Welcome! Please set your name in the Zoom application to your first name and district (e.g., Nicole – OPI).
Click the three dots next to your name, select "rename" and enter your information.

MAEFAIRS: TFS AND BUDGET TRAINING 2022

School Finance Division

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

Putting Montana Students First A+

INTRODUCTIONS

- Jesse Romero – Computer Support Specialist
- Andrea Mohammadi – Finance Specialist
- Nicole Thuotte – Finance Specialist
- Becky Belling – Budget Analyst
- Paul Taylor – Budget Analyst

INTRODUCTIONS

- Dan Moody – Auditor
- Donell Rosenthal – Pupil Transportation
- Barb Quinn – School Finance Manager
- Renee Richter and Kathleen Wanner – Finance Specialist Assistants

MAEFAIRS LOGIN AND ACCESS

- Go to the School Finance Homepage

- Locate the School Finance Access form

Meet the OPI's School Finance Team

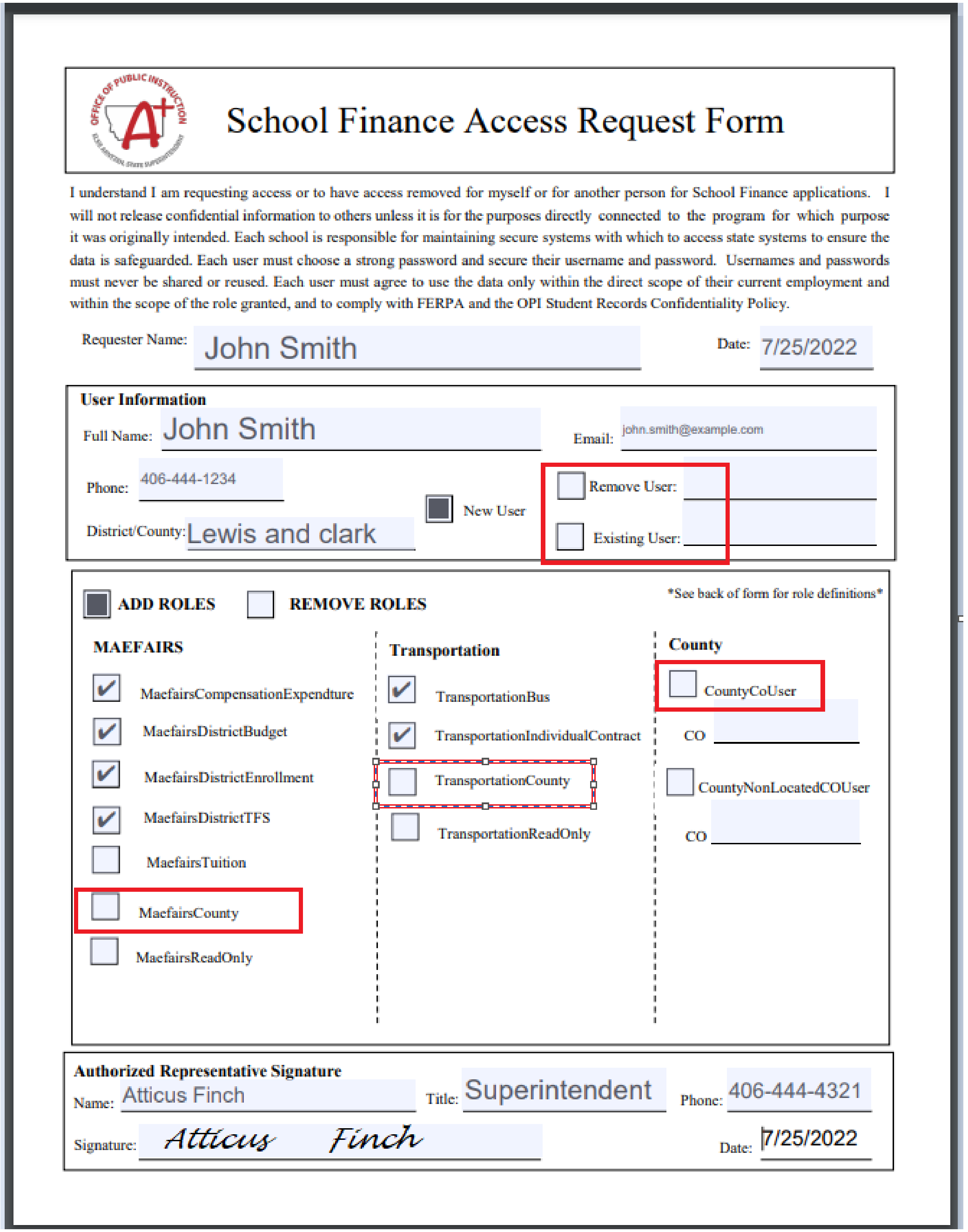
Understanding Montana School Finance - Winter 2021

School District Closures - Unforeseen Emergencies

School Finance Access Form

- Download the PDF and save to your computer

EXAMPLE:



School Finance Access Request Form

I understand I am requesting access or to have access removed for myself or for another person for School Finance applications. I will not release confidential information to others unless it is for the purposes directly connected to the program for which purpose it was originally intended. Each school is responsible for maintaining secure systems with which to access state systems to ensure the data is safeguarded. Each user must choose a strong password and secure their username and password. Usernames and passwords must never be shared or reused. Each user must agree to use the data only within the direct scope of their current employment and within the scope of the role granted, and to comply with FERPA and the OPI Student Records Confidentiality Policy.

Requester Name: John Smith   Date: 7/25/2022

User Information

Full Name: John Smith   Email: john.smith@example.com

Phone: 406-444-1234   ☒ New User   ☐ Remove User:

District/County: Lewis and clark   ☐ Existing User:

☒ **ADD ROLES**   ☐ **REMOVE ROLES**   *See back of form for role definitions*

MAEFAIRS

- ☑ MaefairsCompensationExpendture
- ☑ MaefairsDistrictBudget
- ☑ MaefairsDistrictEnrollment
- ☑ MaefairsDistrictTFS
- ☐ MaefairsTuition
- ☐ MaefairsCounty
- ☐ MaefairsReadOnly

Transportation

- ☑ TransportationBus
- ☑ TransportationIndividualContract
- ☐ TransportationCounty
- ☐ TransportationReadOnly

County

- ☐ CountyCoUser
  CO
- ☐ CountyNonLocatedCOUser
  CO

Authorized Representative Signature

Name: Atticus Finch   Title: Superintendent   Phone: 406-444-4321

Signature: Atticus Finch   Date: 7/25/2022

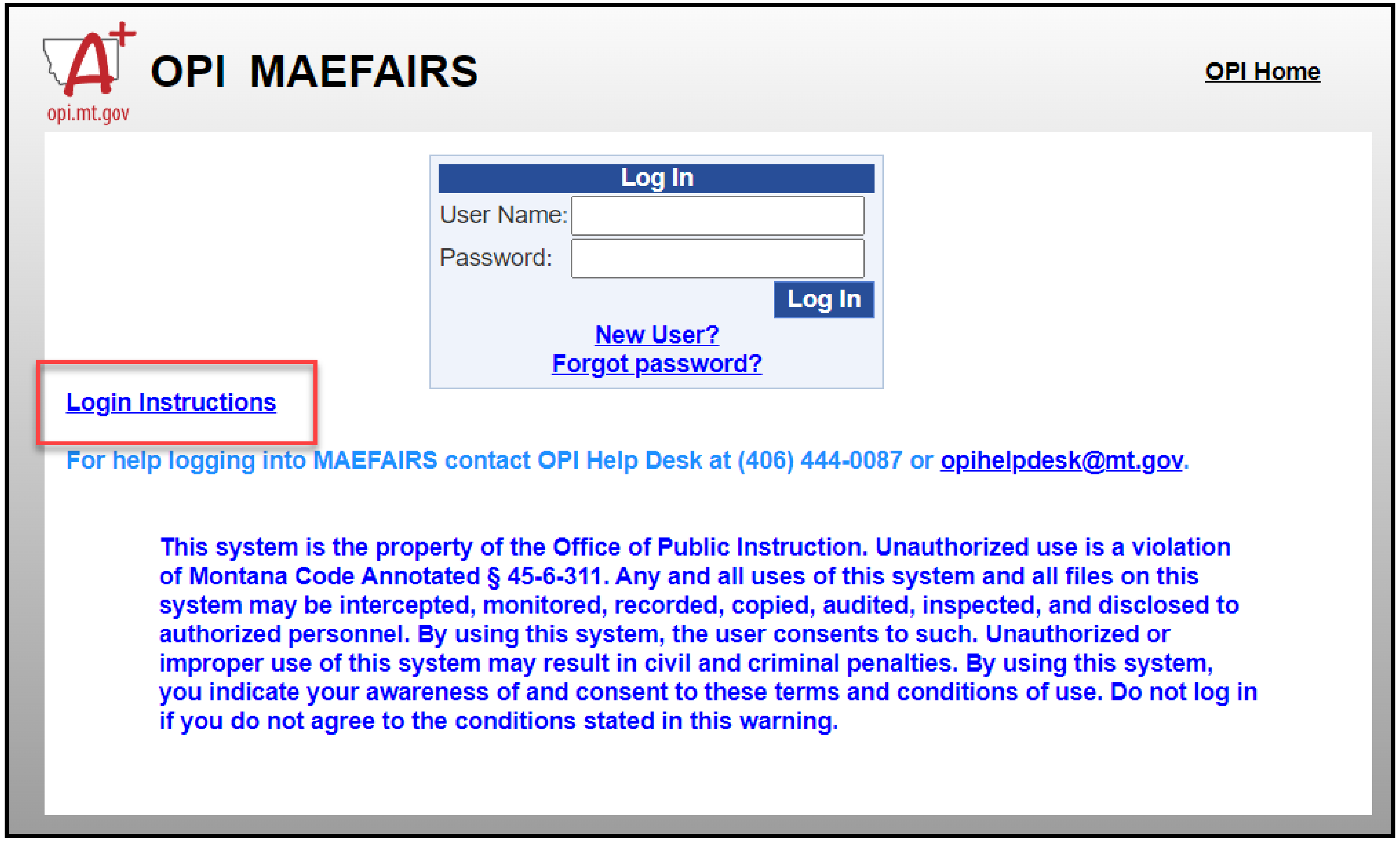
OPI.MT.GOV

Putting Montana Students First

MAEFAIRS LOGIN AND ACCESS

- Be sure to have all roles filled out that apply to your position.
- MUST have signature of authorized representative
- Fill out and return form to OPI School Finance (please allow one full business day for response)
- Follow the steps in MAEFAIRS welcome email to set password and get started.

MAEFAIRS LOGIN AND ACCESS

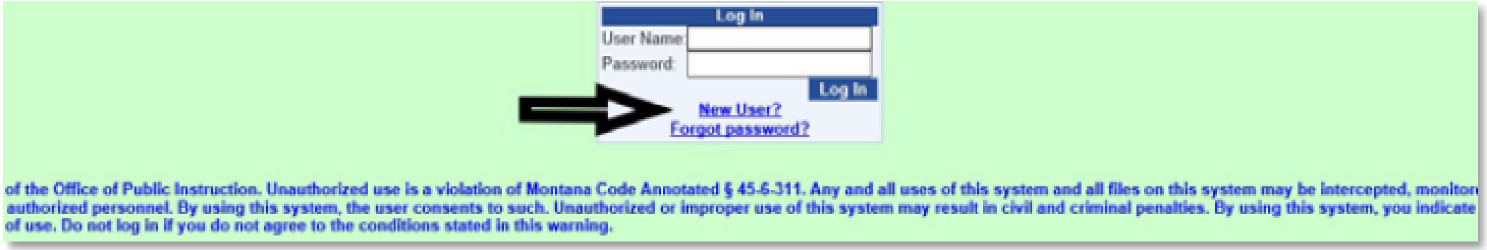


SCHOOL FINANCE REQUEST FORM

OCL User Login Instructions

Become a New User

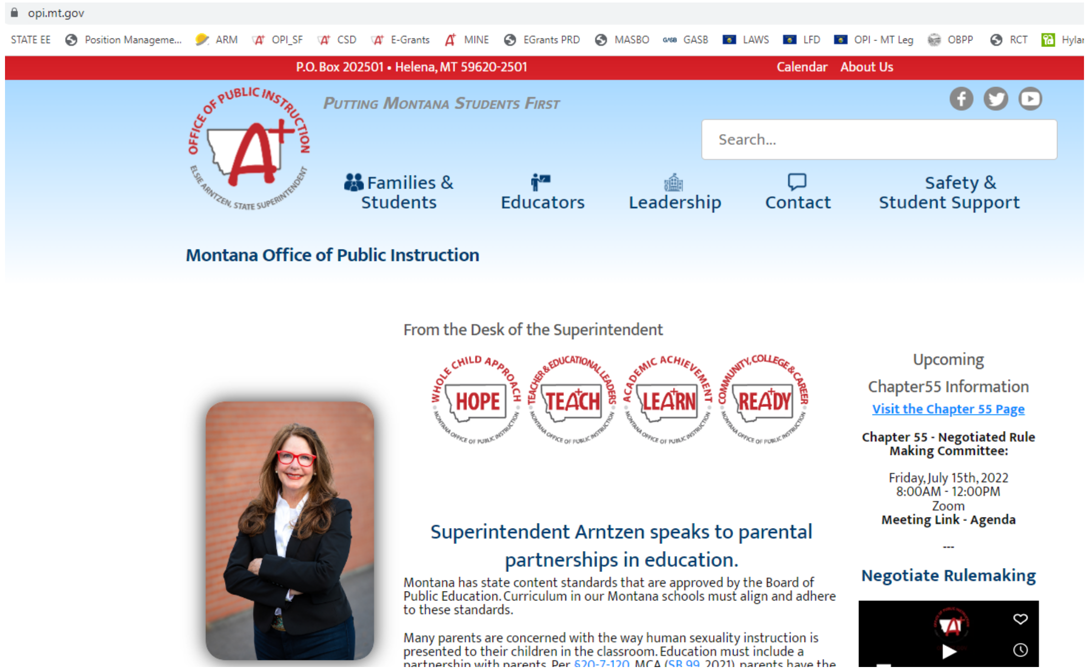
- Select **New User** from the login page of the application.



- Fill in your user name and email address and click **Submit** on the next screen.

WEBSITE REVIEW

Helpful Places to Look



WEBSITE REVIEW

Getting to the School Finance Webpage

WEBSITE REVIEW

School Finance Email

School Finance

Contact us at OPISchoolFinance@mt.gov

School Finance Monthly Calendar

July Budget and TFS Training

MAEFAIRS FY2023 Release Memo

MEET THE OPI'S SCHOOL FINANCE TEAM

NEW! Quickstart Guides for Superintendents and Clerks

ABOUT SCHOOL FINANCE | ACCOUNTING | AUDITING | BUDGETS

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- District Superintendents
- District Clerks

NEW!!

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WEBSITE REVIEW

School Finance Homepage

School Finance

Contact us at OPISchoolFinance@mt.gov
School Finance Monthly Calendar
July Budget and TFS Training

Subject Area Tabs

ABOUT SCHOOL FINANCE	ACCOUNTING	AUDITING	BUDGETS
EANS	COUNTY	ELECTIONS	ESSA PER PUPIL
ESSER	IMPACT AID	MCA & ARMS	OPI FINANCIAL DATA FILES
PUPIL TRANSPORTATION	STATE SCHOOL PAYMENTS	STUDENT COUNT ANB	TUITION & ATTENDANCE

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Understanding Montana School Finance - Winter 2021
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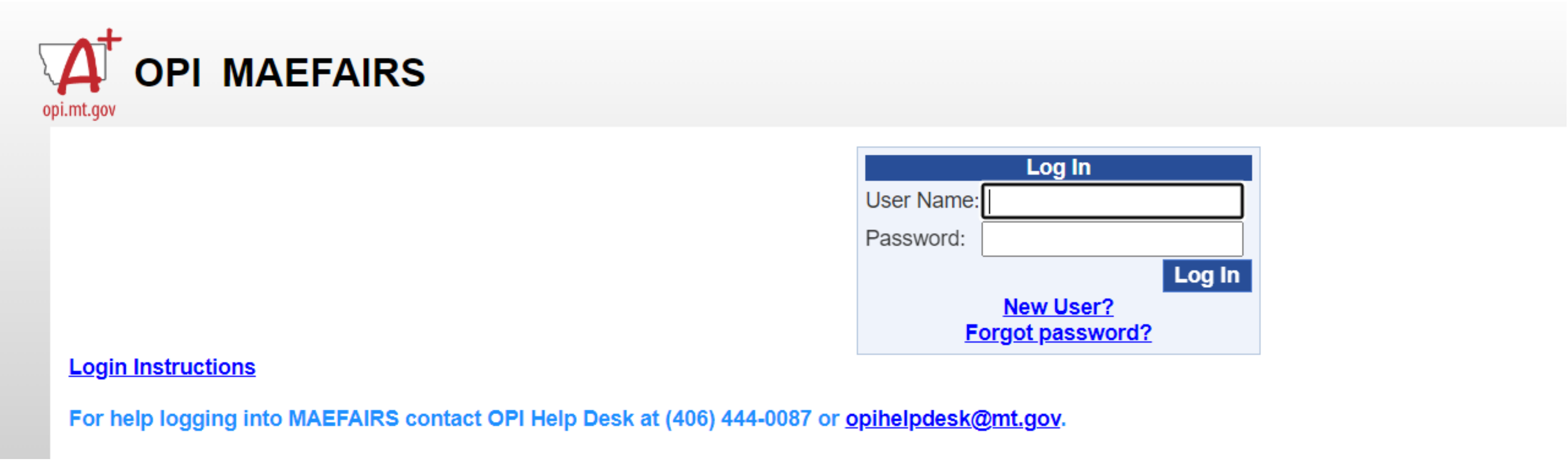
School Finance Access Form

Application Links:
MAEFAIRS System Login Link
County System Login Link
Pupil Transportation System Login Link

Application Links

WEBSITE REVIEW

MAEFAIRS – **M**ontana **A**utomated **E**ducation **F**inancial and **I**nformation **R**eporting **S**ystem



WEBSITE REVIEW

Accounting Webpage

Accounting

- Guidance & Manuals
- GASB
- Indirect Cost Rates
- Other Accounting Resources
- Tax Credits for Educational Donation
- Trustee Financial Summary

Folders within Subject Areas

Return to School Finance Homepage

WEBSITE REVIEW

Accounting Webpage

Accounting

Guidance & Manuals

Most Accessed

- School Accounting Manual
- Chart of Accounts
- ESSER Consolidated Guidance

Other Materials

- Updates from the Office of Public Instruction
- Building Reserve Fund Guidance Document May 2018

WEBSITE REVIEW

Accounting Webpage

Other Materials

- Updates from the Office of Public Instruction
- Building Reserve Fund Guidance Document May 2018
- Compensated Absences Worksheet
- FY 2021 Compensation Expenditure Report Instructions
- Compensation Expenditure Upload Template
- Miscellaneous Fund Worksheet
- Multidistrict Agreement FAQs
- NCES Handbook
- Reconciling Cash to County Treasurer FY2023
- School Safety Transfers Guidance
- Student Activity Fund Worksheet
- Tax Exempt Letter for Schools
- TFS Instructions
- Transfer Matrix
- Transfer Example

WEBSITE REVIEW

Accounting Webpage

Other Accounting Resources

- TRS GASB 68 Employer Reports
- PERS GASB 68 Employer Reports
- IRS Announcement May 2019
- IRS Announcement FAQ's
- TFS Revenue/Expenditure Upload Instructions
- TFS Expenditure Upload Template
- TFS Revenue Upload Template
- TFS Additional Expenditure Upload Template

WEBSITE REVIEW

Accounting Webpage

Trustee Financial Summary

- FY 2021
- FY 2020
- FY 2019
- FY 2018
- FY 2017
- FY 2016
- FY 2015
- FY 2014
- FY 2013
- FY 2012
- FY 2011
- FY 2010

Historical TFS Reports

WEBSITE REVIEW

Budgets Webpage

Budgets

- Budget Reports
- Budget Spreadsheets & Guidance
- Budget Timeline
- Preliminary Budget Data Reports

Folders within Subject Areas

WEBSITE REVIEW

Budgets Webpage

Budgets

- Budget Reports
  - FY 2022
  - FY 2021
  - FY 2020
  - FY 2019
  - FY 2018
  - FY 2017
  - FY 2016

Historical Budget Reports

WEBSITE REVIEW

Budgets Webpage

- Budget Instructions
- Helpful Spreadsheets
- Specific Fund Instructions

Budget Reports

Budget Spreadsheets & Guidance

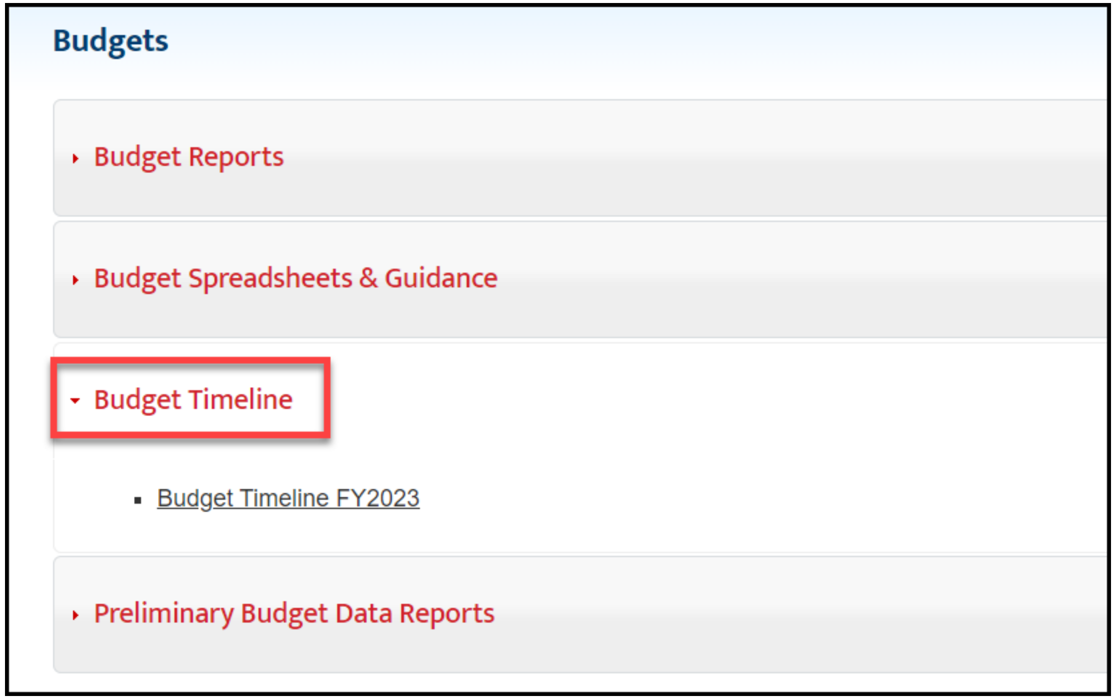
- FY2023 Budget Instructions
- FY2023 General Fund Budget Spreadsheet
- FY2023 General Fund Budget Overview Worksheet
- Transportation Budgeting Worksheet
- Technology Fund levy Spreadsheet
- Projecting General Fund Reserves
- Budget Amendment Packet
- Building Reserve Fund Guidance Document Revised May 2018

Budget Fund Instructions

- General Fund 01
- Transportation Fund 10
- Bus Depreciation Fund 11
- Tuition Fund 13
- Retirement Fund 14

WEBSITE REVIEW

Budget Timeline



WEBSITE REVIEW

Budget Timeline

FY 2023

Current Law	Description	MCA Statute(s)
June 30	Close of the fiscal year.	§20-1-301
Between July 1 and August 10	District clerk publishes one notice of date, time, and place of budget meeting.	§20-9-115
By 3rd Friday in July	OPI allocates annual statutory appropriation for technology fund.	§20-9-534(2)
By July 20	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.	§20-9-121(1),(2),(3) §20-9-604(4)
By 1st Monday in August	Department of Revenue delivers taxable valuation information to county superintendent.	§20-9-122
Not later than August 15	Trustees report annual financial activities of each fund maintained by the district to the county superintendent.	§20-9-213(6)
Not later than August 15	Annual fiscal reports for joint school districts must be submitted to the county superintendent of each county in	§20-9-213(6)

WEBSITE REVIEW

Budgets

- Budget Reports
- Budget Spreadsheets & Guidance
- Budget Timeline
- Preliminary Budget Data Reports
  - FY 2023
  - FY 2022
  - FY 2021
  - FY 2020
  - FY 2019
  - FY 2018

TFS INSTRUCTIONS

Accounting

- Guidance & Manuals

Most Accessed

- School Accounting Manual
- Chart of Accounts
- ESSER Consolidated Guidance

Other Materials

- Updates from the Office of Public Instruction
- Building Reserve Fund Guidance Document May 2018
- Compensated Absences Worksheet
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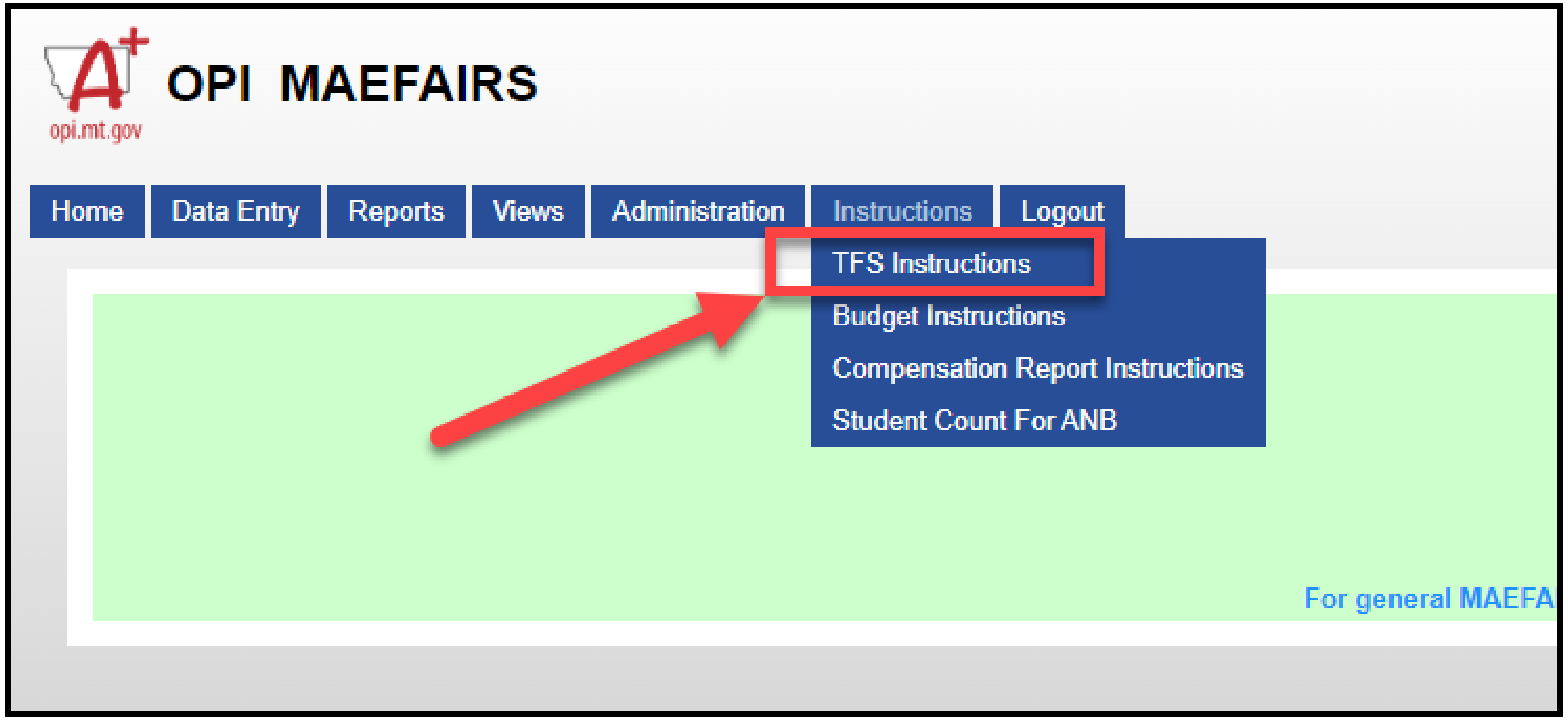
- Miscellaneous Fund Worksheet
- Multidistrict Agreement FAQs
- NCES Handbook
- Reconciling Cash to County Treasurer FY202
- School Safety Transfers Guidance
- Student Activity Fund Worksheet
- Tax Exempt Letter for Schools
- TFS Instructions
- Transfer Matrix
- Transfer Example

TFS INSTRUCTIONS

TFS INSTRUCTIONS



TFS INSTRUCTIONS

Table of Contents

Click for quick navigation

TFS INSTRUCTIONS

Section 1 Introduction

Who Completes the Trustees' Financial Summary (TFS)

Each elementary, high school, K-12 district, and special education cooperative must file an annual TFS. All elementary, high school, K-12 district, and special education cooperative must complete a Project Reporter Code Report, a Balance Sheet for each fund, a Schedule of Revenues, Expenditures and Change in Fund Balance for each fund, and a Detail Expenditure Report.

If you have more than one school code in your legal entity, you must report expenditures by school code. Districts with more than one school code must allocate their expenditures between schools. Refer to the ESSA Guidance Document for what Funds, Programs, Functions and Object codes need to be allocate by school code. This guidance document is posted on the OPI website under Leadership>School Finance>Accounting>ESSA PER PUPIL.

MAEFAIRS TFS Contacts:

Questions can be emailed to OPISchoolFinance@mt.gov

Andrea Mohammadi	(406) 444-1960	Andrea.Mohammadi@mt.gov
Nicole Thuotte	(406) 444-4524	nthuotte@mt.gov
Becky Belling	(406) 444-2561	Rebecca.Belling@mt.gov
Renee Richter	(406) 444-4401	Tuesday and Wednesday
Kathleen Wanner	(406) 444-9852	Monday and Thursday
Barb Quinn	(406) 444-3249	Barbara.Quinn@mt.gov

What Information to Report

Report amounts from the accounting records for each legal entity for the prior fiscal year after all necessary fiscal year-end adjusting and closing entries have been properly recorded. All district records must be reconciled to the county treasurer's monthly reports.

TFS INSTRUCTIONS

Section 2 Guidelines for Completing the TFS Report (TFS Completion Checklist)

1. Prepare to complete the TFS

- ☐ Read the TFS Instructions thoroughly.
- ☐ Reconcile year-end cash balances with the County Treasurer.
- ☐ Reconcile Investment Accounts.
- ☐ Reconcile Student Extracurricular Activities Fund (84) checking account.

2. Gather the necessary materials

- ☐ TFS from the prior year.
- ☐ County Treasurer, Investment Accounts, and Student Activity reconciliations.
- ☐ Budgeted "Revenues and Expenditures to Actual" report as of June 30.
- ☐ Blank TFS form for current year (from MAEFAIRS).

3. Complete year-end adjusting and closing entries

- ☐ Review the list of accruals.
- ☐ Complete the closing procedures checklist in Section 7-0320.00 of the School Accounting Manual (SAM).
- ☐ Follow the cash-to-accrual procedures.

4. Complete optional worksheets found in the School Accounting Manual (SAM):

- ☐ Fixed Asset Ledger form.
- ☐ Changes in Fixed Asset.
- ☐ Compensated Absences Liability.
- ☐ Federal and State Grants.
- ☐ List of Year-End Encumbrances and Accruals.
- ☐ Budget to Actual Worksheets (MAEFAIRS Reports, TFS, Expenditures Compared to Budget).

TFS INSTRUCTIONS

Section 3 Steps to complete the TFS Report

STEP 1: PREFILLED DATA VERIFICATION

Page 1 reports payments made by the OPI to the district in the prior fiscal year. Districts and cooperatives need to verify the state paid revenues match to the district's financial reporting system (which is reconciled to the Treasurer reports). Direct state aid does not include prior period adjustments.

Page 2 includes entitlements for the ensuing fiscal year.

STEP 2: BUDGET AMENDMENTS AND TRANSFERS

Budget amendments processed by the OPI will appear on this screen with PRC, Title, Reason, Fund Code and Amount. If a budget amendment was sent to the OPI and does not appear in this screen, please contact, Becky Belling (406) 444-2561 or Barb Quinn at (406) 444-3249 or email to OPISchoolFinance@mt.gov.

Transfers processed by the OPI, as required by ARM 10.10.320, will appear on this screen. If a transfer was sent to the OPI and does not appear on this screen, please contact, Becky Belling (406) 444-2561 or Barb Quinn at (406) 444-3249 or email to OPISchoolFinance@mt.gov.

STEP 3: SOFTWARE

Verify the accounting software package listed is correct; including any manual ledgers that are the standard process. If a software package is not listed or has changed names, please contact Nicole Thuotte, nthuotte@mt.gov or (406) 444-4524.

STEP 4: PROJECT REPORTER CODES

PROJECT REPORTER CODE (PRC): Enter a unique, three-digit PRC (e.g.,123). Do NOT use 000 or 900-999. PRC

BUDGET INSTRUCTIONS

Budgets

- Budget Reports

- Budget Spreadsheets & Guidance
  - FY2023 Budget Instructions
  - FY2023 General Fund Budget Spreadsheet
  - FY2023 General Fund Budget Overview Worksheet
  - Transportation Budgeting Worksheet
  - Technology Fund levy Spreadsheet
  - Projecting General Fund Reserves
  - Budget Amendment Packet
  - Building Reserve Fund Guidance Document Revised May 2018

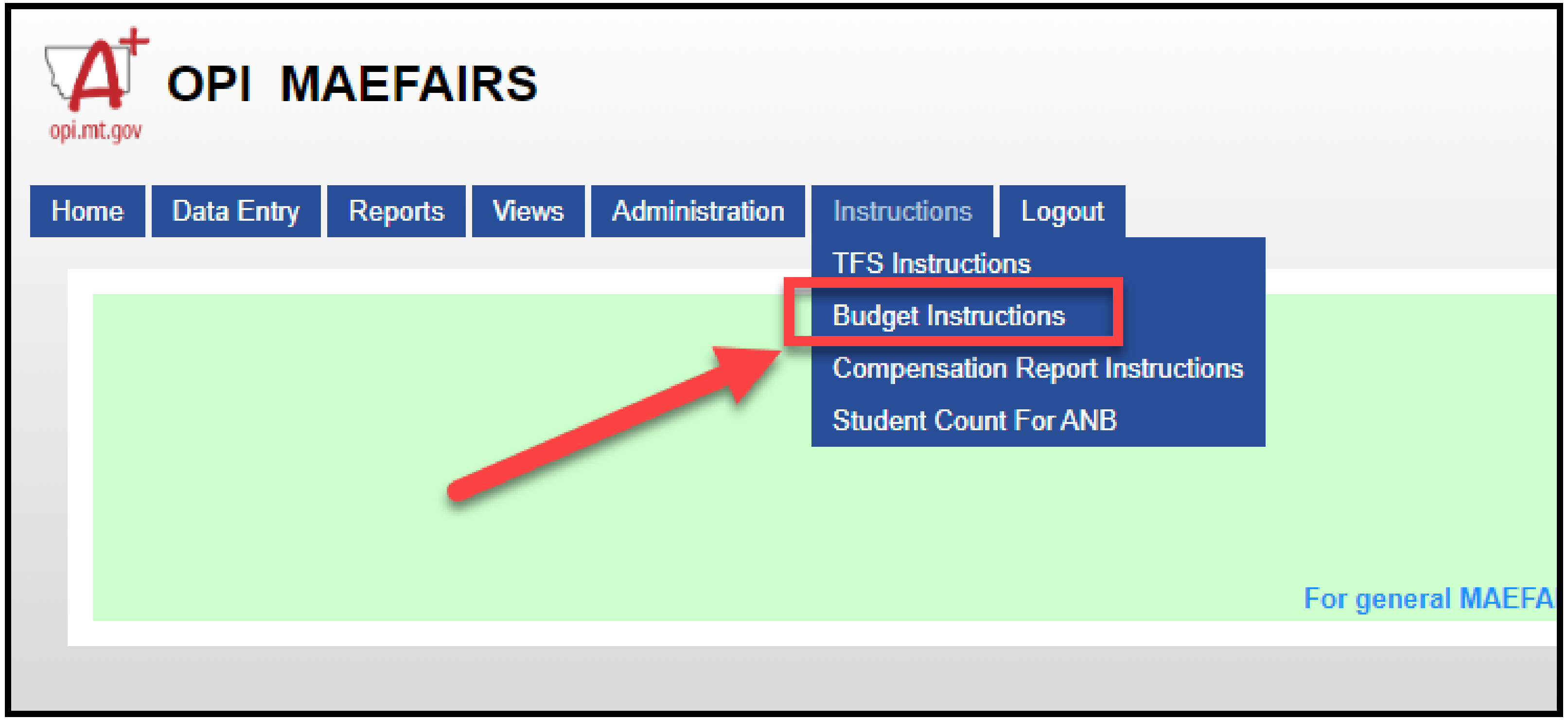
Budget Instructions

Budget Fund Instructions

- General Fund 01
- Transportation Fund 10
- Bus Depreciation Fund 11

Individual Fund Instructions

BUDGET INSTRUCTIONS



BUDGET INSTRUCTIONS

Table of Contents

Click for quick navigation

BUDGET INSTRUCTIONS

Section 1 Introduction and Overview

Who Completes the Budget Report

Each elementary, high school, and K-12 district must file an annual Budget Report. All elementary, high school, and K-12 districts must complete each step shown in MAEFAIRS on the Budget screen under the Data Entry tab.

MAEFAIRS Budget Assistance Contacts:

Questions can be emailed to OPISchoolFinance@mt.gov

Becky Belling	(406) 444-2561	Rebecca.Belling@mt.gov
Andrea Mohammadi	(406) 444-1960	Andrea.Mohammadi@mt.gov
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Renee Richter	(406) 444-4401	Tuesday and Wednesday
Kathleen Wanner	(406) 444-9852	Monday and Thursday
Barb Quinn	(406) 444-3249	Barbara.Quinn@mt.gov

Blank Forms

To print out a blank Budget form, log in to MAEFAIRS, hover on the Reports tab, slide the cursor down to Budget, then click Budget. In the screen, choose the Blank Report option under the Select Report Type heading. Click in the boxes to select district and use the Select or Unselect All Funds buttons to choose one or all funds.

NOTE: Only one district may be printed at a time.

BUDGET INSTRUCTIONS

Section 2 Guidelines for Completing the Budget Report (Budget Completion Checklist)

1. Prepare to complete the Budget Report

- ☐ Read the Budget Instructions thoroughly.
- ☐ Finish the Trustees' Financial Summary (TFS) **FIRST** as the budget uses the TFS data entered when establishing budgets in the ensuing years.
  - ☐ The balance sheet entries are used to establish the fund balances for each budgeted fund including the allowed operating reserves.
  - ☐ Interest earnings are carried over into the budgets for General Fund (01).
  - ☐ The fund balance in the General Fund (01) is used to calculate the operating reserve, fund balance reappropriated, and excess reserves, if applicable.

2. Gather the necessary materials

- ☐ Budget Report from the prior year.
- ☐ County Treasurer reports, Investment Accounts, and Student Activity reconciliations.
- ☐ Budgeted "Revenues and Expenditures to Actual" report as of June 30.
- ☐ TFS MAEFAIRS blank form for current year, if desired.

3. Check Non-Levy Revenues

- ☐ Non-levy revenues on the TFS should match the treasurer's report for that fiscal year, adjusted for receivables.
- ☐ Some non-levy revenues for the General Fund (01) budget must match the non-levy revenues reported on the previous year's TFS for the General Fund (01) (the OPI pre-fills these revenues on the budget).

BUDGET INSTRUCTIONS

Section 3 Complete the Budget Steps

Step 1: Taxable Valuation

- ☐ Taxable valuation entered on budget should match the amount reported to the county and district by the Department of Revenue (DOR) the first Monday of August, or any revised reports that were submitted by the DOR.
- ☐ Taxable valuation should seem reasonable. If changes from the prior year are extreme, either up or down, a reason should be available.
- ☐ If a joint district, verify that taxable values split between counties agree to the values reported on the county FP8a report.
- ☐ If a joint district, check ANB split between counties to confirm that ANB reported here matches ANB used to calculate county retirement GTB entitlement (refer to the county FP8a report).

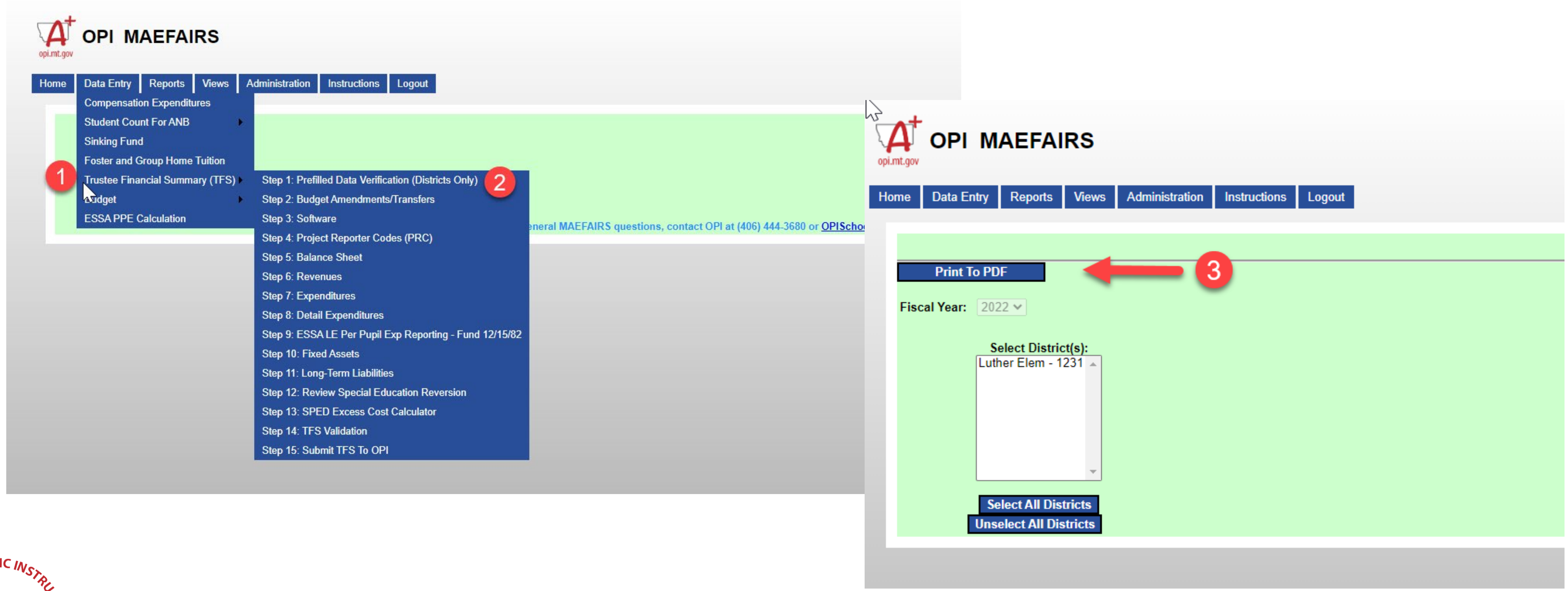
Step 2: Taxing Jurisdiction (Debt Service Only)

- ☐ Enter only if the district has an active debt payment usually in the form of a bond approved by the voters of the district.
- ☐ Add New Taxing Jurisdiction Allocation and select the Taxing Jurisdiction.
- ☐ Enter Taxing jurisdiction taxable values per county DOR assessor.
  - ☐ Jurisdiction: A taxing jurisdiction is an area in the district that is taxed for a purpose, such as a bond payment or SID/RID.
  - ☐ Taxing jurisdictions are established and identified by the county assessor.
  - ☐ A district may have several SIDs/RIDs outstanding in one or more taxing jurisdictions.
  - ☐ Contact the OPI to expire or add a new taxing jurisdiction.
  - ☐ New taxing jurisdictions may be added each year.
- ☐ Enter the fund balance for each Jurisdiction.

BUDGET INSTRUCTIONS

Budgeted Funds	
➢ 01: General Fund	➢ 19: Nonoperating Fund
➢ 10: Transportation Fund	➢ 28: Technology Fund
➢ 11: Bus Depreciation Reserve Fund	➢ 29: Flexibility Fund
➢ 13: Tuition Fund	➢ 50: Debt Service Fund
➢ 14: Retirement Fund	➢ 61: Building Reserve Fund
➢ 17: Adult Education Fund	

PRE-FILLED DATA VERIFICATION



PRE-FILLED DATA VERIFICATION

Prefilled Data Verification

05 Carbon

1231 Luther Elem

Does the district employ a certified special education administrator?	No	As reported on the Terms of Employment, Accreditation and Master Schedule (TEAMS), the district does not employ a certified special education administrator meeting the requirements of having a class III administrator certificate with a principal or supervisor endorsement in special education. Expenditures coded to program 280, function 24XX and object 1XX and 2XX in funds 01,13,24,25 and or 26 are to be in the calculation of reversion and disproportional costs only if the district employs a certified special education administrator.

