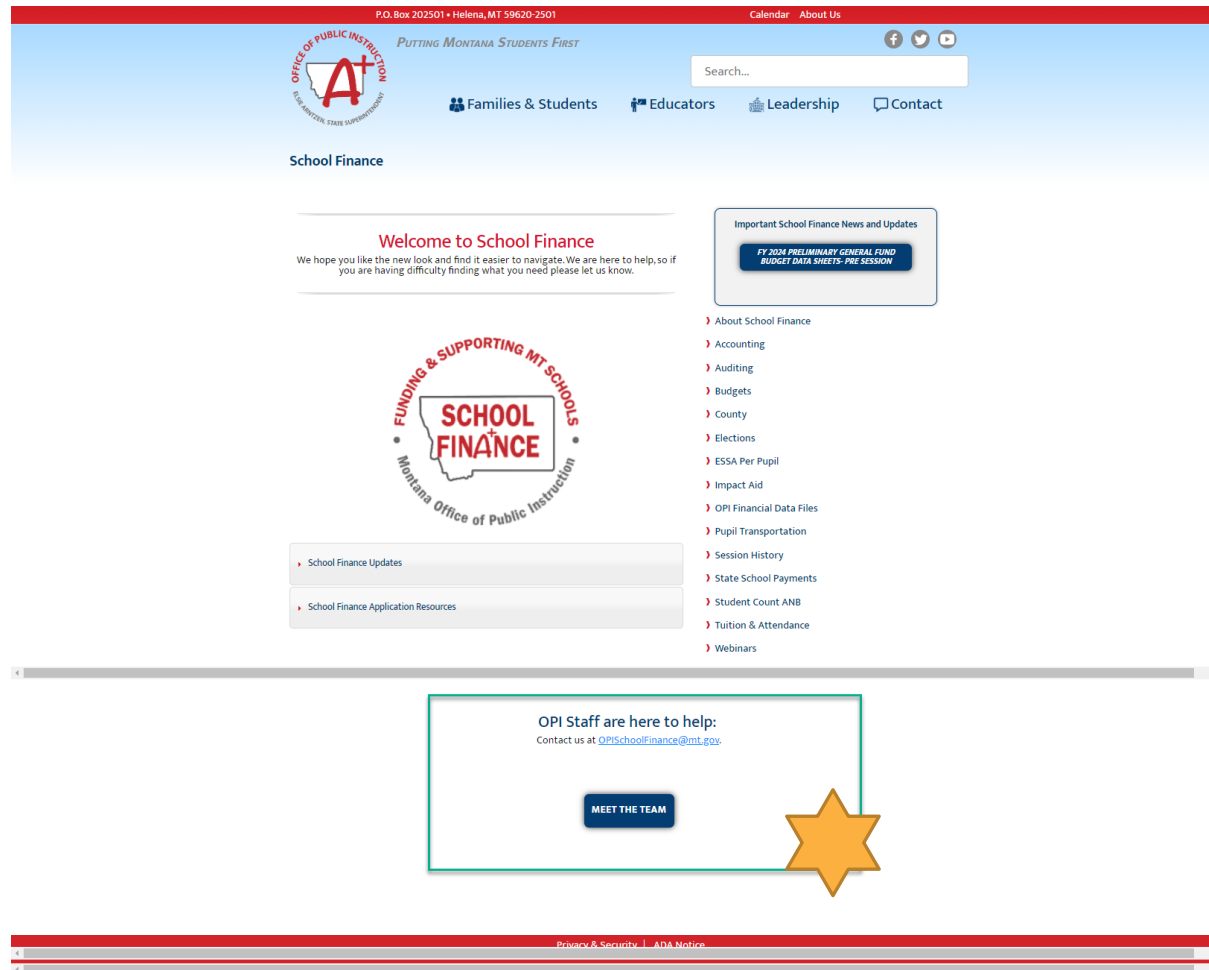
MEET THE TEAM

Privacy & Security | ADA Notice

# AT THE BOTTOM OF EVERY SCHOOL FINANCE WEB PAGE

[Return to School Finance Home Page](#)