1. Verify the following prefilled FY 2022 TFS amounts. Contact Becky Belling (406) 444-2561 or Andrea Mohammadi (406) 444-1960 to correct information.

Verified	Amount	Fund	Rev Code	Description
	$78,839.63	01	3110	Direct State Aid
	$6,093.00	01	3111	Quality Educator
	$680.57	01	3112	At Risk Student
	$476.70	01	3113	Indian Education For All
	$0.00	01	3114	American Indian Achievement Gap
	$9,229.29	01	3115	State Special Education Allowable Cost Payment to Districts

If Revenue Code 3115 amount does not appear correct, enter all special education expenditures for the General Fund (01), Tuition Fund (13), Metal Mine Tax Reserve Fund (24), State Mining Impact Fund (25) and Impact Aid Fund (26) then re-check Revenue Code 3115 amount. Review the Special Education Reversion step in the TFS if it still does not appear correct.

Verified	Amount	Fund	Rev Code	Description
	$456.33	01	3116	Data For Achievement
	$18,002.54	01	3120	State - Guaranteed Tax Base Aid
	$0.00	01	3448	School block Grant State Lands
	$0.00	01	3449	School Block Grant Coal Mitigation
	$0.00	10	3117	State - Tuition for State Placement
	$0.00	13	3110	Direct State Aid
	$0.00	19	3115	State Special Education Allowable Cost Payment to Districts
	$123.04	28	3281	State - Technology Aid
	$0.00	29	1925	Innovative Education Payment
	$0.00	29	3760	State - Transformational Learning Aid
	$0.00	29	3770	State - Advanced Opportunity Aid
	$0.00	50	3120	State - Guaranteed Tax Base Aid
	$11,784.20	61	3283	State - School Major Maintenance Aid (SMMA)

Prefilled Data Verification

05 Carbon

1231 Luther Elem

2. Print a blank FY 2023 budget report 1231 Luther Elem and verify the following prefilled FY 2022-2023 budget information. Contact Becky Belling (406) 444-2561 or Andrea Mohammadi (406) 444-1960 to correct information.

ANB used to create budget 15

Verified	Amount	Fund	Rev Code	Description
		01		Budget limits are accurate? (Part II, Gen Fund Limits Section without tuition, excess reserves, Flexible Non-Voted levy Authority, Oil & Gas Taxes, and other overBase revenues)
	$64,882.05	01	3110	Direct State Aid
	$12,152.00	01	3111	Quality Educator
	$576.01	01	3112	At Risk Student
	$349.20	01	3113	Indian Education For All
	$0.00	01	3114	American Indian Achievement Gap
	$13,482.06	01	3115	State Special Education Allowable Cost Payment to Districts
	$334.35	01	3116	Data For Achievement
	$0.00	01	3448	School block Grant State Lands
	$0.00	01	3449	School Block Grant Coal Mitigation
		11		Assets list is correct?
	$145.12	28	3281	State - Technology Aid
	$0.00	29	3760	State - Transformational Learning Aid
	$0.00	29	3770	State - Advanced Opportunity Aid
		50		Bond issue information is correct?
		61		Voted reserve authorities information is correct?

3. When all information on this page has been verified, return to the MAEFAIRS TFS menu and continue with Step 2, Budget Amendments/Transfers.

BUDGET AMENDMENTS

Use the OPI Budget Amendment Packet

Budgets

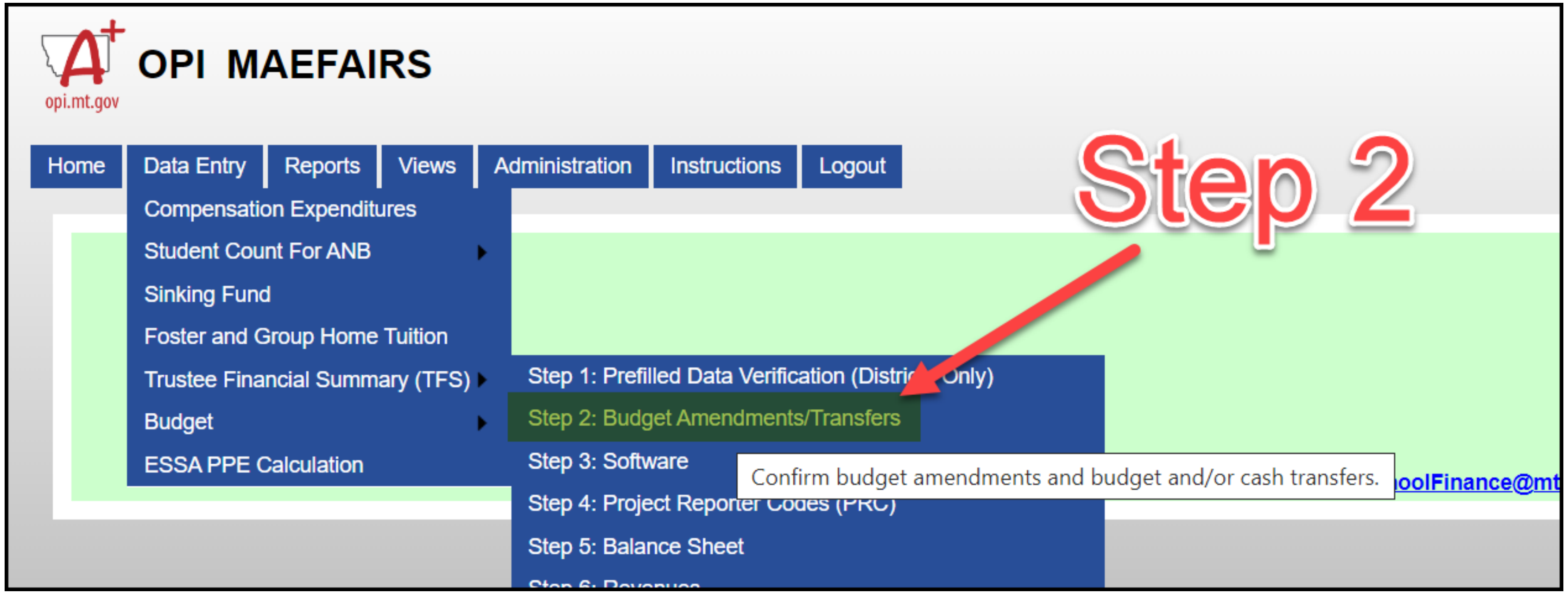
- Budget Reports
- Budget Spreadsheets & Guidance
  - FY2023 Budget Instructions
  - FY2023 General Fund Budget Spreadsheet
  - FY2023 General Fund Budget Overview Worksheet
  - Transportation Budgeting Worksheet
  - Technology Fund levy Spreadsheet
  - Projecting General Fund Reserves
  - Budget Amendment Packet
  - Building Reserve Fund Guidance Document Revised May 2018

Budget Fund Instructions

- General Fund 01

BUDGET AMENDMENTS

Verify Budget Amendments



BUDGET AMENDMENTS

Confirm Reason, Fund and Amount

Confirm Budget Amendment And Transfer PRCs

Fiscal Year: 2022

LE: Bozeman Elem - 0350

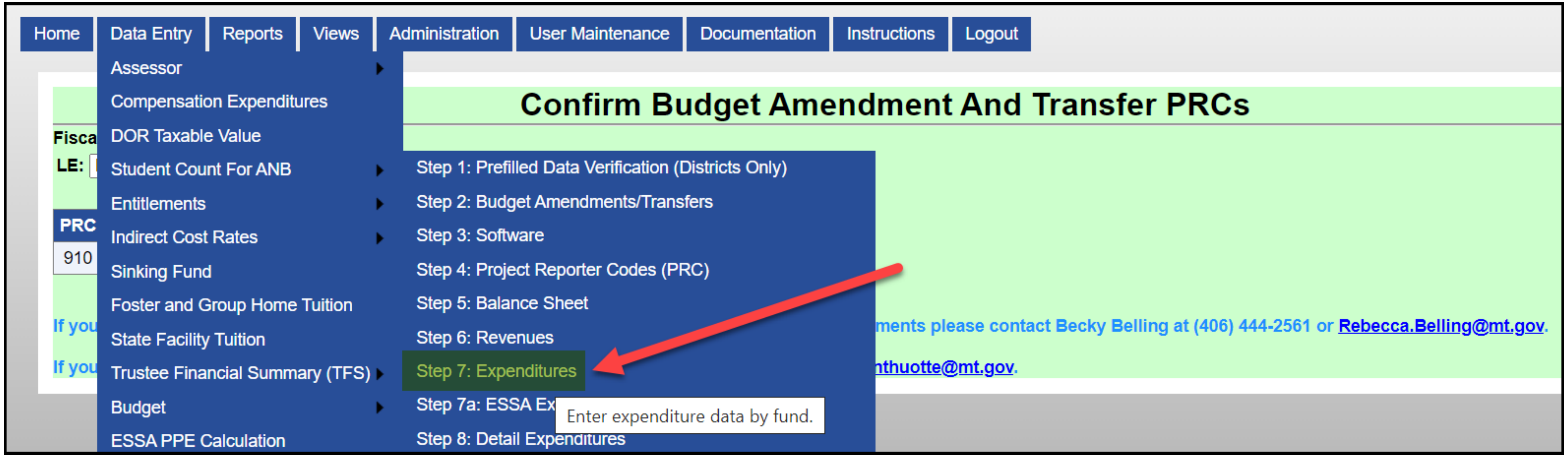
PRC	Title	Reason	Fund Code	Amount
910	Budget Amendment	Enactment of Legislation	01	$65,228.00

If you have a budget amendment that is not displayed above or have questions about budget amendments please contact Becky Belling at (406) 444-2561 or Rebecca.Belling@mt.gov.

If you have a transfer that is not displayed above please contact Nicole Thuotte at (406) 444-4524 or nthuotte@mt.gov.

BUDGET AMENDMENTS

Navigate to Step 7: Expenditures

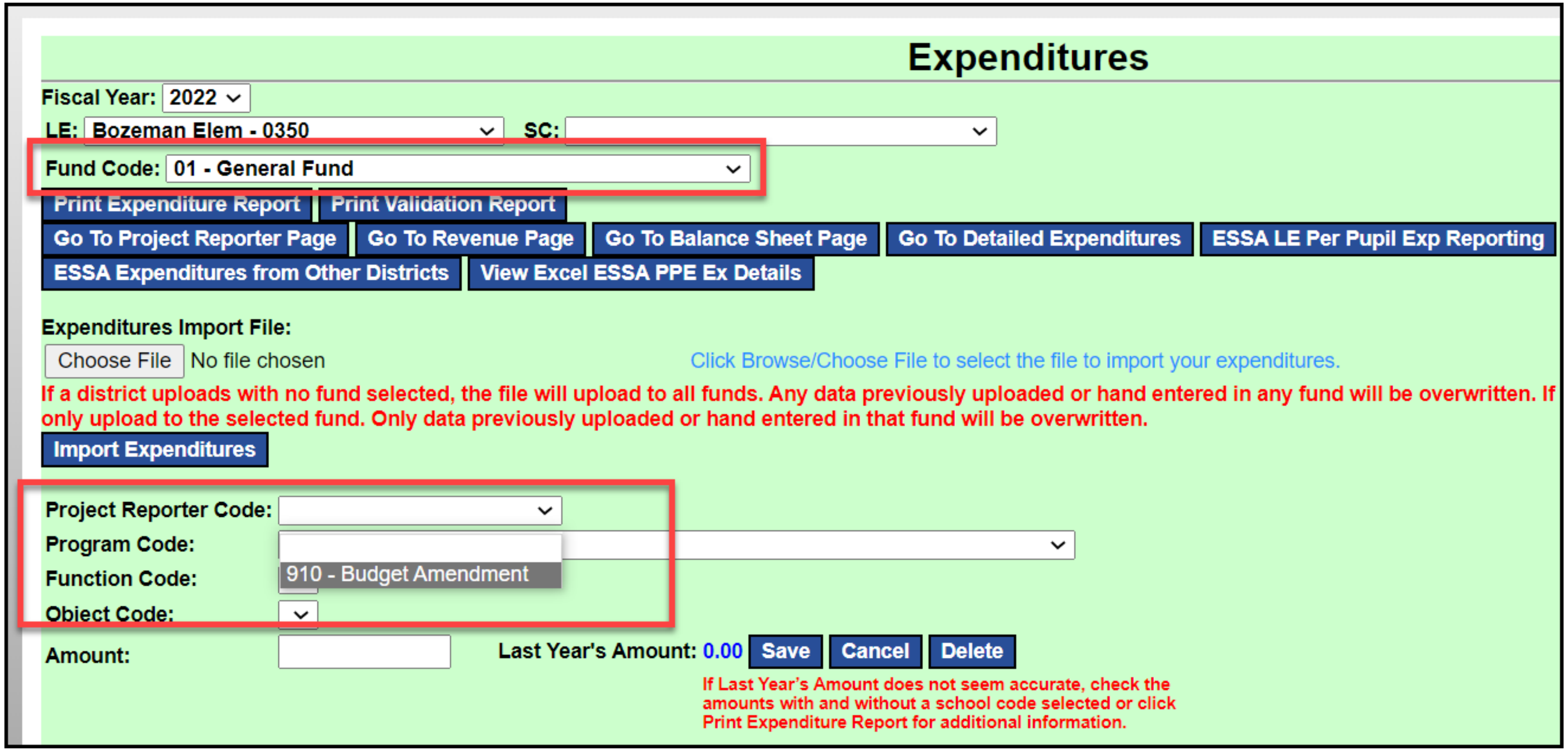


OFFICE OF PUBLIC INSTRUCTION
ELSIE ARNTZEN, STATE SUPERINTENDENT
OPI.MT.GOV

Putting Montana Students First

BUDGET AMENDMENTS

Verify the PRC is available in the appropriate fund(s):



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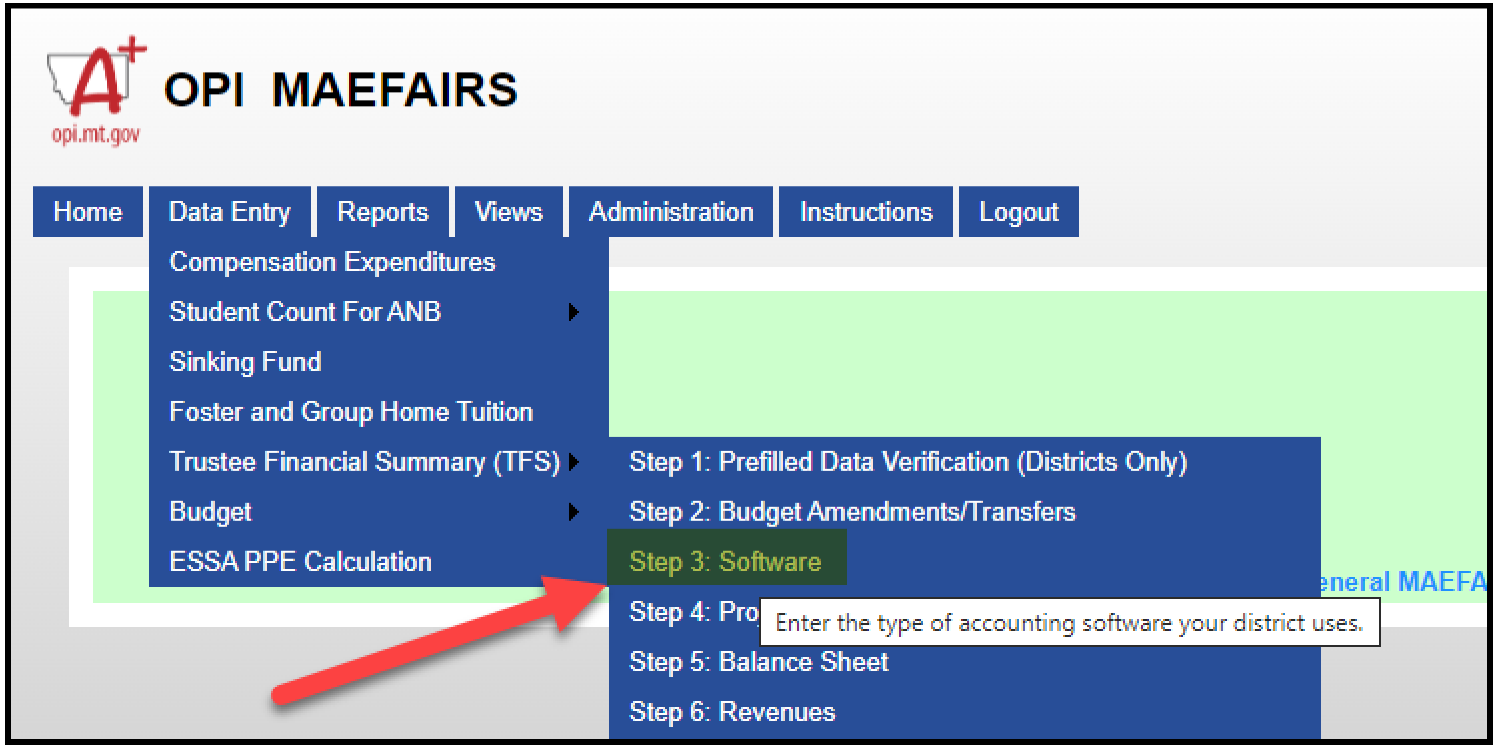
ACCOUNTING SOFTWARE

TFS Step 3



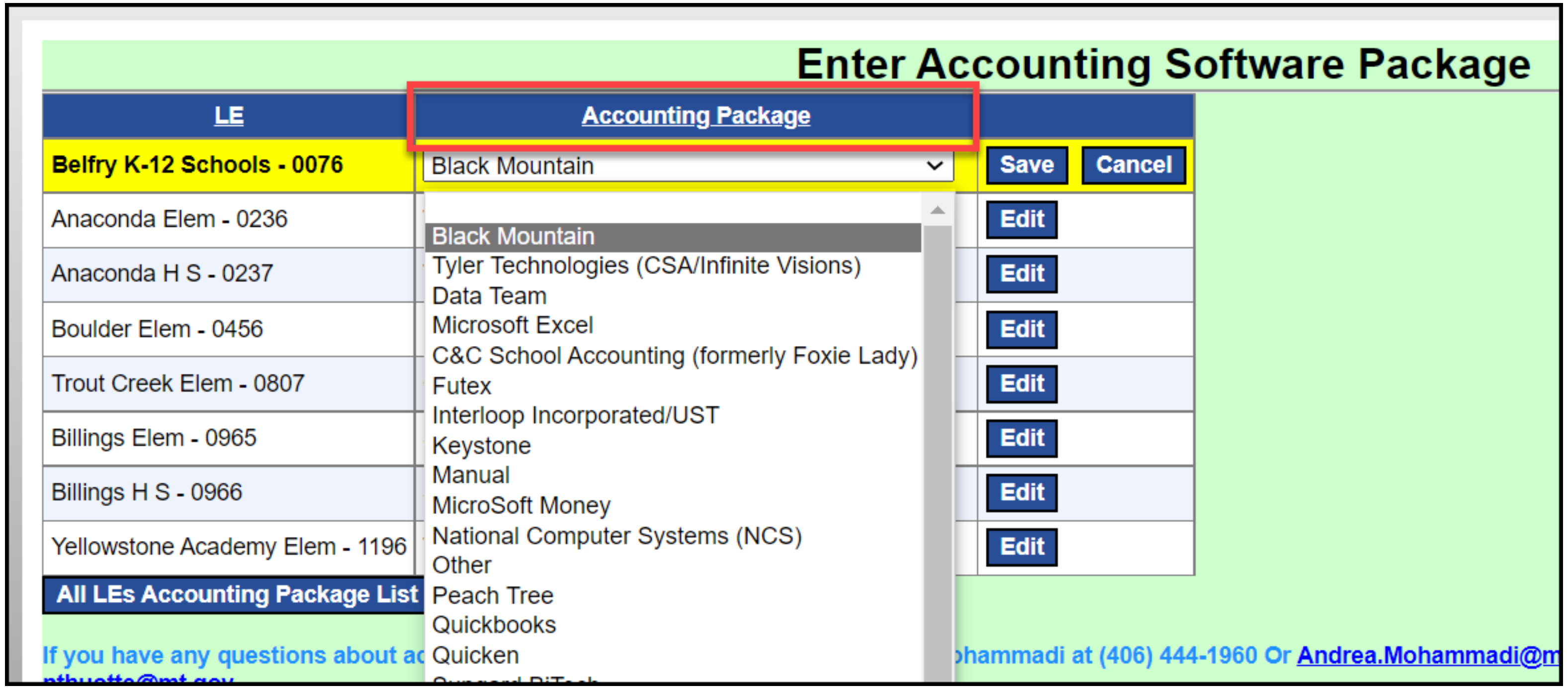
ACCOUNTING SOFTWARE

Click Edit to Modify

Enter Accounting Software Package

LE	Accounting Package	
Belfry K-12 Schools - 0076	Black Mountain	Edit

ACCOUNTING SOFTWARE



- ➢ Software packages are pre-loaded in the dropdown.
- ➢ Make necessary changes and click Save.

ACCOUNTING SOFTWARE

If an accounting software package is not listed or has changed names:

Email opischoolfinance@mt.gov or contact:

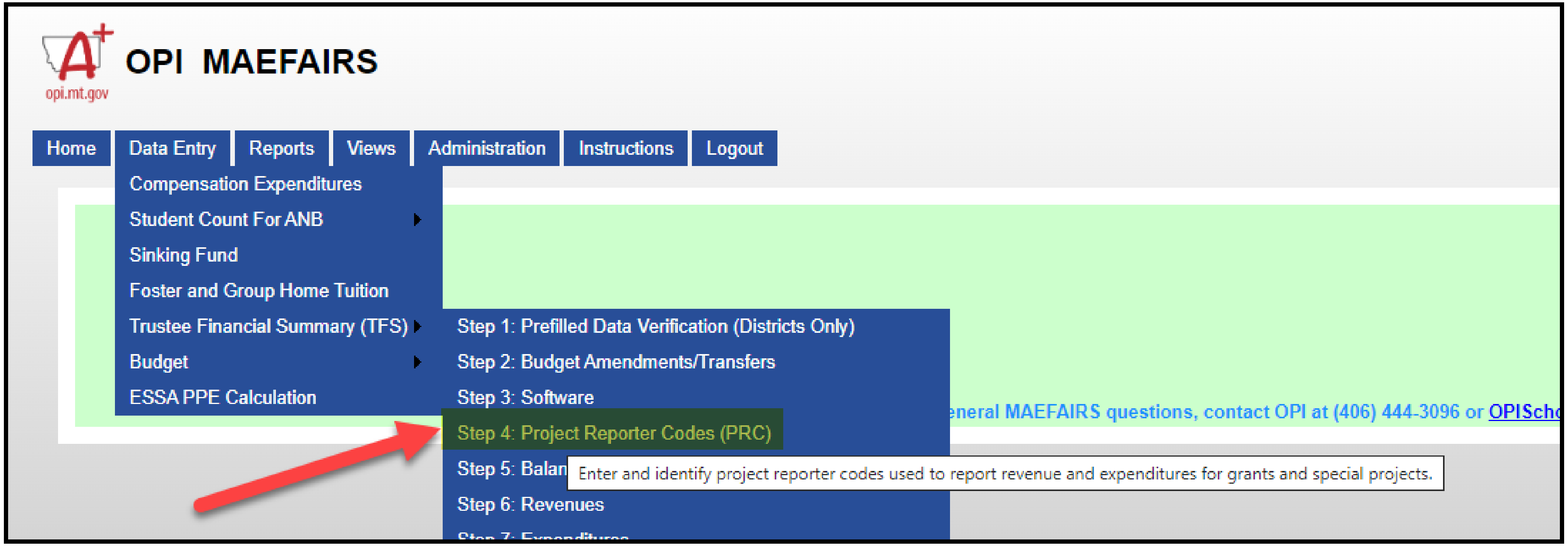
Barb Quinn (406) 444-3249

Andrea Mohammadi (406) 444-1960 or

Nicole Thuotte (406) 444-4524

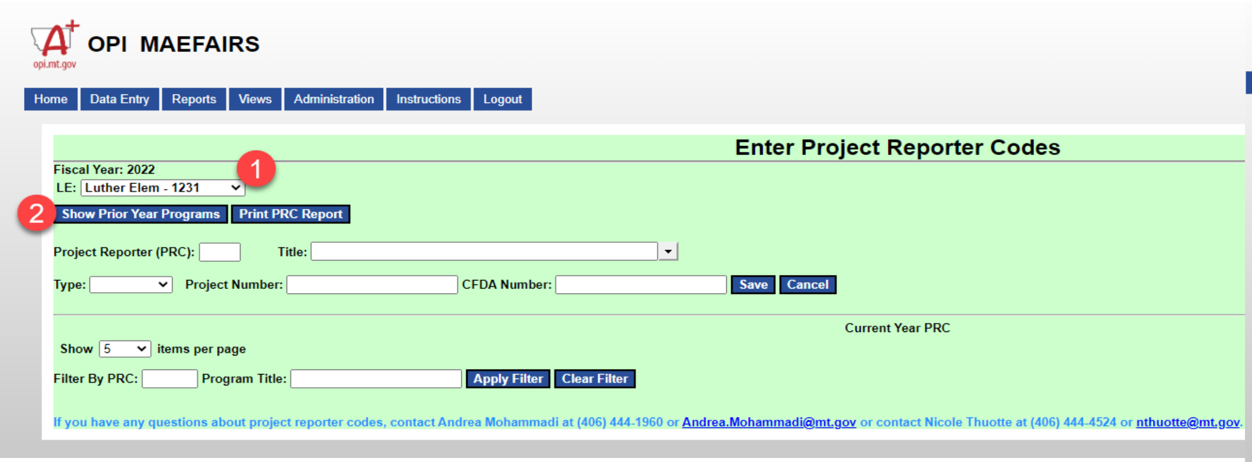
PROJECT REPORTER CODES

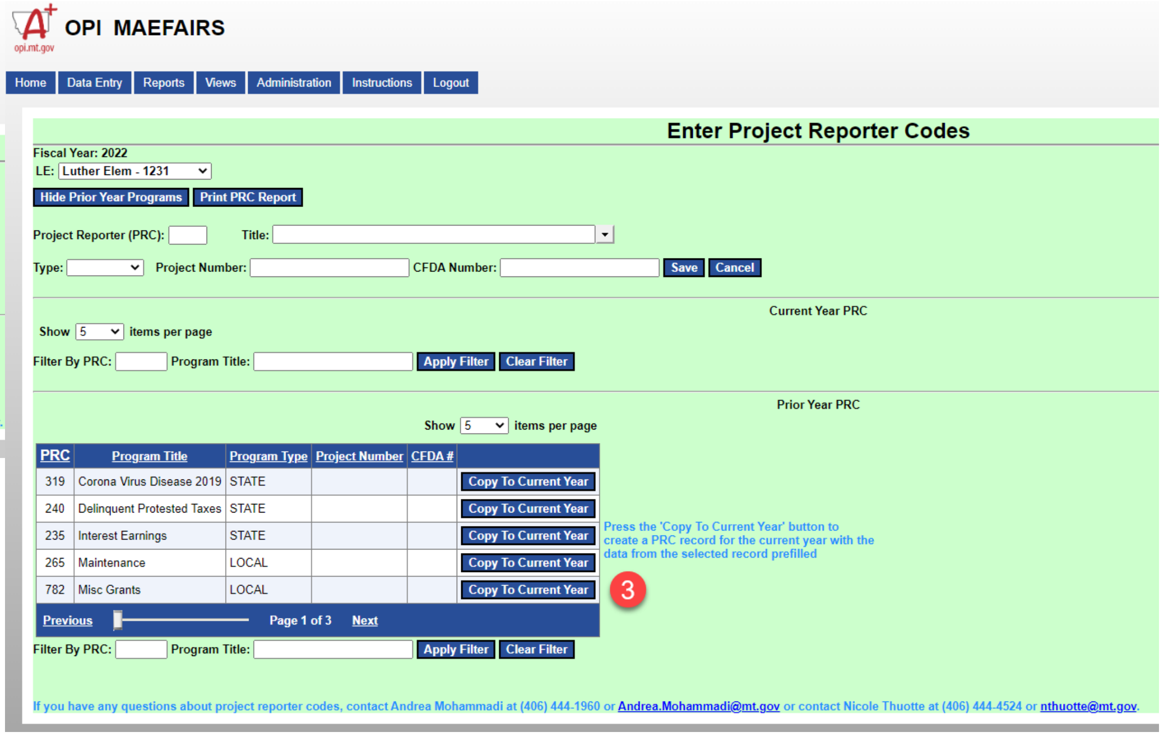
TFS Step 4: Project Reporter Codes



PROJECT REPORTER CODES

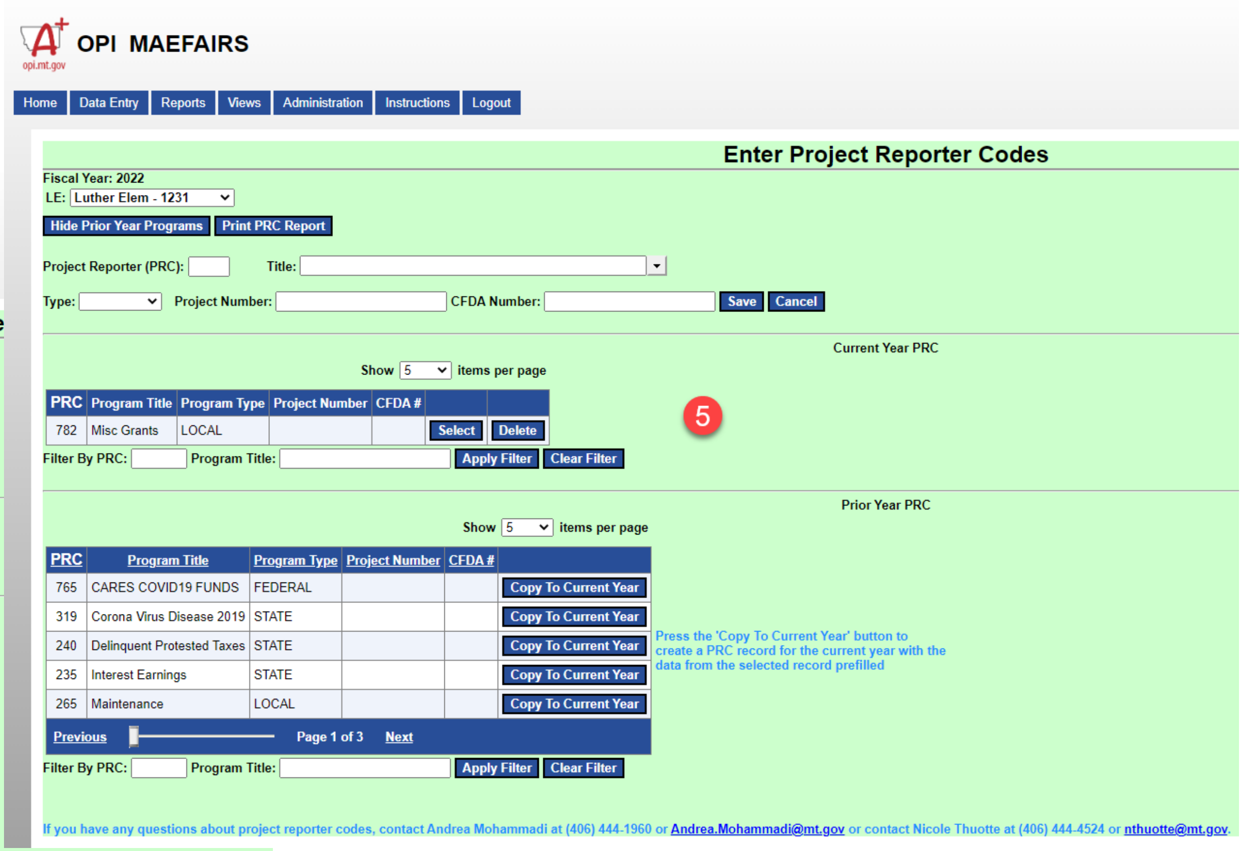
Copy From Prior Year

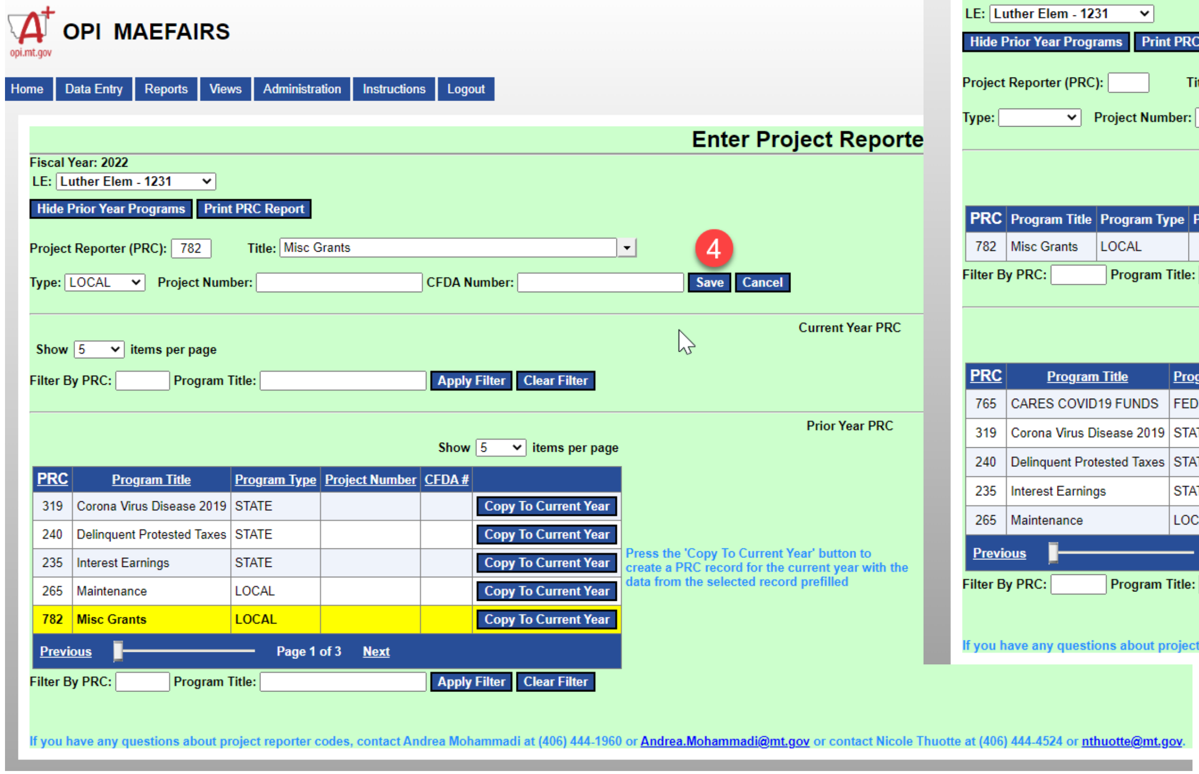




PROJECT REPORTER CODES

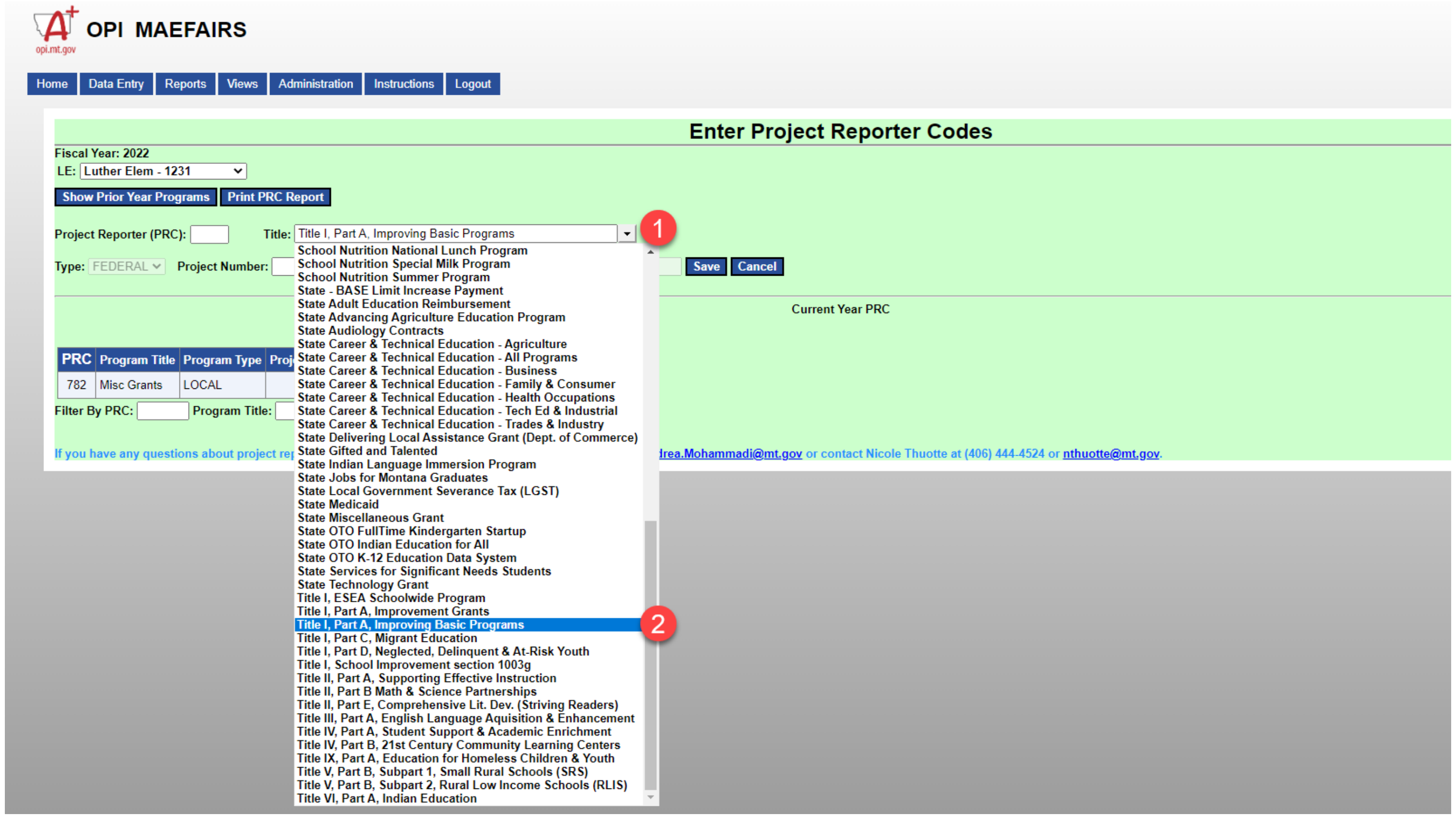
Copy From Prior Year





PROJECT REPORTER CODES

Enter New



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PROJECT REPORTER CODES

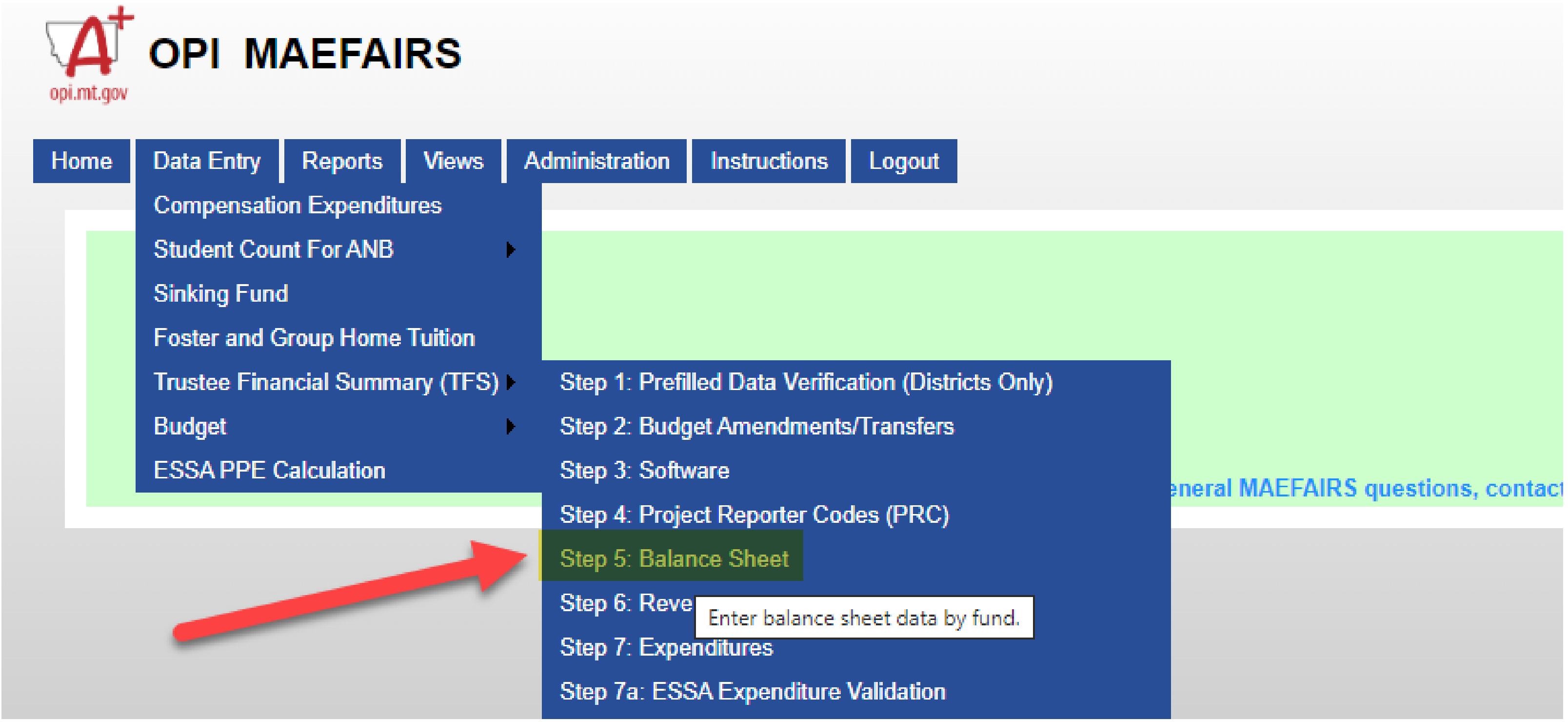
Project Reporter Codes <u>Required</u> For:

- Miscellaneous Programs Fund (15)
- School and Student Safety Transfers
- Transformational Learning Transfers
- Budget Amendments and Transfers

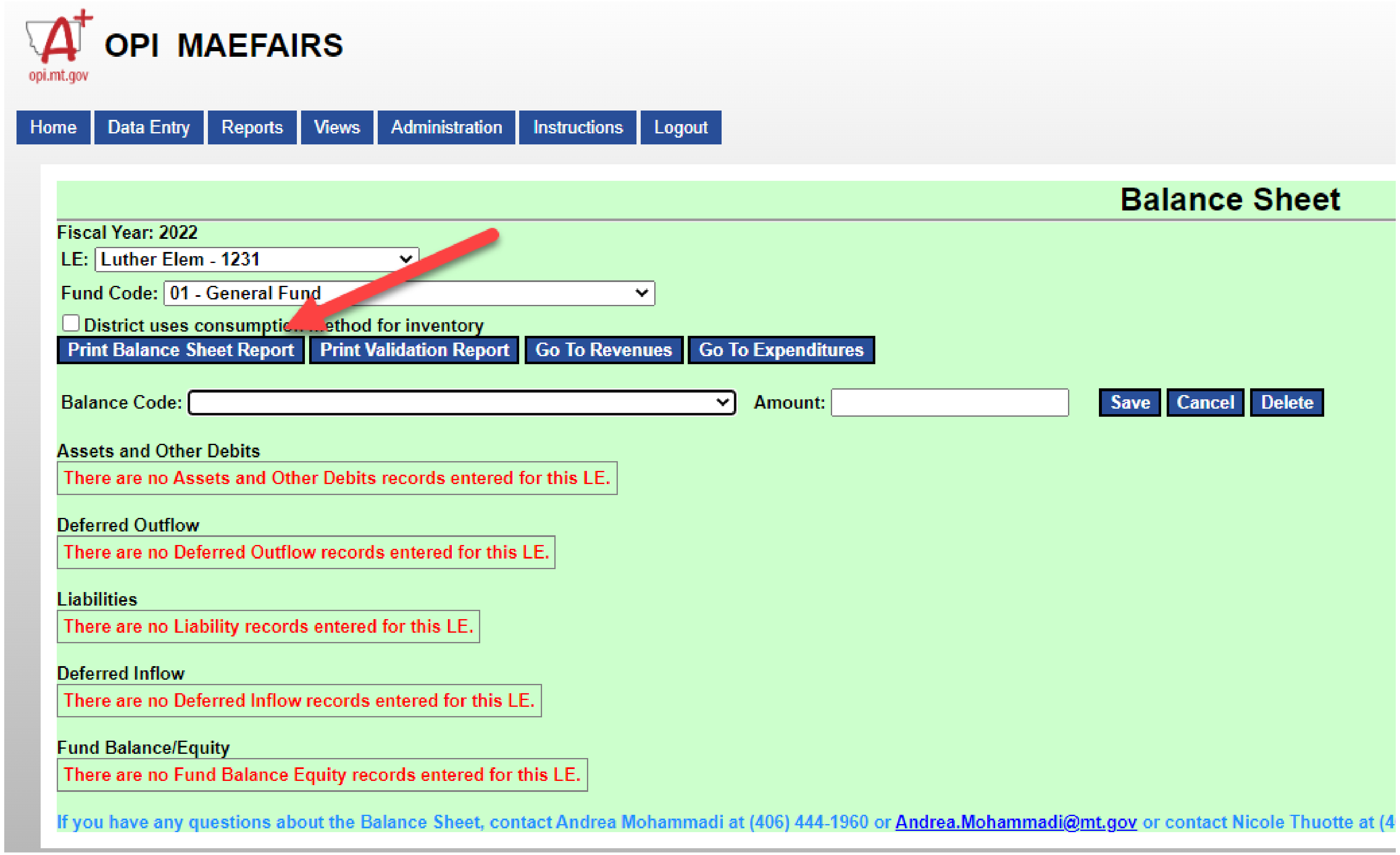
May not use *900 level PRC codes (reserved for OPI use only)

BALANCE SHEET

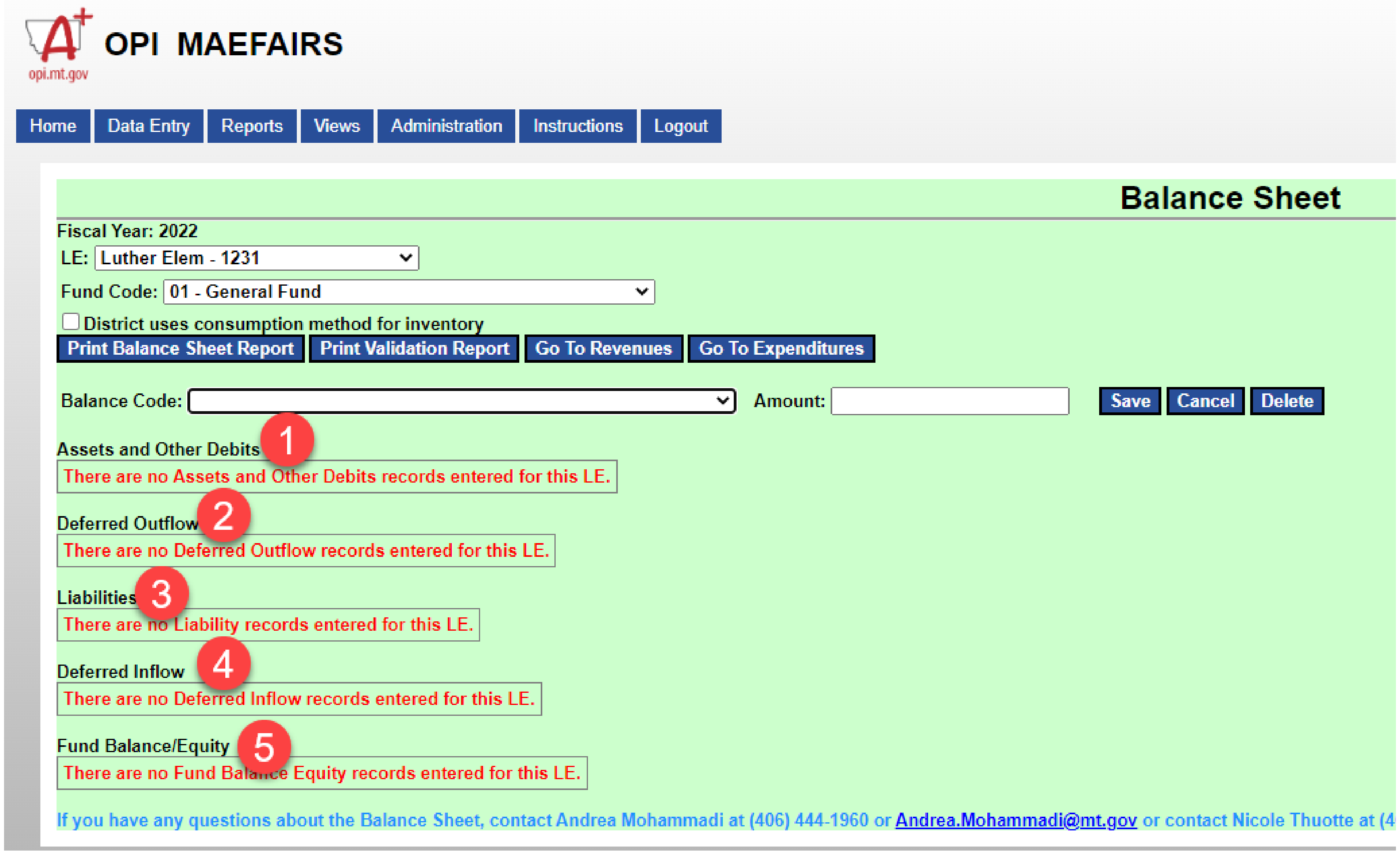
TFS Step 5: Balance Sheet



BALANCE SHEET



BALANCE SHEET



BALANCE SHEET

Balance Sheet
June 30, 2022

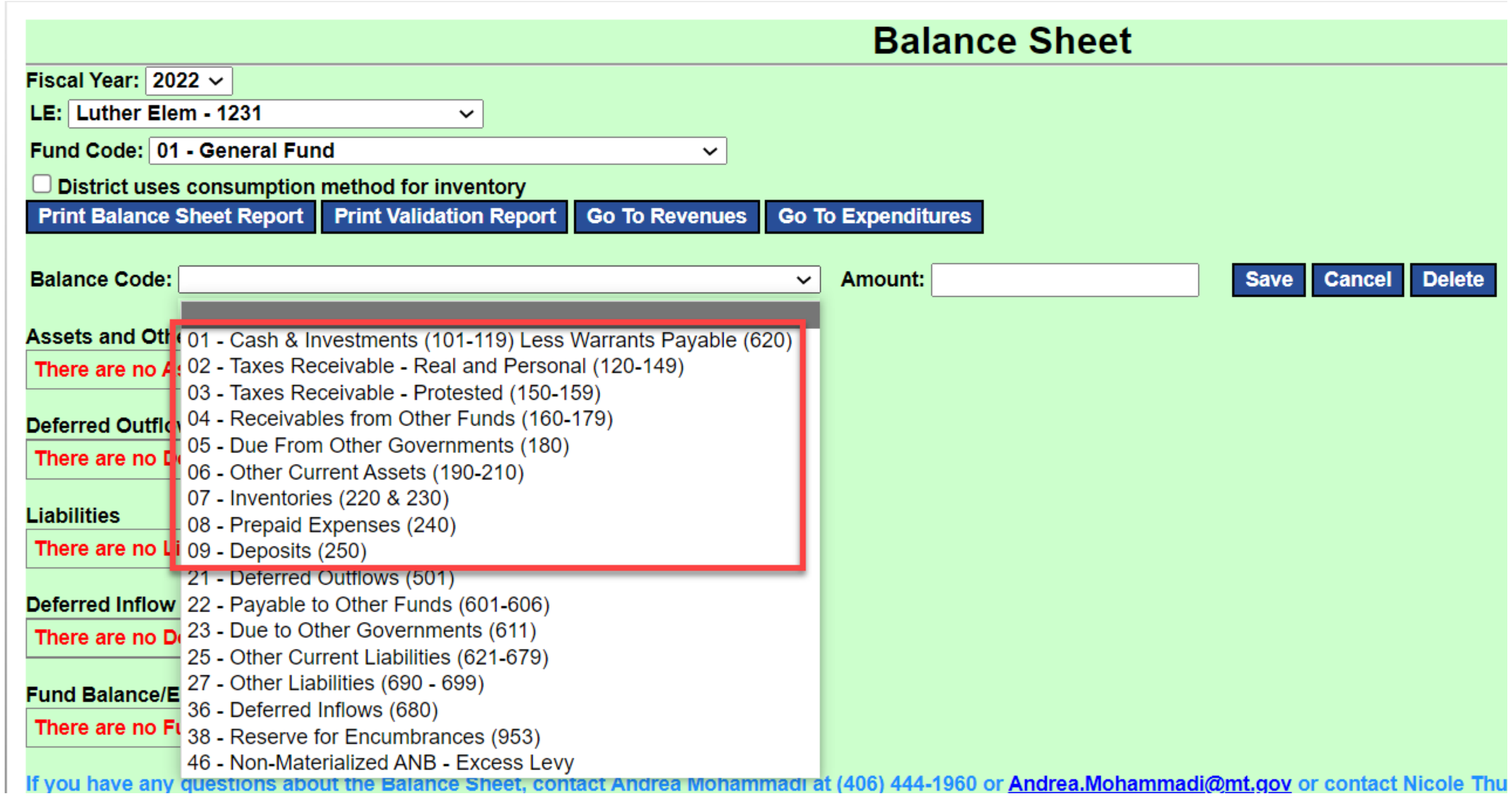
05 Carbon
1231 Luther Elem
01 General Fund

		2021 Value	2022 Value	
1	**ASSETS AND OTHER DEBITS**			
01	Cash & Investments (101-119) Less Warrants Payable (620)	42,339.58	0.00	01
02	Taxes Receivable - Real and Personal (120-149)	1,861.25	0.00	02
03	Taxes Receivable - Protested (150-159)	15.00	0.00	03
04	Receivables from Other Funds (160-179)	0.00	0.00	04
05	Due From Other Governments (180)	0.00	0.00	05
06	Other Current Assets (190-210)	0.00	0.00	06
07	Inventories (220 & 230)	0.00	0.00	07
08	Prepaid Expenses (240)	0.00	0.00	08
09	Deposits (250)	0.00	0.00	09
20	TOTAL ASSETS AND OTHER DEBITS	44,215.83	0.00	20
2	**DEFERRED OUTFLOWS**			
21	Deferred Outflows (501)	0.00	0.00	21
3	**LIABILITIES**			
22	Payable to Other Funds (601-606)	0.00	0.00	22
23	Due to Other Governments (611)	0.00	0.00	23
25	Other Current Liabilities (621-679)	0.00	0.00	25
27	Other Liabilities (690 - 699)	0.00	0.00	27
35	TOTAL LIABILITIES	0.00	0.00	35
4	**DEFERRED INFLOWS**			
36	Deferred Inflows (680)	1,876.25	0.00	36
5	**FUND BALANCE/EQUITY**			
37	Reserve for Inventories (951)	0.00	0.00	37
38	Reserve for Encumbrances (953)	26,851.20	0.00	38
46	Non-Materialized ANB - Excess Levy	0.00	0.00	46
47	TIF Fund Balance For Budget	0.00	0.00	47
48	Fund Balance for Budget	15,488.38	0.00	48
52	TOTAL FUND BALANCE/EQUITY	42,339.58	0.00	52
53	TOTAL LIABILITIES AND FUND BALANCE	44,215.83	0.00	53

Line 52 (0.00) does not match line 5 (15,488.38) on the Schedule of Changes!!!

BALANCE SHEET

1. Assets and Other Debits



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BALANCE SHEET

ASSETS AND OTHER DEBITS:

Line 01. Cash and Investments (101-119) Less Warrants Payable (620):

Enter cash and investments for each fund held by the County Treasurer or by the district on June 30. Include cash held in separate bank accounts, investment accounts, and petty cash accounts. Include Interest Receivable and other current assets on Investments on this line. If the district does not use a payroll and claims clearing fund, subtract the June 30 balance of Warrants Payable (620) in that fund from the sum of accounts 101 through 119 and enter that total. If the district uses a payroll and/or claims clearing fund, warrants payable are recorded only in those clearing funds, so the district will not have a Warrants Payable (620) balance to subtract from Cash and Investments on this line.

In the Payroll Fund (86) and Claims Fund (87) only, include the balance of accounts 101 through 119 in Line 01-Cash and Investments (101-119). Enter the balance of Warrants Payable (620) on Line 23- Warrants Payable (620).

BALANCE SHEET

Reporting Taxes Receivable

Taxes Receivable for each fund must be entered if amounts are material to the fund. Taxes receivable as of June 30 are required to be reported on the County Treasurer's June report to each district. Taxes receivable should be entered on Line 02-Taxes Receivable-Real and Personal (120-149) and Line 03-Taxes Receivable�Protested (150-159). The total of lines 02 and 03 should also be reported in the total of Line 36-Deferred Inflows (680. There may be other items included in Line 36-Deferred Inflows (680)

BALANCE SHEET

Line 02. Taxes Receivable-Real and Personal (120-149):

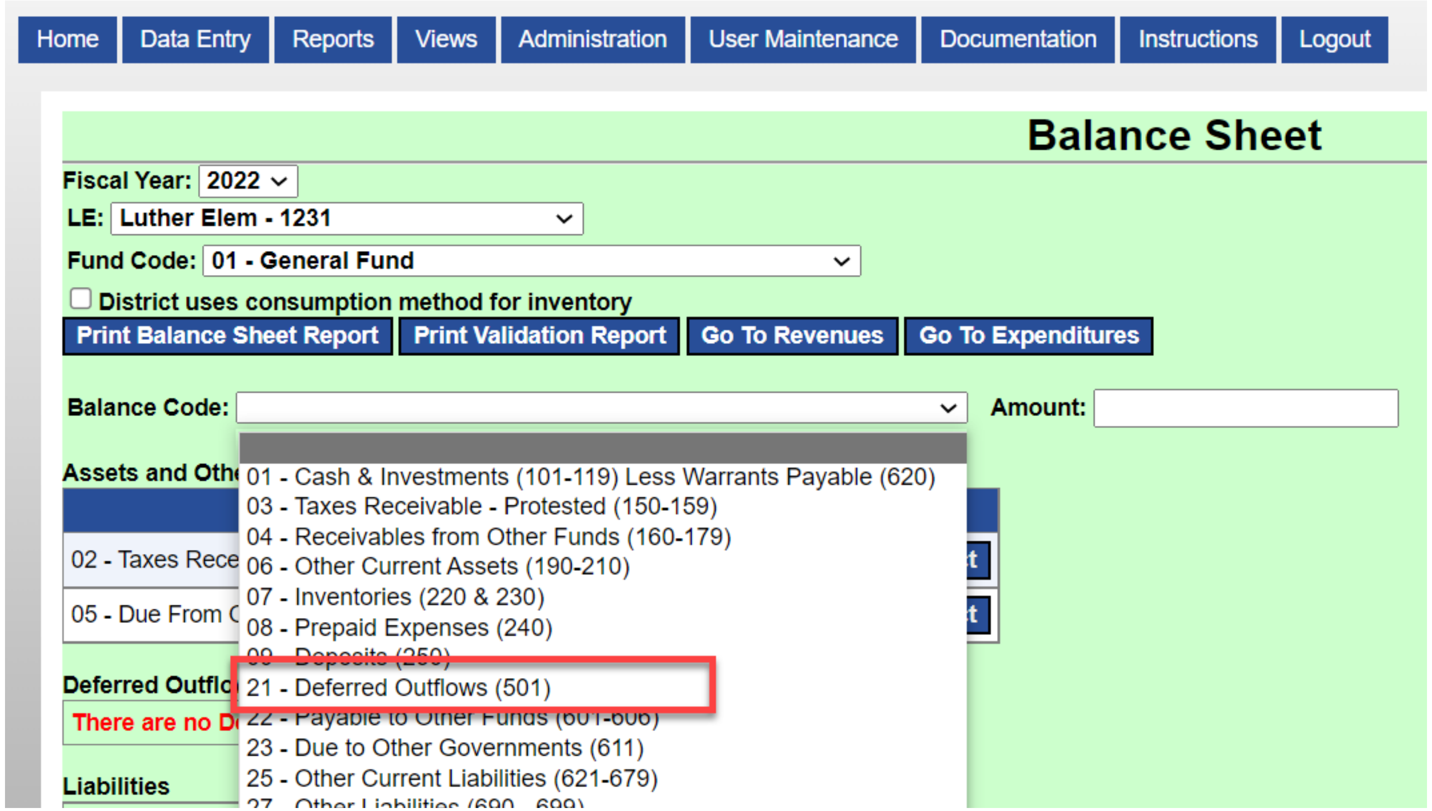
Enter the real and personal property taxes receivable for each fund as of June 30, as reported to the district by the County Treasurer. Include the amount from Line 02-Taxes Receivable-Real and Personal (120-149) in the total on Line 36-Deferred Inflows. Taxes receivable are reported in Deferred inflows on Line 36. If the district recorded allowances for uncollectible taxes, subtract the balances in accounts 129 Allowance for Uncollectible Taxes-Real Property, 139 Allowance for Uncollectible Taxes-Personal Property, and 149 Allowance for Uncollectible Taxes-Other, from the total of taxes receivable accounts and enter the net amount on Line 02-Taxes Receivable-Real and Personal (120-149) and on Line 36-Deferred Inflows (680).

Line 03. Taxes Receivable-Protested (150-159):

Enter the amount of protested taxes receivable for each fund outstanding as of June 30 as reported to the district by the County Treasurer. Include the amount in Line 03-Taxes Receivable-Protested (150-159) in the total on Line 25-Deferred Inflows (680). If the district recorded allowances for uncollectible protested taxes, subtract the balance in Allowance for Uncollectible Taxes -Protested Taxes (159) from the total of taxes receivable accounts and enter the net amount on Line 03-Taxes Receivable-Protested (150-159).

BALANCE SHEET

2. Deferred Outflows



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BALANCE SHEET

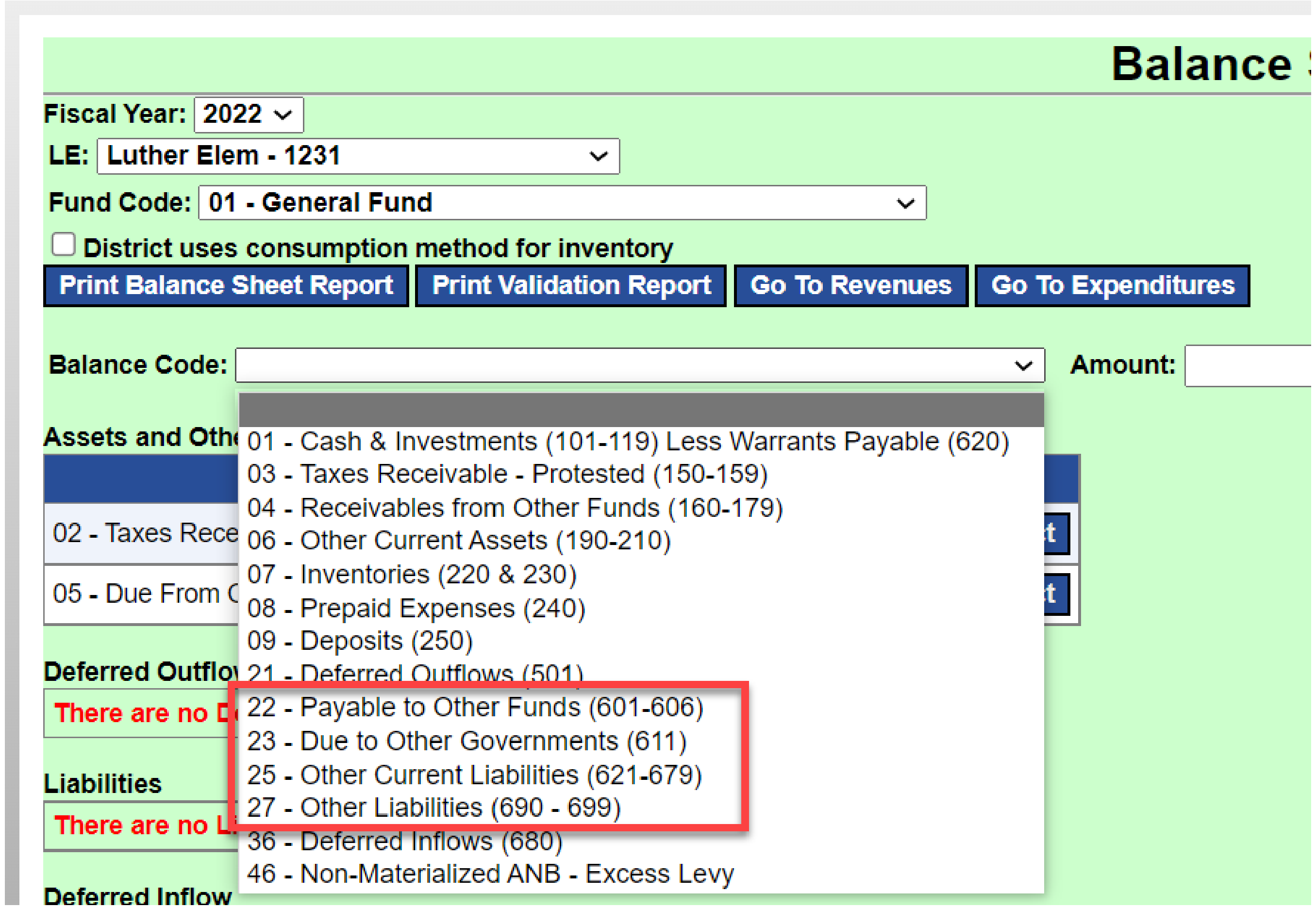
DEFERRED OUTFLOWS

Line 21. Deferred Outflows (501):

Resources advanced to another government in relation to a government-mandated non-exchange transaction when **time requirements** are the only eligibility requirements that have not been met by the other government, deferred debit amounts resulting from the refunding of debt, the purchase of future revenues within the same financial reporting entity, and loss from sale-leaseback.

BALANCE SHEET

3. Liabilities



BALANCE SHEET

LIABILITIES

Line 22. Payable to Other Funds (601- 610):

If applicable, enter the sum of Interfund/Loan Payable to Other Funds (601) and Due to Other Funds (606). Remember, the total of amounts on Line 04-Receivables from Other Funds (160-179) for all funds combined must equal the total of amounts on Line 22-Payable to Other Funds (601-606) for all funds combined. Payable to Other School Districts is listed on Line 23-Due to Other Governments (611).

Interfund/Loan Payable to Other Funds (601) and Due to Other Funds (606) are used on a limited and optional basis. Interfund/Loan Payable to Other Funds (601) is usually used only to record error corrections between funds. Due to Other Funds (606) is used only for the amount owed for goods and services provided to the fund by another fund of the district.

Line 23. Due to Other Governments (611)

Items commonly included in this category:

General Fund (01): Refunds of state or federal money or money owed to another district, the OPI or other state or federal agency, or money due to other governments on June 30.

Tuition Fund (13): Tuition which should have been paid to another district by June 30 but was not.

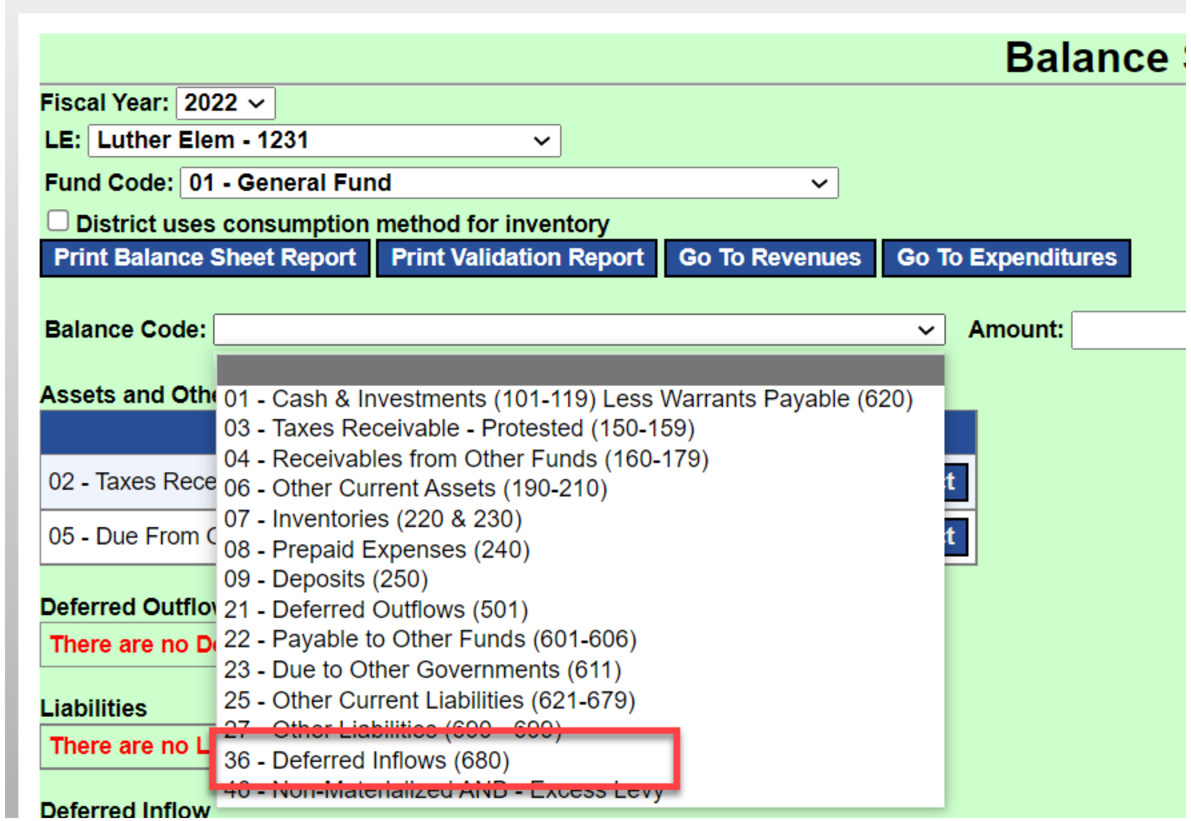
Miscellaneous Programs Fund (15): Refunds of state or federal money or money owed to another district, the OPI or other state or federal agency, on June 30. Include unspent grant money that must be returned to the grantor, amounts owed to a grantor because of a disallowed expenditure, etc. Include all payables due to other school districts or cooperatives on this line.

Line 24. Warrants Payable (620):

Enter the balance of Warrants Payable (620). If a district or cooperative does not use a payroll or claims

BALANCE SHEET

4. Deferred Inflows



BALANCE SHEET

DEFERRED INFLOWS

Line 36. Deferred Inflows (680):

Enter the balance of Deferred Inflows (680).

Common Deferred Inflows include the following funds:

General Fund (01) - Taxes receivable; special education allowable costs reversion.

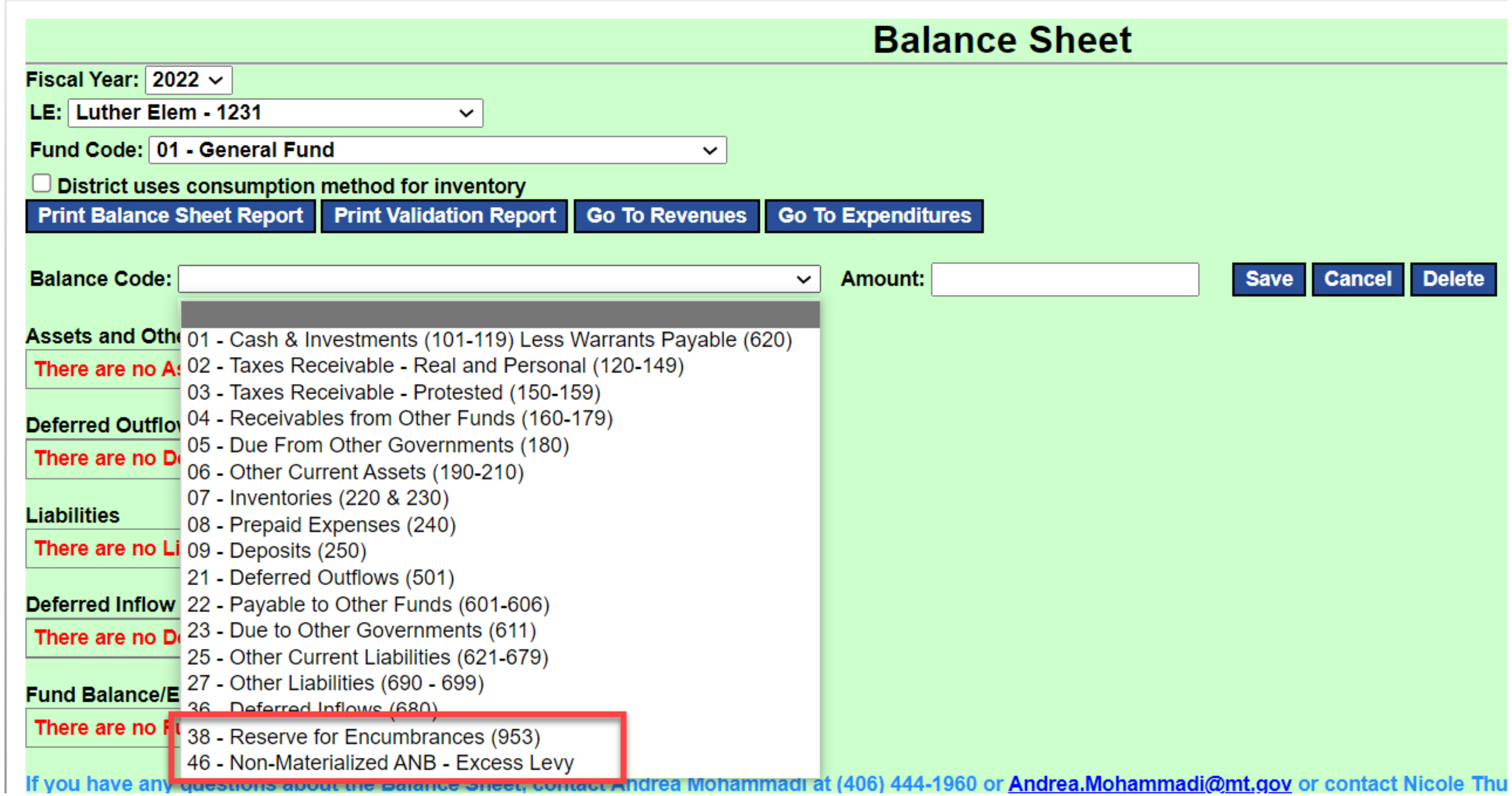
Transportation Fund (10), Bus Depreciation Fund (11), Adult Education Fund (17), Non-Operating Fund (19), Debt Service Fund (50), and Building Reserve Fund (61) - Taxes Receivable.

Miscellaneous Programs Fund (15) -- unspent grant receipts on June 30 which were previously recorded as revenue when received must be removed from current revenue and recorded as Deferred Inflows, which will be spent in the next fiscal year. Federal funds should have balanced revenues and expenditures at the close of year end.

If you have questions about the above, contact your county treasurer.

BALANCE SHEET

5. Fund Balance/Equity



BALANCE SHEET

FUND BALANCE/EQUITY

Line 37. Reserve for Inventories (951):

If using the Purchases Method of accounting for inventories, the amount of Reserve for Inventories (951) will automatically pre-fill from line 07-Inventories (220-230). Verify that these two lines have the same amount. This account is not used if the Consumption Method of accounting for inventories is used.

Line 38. Reserve for Encumbrances (953):

Enter the amount of Reserve for Encumbrances (953). The amount must be the total of all valid encumbrances for the fund. The encumbrances must also be included in the line-item expenditures of the Schedule of Revenues, Expenditures and Changes in Fund Balance for the fund.

Line 39. Reserve for Endowments (954):

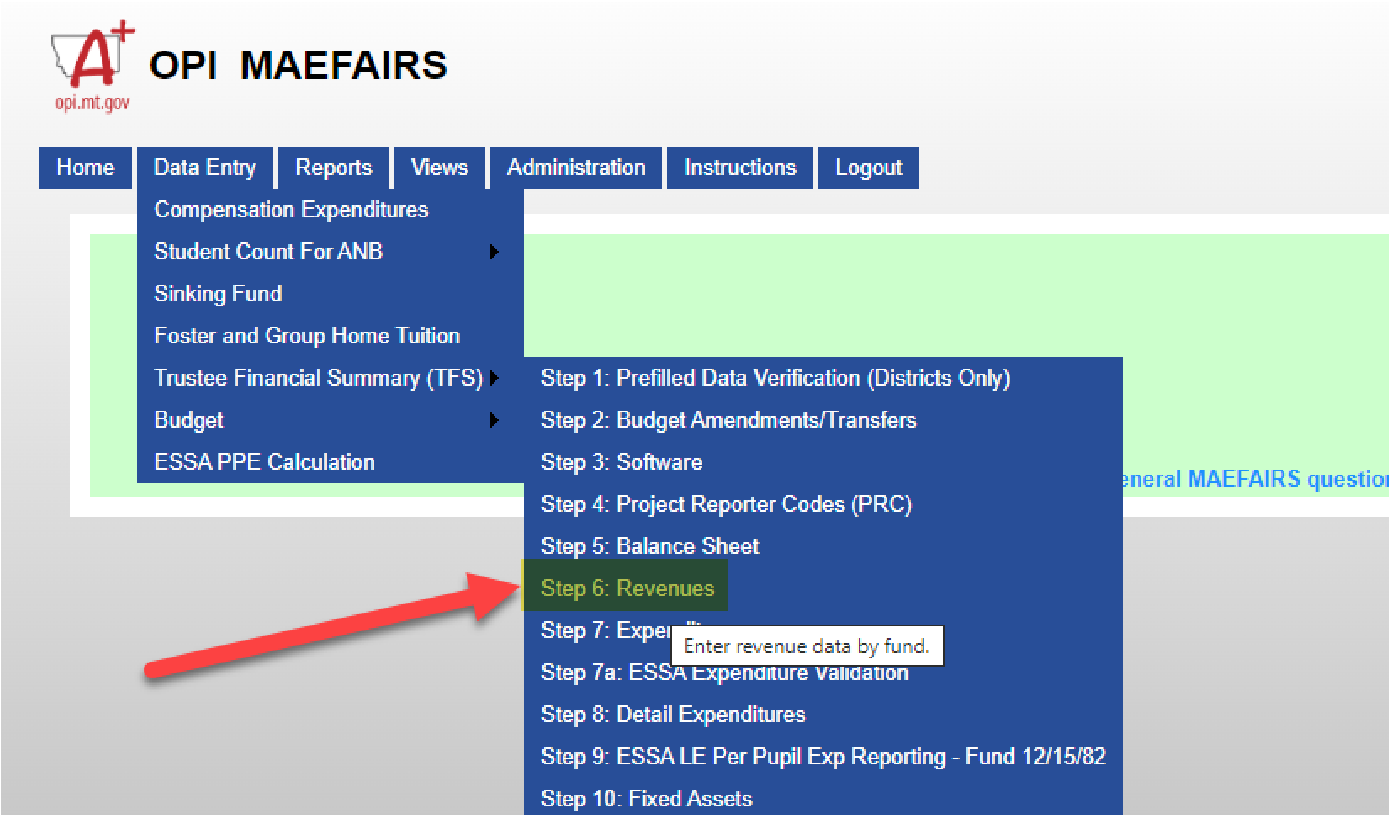
Enter the amount of Reserve for Endowments (954) for the Endowments Fund (81 and 85) only.

Line 41. Unrestricted Net Assets (940):

Subtract Line 35-Total Liabilities and total of reserves [Line 37-Reserve for Inventories (951), Line 38-

TFS REVENUES

TFS Step 6: Revenues



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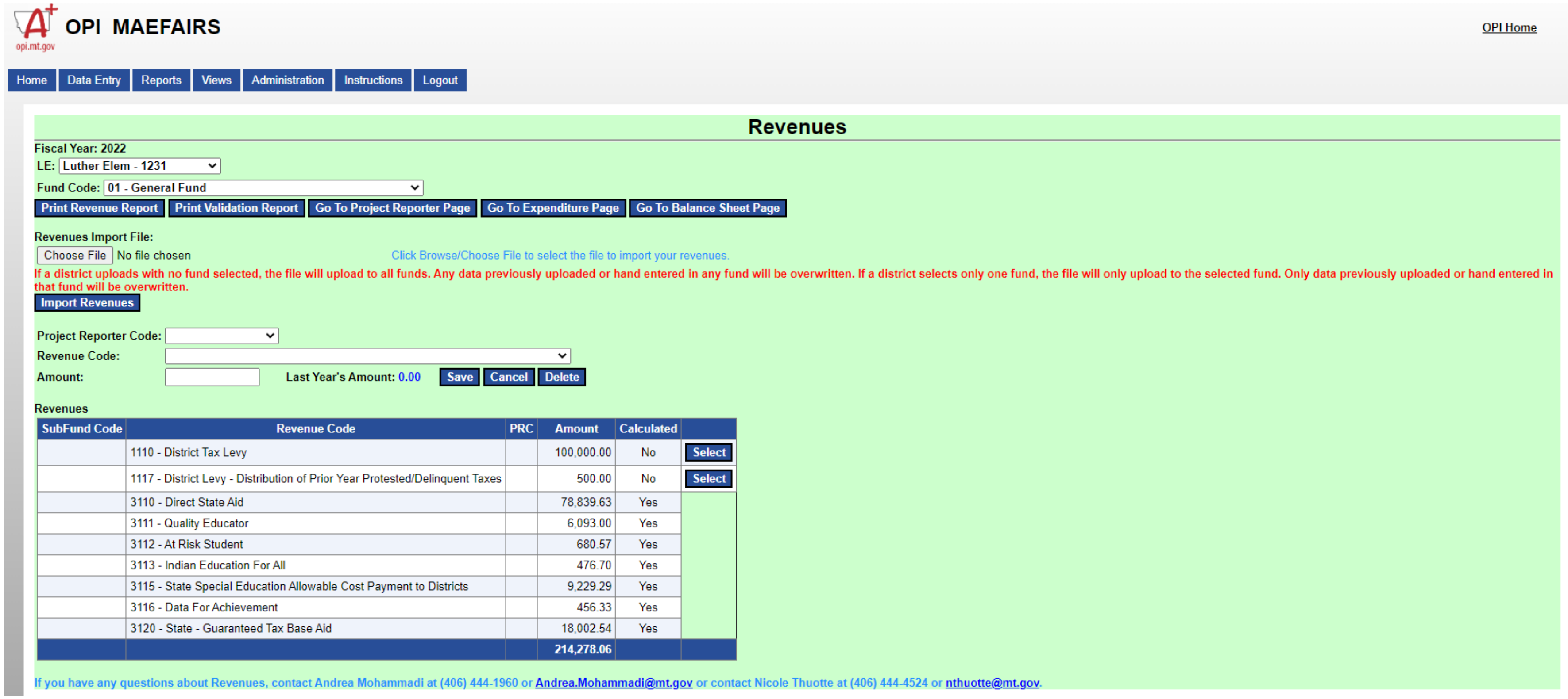
TFS REVENUES

TFS Step 6: Revenues



OPI MAEFAIRS

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OPI Home

Home | Data Entry | Reports | Views | Administration | Instructions | Logout

Revenues

Fiscal Year: 2022

LE: Luther Elem - 1231

Fund Code: 01 - General Fund

Print Revenue Report | Print Validation Report | Go To Project Reporter Page | Go To Expenditure Page | Go To Balance Sheet Page

Revenues Import File:

Choose File No file chosen

Click Browse/Choose File to select the file to import your revenues.

If a district uploads with no fund selected, the file will upload to all funds. Any data previously uploaded or hand entered in any fund will be overwritten. If a district selects only one fund, the file will only upload to the selected fund. Only data previously uploaded or hand entered in that fund will be overwritten.

Import Revenues

Project Reporter Code:

Revenue Code:

Amount: Last Year's Amount: 0.00 Save Cancel Delete

Revenues

SubFund Code	Revenue Code	PRC	Amount	Calculated	
	1110 - District Tax Levy		100,000.00	No	Select
	1117 - District Levy - Distribution of Prior Year Protested/Delinquent Taxes		500.00	No	Select
	3110 - Direct State Aid		78,839.63	Yes	
	3111 - Quality Educator		6,093.00	Yes	
	3112 - At Risk Student		680.57	Yes	
	3113 - Indian Education For All		476.70	Yes	
	3115 - State Special Education Allowable Cost Payment to Districts		9,229.29	Yes	
	3116 - Data For Achievement		456.33	Yes	
	3120 - State - Guaranteed Tax Base Aid		18,002.54	Yes	
			214,278.06		

If you have any questions about Revenues, contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov or contact Nicole Thuotte at (406) 444-4524 or nthuotte@mt.gov.

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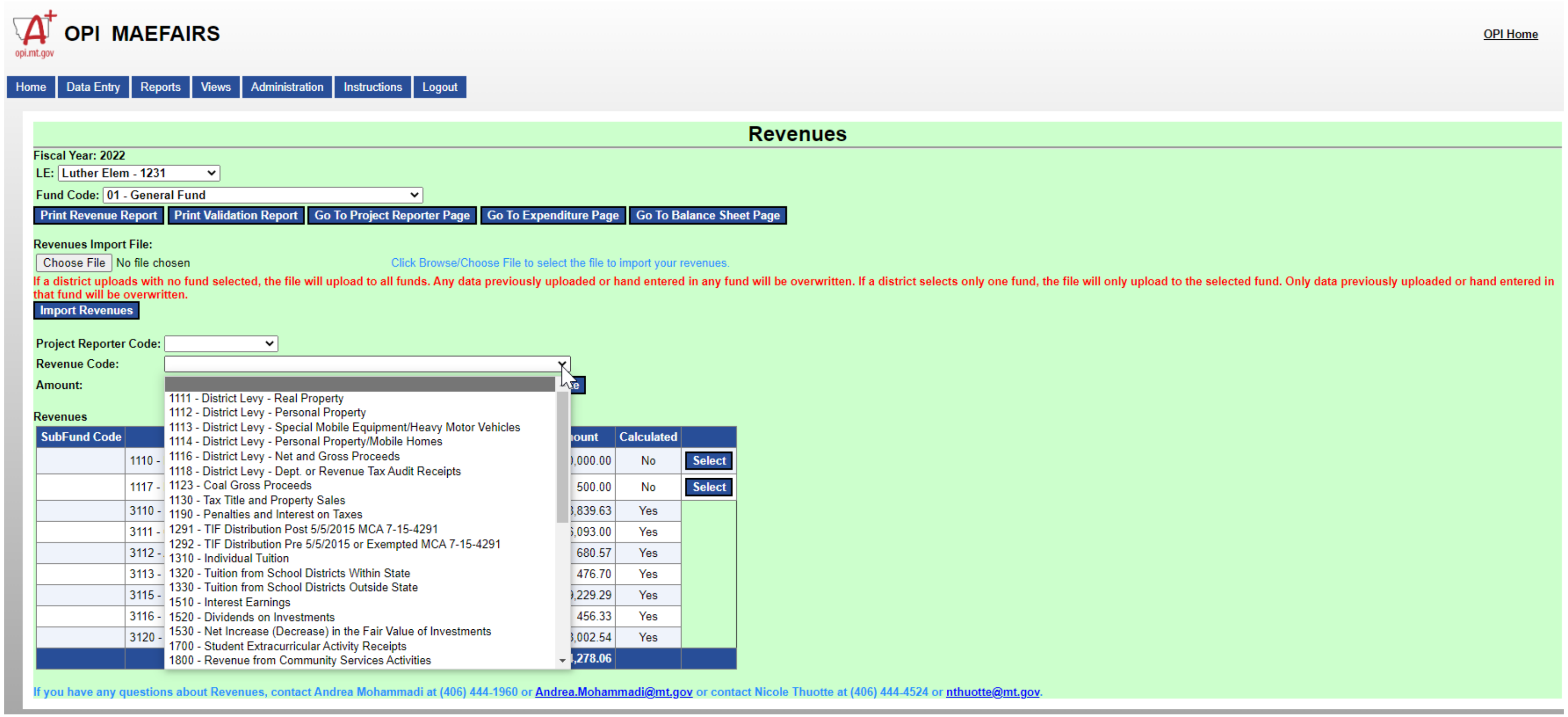
TFS REVENUES

TFS Step 6: Revenues



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TFS REVENUES

TFS Step 6: Revenues

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OPI Home

Home | Data Entry | Reports | Views | Administration | Instructions | Logout

Revenues

Fiscal Year: 2022

LE: Luther Elem - 1231

Fund Code: 01 - General Fund

Print Revenue Report | Print Validation Report | Go To Project Reporter Page | Go To Expenditure Page | Go To Balance Sheet Page

Revenues Import File:

Choose File No file chosen Click Browse/Choose File to select the file to import your revenues.