Contact us:  
**OPISchoolFinance@mt.gov**



The screenshot shows the OPI School Finance website. At the top, there is a red header bar with the text "P.O. Box 202501 • Helena, MT 59620-2501" and "Calendar About Us". Below this is a blue banner with the OPI logo, the tagline "PUTTING MONTANA STUDENTS FIRST", a search bar, and navigation links for "Families & Students", "Educators", "Leadership", and "Contact". The main content area is titled "School Finance" and features a "Welcome to School Finance" message. A circular logo in the center reads "FUNDING & SUPPORTING MT SCHOOLS SCHOOL FINANCE Montana Office of Public Instruction". To the right, there is a list of links including "About School Finance", "Accounting", "Auditing", "Budgets", "County", "Elections", "ESSA Per Pupil", "Impact Aid", "OPI Financial Data Files", "Pupil Transportation", "Session History", "State School Payments", "Student Count ANB", "Tuition & Attendance", and "Webinars". At the bottom, there is a box that says "OPI Staff are here to help: Contact us at: [OPISchoolFinance@mt.gov](mailto:OPISchoolFinance@mt.gov)" with a "MEET THE TEAM" button and a large orange star graphic.

# MEET THE TEAM



[Amanda Zigan](#)

Computer Support Specialist

406-444-3096

General questions  
Application access  
Indirect cost rate



[Andrea Mohammadi](#)

Business Analyst

406-444-1960

TFS & Budget questions  
Tuition  
Enrollment/ANB  
Elections



[Laci Novark](#)

Budget Analyst

406-444-4401

TFS & Budget questions  
Structure Changes  
Enrollment increases  
Impact Aid

# MEET THE TEAM



[Autumn Belmont](#)

Budget Analyst

406-444-9852

TFS & Budget questions  
Payment  
Bonds  
County



[Donell Rosenthal](#)

State Pupil Transportation Specialist

406-461-9316

Transportation questions



[Kristen Becker](#)

Auditor

406-444-0701

Auditor

# MEET THE TEAM



[Barbara Quinn](#)

School Finance Senior Manager

406-444-3249

TFS & Budget questions  
General questions



[Paul Taylor](#)

Budget Analyst

406-444-1257

General Fund questions  
Data Requests





PUTTING MONTANA STUDENTS FIRST



Search...

Families &amp; Students

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## School Finance

### Welcome to School Finance

We hope you like the new look and find it easier to navigate. We are here to help, so if you are having difficulty finding what you need please let us know.

#### Important School Finance News and Updates

[FY 2024 PRELIMINARY GENERAL FUND BUDGET DATA SHEETS- PRE SESSION](#)[School Finance Updates](#)[School Finance Application Resources](#)[About School Finance](#)[Accounting](#)[Auditing](#)[Budgets](#)[County](#)[Elections](#)[ESSA Per Pupil](#)[Impact Aid](#)[OPI Financial Data Files](#)[Pupil Transportation](#)[Session History](#)[State School Payments](#)[Student Count ANB](#)[Tuition & Attendance](#)[Webinars](#)

### OPI Staff are here to help:

Contact us at [OPISchoolFinance@mt.gov](mailto:OPISchoolFinance@mt.gov).

[MEET THE TEAM](#)

▼ School Finance Updates

[OPI \(GEMS\) Data Collections Calendar](#)

[Understanding Montana School Finance - Winter 2021](#)

[School District Closures - Unforeseen Emergencies](#)

▼ School Finance Application Resources

## Application Access Resources

[OPI Application Access Guide](#)

[School Finance Access Form](#)

[OPI Contacts Access Form](#)

## Application Login Links

[MAEFAIRS System](#)

[County System](#)

[Pupil Transportation System](#)



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BUDGET DATA SHEETS- PRE SESSION**

School Finance Updates

School Finance Application Resources

- 
- About School Finance
  - Accounting
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  - Elections
  - ESSA Per Pupil
  - Impact Aid
  - OPI Financial Data Files
  - Pupil Transportation
  - Session History
  - State School Payments
  - Student Count ANB
  - Tuition & Attendance
  - Webinars

### OPI Staff are here to help:

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**MEET THE TEAM**

Montana Students First

Type in browser

ARM MT

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PUTTING MONTANA STUDENTS FIRST  
ELSE ARNTZEN, STATE SUPERINTENDENT

Search...