If a district uploads with no fund selected, the file will upload to all funds. Any data previously uploaded or hand entered in any fund will be overwritten. If a district selects only one fund, the file will only upload to the selected fund. Only data previously uploaded or hand entered in that fund will be overwritten.

Import Revenues

Project Reporter Code: **PRC Total:**

Revenue Code: 1510 - Interest Earnings

Amount: 2500.00 **Last Year's Amount:** 0.00 Save Cancel Delete

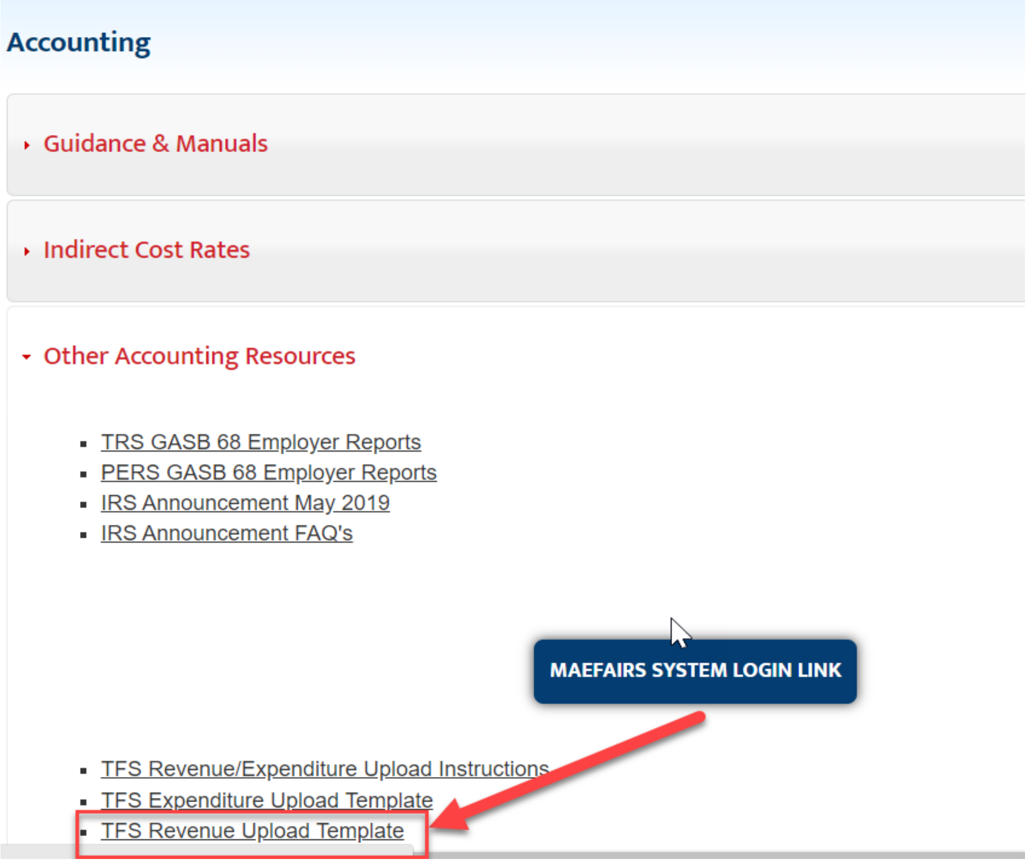
Revenues

SubFund Code	Revenue Code	PRC	Amount	Calculated
	3110 - Direct State Aid		78,839.63	Yes
	3111 - Quality Educator		6,093.00	Yes
	3112 - At Risk Student		680.57	Yes
	3113 - Indian Education For All		476.70	Yes
	3115 - State Special Education Allowable Cost Payment to Districts		9,229.29	Yes
	3116 - Data For Achievement		456.33	Yes
	3120 - State - Guaranteed Tax Base Aid		18,002.54	Yes
			113,778.06	

If you have any questions about Revenues, contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov or contact Nicole Thuotte at (406) 444-4524 or nthuotte@mt.gov.

TFS REVENUES

TFS Step 6: Revenues



TFS REVENUES

TFS Step 6: Revenues

LE	FY	Fund Code	Subfund	Revenue Code	Project Reporter Code	Amount
Valid LE	Current FY	Allowable Fund Code	Fund 61 Only	Allowed per Fund Code	Required for Fund 15	Can't be null

TFS REVENUES

Revenue Upload

- ➢ May upload one fund or multiple funds
  - ✓ When a single fund is selected will only write/overwrite that fund
  - ✓ When no fund is selected will write/overwrite all funds
- ➢ All errors must be corrected before the file will upload any data

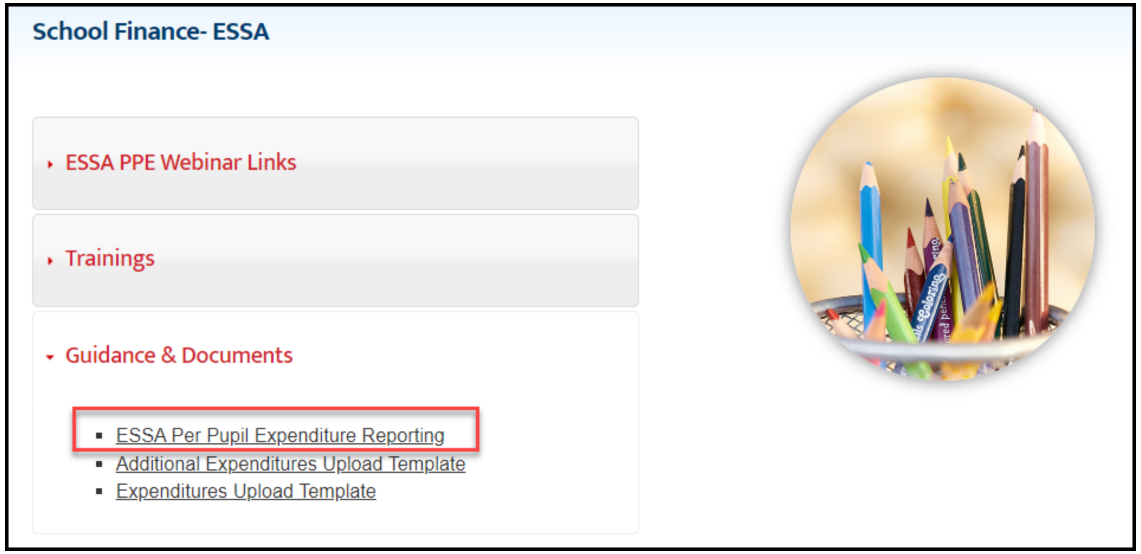
<u>Calculated entitlements will not overwrite</u>

EXPENDITURES

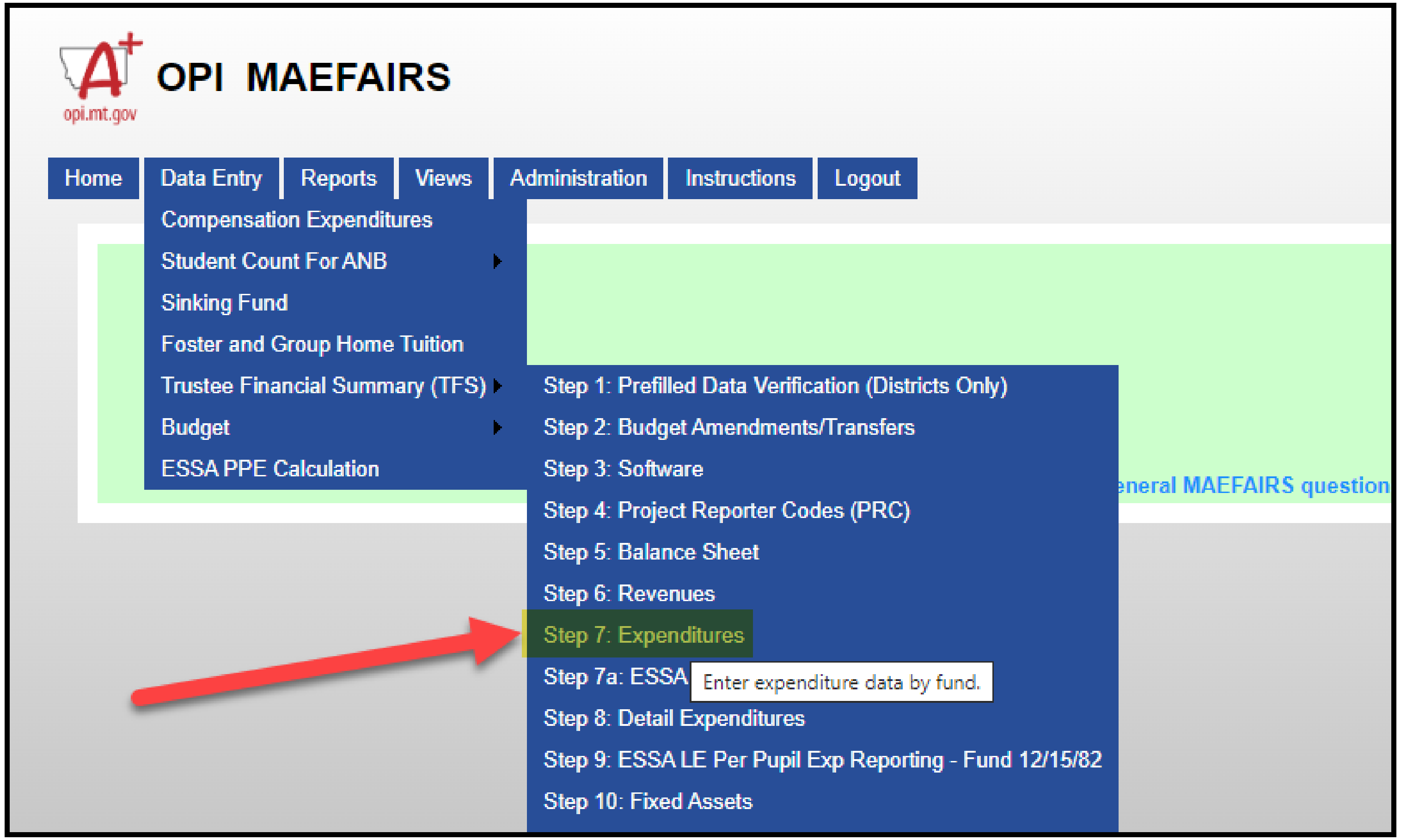
Getting Started

- Review the TFS Instructions
- Review the ESSA PPE Expenditure Reporting guide

OPI>Leadership>Finance & Grants>School Finance>ESSA Per Pupil



EXPENDITURES



EXPENDITURES

Two Options

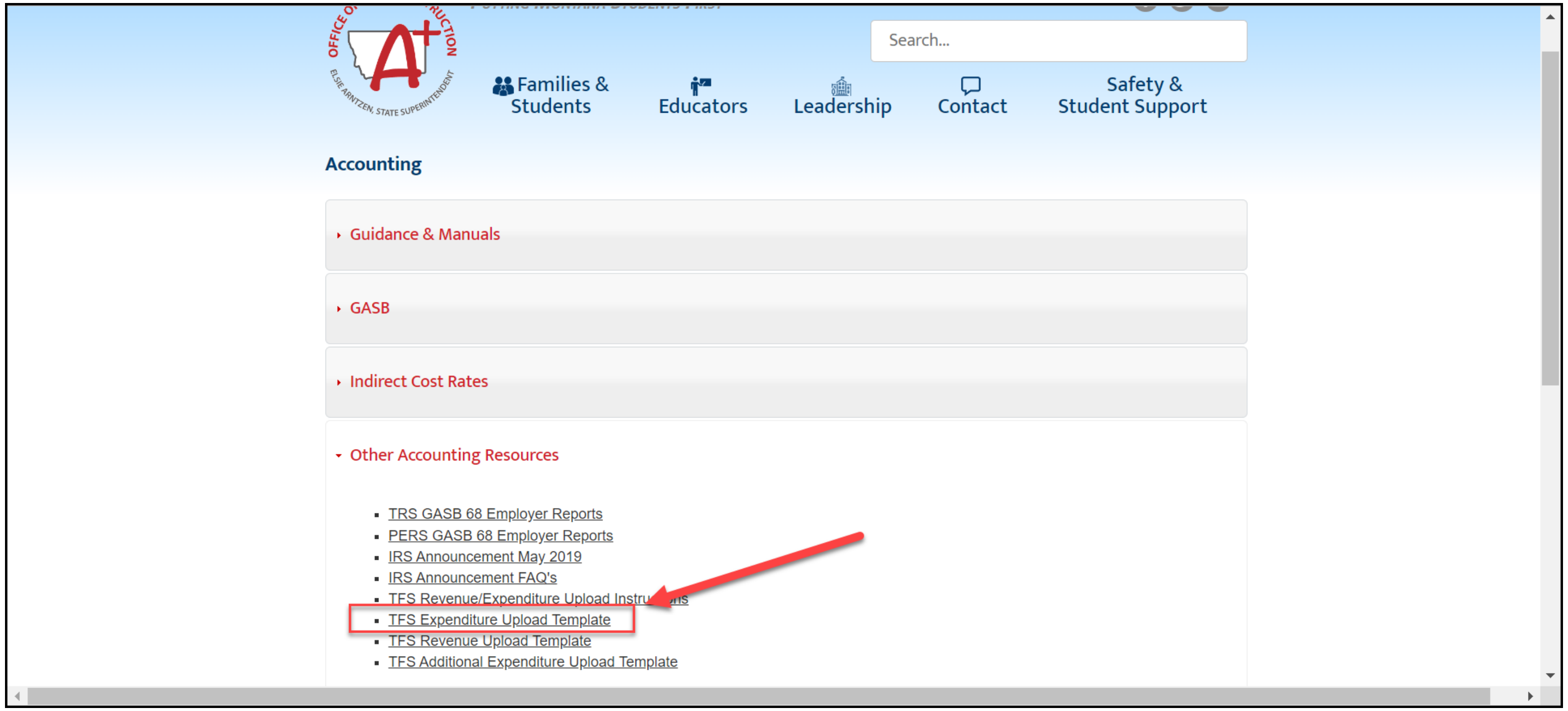
- Manual Entry
- Upload
  - May upload all expenditures/all funds
  - May upload a single fund

Note: If a district selects "all funds" it will overwrite all previously entered data (uploaded or hand entered). If a single fund is selected it will only overwrite previously entered data in that fund.

EXPENDITURES

Upload Template and Instructions

OPI>Leadership>Finance & Grants>School Finance>Accounting>Other Accounting Resources



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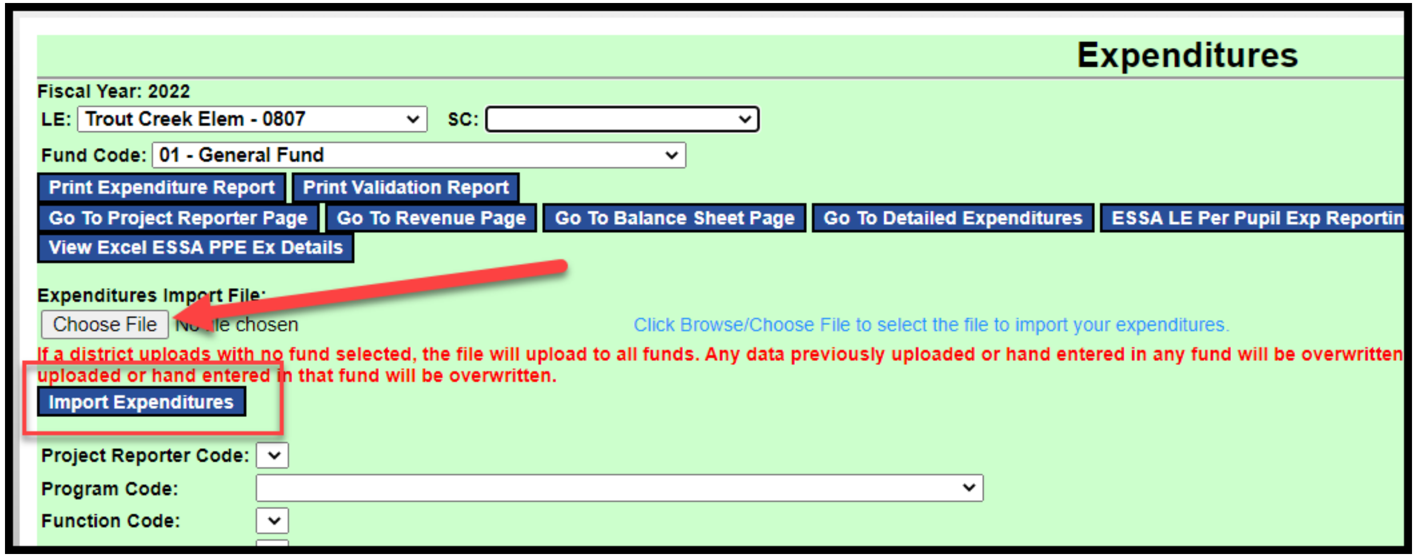
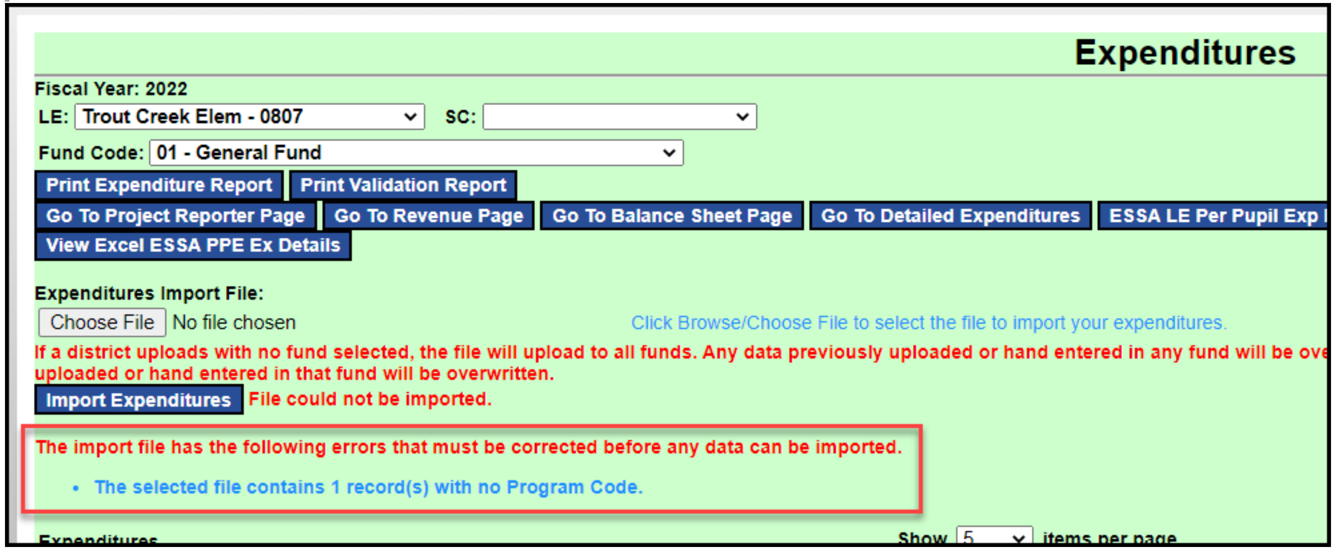
EXPENDITURES

Upload Template and Instructions

- File must be in *.csv format
- File will not import unless free of errors



EXPENDITURES



Expenditures

Fiscal Year: 2022

LE: Trout Creek Elem - 0807 SC:

Fund Code: 01 - General Fund

Print Expenditure Report | Print Validation Report

Go To Project Reporter Page | Go To Revenue Page | Go To Balance Sheet Page | Go To Detailed Expenditures | ESSA LE Per Pupil Exp

View Excel ESSA PPE Ex Details

Expenditures Import File:

Choose File No file chosen Click Browse/Choose File to select the file to import your expenditures.

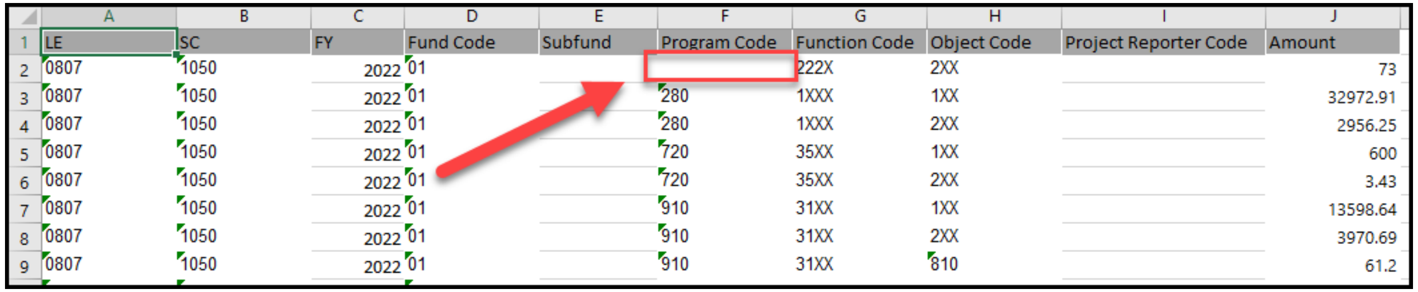
If a district uploads with no fund selected, the file will upload to all funds. Any data previously uploaded or hand entered in any fund will be ove uploaded or hand entered in that fund will be overwritten.

Import Expenditures File could not be imported.

The import file has the following errors that must be corrected before any data can be imported.

- The selected file contains 1 record(s) with no Program Code.

Expenditures Show 5 items per page

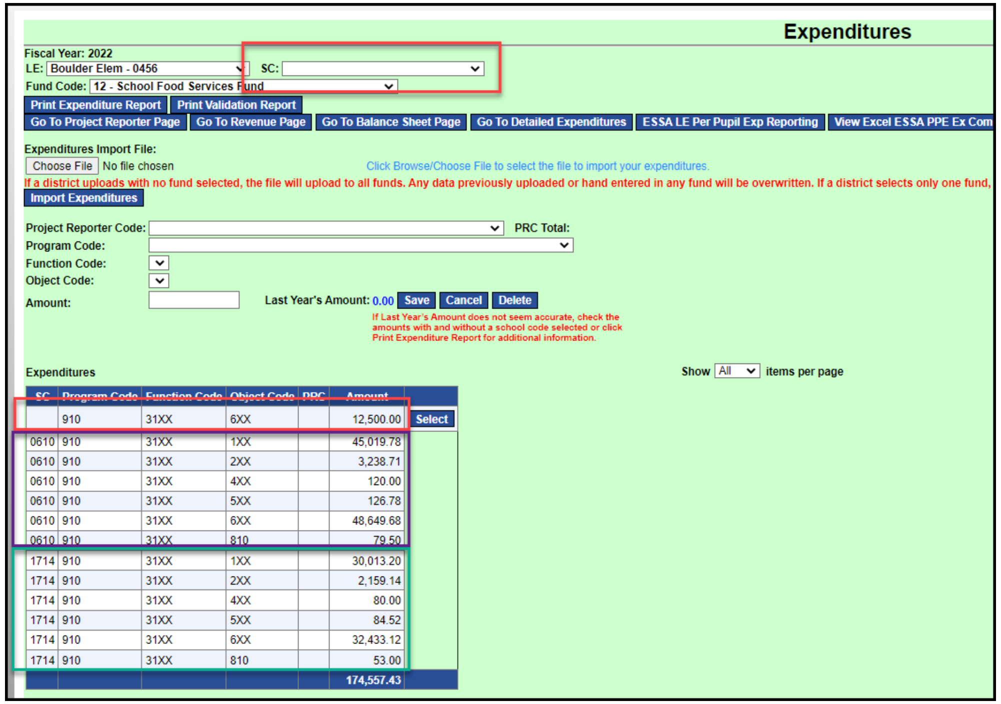


	A	B	C	D	E	F	G	H	I	J
1	LE	SC	FY	Fund Code	Subfund	Program Code	Function Code	Object Code	Project Reporter Code	Amount
2	0807	1050	2022	01			222X	2XX		73
3	0807	1050	2022	01		280	1XXX	1XX		32972.91
4	0807	1050	2022	01		280	1XXX	2XX		2956.25
5	0807	1050	2022	01		720	35XX	1XX		600
6	0807	1050	2022	01		720	35XX	2XX		3.43
7	0807	1050	2022	01		910	31XX	1XX		13598.64
8	0807	1050	2022	01		910	31XX	2XX		3970.69
9	0807	1050	2022	01		910	31XX	810		61.2

EXPENDITURES

Important to Remember:

- You can view all expenditures with no fund selected, but you will only be able to edit records not assigned to an SC
- You can edit a record in an SC only if that SC is selected. When an SC is selected you will not be able to view records with no SC or another SC assigned.



Expenditures

Fiscal Year: 2022
LE: Boulder Elem - 0456 SC:
Fund Code: 12 - School Food Services Fund
Print Expenditure Report | Print Validation Report
Go To Project Reporter Page | Go To Revenue Page | Go To Balance Sheet Page | Go To Detailed Expenditures | ESSA LE Per Pupil Exp Reporting | View Excel ESSA PPE Ex Com

Expenditures Import File:
Choose File No file chosen
Click Browse/Choose File to select the file to import your expenditures.
If a district uploads with no fund selected, the file will upload to all funds. Any data previously uploaded or hand entered in any fund will be overwritten. If a district selects only one fund,
Import Expenditures

Project Reporter Code: PRC Total:
Program Code:
Function Code:
Object Code:
Amount: Last Year's Amount: 0.00 Save | Cancel | Delete
If Last Year's Amount does not seem accurate, check the amounts with and without a school code selected or click Print Expenditure Report for additional information.

Expenditures Show All items per page

SC	Program Code	Function Code	Object Code	PRC	Amount	
	910	31XX	6XX		12,500.00	Select
0610	910	31XX	1XX		45,019.78	
0610	910	31XX	2XX		3,238.71	
0610	910	31XX	4XX		120.00	
0610	910	31XX	5XX		126.78	
0610	910	31XX	6XX		48,649.68	
0610	910	31XX	810		79.50	
1714	910	31XX	1XX		30,013.20	
1714	910	31XX	2XX		2,159.14	
1714	910	31XX	4XX		80.00	
1714	910	31XX	5XX		84.52	
1714	910	31XX	6XX		32,433.12	
1714	910	31XX	810		53.00	
					174,557.43	

EXPENDITURES

What do I report by School Code (SC)?

- Step 1: Is the expenditure string included in the ESSA PPE calculation?

APPENDIX A

Fund Inclusion or Exclusion

Fund	MCA	Purpose of Fund	ESSA Per Pupil
01 – General Fund **Governmental Fund**	20-9-308	Chief operating fund of district – Used to finance general maintenance and operation costs of a district not financed by other funds.	Yes – by expenditure string
10 – Transportation Fund **Governmental Fund**	20-10-143	Used to finance the administration, maintenance and operation of district owned school buses, contracts with private carriers, individual contracts, and any amount necessary for the purchase, rental or insurance of yellow school busses or the operation of the pupil transportation program.	Yes – by expenditure string

Program Code Inclusion/Exclusion

Program Code	Program Code Description	ESSA Per Pupil
1XX	Regular Education Programs – Elementary/Secondary	Yes
170	Distance Learning	Yes
180	Summer School	No
190	School Safety Projects	Yes
192	Innovative Education	Yes
210	Non-Federal Alternative Education	Yes
260	Non-Grant Bilingual Education	Yes

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EXPENDITURES

What do I report by School Code (SC)?

- Step 1: Is the expenditure string included in the ESSA PPE calculation?

Function Code Inclusion/Exclusion

Function Code	Function Description	ESSA Per Pupil
1XXX	Instruction	Yes
21XX	Support Services - Students	Yes
221X	Improvement of Instruction Services	Yes
222X	Educational Media Services	Yes
23XX	Support Services - General Administration	Yes

Object Code	Object Code Description	ESSA Per Pupil
1XX	**Personal Services - Salaries**	Yes
2XX	**Personal Services - Employee Benefits**	Yes
261	Retiree Health Insurance/Post-Employment Benefits (separate fund)	No
3XX	**Purchased Professional and Technical Services**	Yes
4XX	**Purchased Property Services**	Yes

EXPENDITURES

What do I report by School Code (SC)?

- Step 2: If the expenditure string is included – look to the function code to determine if the expenditure string should be reported by school code, where possible.

Function Code	Function Description	School Level or District Wide
1XXX	Instruction	School Level
21XX	Support Services - Students	School Level
221X	Improvement of Instruction Services	School Level
222X	Educational Media Services	School Level
23XX	Support Services - General Administration	District Wide
24XX	Support Services - School Administration	District Wide
25XX	Support Services - Business	District Wide
258X	Administrative Technology Services	District Wide
26XX	Operation and Maintenance of Plant Services	District Wide
27XX	Student Transportation Services	School Level
31XX	Food Services	School Level
34XX	Extracurricular – Activities **(Exclude in Fund 84 Only)**	School Level
35XX	Extracurricular – Athletics **(Exclude in Fund 84 Only)**	School Level

EXPENDITURES

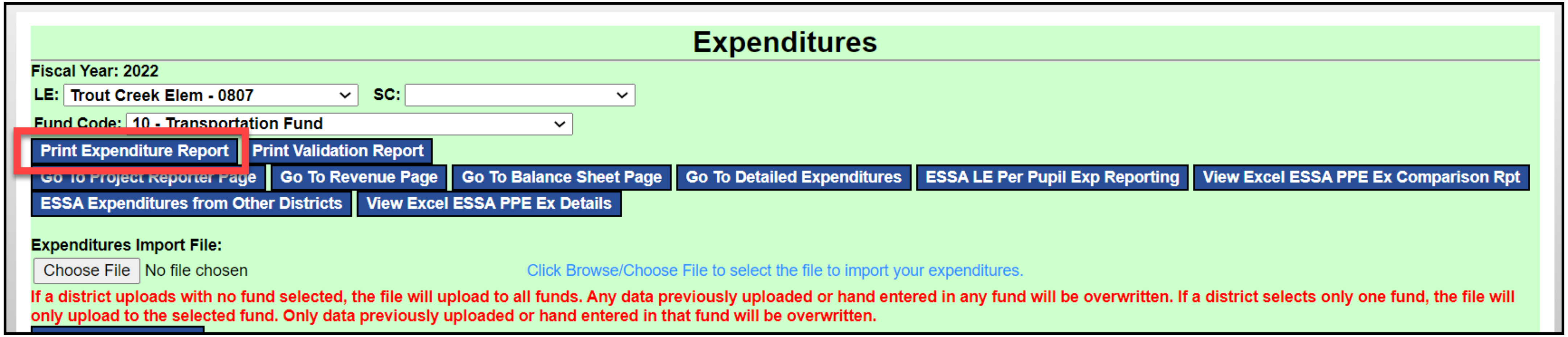
Project Reporter Codes (PRCs): Which expenditures require them?

- All expenditures from the Miscellaneous Programs Fund (15)
- All School and Student Safety and Security Transfers to/from the Building Reserve Fund (program code 998)
- All Transformational Learning Transfers (program code 996)

EXPENDITURES

On Screen Toggles

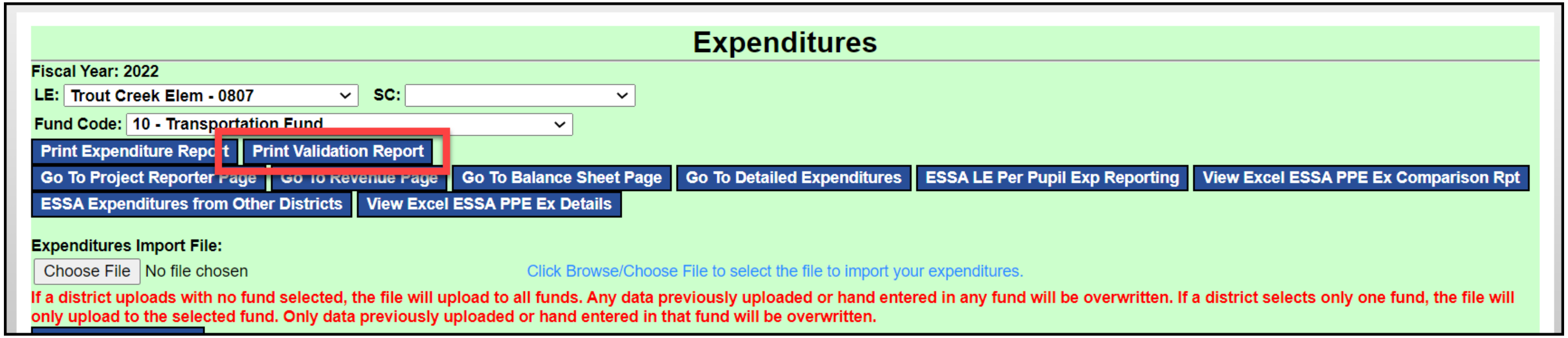
- Print Expenditure Report – Schedule of Revenues, Expenditures and Changes in Fund Balance (same as Step 6: Revenues)



EXPENDITURES

On Screen Toggles

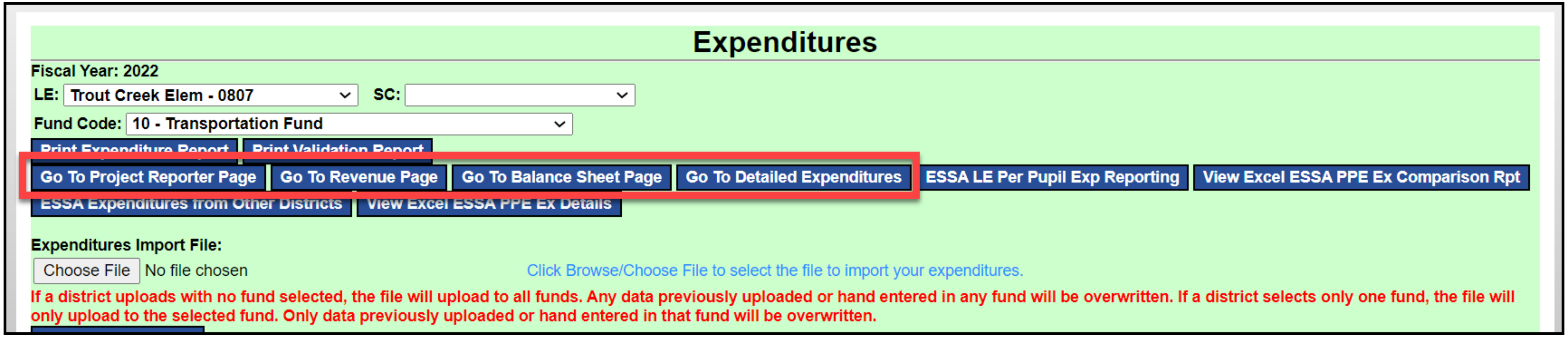
- Print Validation Report – All validations (not limited to expenditure validations)



EXPENDITURES

On Screen Toggles

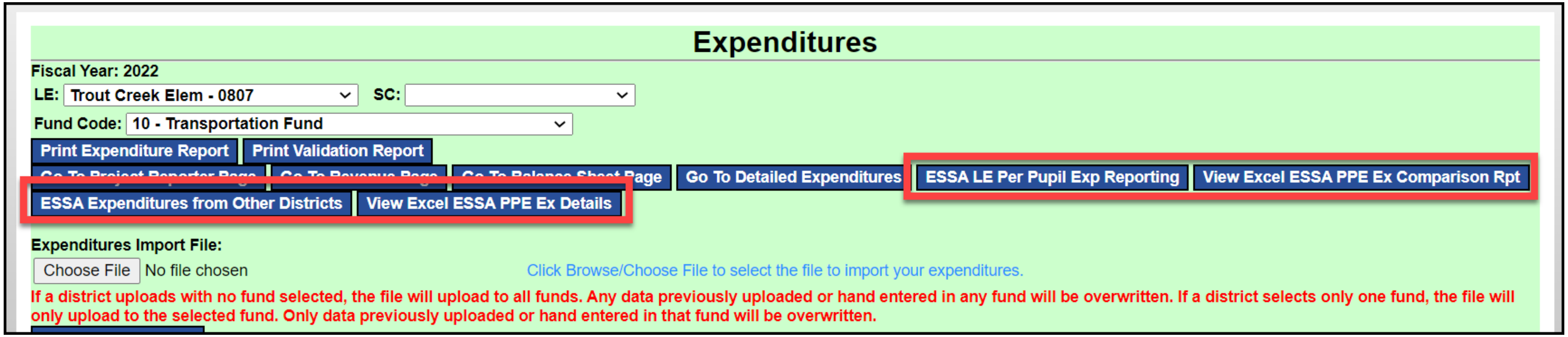
- “Go To” Buttons – quick navigation tools to take you to different steps in the TFS



EXPENDITURES

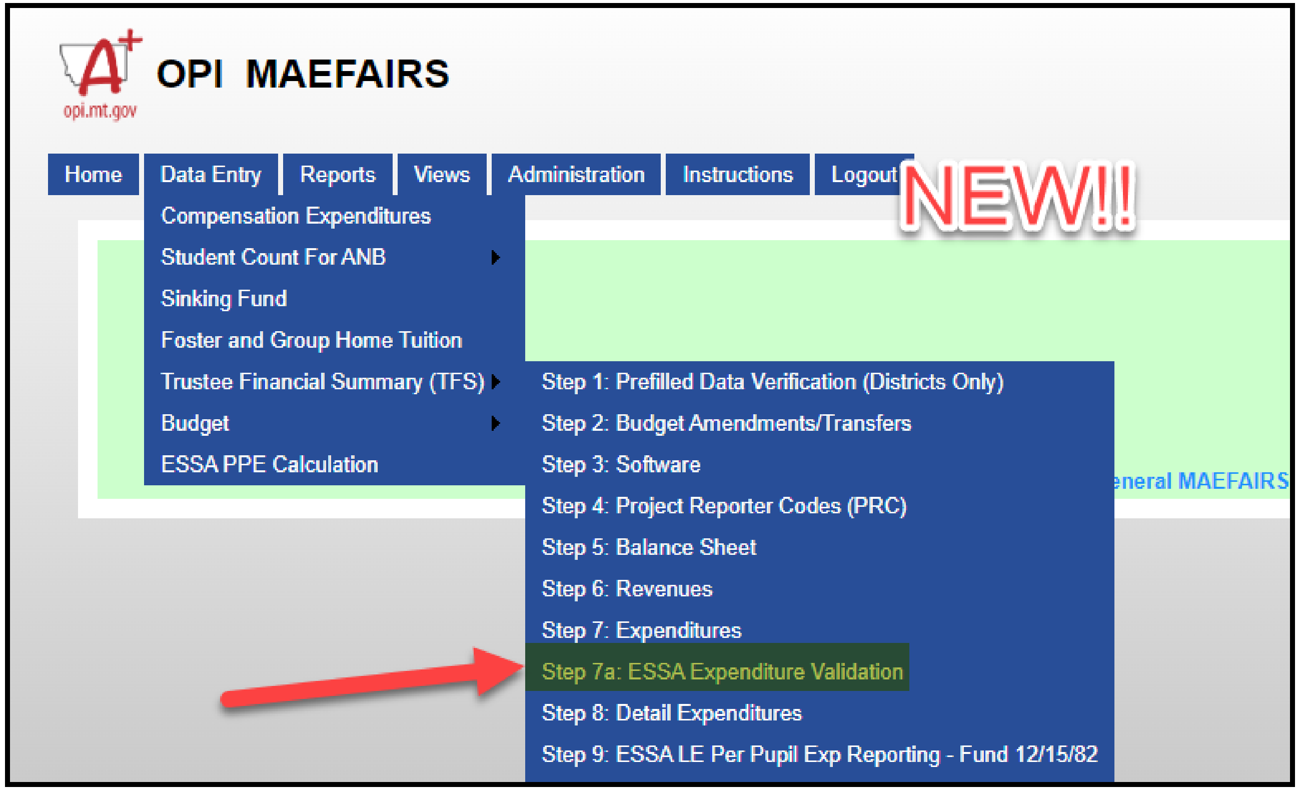
On Screen Toggles

- ESSA Per Pupil Reports – use to verify ESSA Per Pupil Expenditure entries



STEP 7A: EXPENDITURES

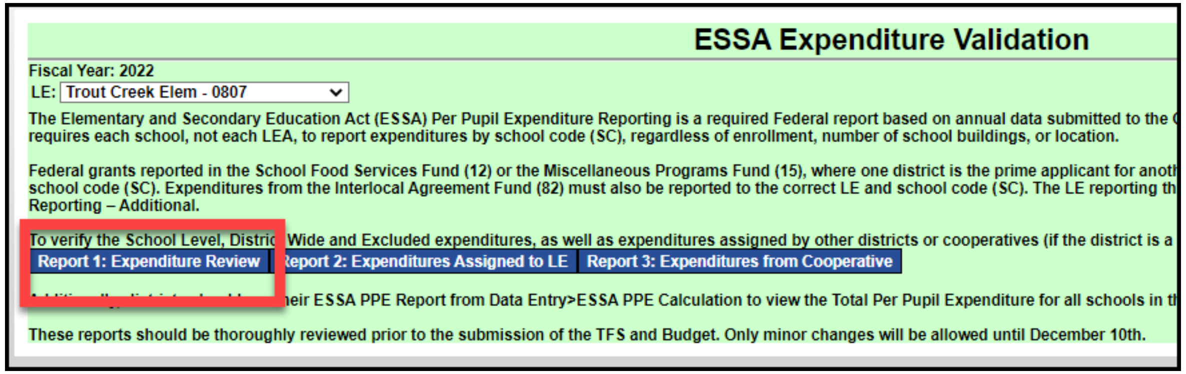
Verification Tool for ESSA Per Pupil Expenditure Reporting (NEW!)



STEP 7A: EXPENDITURES

Verification Tool for ESSA Per Pupil Expenditure Reporting

- Report 1: Expenditure Review – first tab (Expenditures) is expenditures not assigned to an SC
- Report 1: Expenditure Review – second tab (Expenditures Assigned) is expenditures assigned to an SC



STEP 7A: EXPENDITURES

Report 1: Expenditures Tab

1. LE Enrollment – total enrollment of the selected LE
2. SC Enrollment – total enrollment of the SC
3. Un Prorated Amount – total amount of the expenditure string
4. Prorate – ratio of LE enrollment to SC enrollment

P	Q	R	S	T	U	V	W
LE Enrollment	SC Enrollment	Un Prorated Amount	Prorate	District Wide Prorated Amount	School Wide Prorated Amount	Not Included Prorated Amount	Record Source
56	45	3,080.46	0.80357143	2,475.37	0.00	0.00	Expenditures
56	45	14,585.08	0.80357143	11,720.15	0.00	0.00	Expenditures
56	45	314.77	0.80357143	252.94	0.00	0.00	Expenditures
56	45	48,517.14	0.80357143	38,986.99	0.00	0.00	Expenditures
56	45	6,747.49	0.80357143	5,422.09	0.00	0.00	Expenditures
56	45	3,000.00	0.80357143	0.00	0.00	2,410.71	Expenditures
56	45	580.19	0.80357143	466.22	0.00	0.00	Expenditures
56	45	500.00	0.80357143	0.00	0.00	401.79	Expenditures
56	45	100.00	0.80357143	0.00	80.36	0.00	Expenditures
56	45	351.67	0.80357143	0.00	282.59	0.00	Expenditures
56	45	6,246.00	0.80357143	5,019.11	0.00	0.00	Expenditures
56	45	1,298.83	0.80357143	1,043.70	0.00	0.00	Expenditures

STEP 7A: EXPENDITURES

Report 1: Expenditures Tab

5.District Wide Prorated Amount – determined by function code
6. School Wide Prorated Amount – determined by function code (could have been assigned an SC)
7. No Included Prorated Amount – a “not included” expenditure string (determined by Appendix A)

P	Q	R	S	T	U	V	W
LE Enrollment	SC Enrollment	Un Prorated Amount	Prorate	District Wide Prorated Amount	School Wide Prorated Amount	Not Included Prorated Amount	Record Source
56	45	3,080.46	0.80357143	2,475.37	0.00	0.00	Expenditures
56	45	14,585.08	0.80357143	11,720.15	0.00	0.00	Expenditures
56	45	314.77	0.80357143	252.94	0.00	0.00	Expenditures
56	45	48,517.14	0.80357143	38,986.99	0.00	0.00	Expenditures
56	45	6,747.49	0.80357143	5,422.09	0.00	0.00	Expenditures
56	45	3,000.00	0.80357143	0.00	0.00	2,410.71	Expenditures
56	45	580.19	0.80357143	466.22	0.00	0.00	Expenditures
56	45	500.00	0.80357143	0.00	0.00	401.79	Expenditures
56	45	100.00	0.80357143	0.00	80.36	0.00	Expenditures
56	45	351.67	0.80357143	0.00	282.59	0.00	Expenditures
56	45	6,246.00	0.80357143	5,019.11	0.00	0.00	Expenditures
56	45	1,298.83	0.80357143	1,043.70	0.00	0.00	Expenditures

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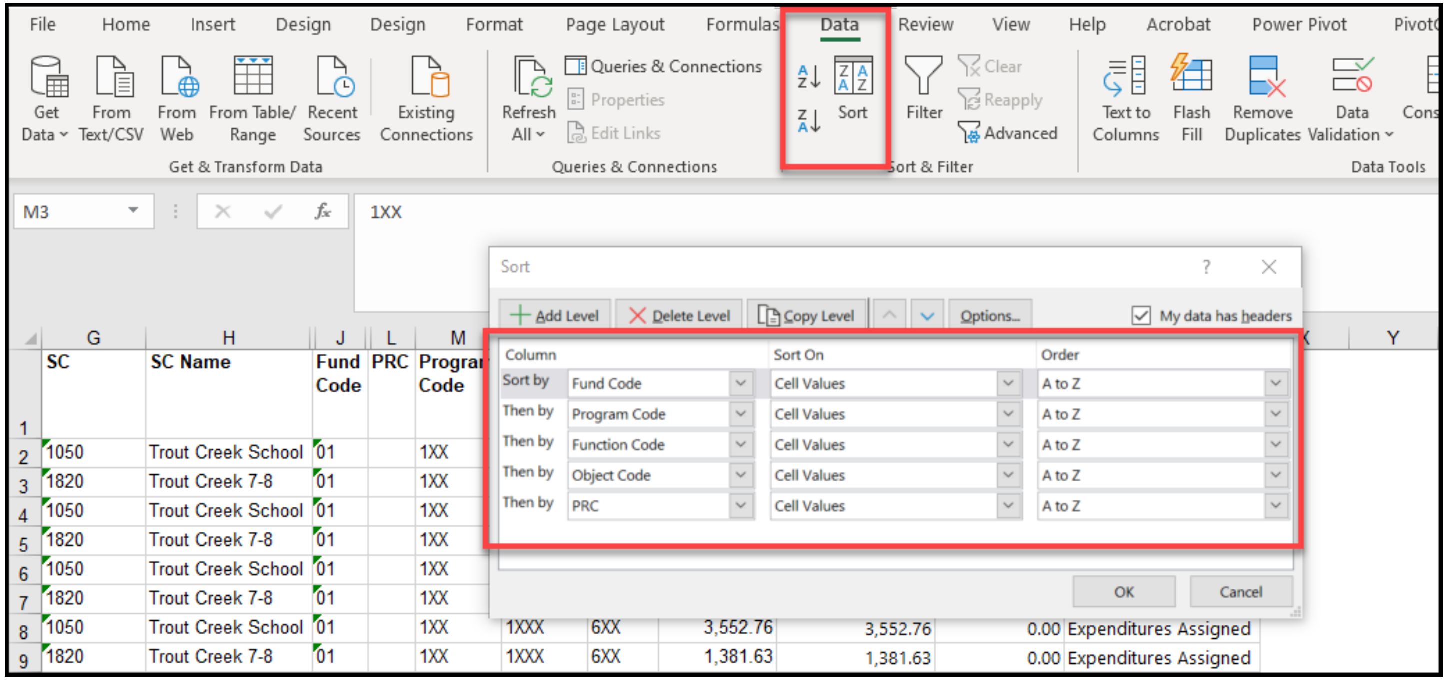
STEP 7A: EXPENDITURES

Report 1: Expenditures Assigned Tab

- Sort this report by Fund, Program, Function, Object and PRC to view like expenditures by school code



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STEP 7A: EXPENDITURES

Report 1: Expenditures Assigned Tab

- Compare like expenditures to see if the SC split is accurate

SC	SC Name	Fund Code	PRC	Program Code	Function Code	Object Code	Un Prorated Amount	School Wide Prorated Amount	Not Included Prorated Amount	Record Source
1050	Trout Creek School	01		1XX	1XXX	1XX	121,257.72	121,257.72	0.00	Expenditures Assigned
1820	Trout Creek 7-8	01		1XX	1XXX	1XX	47,155.78	47,155.78	0.00	Expenditures Assigned
1050	Trout Creek School	01		1XX	1XXX	2XX	19,909.58	19,909.58	0.00	Expenditures Assigned
1820	Trout Creek 7-8	01		1XX	1XXX	2XX	7,742.61	7,742.61	0.00	Expenditures Assigned
1050	Trout Creek School	01		1XX	1XXX	3XX	10.80	10.80	0.00	Expenditures Assigned
1820	Trout Creek 7-8	01		1XX	1XXX	3XX	4.20	4.20	0.00	Expenditures Assigned
1050	Trout Creek School	01		1XX	1XXX	6XX	3,552.76	3,552.76	0.00	Expenditures Assigned
1820	Trout Creek 7-8	01		1XX	1XXX	6XX	1,381.63	1,381.63	0.00	Expenditures Assigned
1050	Trout Creek School	01		1XX	1XXX	8XX	2,862.44	2,862.44	0.00	Expenditures Assigned
1820	Trout Creek 7-8	01		1XX	1XXX	8XX	1,113.17	1,113.17	0.00	Expenditures Assigned
1050	Trout Creek School	01		1XX	21XX	1XX	6,504.83	6,504.83	0.00	Expenditures Assigned
1820	Trout Creek 7-8	01		1XX	21XX	1XX	2,529.65	2,529.65	0.00	Expenditures Assigned
1050	Trout Creek School	01		1XX	21XX	2XX	33.11	33.11	0.00	Expenditures Assigned
1820	Trout Creek 7-8	01		1XX	21XX	2XX	12.88	12.88	0.00	Expenditures Assigned
1050	Trout Creek School	01		1XX	21XX	5XX	324.00	324.00	0.00	Expenditures Assigned

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STEP 7A: EXPENDITURES

Report 2: Expenditures Assigned to LE – expenditures from another LE

ESSA Expenditure Validation

Fiscal Year: 2022

LE: Trout Creek Elem - 0807

The Elementary and Secondary Education Act (ESSA) Per Pupil Expenditure Reporting is a required Federal report based on annual data submitted to the
requires each school, not each LEA, to report expenditures by school code (SC), regardless of enrollment, number of school buildings, or location.

Federal grants reported in the School Food Services Fund (12) or the Miscellaneous Programs Fund (15), where one district is the prime applicant for anot
school code (SC). Expenditures from the Interlocal Agreement Fund (82) must also be reported to the correct LE and school code (SC). The LE reporting th
Reporting – Additional.

To verify the School Level, Dist ict Wide and Excluded expenditures, as we as expenditures assigned by other districts or cooperatives (if the district is a

Report 1: Expenditure Review | Report 2: Expenditures Assigned to LE | Report 3: Expenditures from Cooperative

Additionally, districts should ru SSA PPE Calculation to view the Total Per Pupil Expenditure for all schools in t

These reports should be thoroughly reviewed prior to the submission of the TFS and Budget. Only minor changes will be allowed until December 10th.

STEP 7A: EXPENDITURES

Report 2: Expenditures Assigned to LE – expenditures from another LE.

- LE Name – selected district
- LE From Name – the LE that assigned the expenditure
- LE/SC Enrollment – only appears if an expenditure is prorated (not assigned to a specific SC)

LE Name	Le From	Le From Name	SC	SC Name	State FY	Fund Code	Program Code	Function Code	Object Code	LE Enrollment	SC Enrollment	Un Prorated Amount	Prorate	District Wide Prorated Amount	School Wide Prorated Amount	Not Included Prorated Amount	Record Source
Trout Creek Elem	0804	Thompson Falls Elem	1050	Trout Creek School	2022	82	280	24XX	1XX	56	45	35,000.00	0.80	28125.00	0.00	0.00	15/82 To
Trout Creek Elem	0811	Noxon Elem	1820	Trout Creek 7-8	2022	82	1XX	1XXX	1XX			12,500.00		0.00	12500.00	0.00	15/82 Assigned
Trout Creek Elem	0804	Thompson Falls Elem	1820	Trout Creek 7-8	2022	82	280	24XX	1XX	56	11	35,000.00	0.20	6875.00	0.00	0.00	15/82 To

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STEP 7A: EXPENDITURES

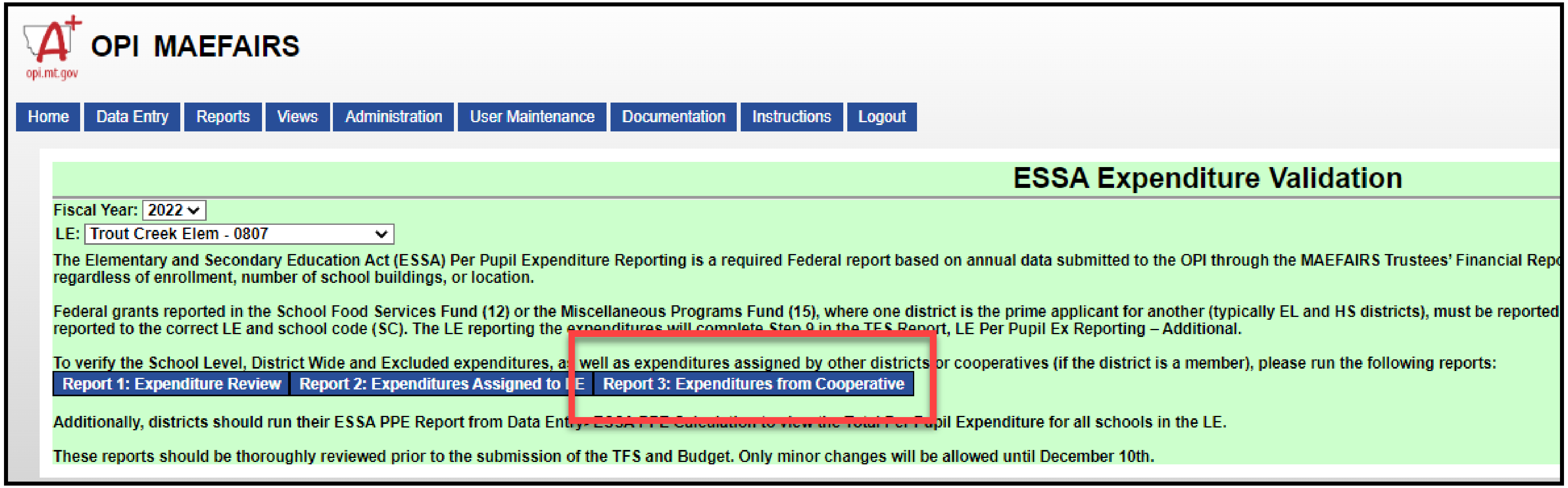
Report 2: Expenditures Assigned to LE – expenditures from another LE.

- Prorate – based on SC's percentage of total enrollment
- District/School Wide Prorated Amount – District/School determined by Function code
- Record Source – ***15/82 To*** means no SC, ***15/82 Assigned*** means to SC

LE Name	Le From	Le From Name	SC	SC Name	State FY	Fund Code	Program Code	Function Code	Object Code	LE Enrollment	SC Enrollment	Un Prorated Amount	Prorate	District Wide Prorated Amount	School Wide Prorated Amount	Not Included Prorated Amount	Record Source
Trout Creek Elem	0804	Thompson Falls Elem	1050	Trout Creek School	2022	82	280	24XX	1XX	56	45	35,000.00	0.80	28125.00	0.00	0.00	15/82 To
Trout Creek Elem	0811	Noxon Elem	1820	Trout Creek 7-8	2022	82	1XX	1XXX	1XX			12,500.00		0.00	12500.00	0.00	15/82 Assigned
Trout Creek Elem	0804	Thompson Falls Elem	1820	Trout Creek 7-8	2022	82	280	24XX	1XX	56	11	35,000.00	0.20	6875.00	0.00	0.00	15/82 To

STEP 7A: EXPENDITURES

Report 2: Expenditures Assigned to LE – expenditures from another LE



STEP 7A: EXPENDITURES

- Applies only to LEs who are members of a special education cooperative
- Cooperative expenditures are prorated based on the LEs enrollment compared to total enrollment in the cooperative
- District/School Wide based on function code

A	B	C	D	E	F	I	J	K	L	M	N	O	P	Q	R	S
Coop	Coop Name	LE	Le Name	State FY	Fund Code	Program Code	Function Code	Object Code	Amount	Coop Enrollment Count	Coop LE Prorate	LE Prorated Amount	LE Enrollment Count	District Wide Prorated Amount	School Wide Prorated Amount	Not Included Prorated Amount
9702	Cabinet Mountain Cooperative	0807	Trout Creek Elem	2022	01	280	21XX	1XX	45,000.00	2683	0.02087215803205370	939.24711144241500000	56	0	939.2471114	0
9702	Cabinet Mountain Cooperative	0807	Trout Creek Elem	2022	01	280	25XX	1XX	60,000.00	2683	0.02087215803205370	1,252.32948192322000000	56	1252.329482	0	0
9702	Cabinet Mountain Cooperative	0807	Trout Creek Elem	2022	01	280	26XX	7XX	7,500.00	2683	0.02087215803205370	156.54118524040300000	56	0	0	156.5411852

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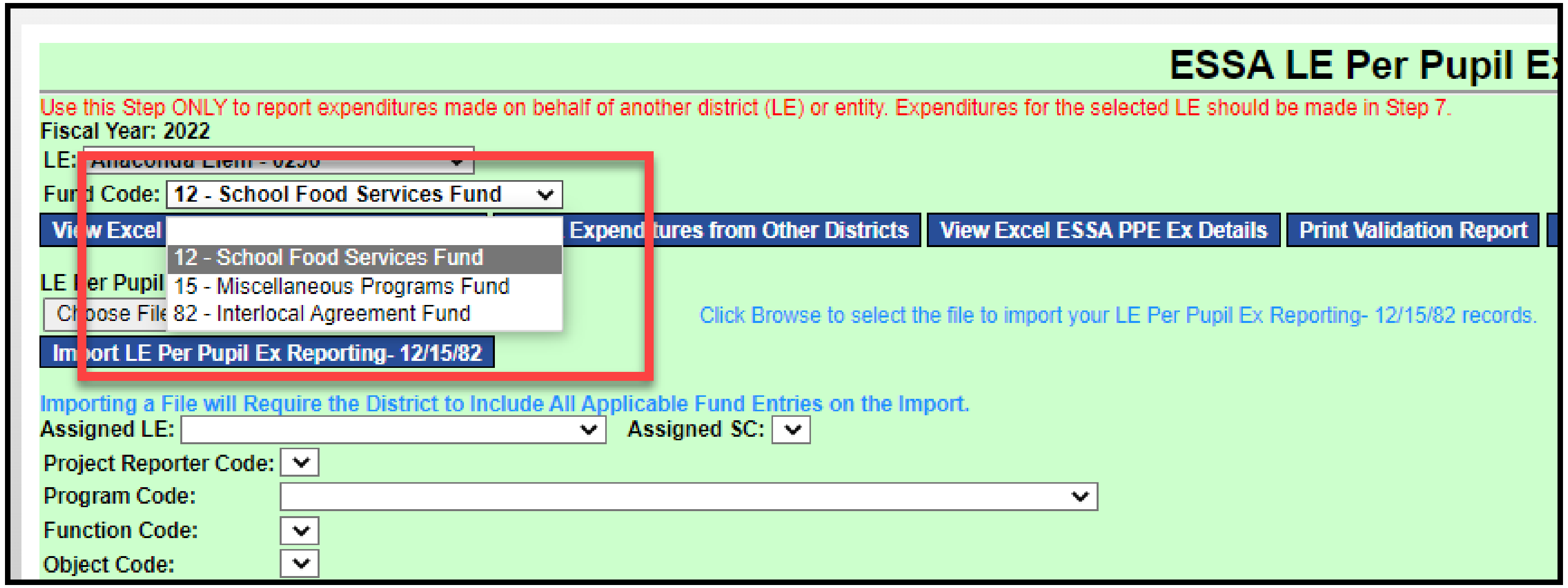
ESSA LE PER PUPIL EXP REPORTING

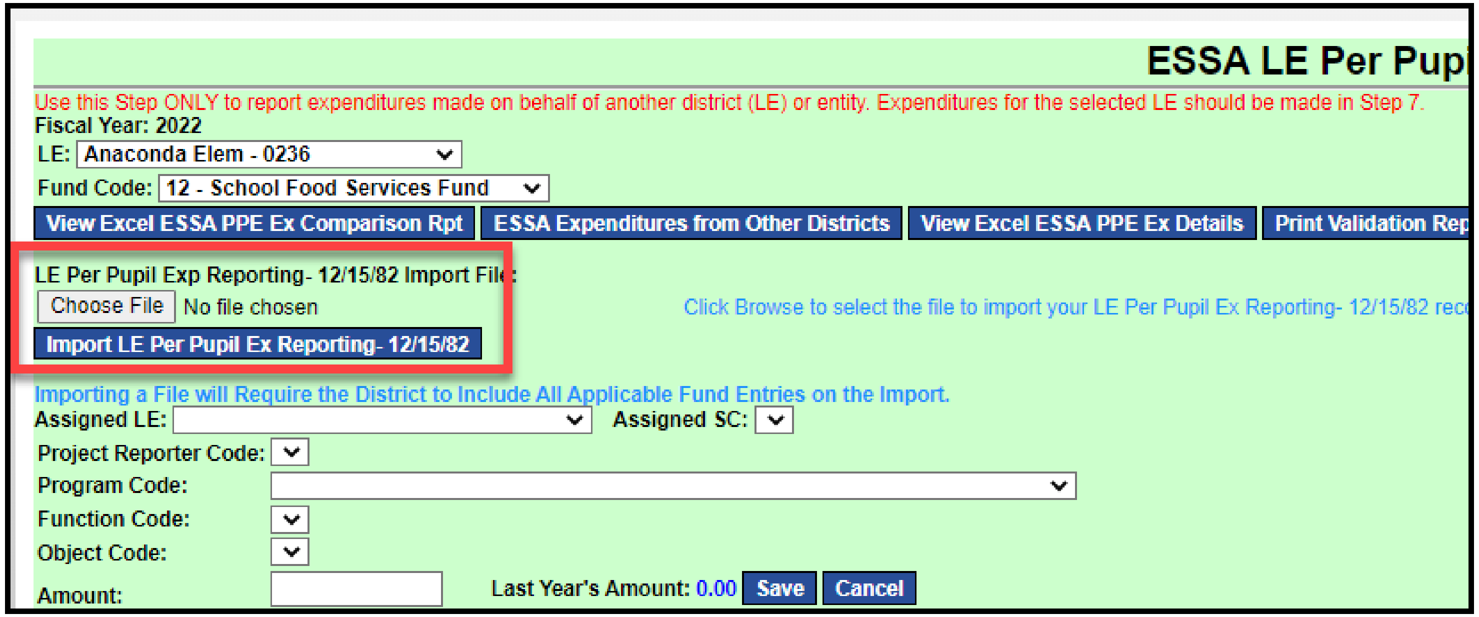
TFS Step 9: ESSA LE Per Pupil Expenditure Reporting

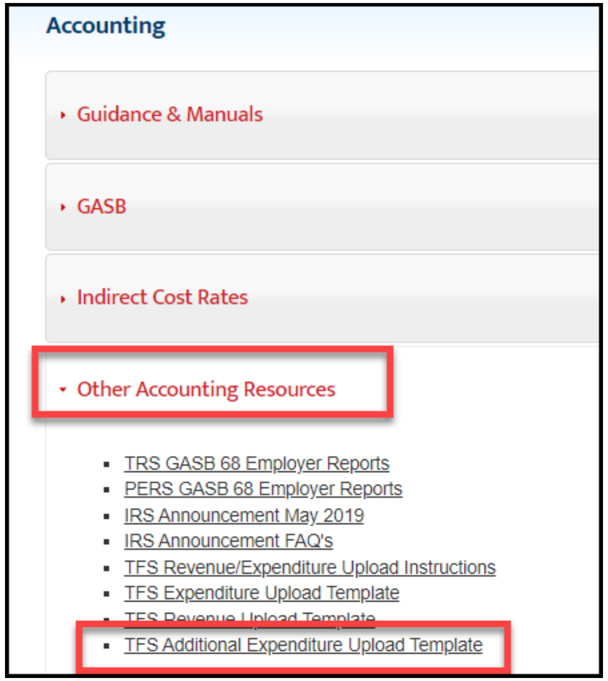
ESSA LE PER PUPIL EXP REPORTING

There are three funds with shared expenditures: School Food Services Fund (12), Miscellaneous Programs Fund (15) and Interlocal Agreement Fund (82)



ESSA LE PER PUPIL EXP REPORTING





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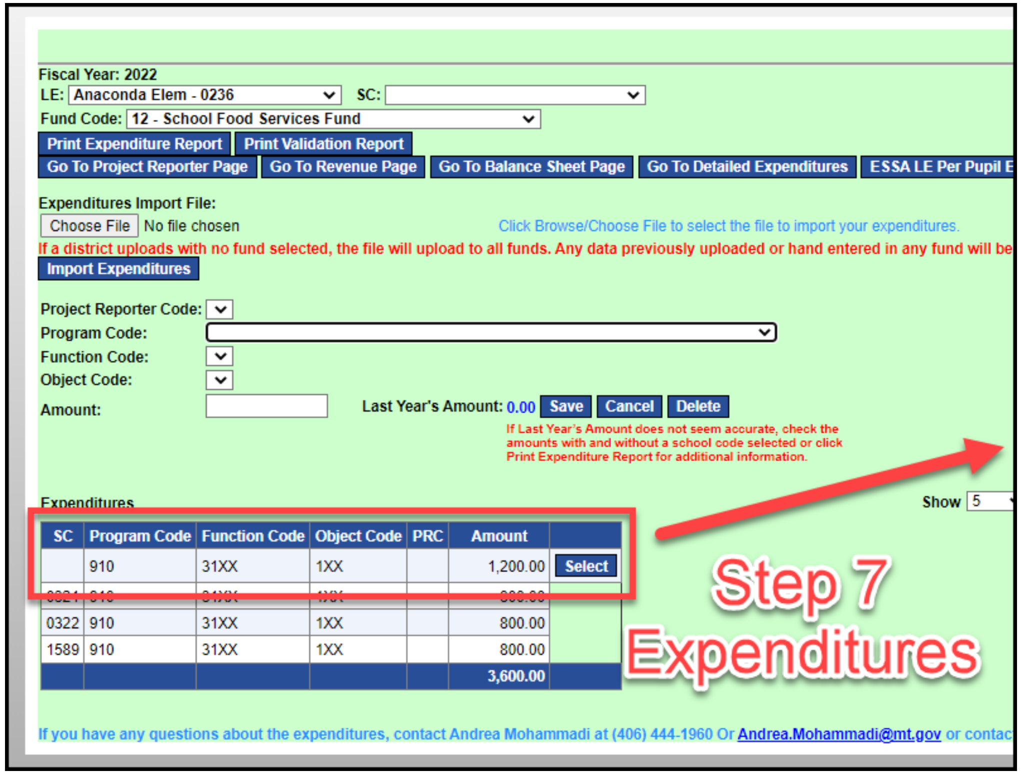
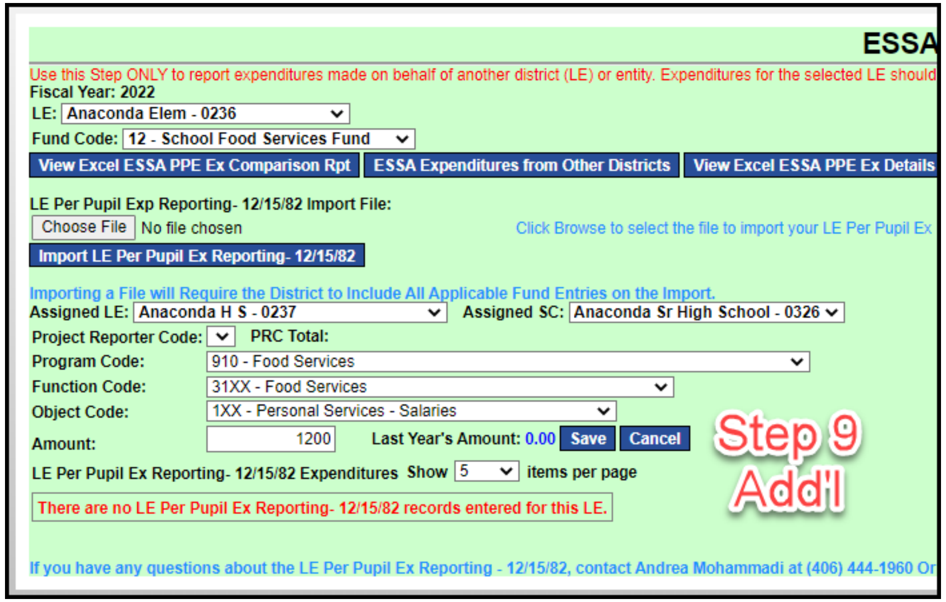
ESSA LE PER PUPIL EXP REPORTING

May assign to an LE, an SC or another entity (leave LE and SC blank for a non-school entity)

ESSA LE PER PUPIL EXP REPORTING

The amount entered in Step 9 cannot exceed the amount not assigned to an SC in Step 7





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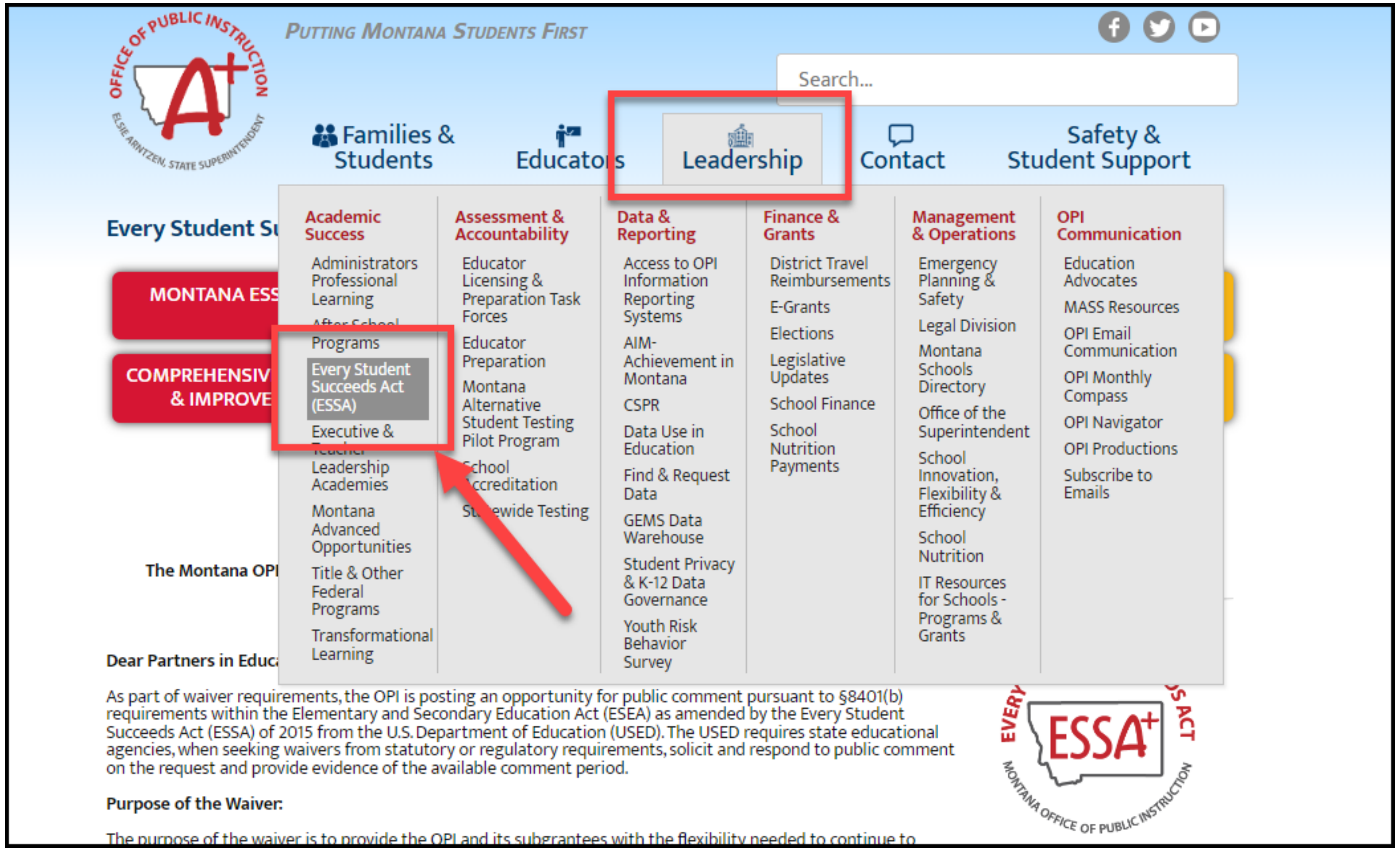
ESSA REPORT CARDS



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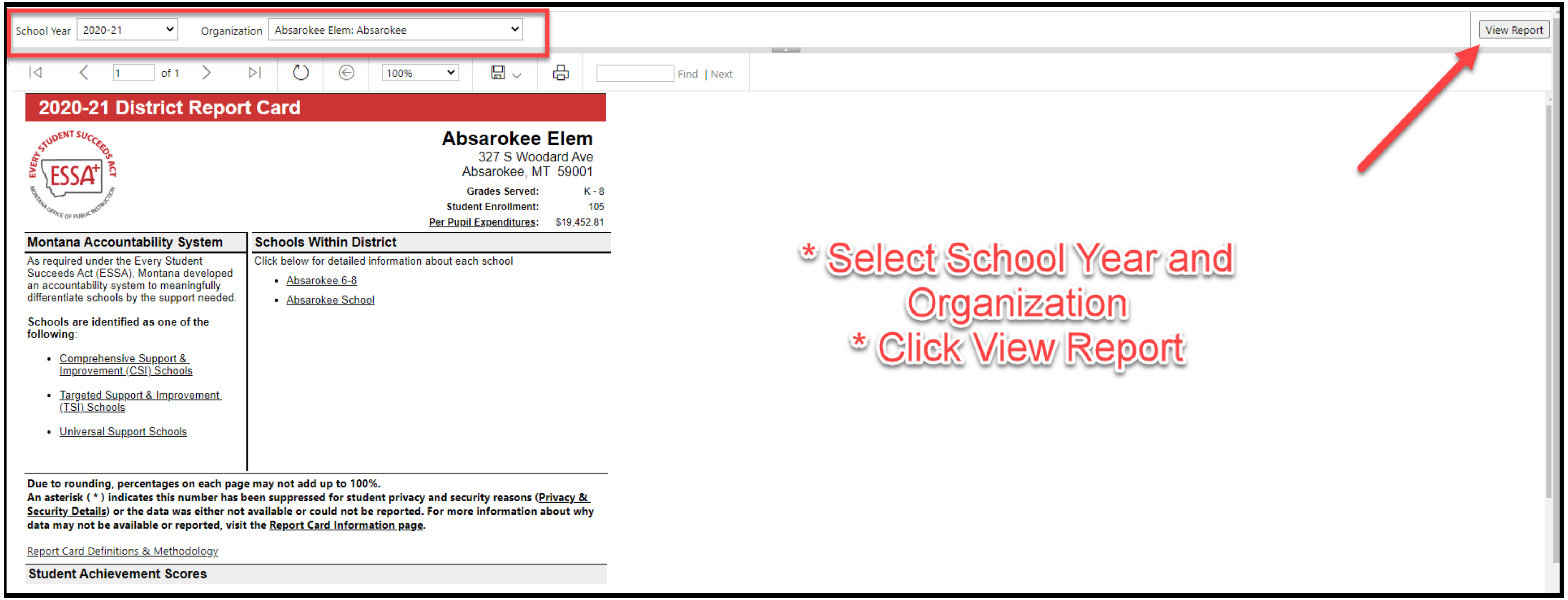
ESSA REPORT CARDS



School Year 2020-21 Organization Absarokee Elem: Absarokee

View Report

1 of 1 100% Find | Next

2020-21 District Report Card

Absarokee Elem
327 S Woodard Ave
Absarokee, MT 59001

Grades Served: K - 8
Student Enrollment: 105
Per Pupil Expenditures: $19,452.81

Montana Accountability System

As required under the Every Student Succeeds Act (ESSA), Montana developed an accountability system to meaningfully differentiate schools by the support needed.

Schools are identified as one of the following:

- Comprehensive Support & Improvement (CSI) Schools
- Targeted Support & Improvement (TSI) Schools
- Universal Support Schools

Schools Within District

Click below for detailed information about each school

- Absarokee 6-8
- Absarokee School

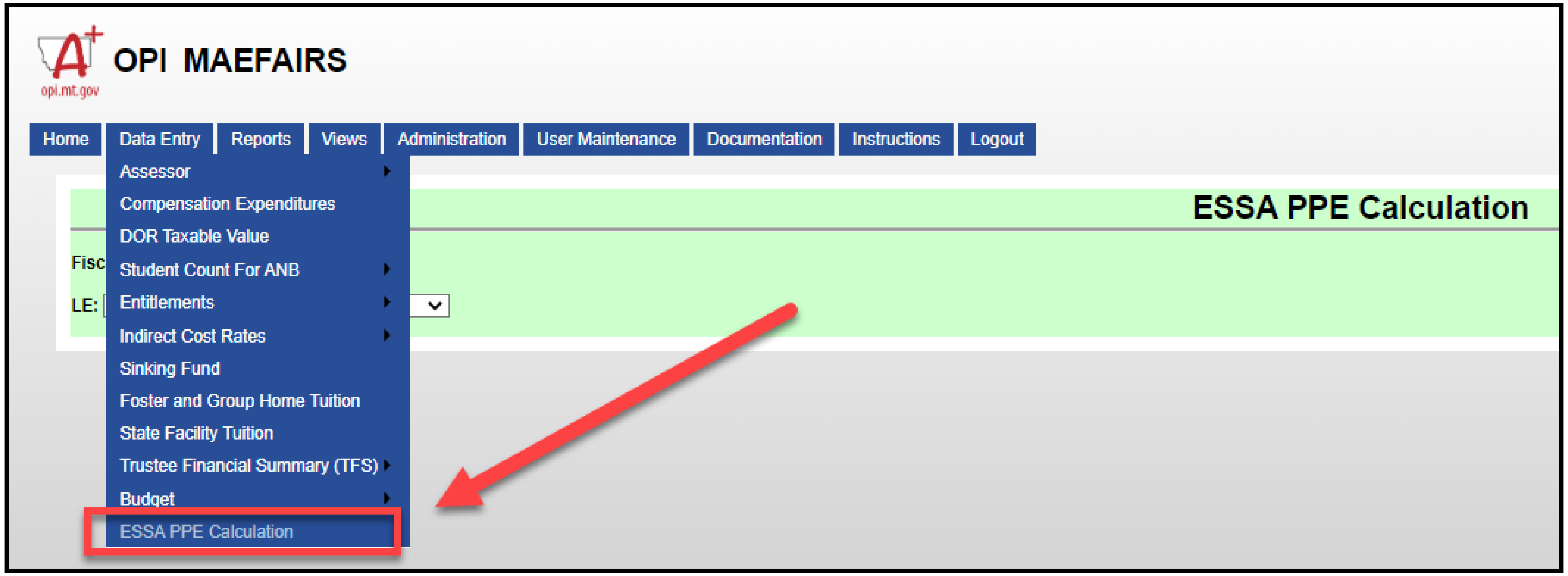
Due to rounding, percentages on each page may not add up to 100%.
An asterisk (*) indicates this number has been suppressed for student privacy and security reasons (Privacy & Security Details) or the data was either not available or could not be reported. For more information about why data may not be available or reported, visit the Report Card Information page.

Report Card Definitions & Methodology

Student Achievement Scores

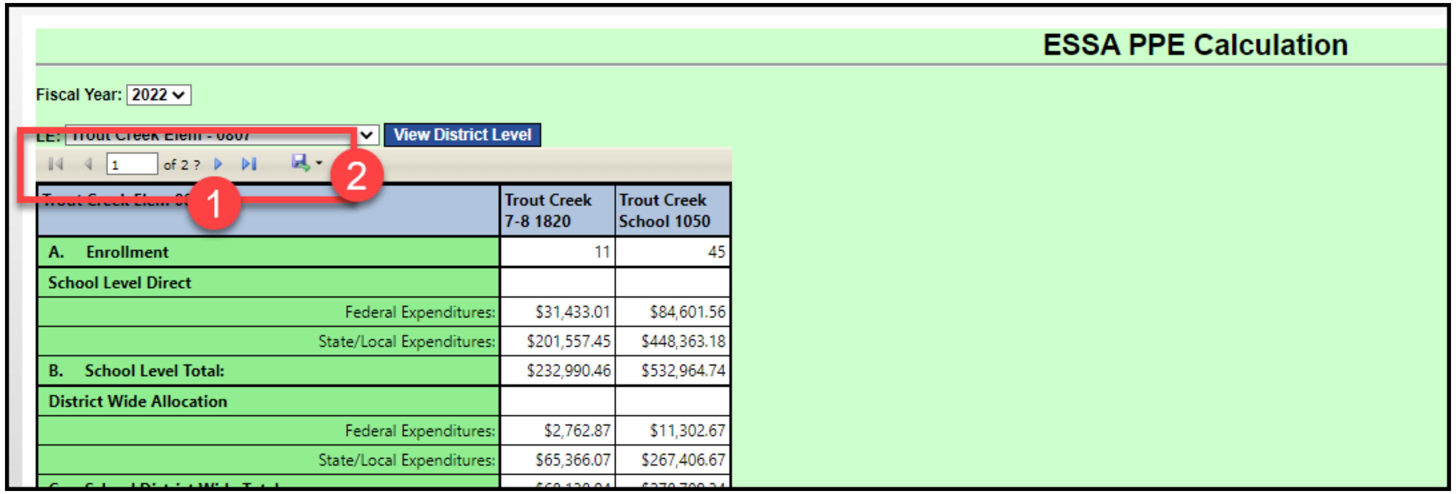
* Select School Year and Organization
* Click View Report

ESSA REPORT CARDS



ESSA REPORT CARDS

1. Note: There are two pages – click the arrow to navigate to page 2
2. The report may be downloaded in various formats


ESSA PPE Calculation

Fiscal Year: 2022

View District Level

1 of 2 ?

	Trout Creek 7-8 1820	Trout Creek School 1050
A. Enrollment	11	45
School Level Direct		
Federal Expenditures:	$31,433.01	$84,601.56
State/Local Expenditures:	$201,557.45	$448,363.18
B. School Level Total:	$232,990.46	$532,964.74
District Wide Allocation		
Federal Expenditures:	$2,762.87	$11,302.67
State/Local Expenditures:	$65,366.07	$267,406.67

ESSA REPORT CARDS

Trout Creek Elem 0807	Trout Creek 7-8 1820	Trout Creek School 1050
Enrollment	11	45
School Level Direct Total:		
Federal Expenditures:	$2,857.55	$1,880.03
State/Local Expenditures:	$19,476.54	$9,980.40
School Level Total:	$22,334.09	$11,860.43
District Wide Allocation Total:		
Federal Expenditures:	$251.17	$251.17
State/Local Expenditures:	$6,589.73	$6,589.73
School District Wide Total:	$6,840.90	$6,840.90
Total Per Pupil Expenditures	$29,174.99	$18,701.34
Total District and COOP Expenditure Exclusion Amounts	$3,938.85	$16,113.49

☐ Check this box if you believe there is an error with one or more of your allocated expenditures and enter an explanation below.

Save

1. Check for large discrepancies between SCs
2. If there are issues, check the box and provide an explanation

Note: The per-pupil calculation may fluctuate slightly as other LEs and cooperatives enter expenditures

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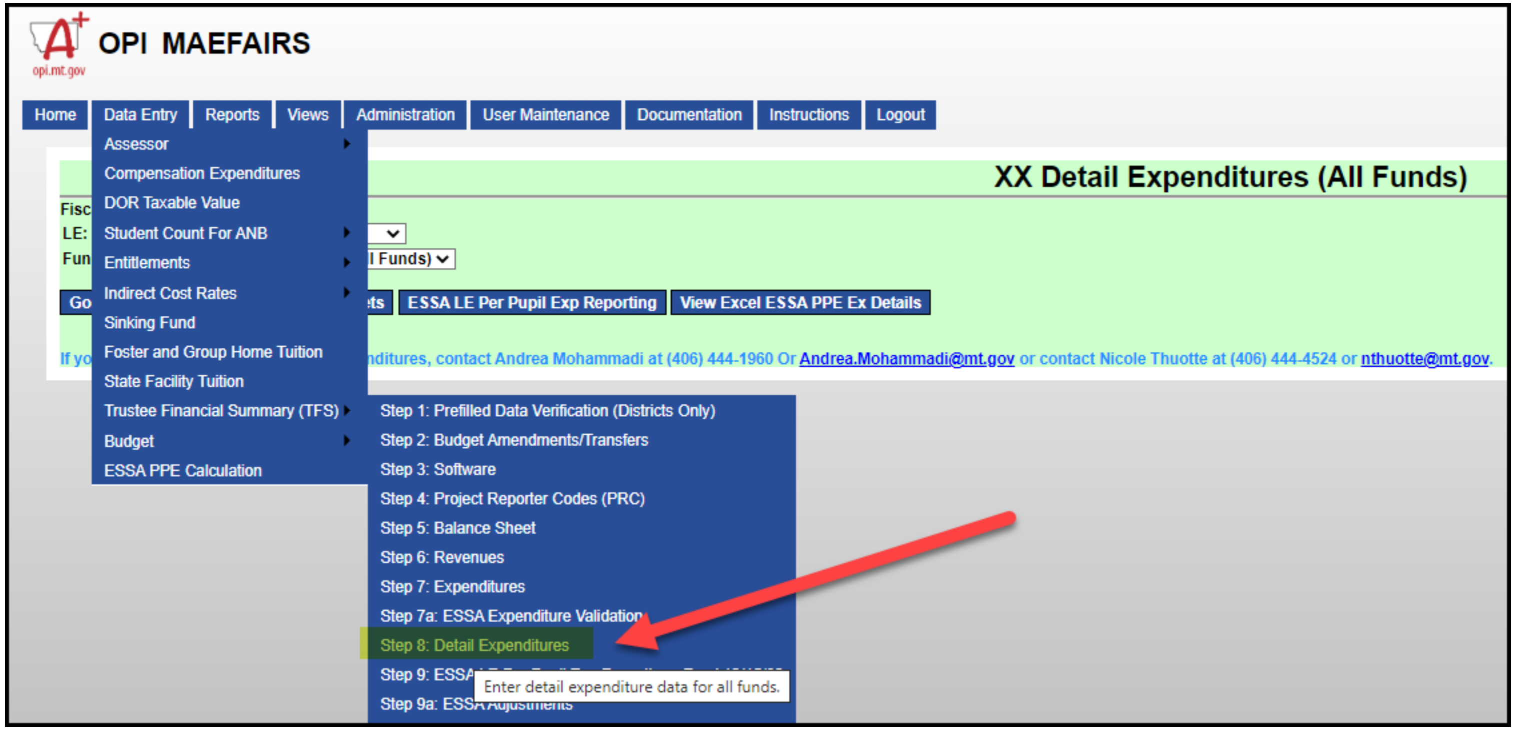
DETAIL EXPENDITURES

TFS Step 8: Detail Expenditures



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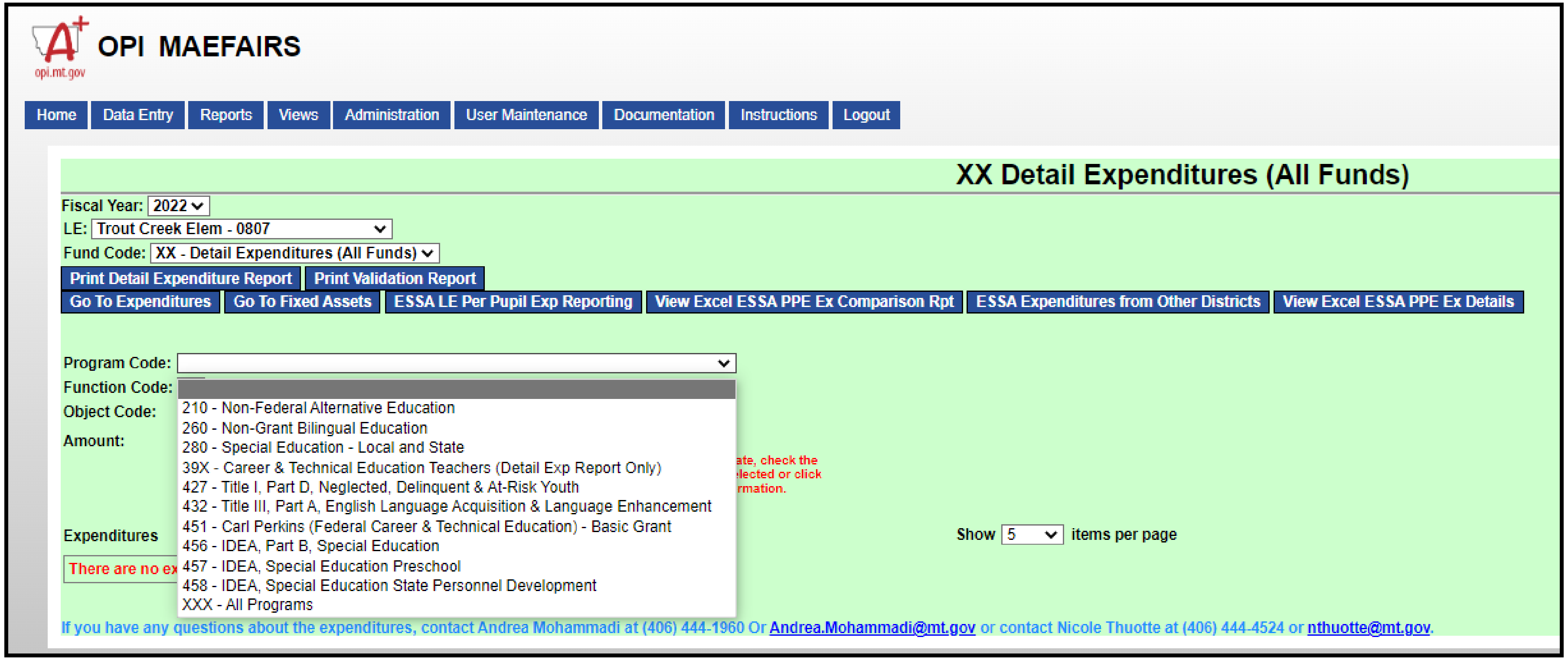
DETAIL EXPENDITURES

TFS Step 8: Detail Expenditures



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DETAIL EXPENDITURES

STEP 8: DETAIL EXPENDITURE REPORT

This is a required supplemental report of specific expenditures. These expenditures cannot be calculated from information provided in the Schedule of Revenues, Expenditures and Changes in Fund Balance as they are 'rolled up'. This specific information is needed by the OPI for federal reporting purposes and in some cases the ESSA Per Pupil Expenditure Reporting.