Families & Students    Educators    Leadership    Contact

### About School Finance

▼ Links

#### References Links

- [Administrative Rule of Montana](#)
- [Montana Code Annotated](#)

Other Resources

- [Association of School Business Officials International](#)
- [Local Government Services](#)
- [Montana Association of School Business Officials \(MASBO\)](#)
- [Montana Board of Investments](#)
- [American Institute of Certified Public Accountants](#)
- [National Center for Education Statistics](#)
- [NCES Handbook](#)
- [National Highway Safety Guidelines](#)
- [School Administrators of Montana](#)
- [Facility Inventory Surveys](#)

▶ Session History

**CHRISTI JACOBSEN**  
MONTANA SECRETARY OF STATE

HOME   SEARCH   ABOUT US   CONTACT US   HELP

### How to ...

- [Learn](#) more about the administrative rule process
- [Find](#) Register publication dates
- [Subscribe](#) to the ARM

### Related Resources

- [Official State Website](#)
- [Secretary of State](#)
- [Administrative Rules](#)
- [ARM Templates](#)
- [Montana Code Annotated \(MCA\)](#)
- [Code of Federal Regulations \(CFR\)](#)

### Using ARM and MAR

To locate rules that are effective but not yet available online, please review issues of the Montana Administrative Register.

### Administrative Rules of Montana

(Updated through December 31, 2022 )

**Full Text Search** ?

Match words within current rules in Administrative Rules of Montana

**By Rule Number** ?

e.g., 42.26.203

**By Chapter Number** ?

e.g., 42.26

**By Department, Chapter, and Rule Table of Contents**

**By MCA Number** ?

e.g., 2-3-103

**By Title Number** ?

e.g., 10, 37

### Montana Administrative Register

**Full Text Search** (from January 2007) ?

Match words within notices published in Montana Administrative Register.

**Browse all Register issues**

View the most recent issue, [2023 # 5](#)  
Archived issues [1976 to present](#).

**Search By Notice No.** (from January 2007) ?

Search MAR notices published in Montana Administrative Register by the Notice No.

[Home](#) | [Search](#) | [About Us](#) | [Contact Us](#) | [Help](#) | [Disclaimer](#) | [Privacy & Security](#)

## Quick Search Results

Data sources are current effective rules existed in ARM on or after March 31, 2007

Total number found: 9

Page: 1

| Rule No.                   | Rule Title                                                                                    | Rule File                                                                           | Effective Date |
|----------------------------|-----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------|
| <a href="#">10.20.102</a>  | CALCULATION OF AVERAGE NUMBER BELONGING (ANB)                                                 |  | 5/21/2016      |
| <a href="#">10.20.102A</a> | BUDGET UNIT                                                                                   |  | 8/15/2008      |
| <a href="#">10.20.103</a>  | CIRCUMSTANCES UNDER WHICH THE REGULAR ANB MAY BE INCREASED FOR THE ENSUING SCHOOL FISCAL YEAR |  | 6/28/2002      |
| <a href="#">10.20.104</a>  | ANTICIPATED UNUSUAL ENROLLMENT INCREASE - ANB CALCULATION                                     |  | 5/21/2016      |
| <a href="#">10.20.104A</a> | INITIAL YEAR OF OPERATION OF A FULL-TIME KINDERGARTEN PROGRAM - ANB CALCULATION               |  | 8/15/2008      |
| <a href="#">10.23.101A</a> | BUDGET UNIT                                                                                   |  | 8/9/1996       |
| <a href="#">10.23.108</a>  | ANB AND BASIC ENTITLEMENT CALCULATIONS IN ANNEXATIONS AND CONSOLIDATIONS                      |  | 12/22/2006     |
| <a href="#">10.55.104</a>  | APPORTIONMENT OF STATE AND COUNTY FUNDS                                                       |  | 6/26/1981      |
| <a href="#">10.55.209</a>  | STANDARD SCHOOL DAY                                                                           |  | 7/1/1989       |

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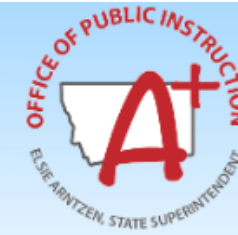