Report expenditures, including cash expenditures and expenditure accruals plus encumbrances (optional) for all funds, for the specific expenditure line items. The amounts to report for this form are included in the totals reported on the Schedule of Revenues, Expenditures and Changes in Fund Balance.

Refer to pages 21, 22 and 23 of the Trustees Financial Summary Instructions for which detailed coding needs to be entered here. Pay close attention to the salaries with the different program codes. These need to be individually recorded.

DETAIL EXPENDITURES

Trustees' Financial Summary

FY2021-22

Submit ID:

05 Carbon County

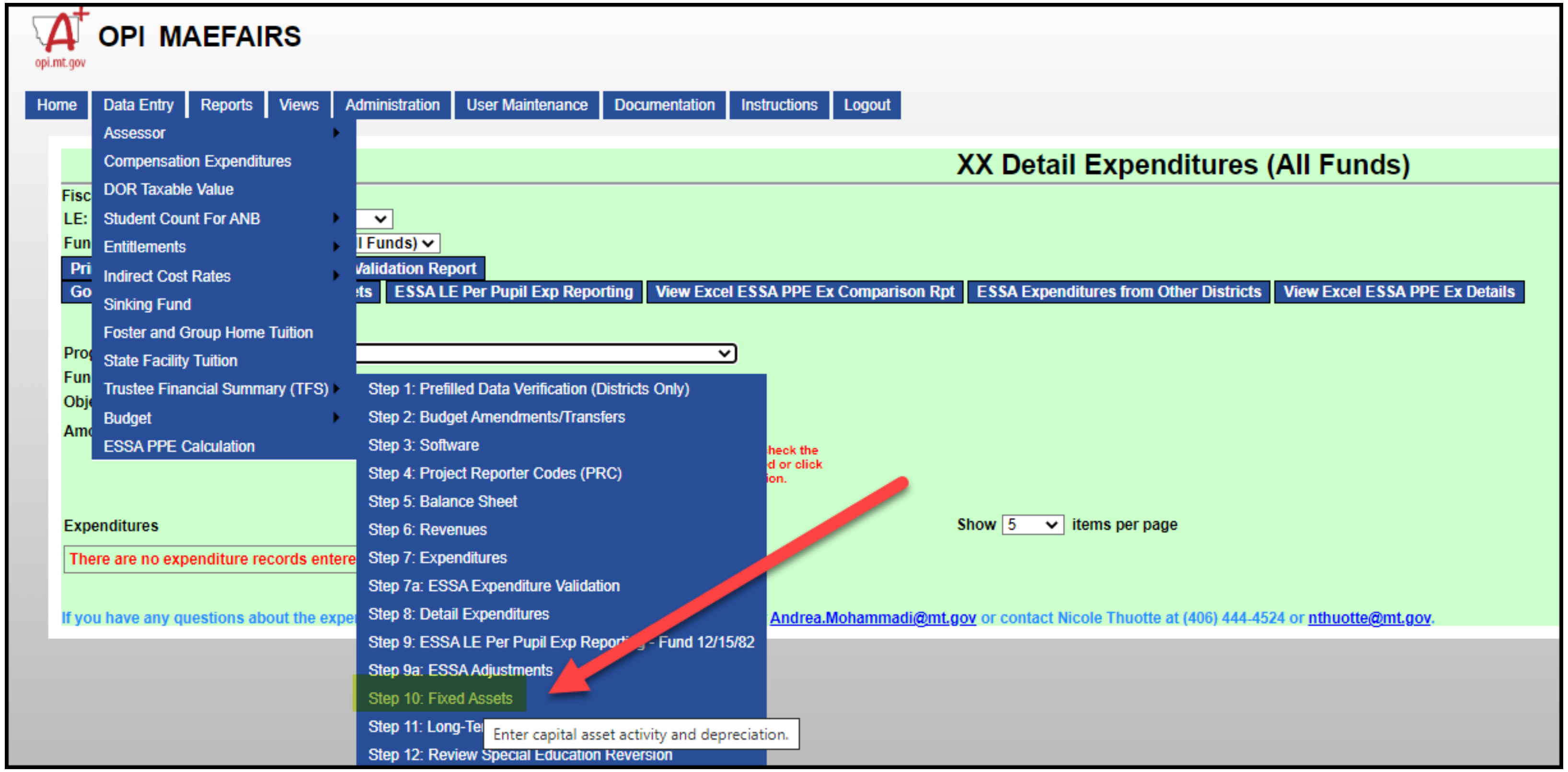
1231 Luther Elem

Detail Expenditure

Fund	Account			Description	2021 Value	2022 Value
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	90,983.03	0.00
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	142.55	0.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	9,058.91	0.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	355	Technology Contracted Services	0.00	0.00
XX	XXX	XXXX	455	Technology Repairs and Rental	0.00	0.00
XX	XXX	XXXX	535	Technology Communication Services	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00
XX	XXX	XXXX	682	Technology Supplies	3,543.60	0.00
XX	XXX	XXXX	735	Technology Equipment and Software	0.00	0.00

FIXED ASSETS

TFS Step 10: Fixed Assets



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FIXED ASSETS

Type of Activity:

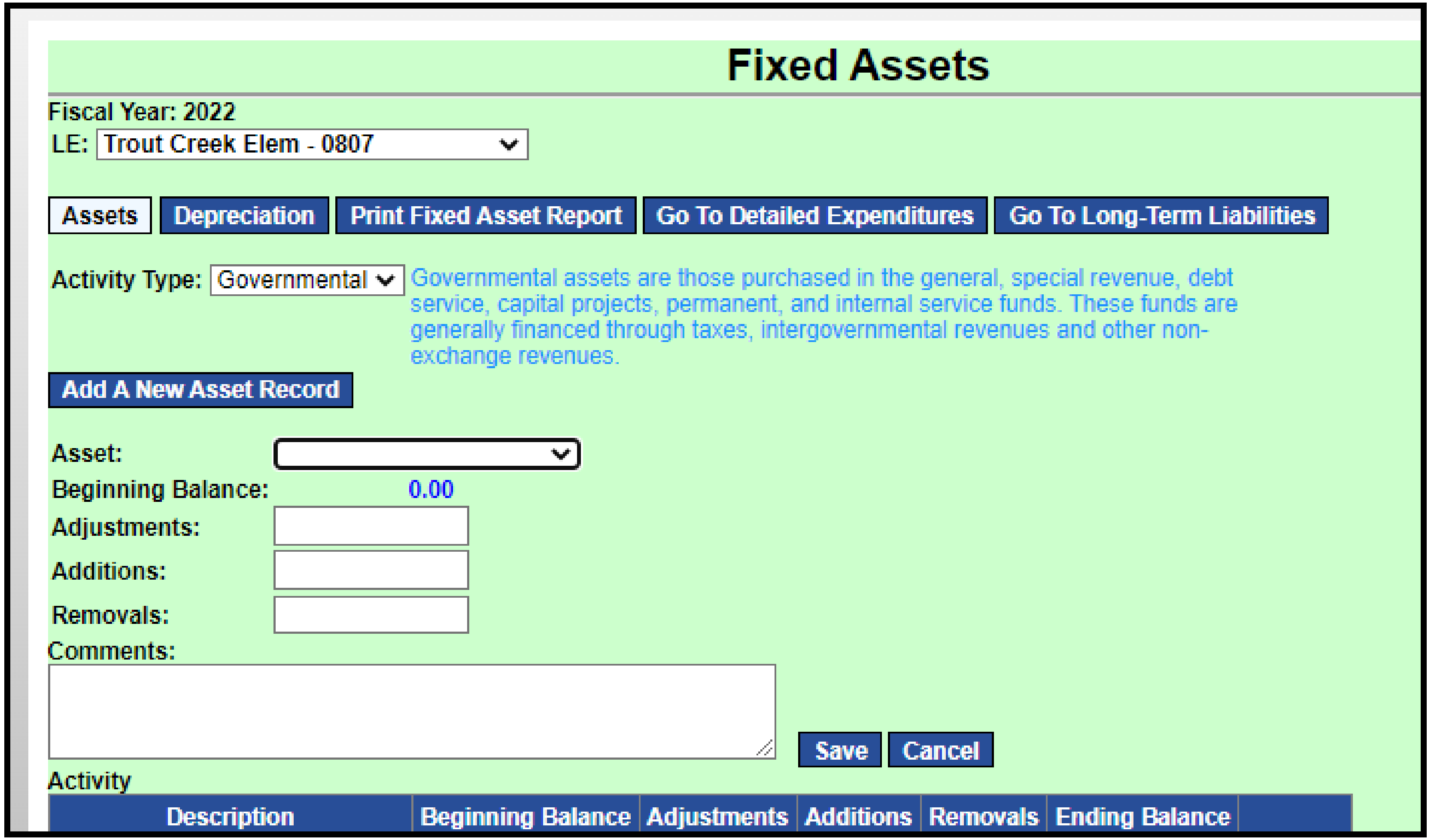
Governmental Activities are usually reported in the General Fund (01), Special Revenue Funds (10- 29 & 84), Debt Service Funds (50-59), Capital Projects Funds (60-69), Permanent Funds (45-49), and Internal Service Funds (73-79). These funds are generally financed through taxes, intergovernmental revenues, and other non-exchange revenues.

Business-type Activities are usually reported in the Enterprise Funds (70-72). These funds are financed in whole or in part by fees charged to external parties for goods and services.

FIXED ASSETS

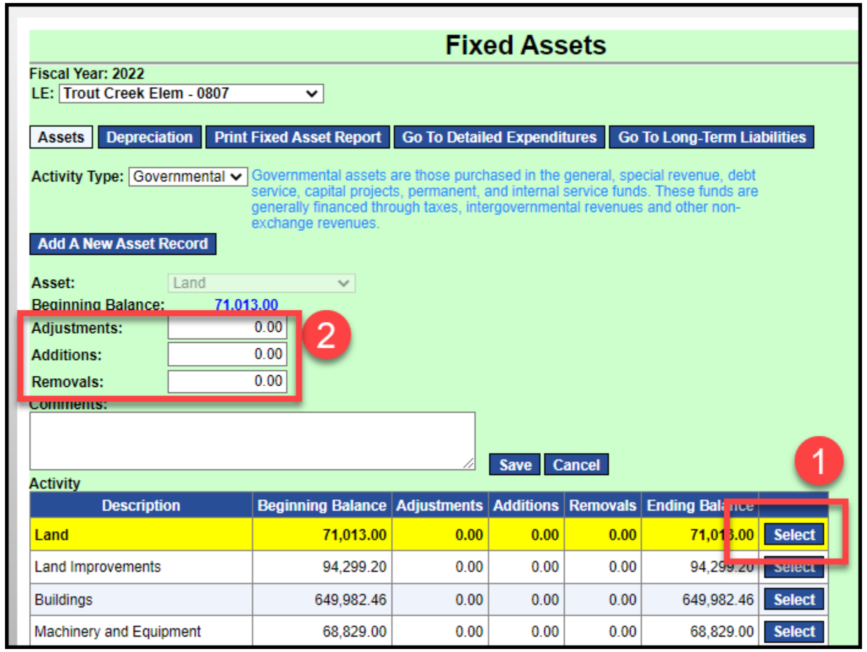
Enter the Activity Type:

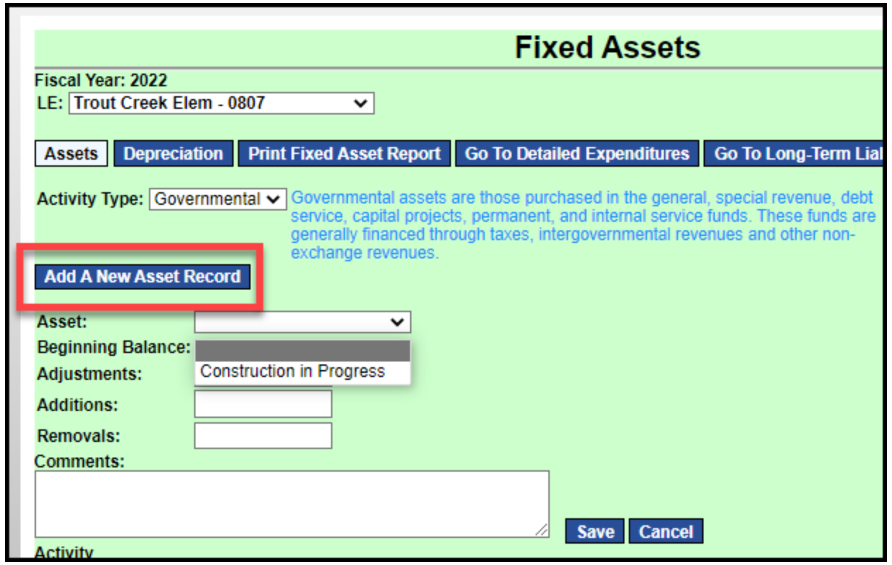
FIXED ASSETS



FIXED ASSETS

- Click ***Select*** to modify an existing Asset or select ***Add A New Asset Record*** to enter a new one
- See TFS Instructions for further detail





FIXED ASSETS

Depreciation:

Fixed Assets

Fiscal Year: 2022

LE: Trout Creek Elem - 0807

Assets | Depreciation | Print Fixed Asset Report | Go To Detailed Expenditures | Go To Long-Term Liabilities

Add A New Depreciation Record

Depreciation

Description	Governmental	Business	Adjustments	
Operations and Maintenance (26XX)	10,000.00	0.00	0.00	Select
	10,000.00	0.00	0.00	

If you have any questions about the Fixed Assets, contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov or contact Nicole Thuotte at (406) 444-4524 or nthuotte@mt.gov.

FIXED ASSETS

Trustees' Financial Summary

FY2021-22 **Submit ID:**

25 Lewis & Clark County

1240 East Helena K-12

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	2,645,852.42	0.00	0.00	0.00	2,645,852.42
Machinery and Equipment	1,551,093.00	0.00	0.00	0.00	1,551,093.00
Totals at Historical Cost	4,196,945.42	0.00	0.00	0.00	4,196,945.42
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	4,196,945.42	0.00	0.00	0.00	4,196,945.42

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2022	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	100,000.00	0.00	0.00
Total Depreciation for FY2022	100,000.00	0.00	0.00

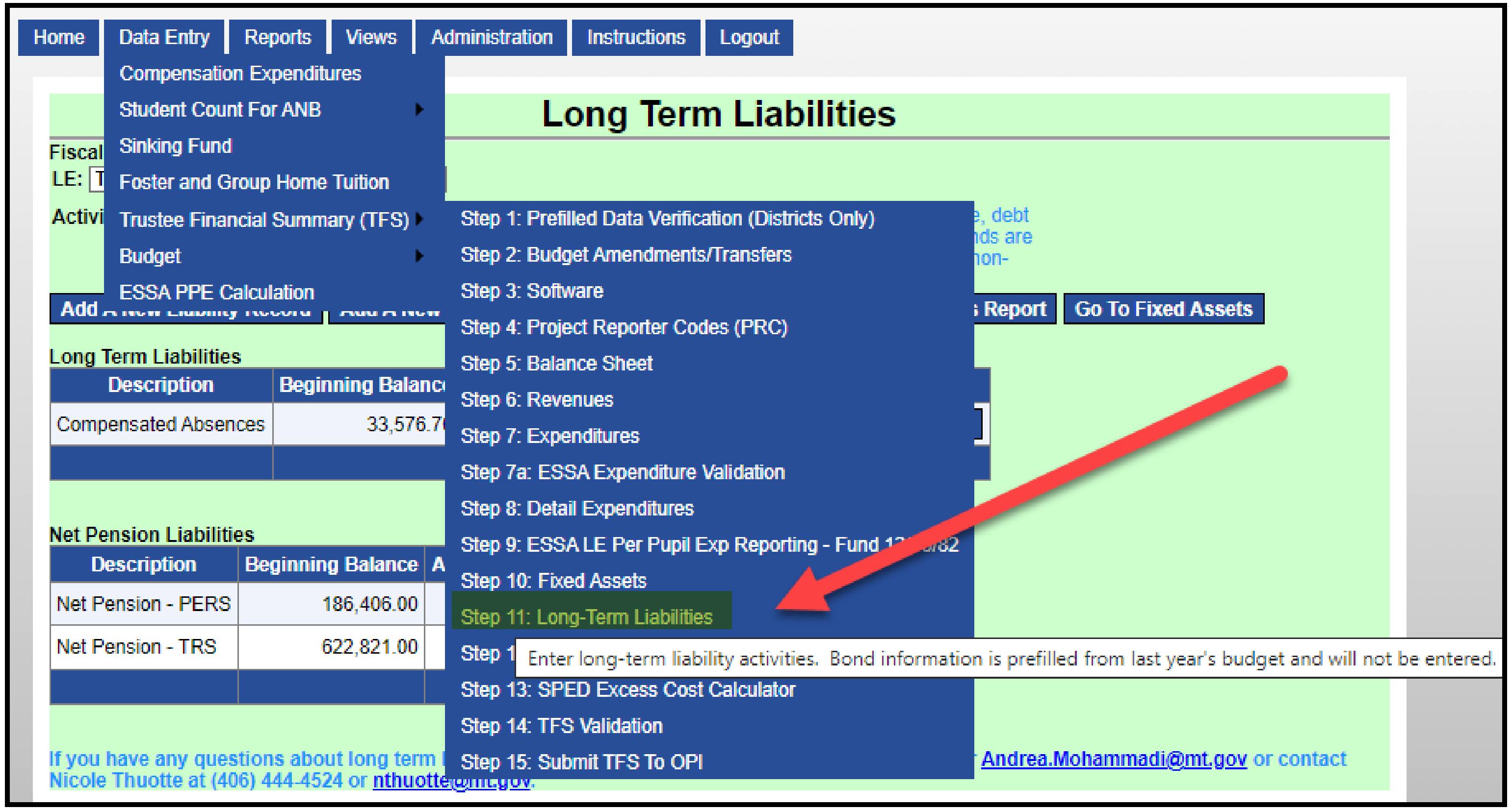
LONG TERM LIABILITIES

Schedule of Changes in Long-Term Liabilities (SCLTL)

School districts that have a Yellow Book or federal audit must report long-term liabilities on the SCLTL schedule. Districts with a financial review, once every four years, are not required to report this information on the TFS but are still required to maintain a listing of long-term liabilities and make it available to the auditor.

LONG TERM LIABILITIES

Step 11: Long-Term Liabilities



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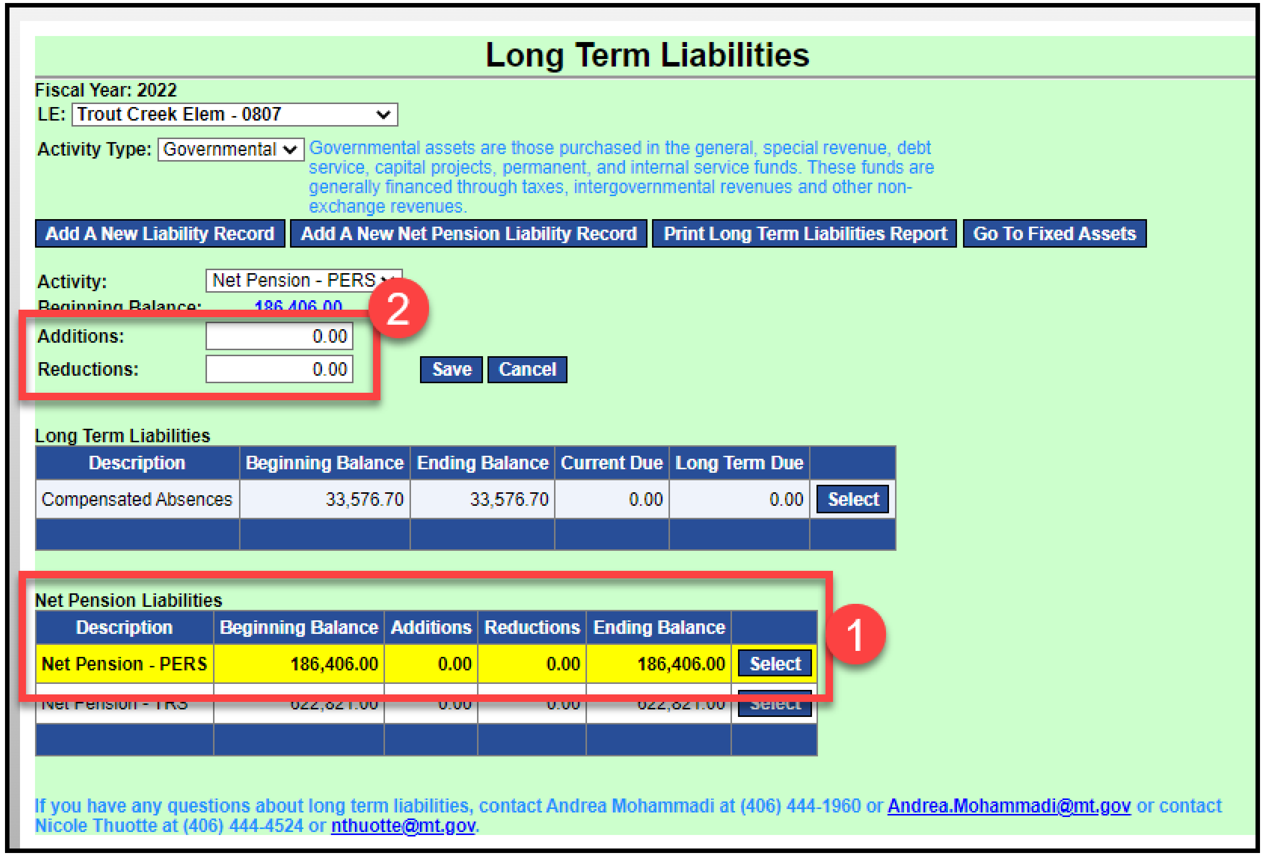
LONG TERM LIABILITIES

- Enter the Activity Type
- Select Add a New Liability Record or Add A New Net Pension Liability Record

LONG TERM LIABILITIES

- Edit an existing record by clicking Select



LONG TERM LIABILITIES

Find Employer Reports

Accounting

- Guidance & Manuals
- GASB
- Indirect Cost Rates
- Other Accounting Resources
  - TRS GASB 68 Employer Reports
  - PERS GASB 68 Employer Reports
  - IRS Announcement May 2019
  - IRS Announcement FAQ's
  - TFS Revenue/Expenditure Upload Instructions
  - TFS Expenditure Upload Template
  - TFS Revenue Upload Template
  - TFS Additional Expenditure Upload Template

LONG TERM LIABILITIES

PERS GASB 68 Report

FY 2021 for this example

2021 PERS-DBRP GASB Disclosures

Pension Liabilities (80a, 80b, 80c, 80d, 80e, 80f), Pension Expense (80g, 80j), and Deferred Outflows of Resources and Deferred Inflows of Resources (57, 80h, 80i) Related to Pensions

GASB Statement 68 allows a measurement date of up to 12 months before the employer's fiscal year-end can be utilized to determine the Plan's TPL. The basis for the TPL as of June 30, 2020, was determined by taking the results of the June 30, 2019, actuarial valuation and applying standard roll forward procedures. The roll forward procedure uses a calculation that adds the annual normal cost (also called the service cost), subtracts the actual benefit payments and refunds for the plan year, and then applies the expected investment rate of return for the year. The roll forward procedure will include the effects of any assumption changes and legislative changes. The update procedures are in conformity with Actuarial Standards of Practice issued by the Actuarial Standards Board.

The Total Pension Liability (TPL) minus the Fiduciary Net Position equals the Net Pension Liability (NPL). The proportionate shares of the employer's and the State of Montana's NPL for June 30, 2020, and 2019, are displayed below. The employer's proportionate share equals the ratio of the employer's contributions to the sum of all employer and non-employer contributions during the measurement period. The state's proportionate share for a particular employer equals the ratio of the contributions for the particular employer to the total state contributions paid. The employer recorded a liability of $311,142 and the employer's proportionate share was 0.011794 percent.

As of measurement date	Net Pension Liability as of 6/30/2020	Net Pension Liability as of 6/30/2019	Percent of Collective NPL as of 6/30/2020	Percent of Collective NPL as of 6/30/2019	Change in Percent of Collective NPL
SCHOOL DISTRICT 2 - ALBERTON Proportionate Share	$ 311,142	$ 285,181	0.011794%	0.013643%	(0.001849)%
State of Montana Proportionate Share associated with Employer	$ 106,880	$ 101,120	0.004051%	0.004838%	(0.000787)%
Total	$ 418,022	$ 386,301	0.015845%	0.018481%	(0.002636)%

Changes in actuarial assumptions and methods: The following changes in assumptions or other inputs were made that affected the measurement of the TPL.

1. The discount rate was lowered from 7.65% to 7.34%
2. The investment rate of return was lowered from 7.65% to 7.34%
3. The inflation rate was reduced from 2.75% to 2.40%

LONG TERM LIABILITIES

TRS GASB 68 Report

FY 2021 for this example

	Net Pension Liability as of 6/30/2021	Net Pension Liability as of 6/30/2020	Percent of Collective NPL as of 6/30/2021	Percent of Collective NPL as of 6/30/2020	Change in Percent of Collective NPL
ALBERTON K-12 SCHOOLS Proportionate Share	$1,506,348	$1,380,650	0.0670%	0.0716%	(0.0046%)
State of Montana Proportionate Share associated with employer	$889,275	$837,078	0.0395%	0.0434%	(0.0039%)
Total	$2,395,623	$2,217,728	0.1065%	0.1150%	(0.0085%)

At June 30, 2021, the employer recorded a liability of $1,506,348 for its proportionate share of the Net Pension Liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020. Therefore, no update procedures were used to roll forward the total pension liability to the measurement date. The employer's proportion of the net pension liability was based on the employer's contributions received by TRS during the measurement period July 1, 2019, through June 30, 2020, relative to the total employer contributions received from all of TRS' participating employers. At June 30, 2021, the employer's proportion was 0.0670 percent.

Changes in actuarial assumptions and other inputs: Since the previous measurement date, the following changes to actuarial assumptions were made:

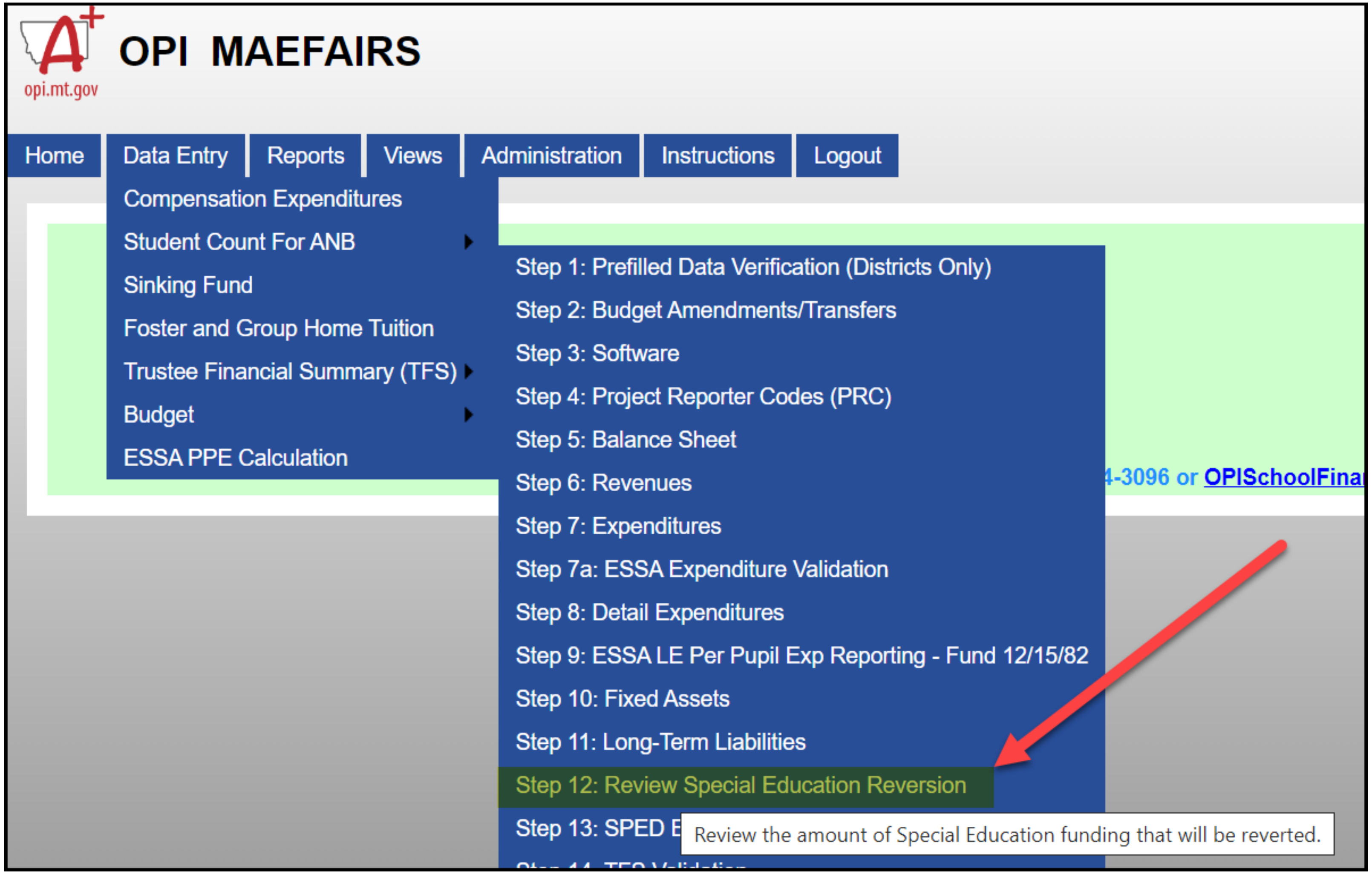
- The discount rate was lowered from 7.50% to 7.34%.
- The investment rate of return assumption was lowered from 7.50% to 7.34%.
- The inflation rate was reduced from 2.50% to 2.40%.

Changes in benefit terms: There have been no changes in benefit terms since the previous measurement date.

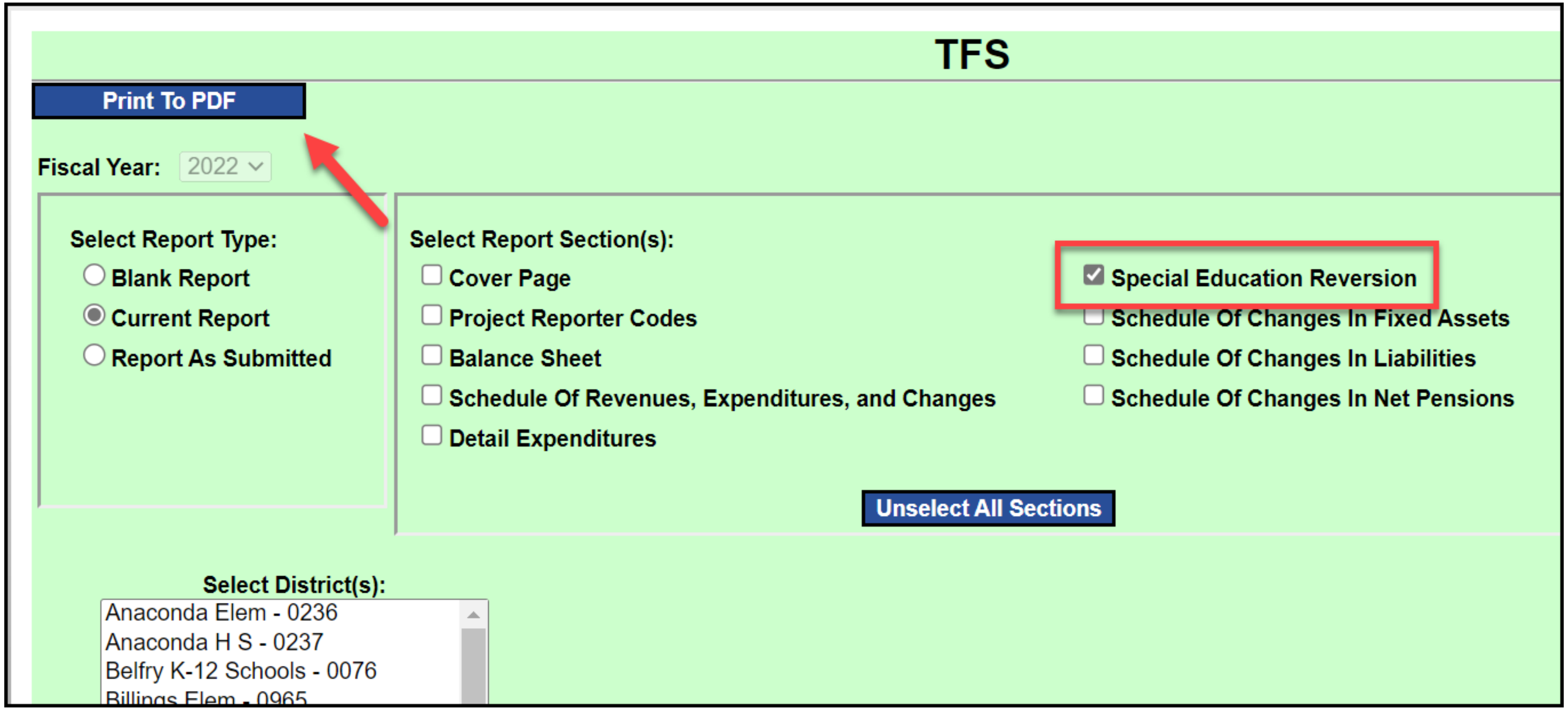
LONG TERM LIABILITIES

- General obligation bond information will be pre-filled in MAEFAIRS. Districts with outstanding bonds payable should check the pre-filled information and contact the OPI as soon as possible if it is incorrect.
- Ending balance, totals, and long-term portion (due beyond the next fiscal year) will be computed in MAEFAIRS. Previous year's ending balances will be brought forward as beginning balances for the current year.
- Suggested backup documentation for each category is listed in the TFS Instructions under STEP 11

SPECIAL EDUCATION REVERSION



SPECIAL EDUCATION REVERSION



SPECIAL EDUCATION REVERSION

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	8,917.65
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	8,917.65

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	2,972.55
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	12,841.41
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	86,072.25
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

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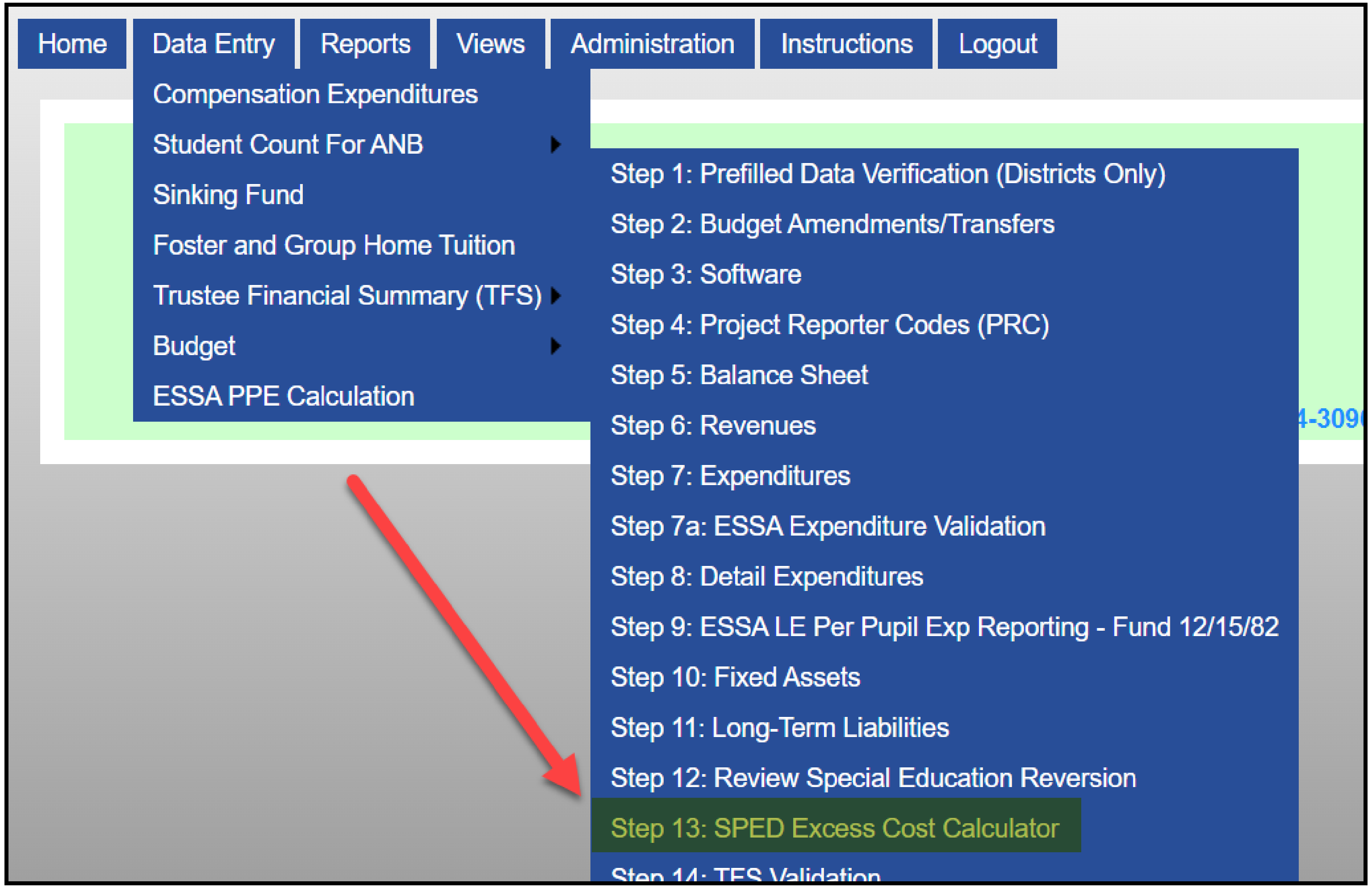
SPED EXCESS COST CALCULATOR



SPED EXCESS COST CALCULATOR

Special Education Excess Cost Calculation

2022

This report must be reviewed each year to verify the appropriate calculations to determine the minimum amount a school district must spend at the elementary and secondary levels for education of students with disabilities before it may use funds under Part B of the Individuals with Disabilities Education Act

LE: 0339

Name: Evergreen Elem

LE Level: EL

Elementary Ratio: 1.00 **High School Ratio:**
Applicable for K12 Districts Only

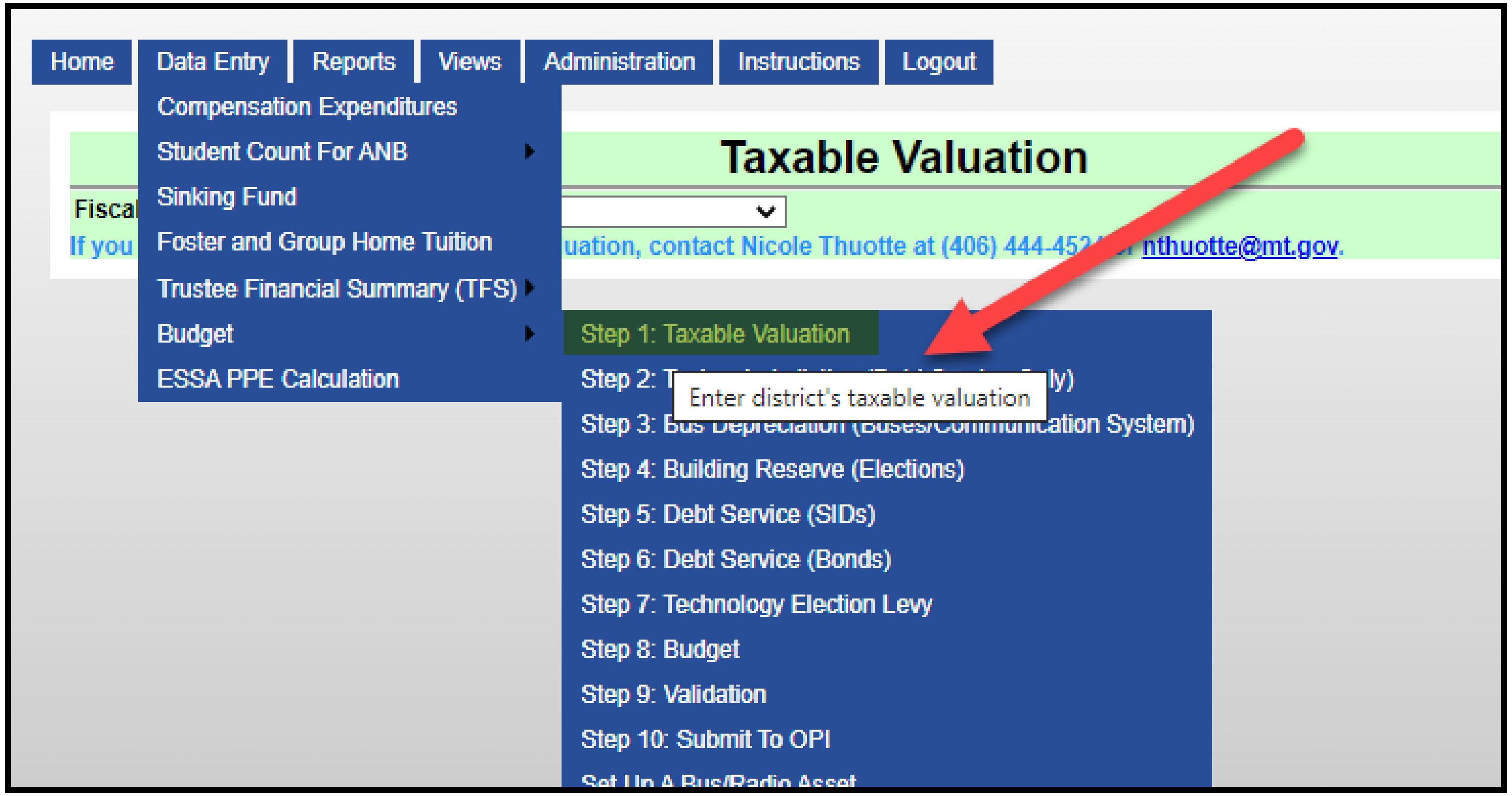
		Elementary	High School
A.	The total Expenditures for the previous Fiscal Year (for all students) from all sources (local, state, and federal)	$11,817,484.98	
B.	Amount spent for capital outlay or debt service	$1,301,740.46	
C.	Expenditures from IDEA	$232,536.26	
D.	Expenditures from ESEA Title I		
E.	Expenditures from ESEA Title III		
F.	State and Local Expenditures	$2,145,581.65	
G.	Other Expenditures State and Local Support of Title I or Title III		
H.	Remainder (A - (B + C + D + E + F + G))	$8,137,626.61	
I.	Average number of students	687.00	0.00
J.	Average annual expenditure per student (H/I)	$11,845.16	
K.	Average number of students with disabilities	179.00	
L.	The total minimum amount of funds the LEA must spend for the education of students with disabilities in the district schools before using Part B funds. (J*K)	**$2,120,283.64**	

Please direct all questions to Danni McCarthy @ 444-0452.

MOOOVING TO THE BUDGET

TAXABLE VALUATION

Budget Step 1: Taxable Valuation



TAXABLE VALUATION

Single County

Taxable Valuation

Fiscal Year: 2023 LE: Trout Creek Elem - 0807

Add New Taxable Value

There are no taxable values entered for this LE.

Total ANB:
EL ANB: 66
HS ANB:

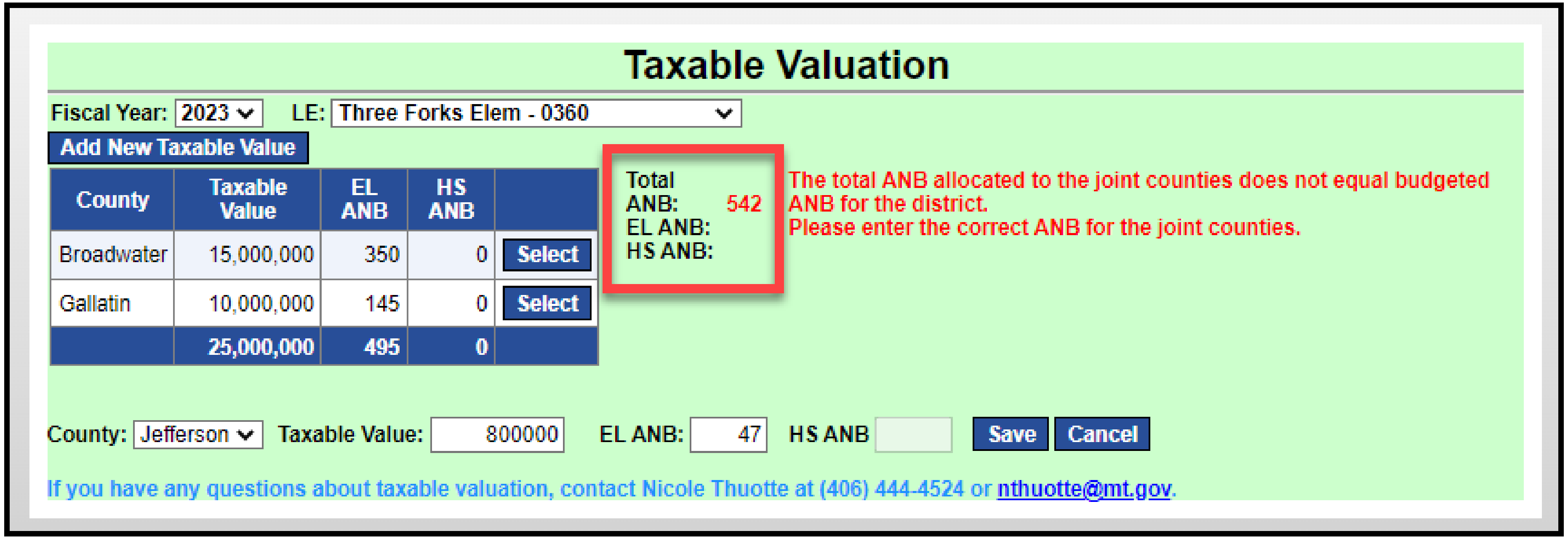
County: Sanders Taxable Value: 25000000 EL ANB: 66 HS ANB **Save** **Cancel**

If you have any questions about taxable valuation, contact Nicole Thuotte at (406) 444-4524 or nthuotte@mt.gov.

TAXABLE VALUATION

Multiple Counties

* ***The sum of the ANB for the counties must equal Total ANB***



Taxable Valuation

Fiscal Year: 2023 LE: Three Forks Elem - 0360

Add New Taxable Value

County	Taxable Value	EL ANB	HS ANB	
Broadwater	15,000,000	350	0	Select
Gallatin	10,000,000	145	0	Select
	25,000,000	495	0	

Total ANB: 542
EL ANB:
HS ANB:

The total ANB allocated to the joint counties does not equal budgeted ANB for the district.
Please enter the correct ANB for the joint counties.

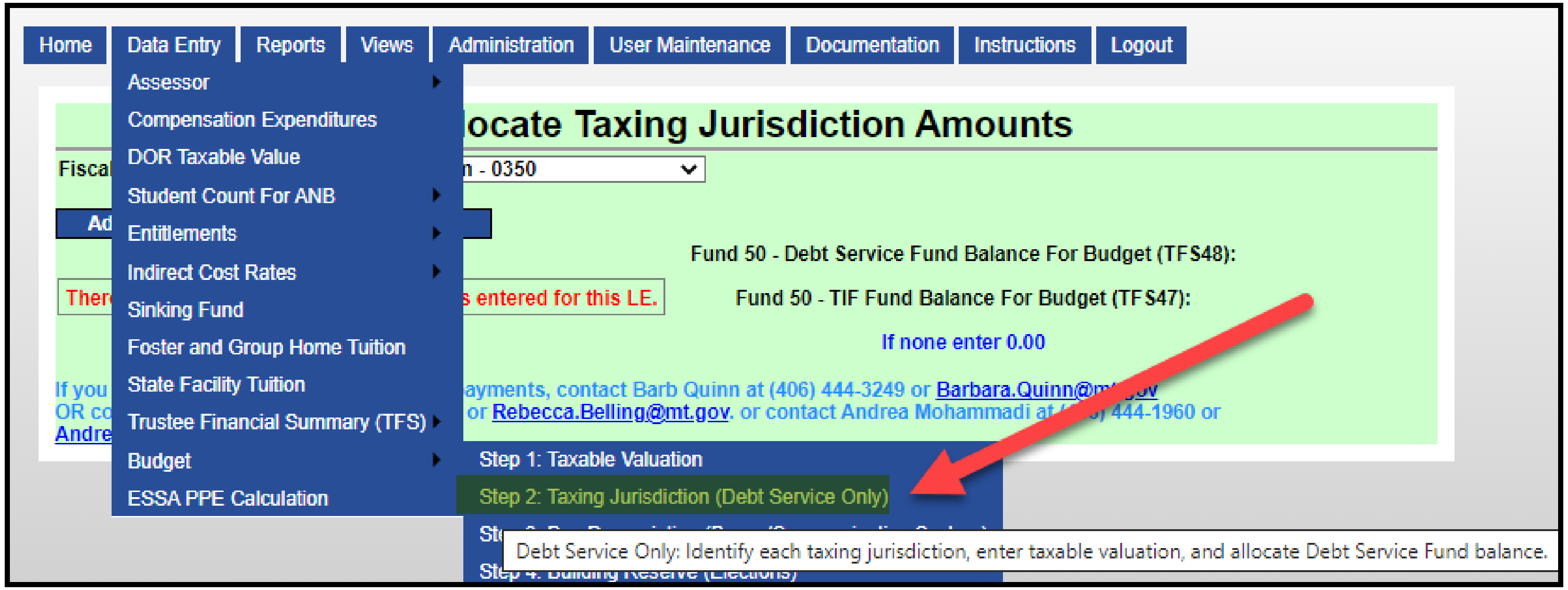
County: Jefferson Taxable Value: 800000 EL ANB: 47 HS ANB Save Cancel

If you have any questions about taxable valuation, contact Nicole Thuotte at (406) 444-4524 or nthuotte@mt.gov.

TAXING JURISDICTION

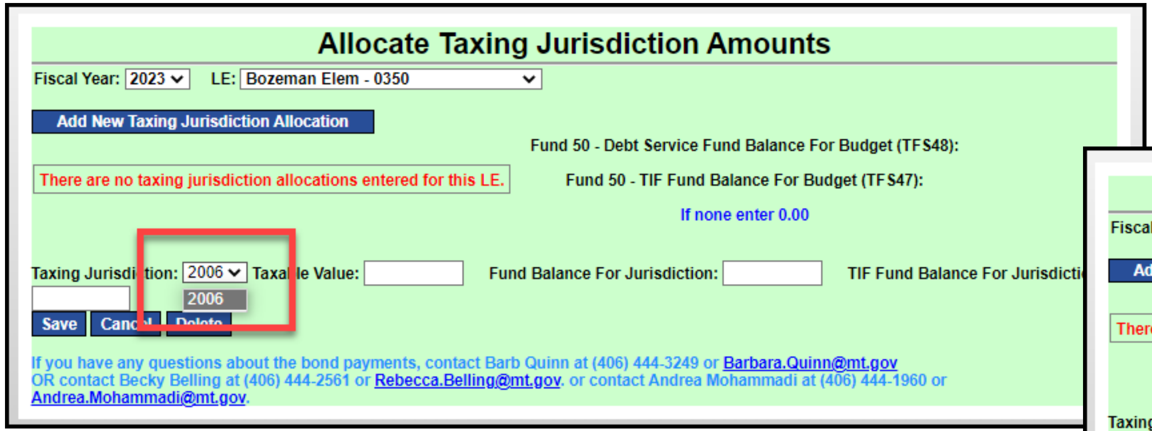
Budget Step 2: Taxing Jurisdiction

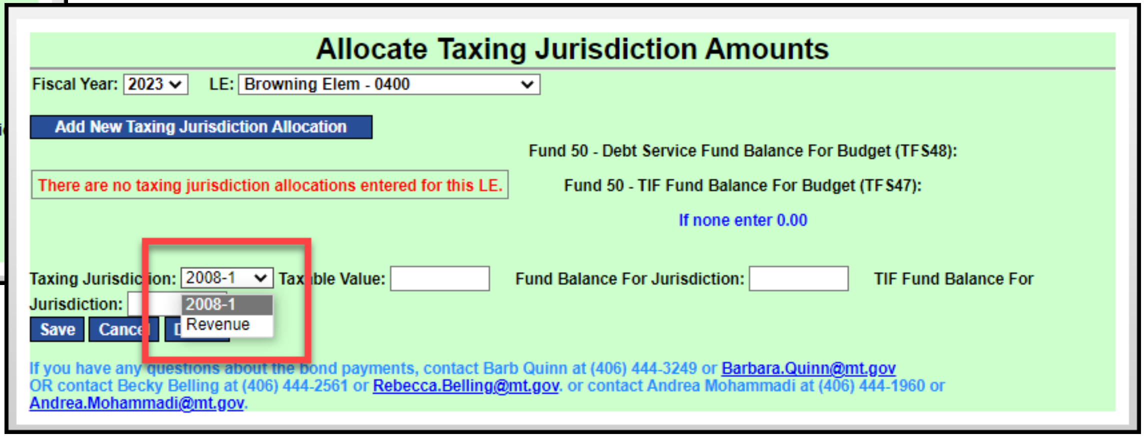
**** Only required if the district has an active Debt Service Fund (50)***



TAXING JURISDICTION

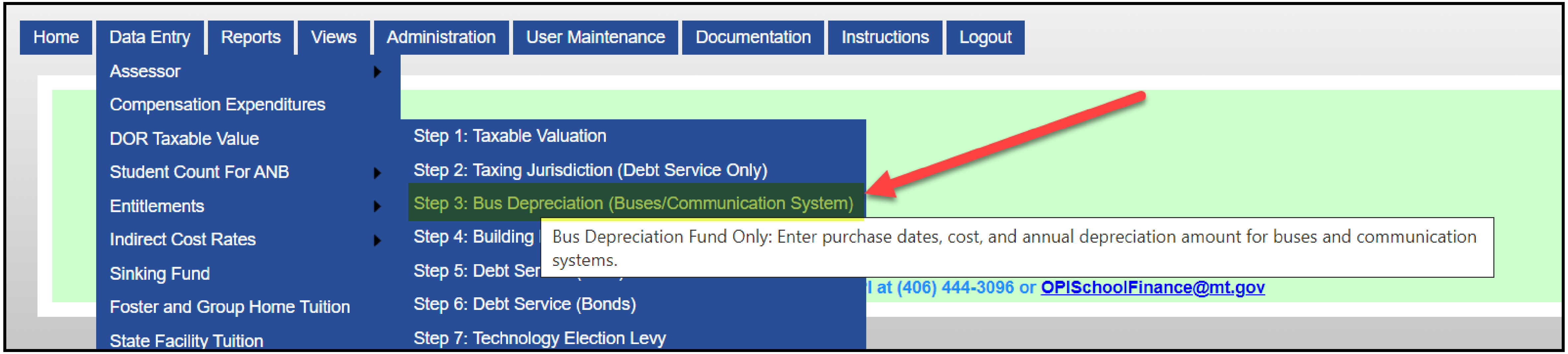
May have one or more Taxing Jurisdictions





BUS DEPRECIATION

Budget Step 3: Bus Depreciation



BUS DEPRECIATION

Asset Depreciation

Fiscal Year: 2023 LE: Conrad Elem - 0674

Go To Asset Setup Page | Go To Budget Page | Asset History Report

First Print

Filter Assets By Description: By VIN:

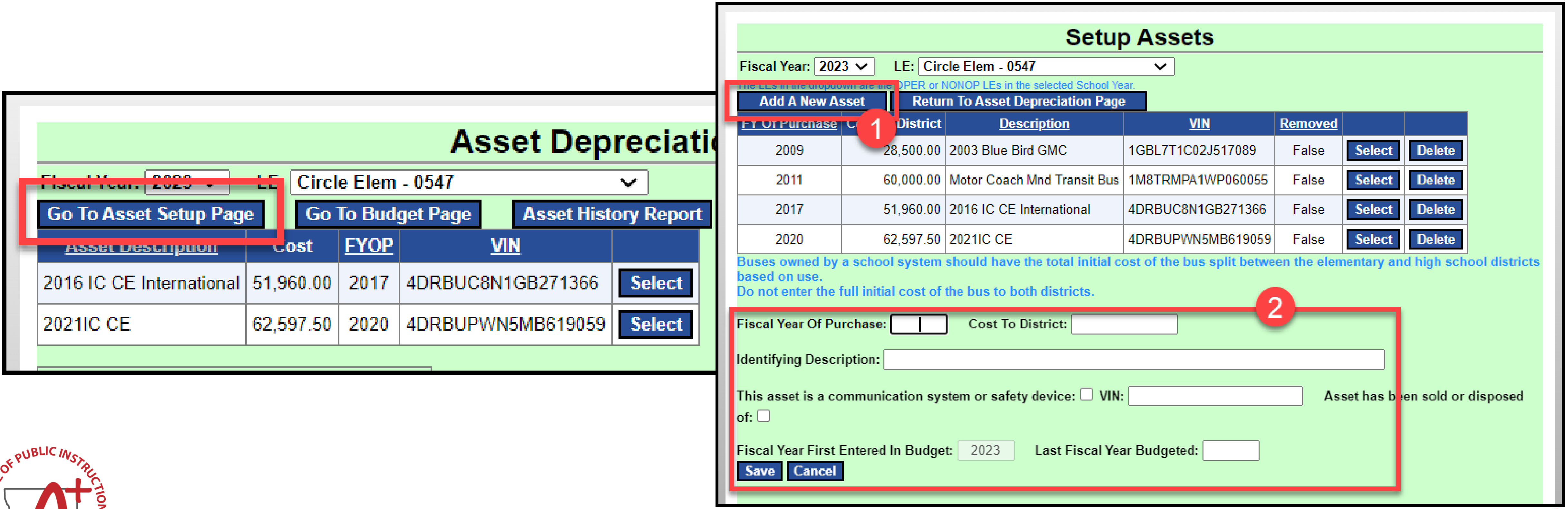
Apply Filter

Remove all text from the filter fields and press the 'Apply Filter' button to see all assets that do not have a levy record.

Asset Description	Cost	FYOP	VIN	
2008 MCI J4500	355,000.00	2013	2M93JMHA78W064941	Select
AA0285125 2010 Blue Bird All American	92,000.00	2010	1BABHCPA9AF273819	Select
AA4310238 BLUEBIRD SCHOOL BUS 2020	107,250.00	2019	1BABJCSA8LF360867	Select
AA5255549 2022 BLUEBIRD - BUS 1	70,320.00	2021	1BABJCSA9NF379396	Select
AA52555498 2022 BLUEBIRD - BUS 6	70,320.00	2022	1BABJCSA0NF379397	Select
BLUEBIRD 2019 53 PASSANGER	96,700.00	2018	1babecsa9kf347029	Select
E821474 BLUEBIRD	61,978.00	2001	1BAADCPH22F202757	Select

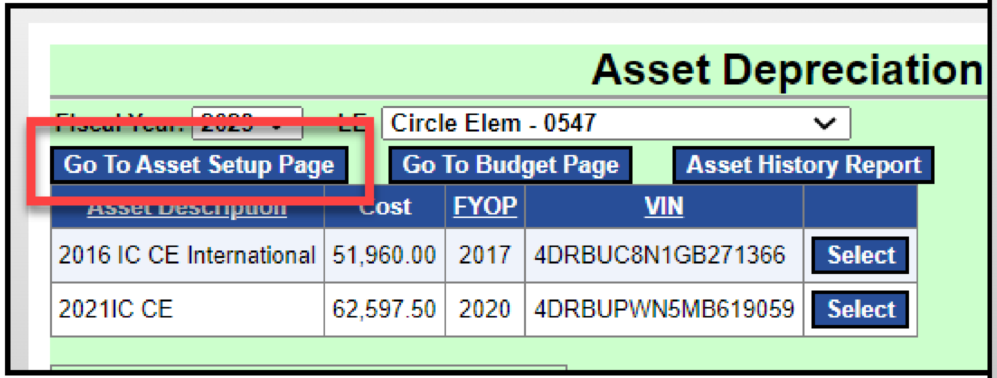
BUS DEPRECIATION

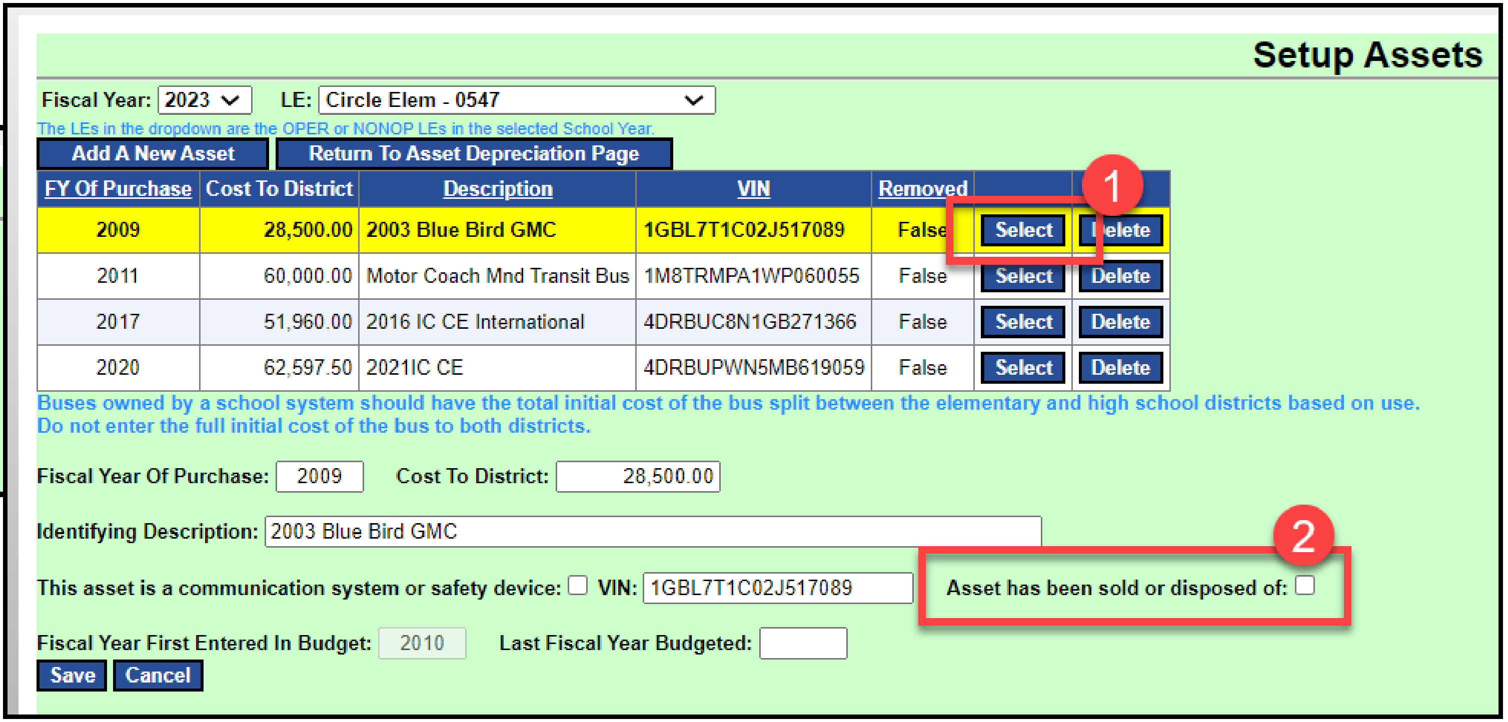
Add new bus or communication system:



BUS DEPRECIATION

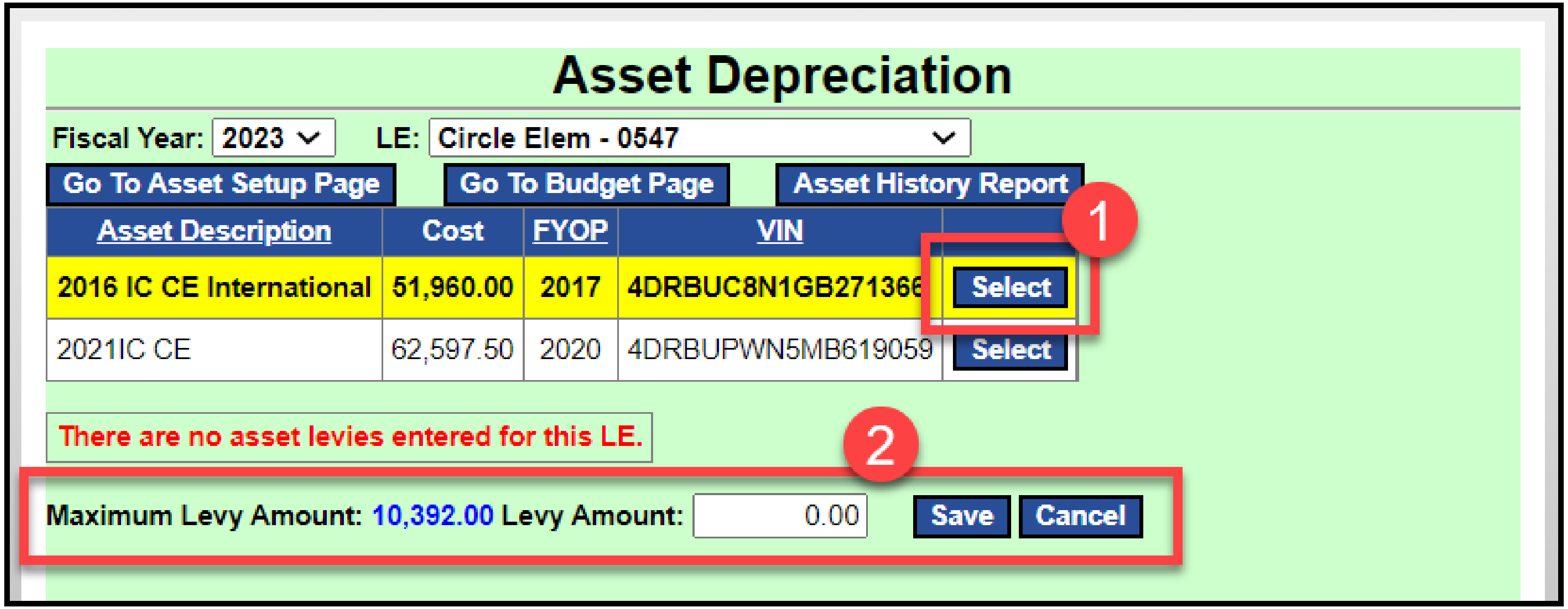
Dispose of a bus or communication system





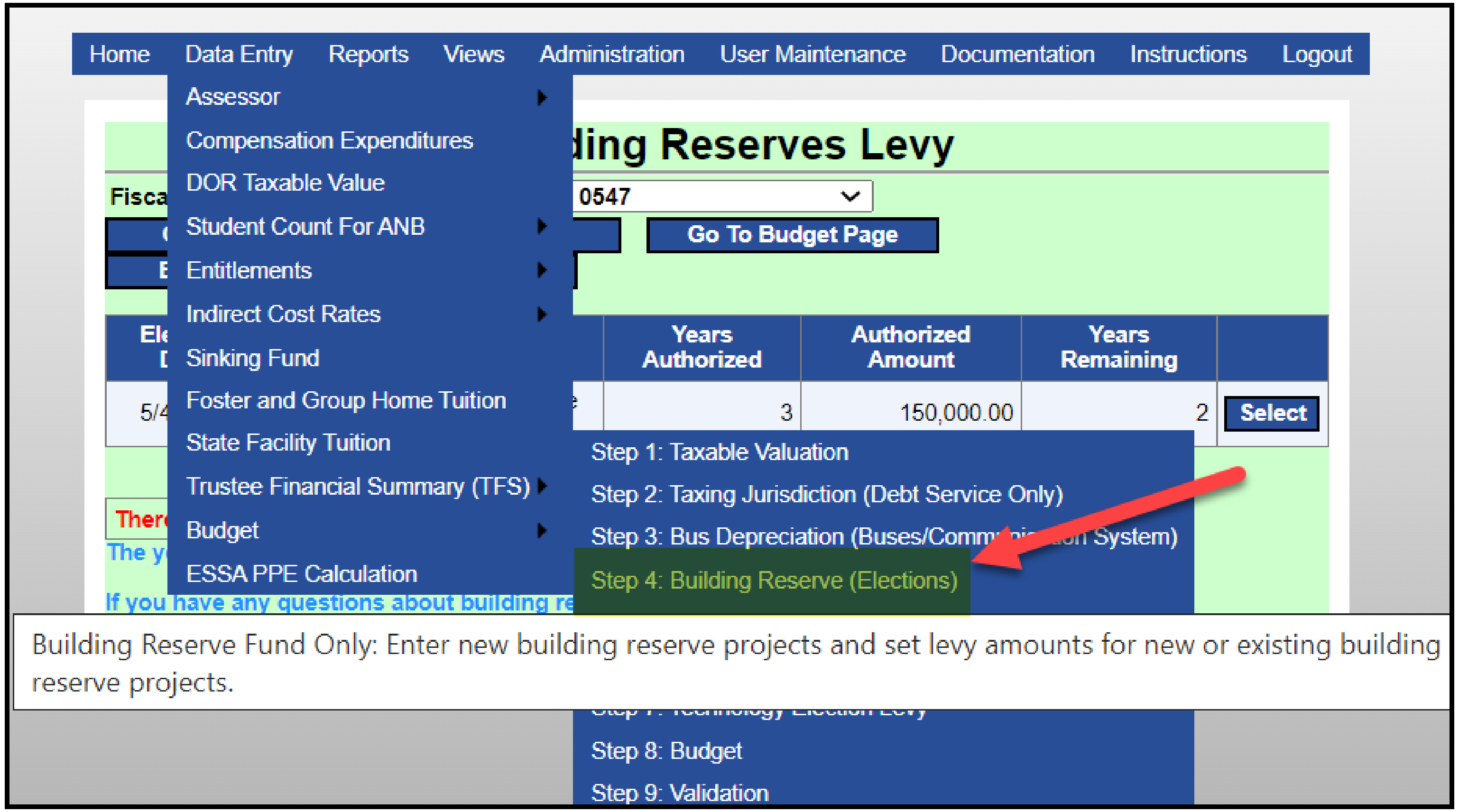
BUS DEPRECIATION

Enter a levy amount



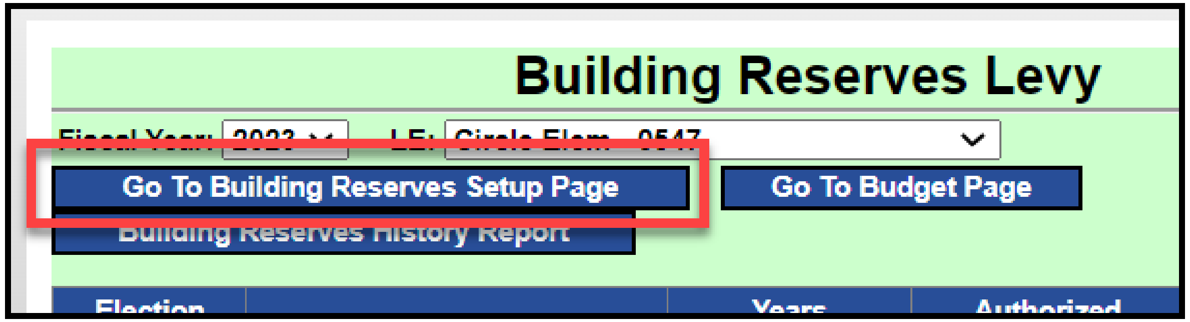
BONDS AND LEVY ELECTIONS

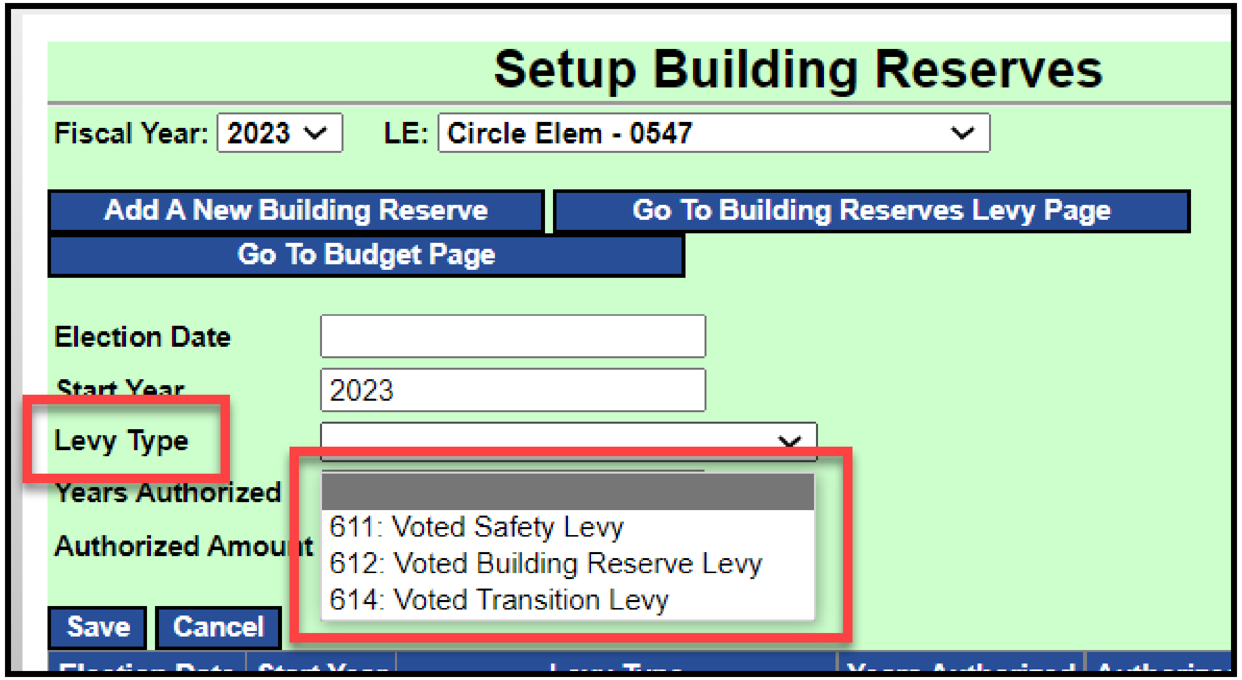
Budget Step 4: Building Reserve (Elections)



BONDS AND LEVY ELECTIONS

New Building Reserve Levy





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BONDS AND LEVY ELECTIONS

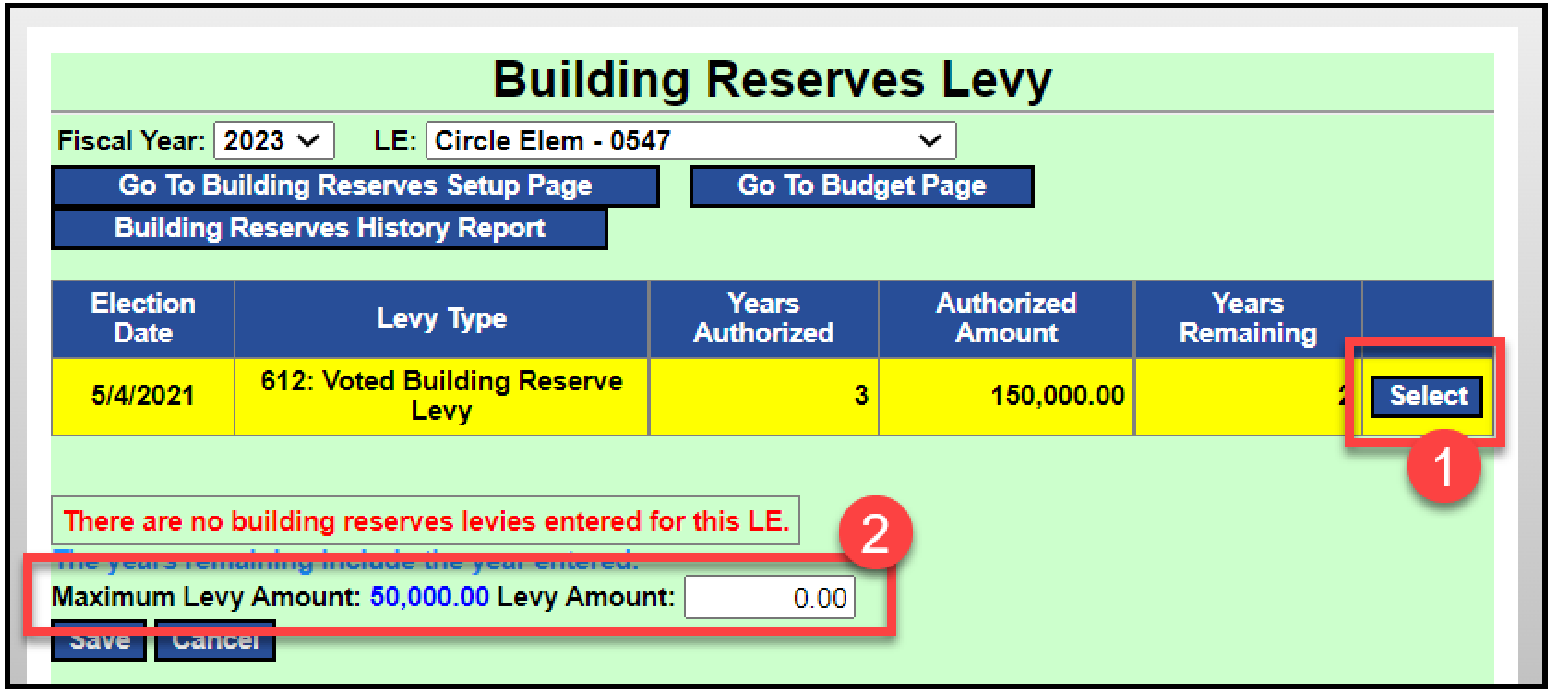
Years Authorized:

- 611: Voted Safety Levy – Up to Perpetual (enter “0” for perpetual levies)
- 612: Voted Building Reserve Levy – Up to 20 years
- 614: Voted Transition Levy – Up to 6 years

BONDS AND LEVY ELECTIONS

Enter Annual Levy Amount

May levy less than the Maximum Levy Amount, but levy authority is not saved for a future year



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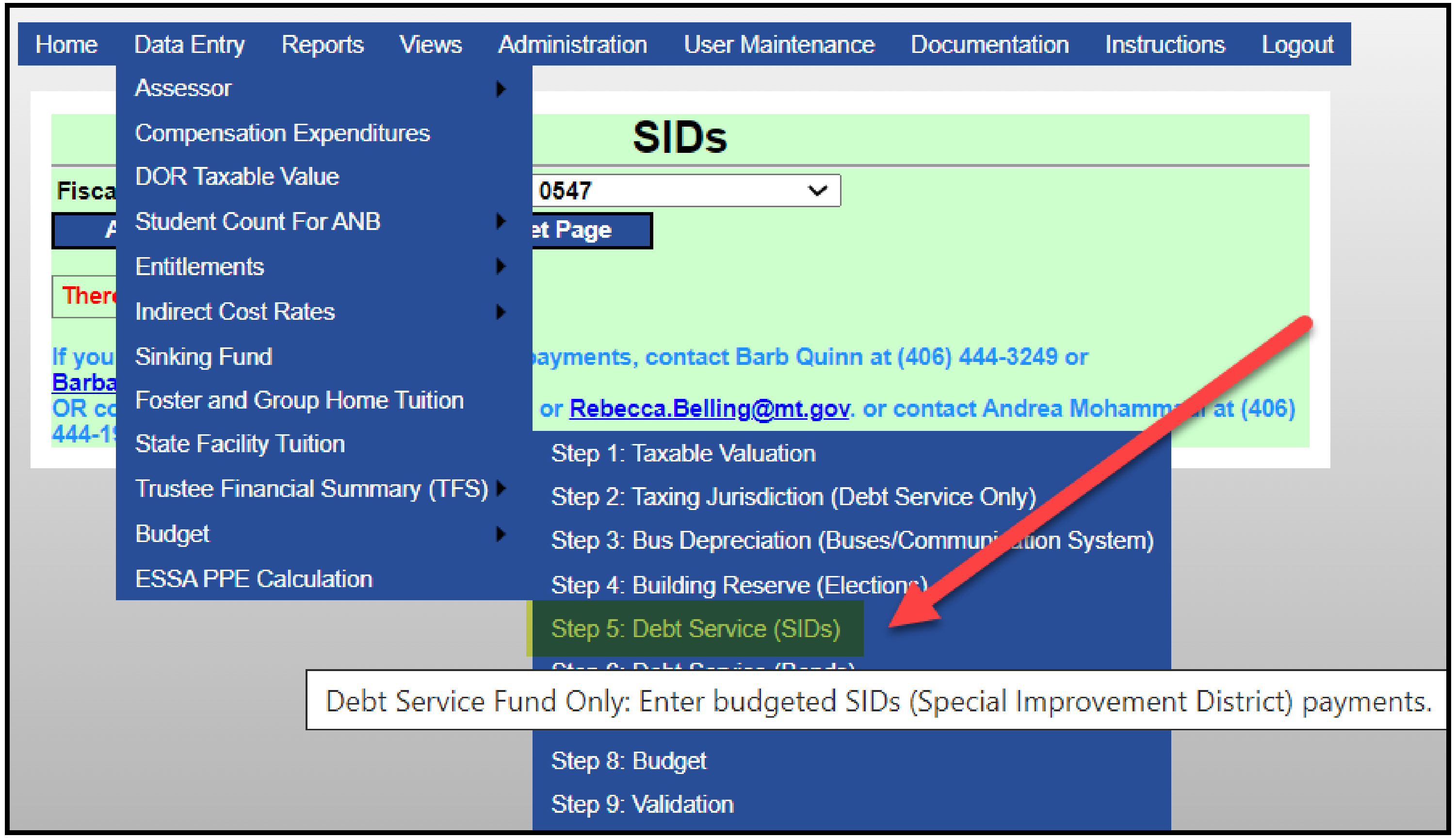
BONDS AND LEVY ELECTIONS

Budget Step 5: Debt Service (SIDS)



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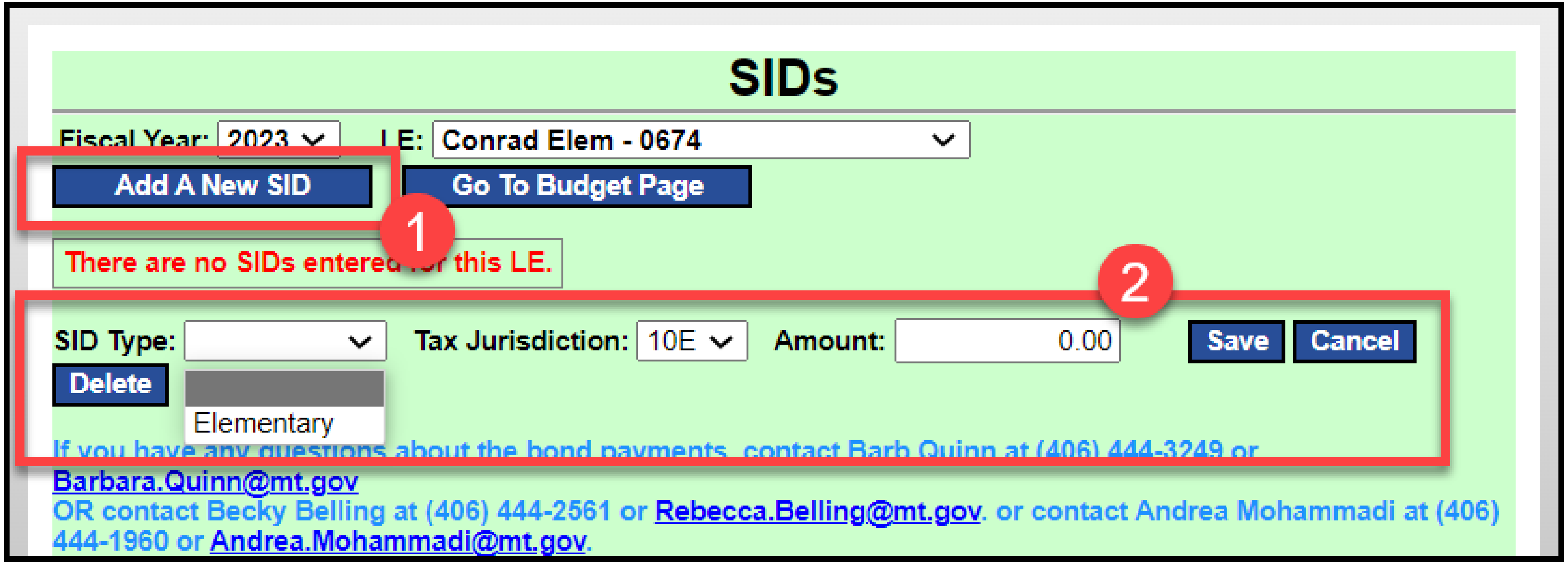
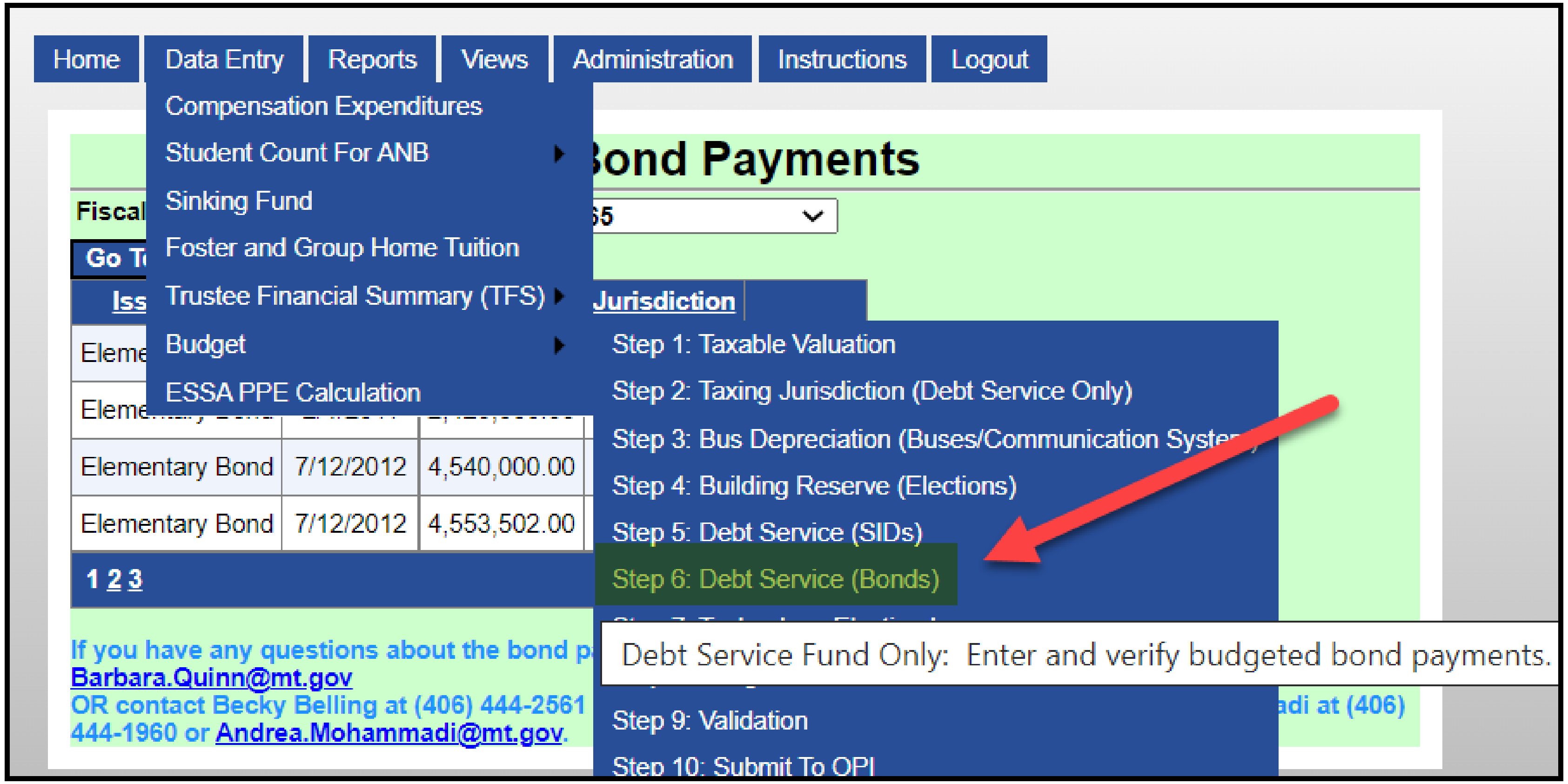
BONDS AND LEVY ELECTIONS