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# Budget Timeline

FY 2023

| Current Law                                                                                                                       | Description                                                                                                                                                                                                                            | MCA Statute(s)                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| <b>June 30</b>                                                                                                                    | Close of the fiscal year.                                                                                                                                                                                                              | <a href="#">§20-1-301</a>                                            |
| <b>Between July 1 and August 10</b>                                                                                               | District clerk publishes one notice of date, time, and place of budget meeting.                                                                                                                                                        | <a href="#">§20-9-115</a>                                            |
| <b>By 3rd Friday in July</b>                                                                                                      | OPI allocates annual statutory appropriation for technology fund.                                                                                                                                                                      | <a href="#">§20-9-534(2)</a>                                         |
| <b>By July 20</b>                                                                                                                 | County treasurer provides bond, endowment fund and cash balances information for school trustees' financial summary (TFS) and cash balances for county school funds supported by countywide levies.                                    | <a href="#">§20-9-121(1),(2),(3)</a><br><a href="#">§20-9-604(4)</a> |
| <b>By 1st Monday in August</b>                                                                                                    | Department of Revenue delivers taxable valuation information to county superintendent.                                                                                                                                                 | <a href="#">§20-9-122</a>                                            |
| <b>Not later than August 15</b>                                                                                                   | Trustees report annual financial activities of each fund maintained by the district to the county superintendent.                                                                                                                      | <a href="#">§20-9-213(6)</a>                                         |
| <b>Not later than August 15</b>                                                                                                   | Annual fiscal reports for joint school districts must be submitted to the county superintendent of each county in which part of the joint district is situated.                                                                        | <a href="#">§20-9-213(6)</a>                                         |
| <b>August 15 (OPI form FP-8a due date)</b>                                                                                        | Located and non-located counties exchange information between August 10 and August 15 in order to determine what percentage of the joint district their county supports.                                                               | <a href="#">§20-9-151</a>                                            |
| <b>Before the 2nd Monday in August</b>                                                                                            | County superintendent computes revenue available to finance the transportation budget.                                                                                                                                                 | <a href="#">§20-10-144</a>                                           |
| <b>On or before August 20</b>                                                                                                     | Trustees meet to consider all budget information and any attachments required by law.                                                                                                                                                  | <a href="#">§20-9-131(1)</a>                                         |
| <b>Not later than August 25, and before the computation of the general fund net levy requirement by the county superintendent</b> | Trustees adopt final budget.<br><br>Trustees of a joint district shall adopt a budget according to school budgeting laws and send a copy to the county superintendent of each county in which a part of the joint district is located. | <a href="#">§20-9-131(2)</a><br><a href="#">§20-9-151(1)</a>         |



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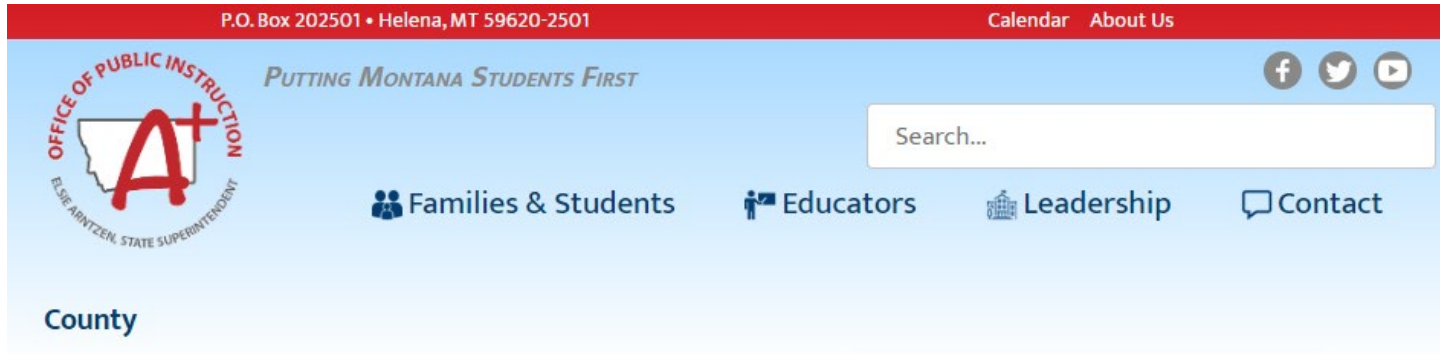
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OPI Staff are here to help:

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