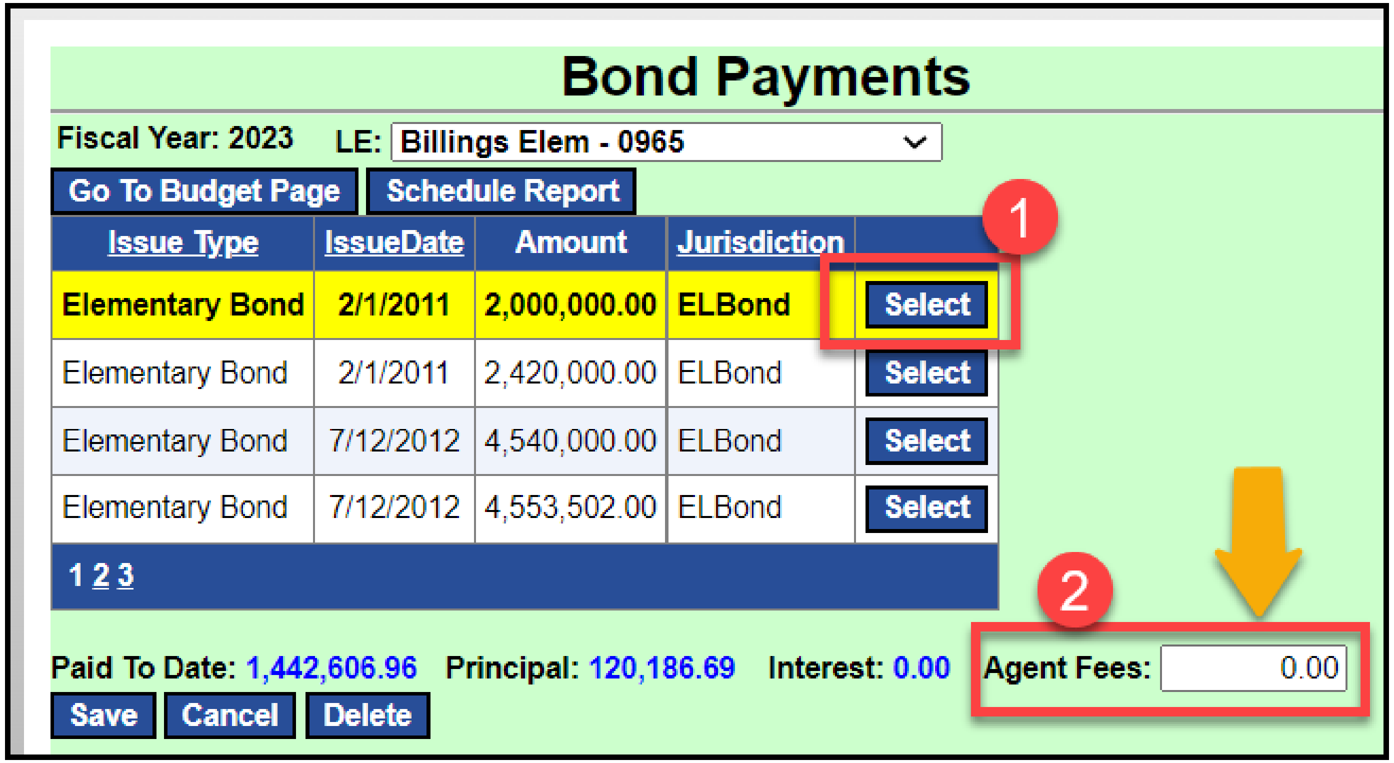
BONDS AND LEVY ELECTIONS

Budget Step 6: Debt Service (Bonds)



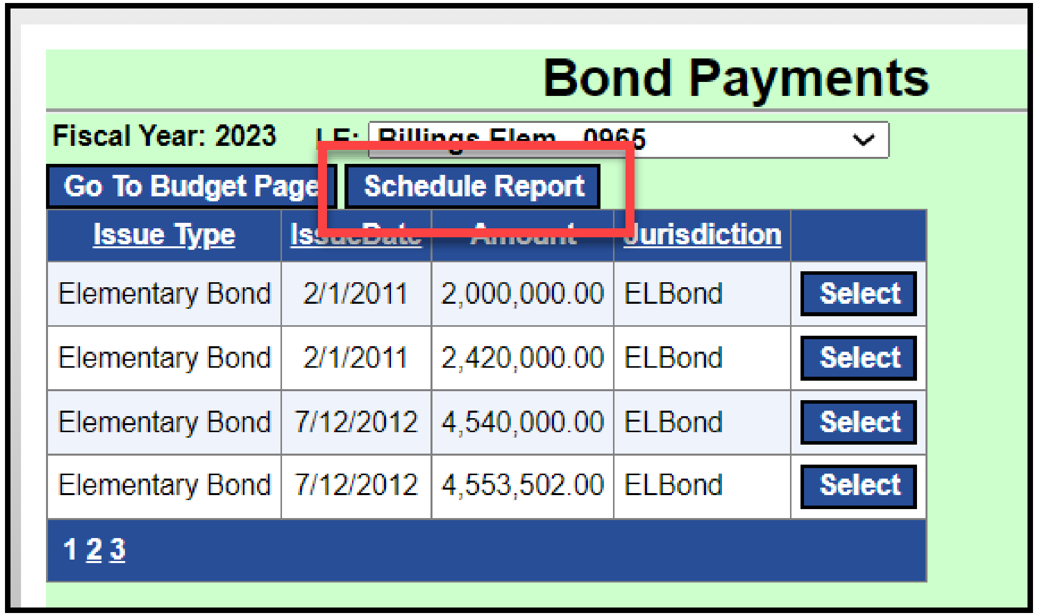
BONDS AND LEVY ELECTIONS

Enter Agent Fees



BONDS AND LEVY ELECTIONS

Print Schedule Report



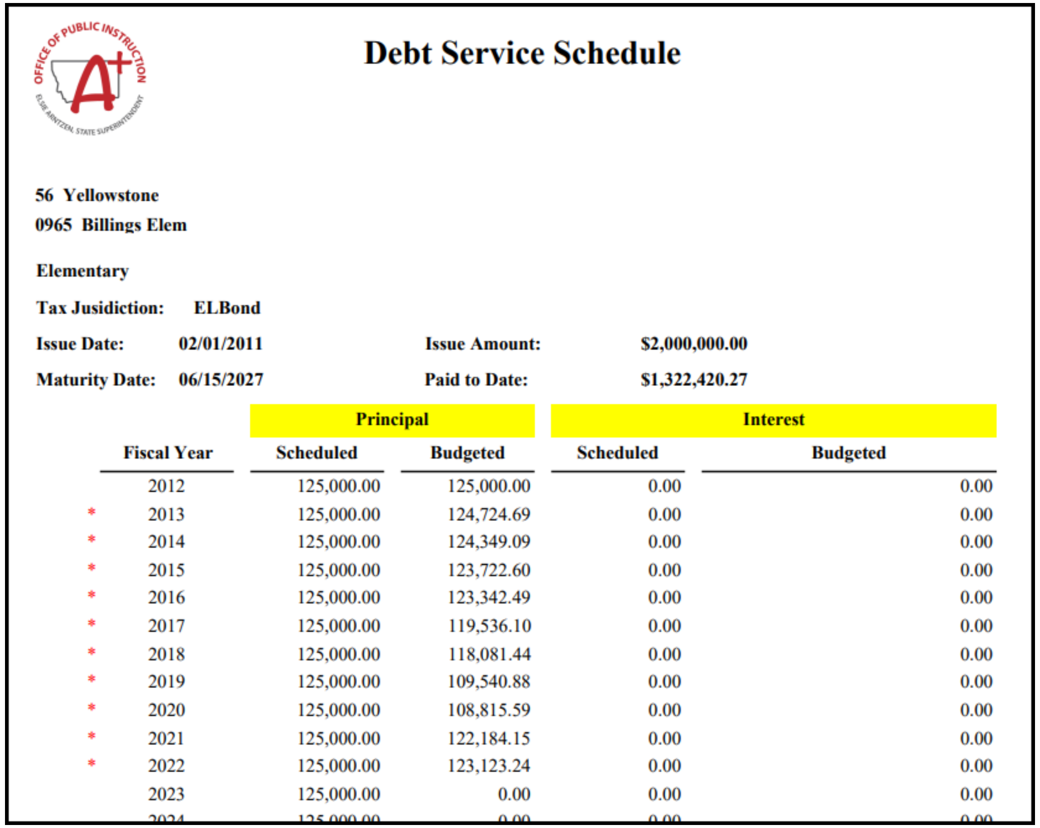
Bond Payments

Fiscal Year: 2023 LE: Billings Elem - 0965

Go To Budget Page | Schedule Report

Issue Type	Issue Date	Amount	Jurisdiction	
Elementary Bond	2/1/2011	2,000,000.00	ELBond	Select
Elementary Bond	2/1/2011	2,420,000.00	ELBond	Select
Elementary Bond	7/12/2012	4,540,000.00	ELBond	Select
Elementary Bond	7/12/2012	4,553,502.00	ELBond	Select

1 2 3



Debt Service Schedule

56 Yellowstone
0965 Billings Elem

Elementary

Tax Jusidiction: ELBond

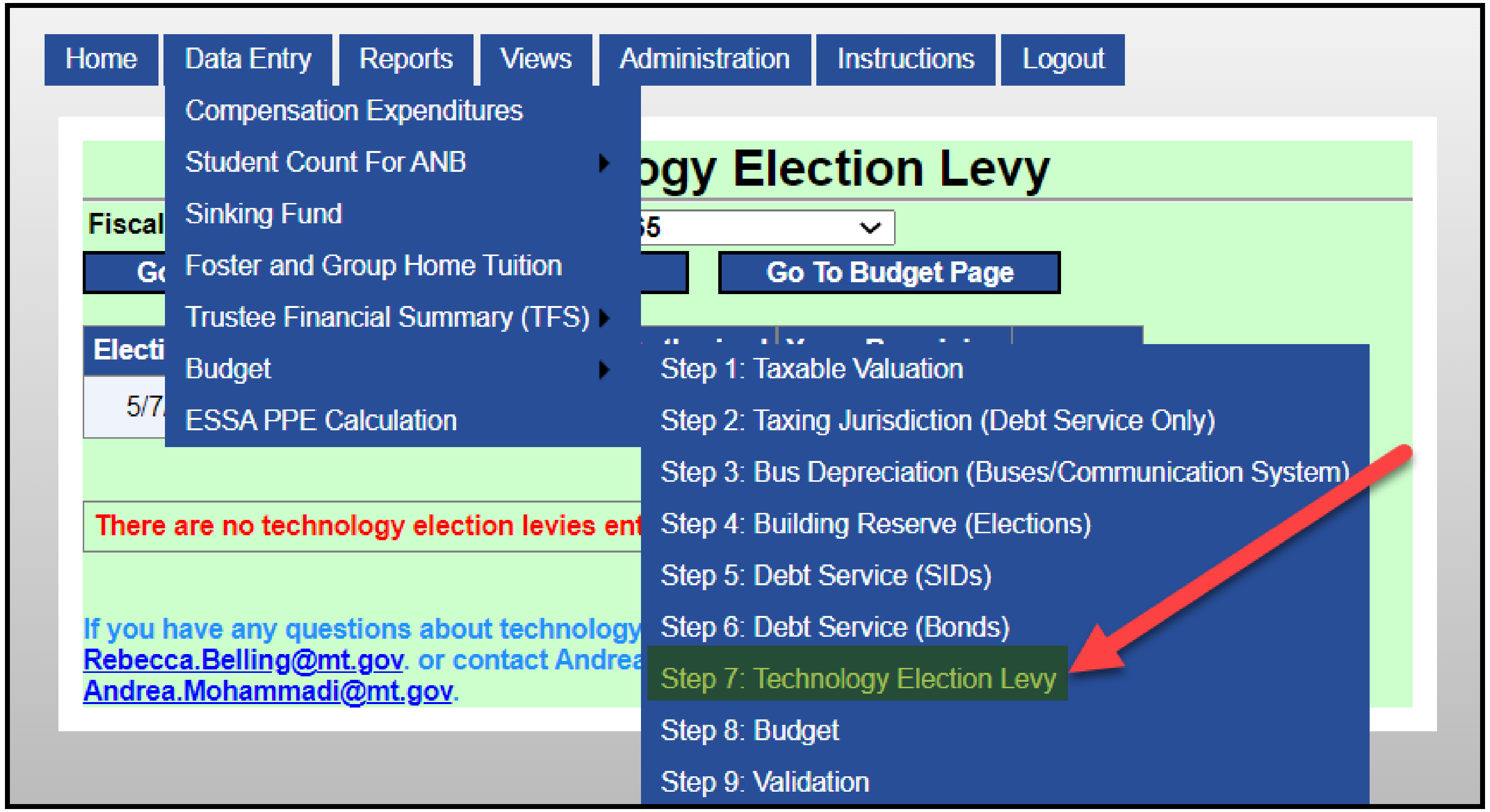
Issue Date: 02/01/2011 Issue Amount: $2,000,000.00

Maturity Date: 06/15/2027 Paid to Date: $1,322,420.27

	Principal		Interest	
Fiscal Year	Scheduled	Budgeted	Scheduled	Budgeted
2012	125,000.00	125,000.00	0.00	0.00
* 2013	125,000.00	124,724.69	0.00	0.00
* 2014	125,000.00	124,349.09	0.00	0.00
* 2015	125,000.00	123,722.60	0.00	0.00
* 2016	125,000.00	123,342.49	0.00	0.00
* 2017	125,000.00	119,536.10	0.00	0.00
* 2018	125,000.00	118,081.44	0.00	0.00
* 2019	125,000.00	109,540.88	0.00	0.00
* 2020	125,000.00	108,815.59	0.00	0.00
* 2021	125,000.00	122,184.15	0.00	0.00
* 2022	125,000.00	123,123.24	0.00	0.00
2023	125,000.00	0.00	0.00	0.00

BONDS AND LEVY ELECTIONS

Budget Step 7: Technology Election Levy



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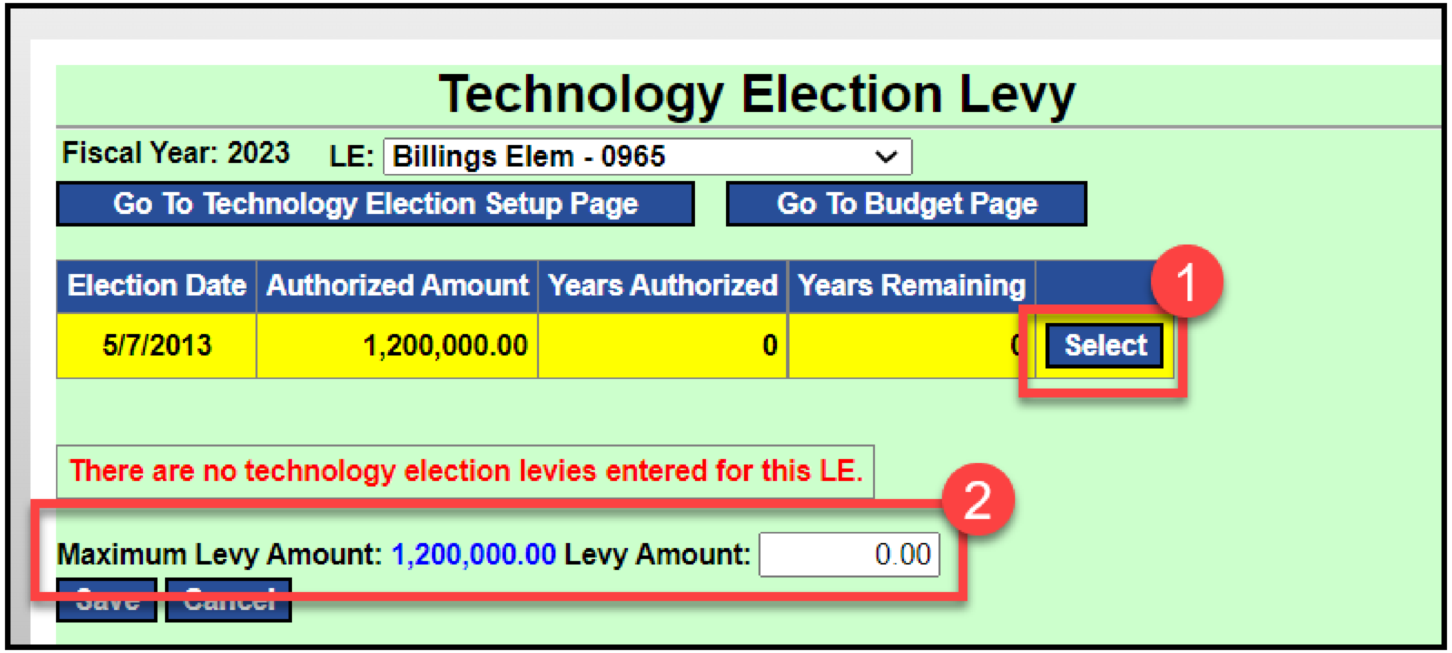
BONDS AND LEVY ELECTIONS

Technology levies approved prior to July 1, 2013

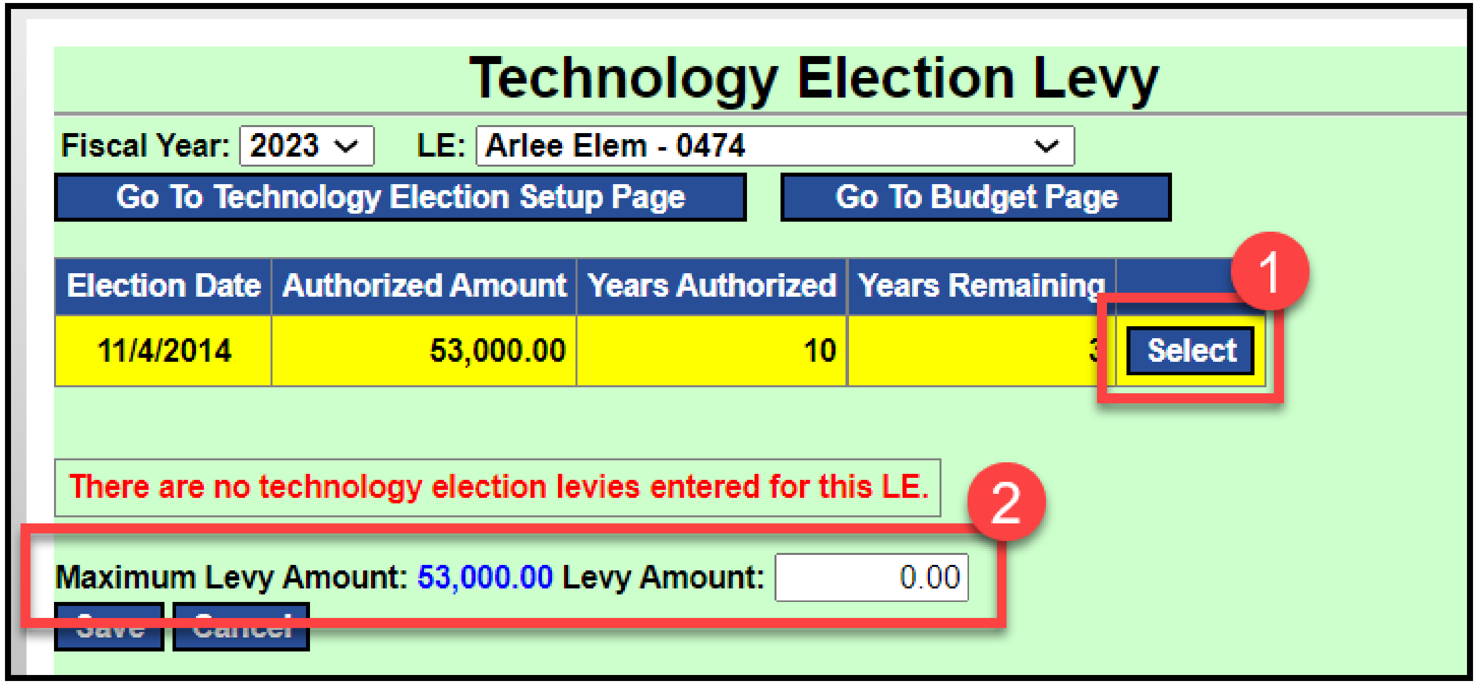
**** May be up to perpetual ("0" Years Authorized indicates perpetual) - May levy less than the Maximum Levy Amount, but levy authority is not saved for a future year***



BONDS AND LEVY ELECTIONS

Technology levies approved after July 1, 2013

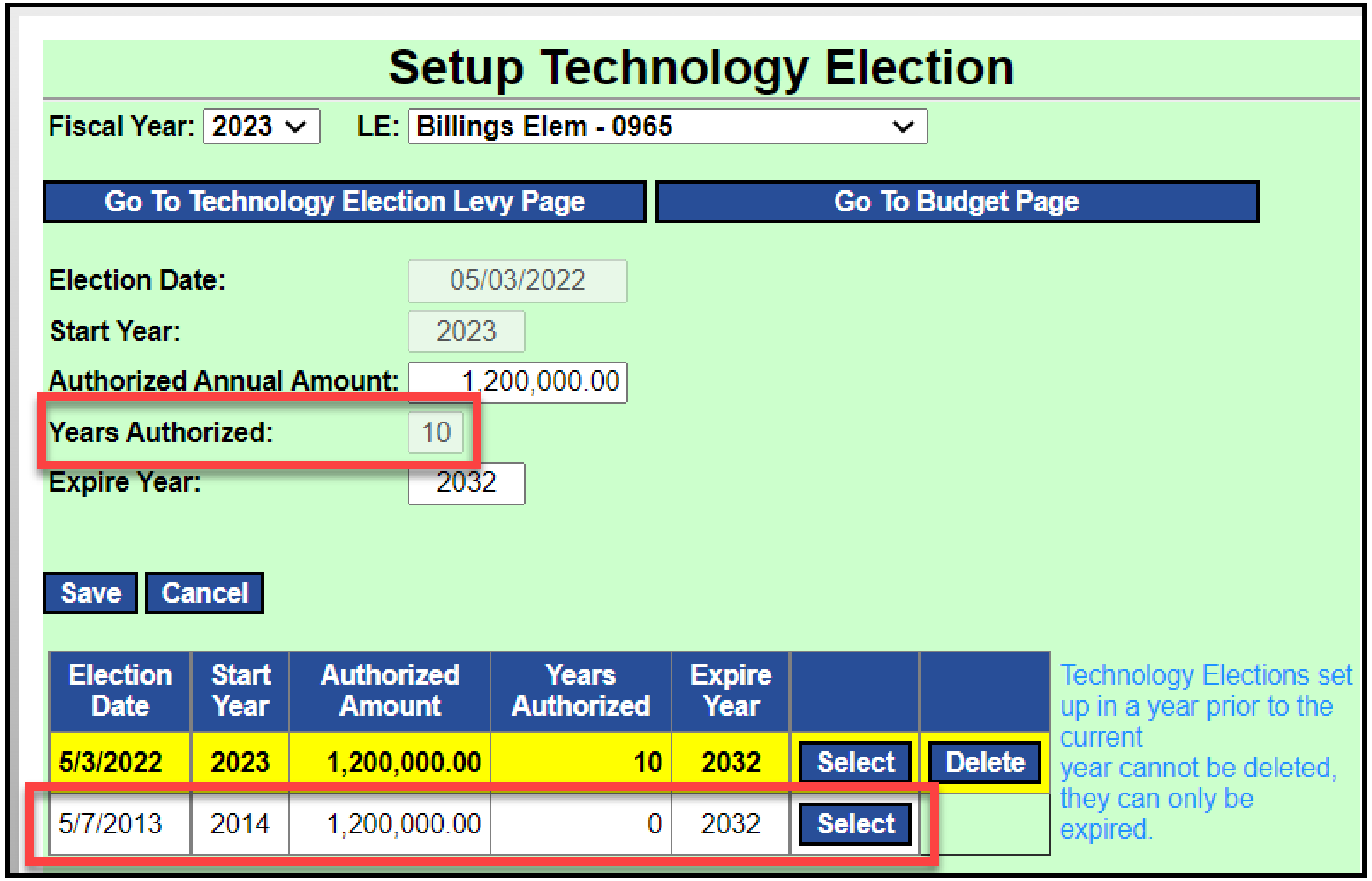
**** Years Authorized limited to 10 years – may levy less than the Maximum Levy Amount, but levy authority is not saved for a future year***



BONDS AND LEVY ELECTIONS

New Technology levy (existing levy prior to July 1, 2013)

- Both levies limited to 10 years



Setup Technology Election

Fiscal Year: 2023 LE: Billings Elem - 0965

Go To Technology Election Levy Page | Go To Budget Page

Election Date: 05/03/2022

Start Year: 2023

Authorized Annual Amount: 1,200,000.00

Years Authorized: 10

Expire Year: 2032

Save | Cancel

Election Date	Start Year	Authorized Amount	Years Authorized	Expire Year		
5/3/2022	2023	1,200,000.00	10	2032	Select	Delete
5/7/2013	2014	1,200,000.00	0	2032	Select	

Technology Elections set up in a year prior to the current year cannot be deleted, they can only be expired.

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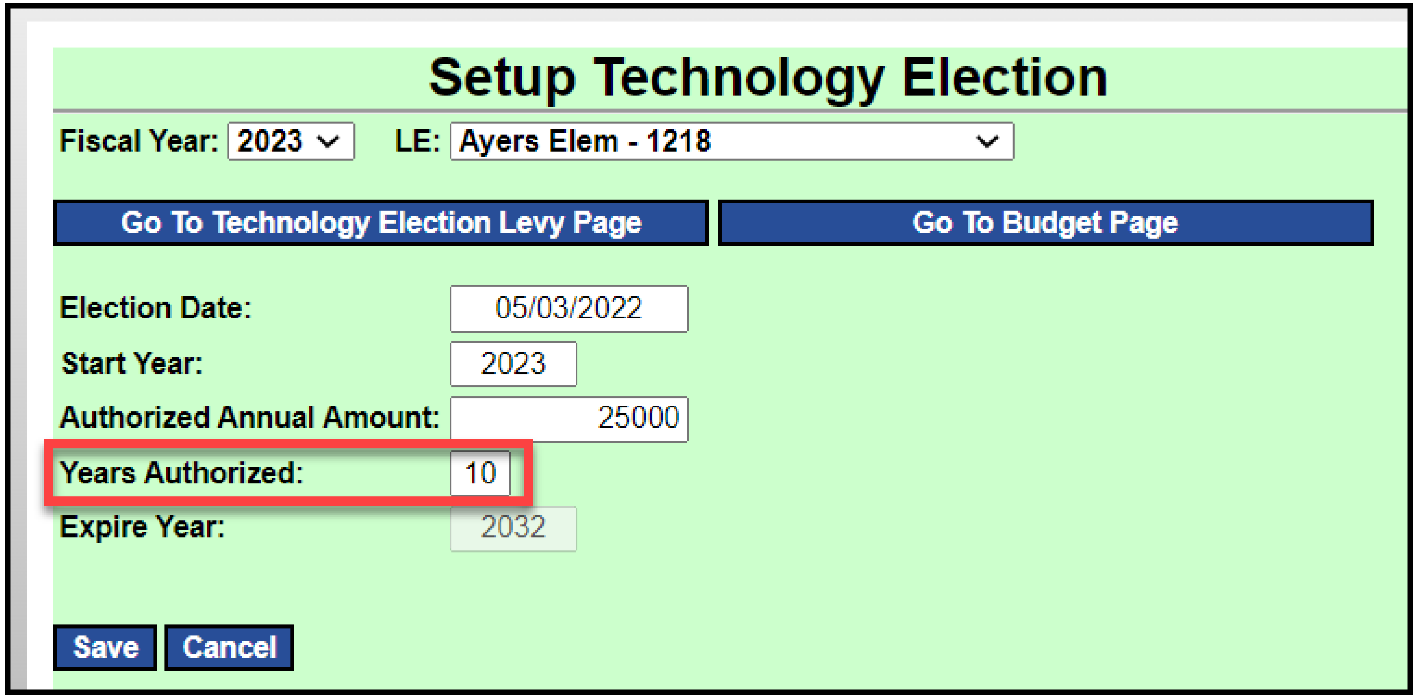
BONDS AND LEVY ELECTIONS

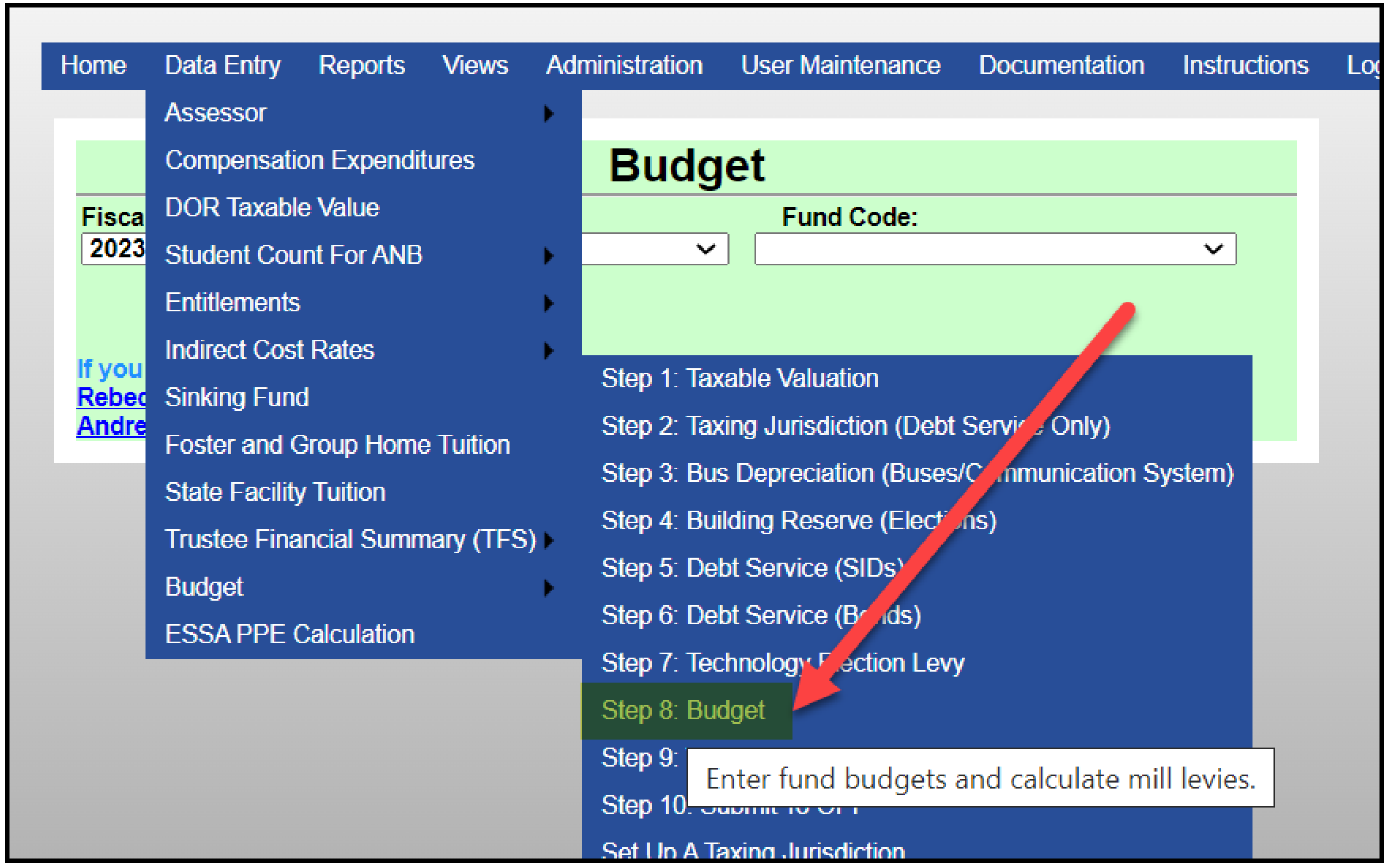
New Technology levy (no existing levy)

- Levy limited to 10 years



FUND BUDGETS

Budget Step 8: Budget

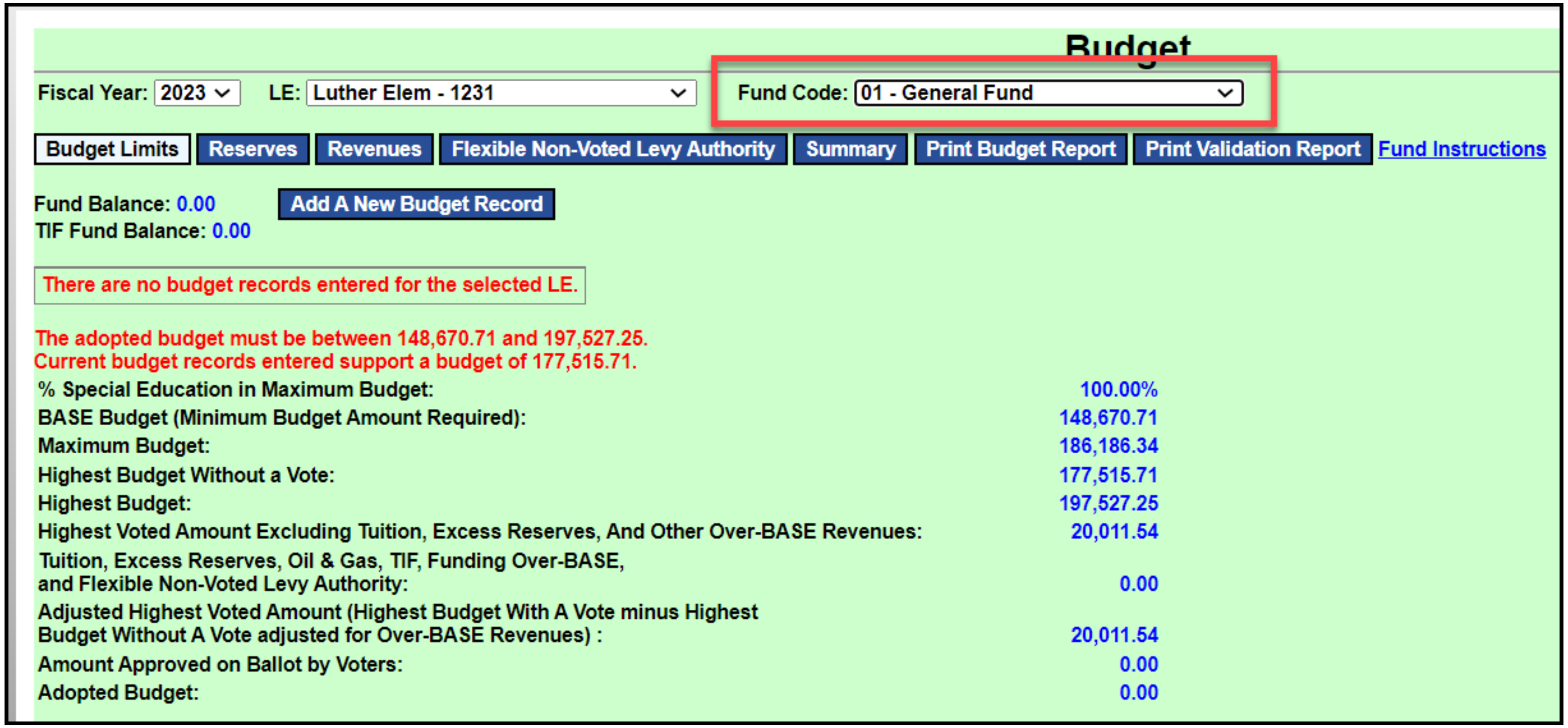


FUND BUDGETS

Budgeted Funds	
➢ 01: General Fund	➢ 19: Nonoperating Fund
➢ 10: Transportation Fund	➢ 28: Technology Fund
➢ 11: Bus Depreciation Reserve Fund	➢ 29: Flexibility Fund
➢ 13: Tuition Fund	➢ 50: Debt Service Fund
➢ 14: Retirement Fund	➢ 61: Building Reserve Fund
➢ 17: Adult Education Fund	

FUND BUDGETS

General Fund (01)



Budget

Fiscal Year: 2023 LE: Luther Elem - 1231 Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00 Add A New Budget Record

TIF Fund Balance: 0.00

There are no budget records entered for the selected LE.

The adopted budget must be between 148,670.71 and 197,527.25.
Current budget records entered support a budget of 177,515.71.

% Special Education in Maximum Budget:	100.00%
BASE Budget (Minimum Budget Amount Required):	148,670.71
Maximum Budget:	186,186.34
Highest Budget Without a Vote:	177,515.71
Highest Budget:	197,527.25
Highest Voted Amount Excluding Tuition, Excess Reserves, And Other Over-BASE Revenues:	20,011.54
Tuition, Excess Reserves, Oil & Gas, TIF, Funding Over-BASE, and Flexible Non-Voted Levy Authority:	0.00
Adjusted Highest Voted Amount (Highest Budget With A Vote minus Highest Budget Without A Vote adjusted for Over-BASE Revenues) :	20,011.54
Amount Approved on Ballot by Voters:	0.00
Adopted Budget:	0.00

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Luther Elem - 1231 Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00

TIF Fund Balance: 0.00

Add A New Budget Record

There are no budget records entered for the selected LE.

The adopted budget must be between 148,670.71 and 197,527.25.
Current budget records entered support a budget of 177,515.71.

% Special Education in Maximum Budget:	100.00%
BASE Budget (Minimum Budget Amount Required):	148,670.71
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Highest Budget Without a Vote:	177,515.71
Highest Budget:	197,527.25
Highest Voted Amount Excluding Tuition, Excess Reserves, And Other Over-BASE Revenues:	20,011.54
Tuition, Excess Reserves, Oil & Gas, TIF, Funding Over-BASE, and Flexible Non-Voted Levy Authority:	0.00
Adjusted Highest Voted Amount (Highest Budget With A Vote minus Highest Budget Without A Vote adjusted for Over-BASE Revenues) :	20,011.54
Amount Approved on Ballot by Voters:	0.00
Adopted Budget:	0.00

FUND BUDGETS

01 - General Fund Budget

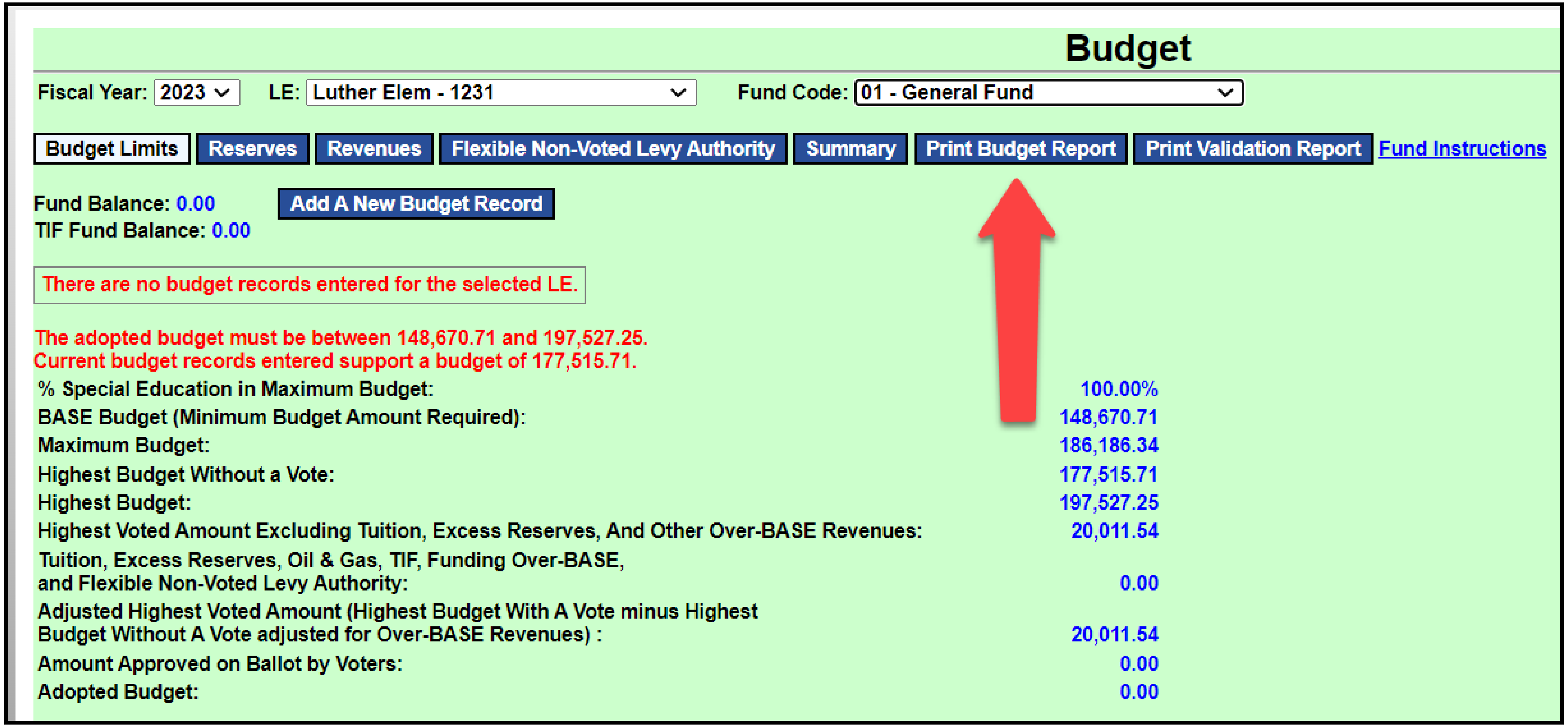
PURPOSE: This fund is used for the instructional programs and general operations of the school district. Budget Limits are established per §20-9-308, MCA. State law establishes a BASE (minimum budget) and a Maximum General Fund (01) budget limit for each district.

General Fund (01) budget limits are statutorily calculated values.

The "BASE budget" (minimum) is calculated using:

1. 80% of the Basic Entitlement;
2. 80% of the Per-Student Entitlement;
3. 100% of the Quality Educator Payment;
4. 100% of the At-Risk Student Payment;
5. 100% of the Indian Education for All Payment;
6. 100% of the American Indian Achievement Gap Payment;
7. 100% of the Data for Achievement Payment;
8. 100% of the State Special Ed Allowable Cost Payment (special education block grants to the district and reimbursement for disproportionate costs); and
9. 40% times Special Ed Allowable Cost - Payment plus the state special education payments made to the district's Special Ed Cooperative.

FUND BUDGETS



FUND BUDGETS

Budget Report
FY 2023

05 Carbon **Submit ID:**

1231 Luther Elem

01 General Fund

Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	64,882.05
Quality Educator	3111	12,152.00
At Risk Student	3112	576.01
Indian Education For All	3113	349.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	13,482.06
Data For Achievement	3116	334.35
State - Guaranteed Tax Base Aid	3120	0.00

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Luther Elem - 1231 Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report

Fund Balance: 0.00 Add A New Budget Record
TIF Fund Balance: 0.00

Budget Code	Amount	Calculated	
0001 Adopted Budget	197,527.25	No	Selec 2
0002 Expenditure Budget	197,527.25	Yes	
0151 Amount Approved On Ballot By Voters	20,011.54	No	Sele 1

The adopted budget must be between 148,670.71 and 197,527.25.
Current budget records entered support a budget of 197,527.25.

% Special Education in Maximum Budget:	100.00%
BASE Budget (Minimum Budget Amount Required):	148,670.71
Maximum Budget:	186,186.34
Highest Budget Without a Vote:	177,515.71
Highest Budget:	197,527.25

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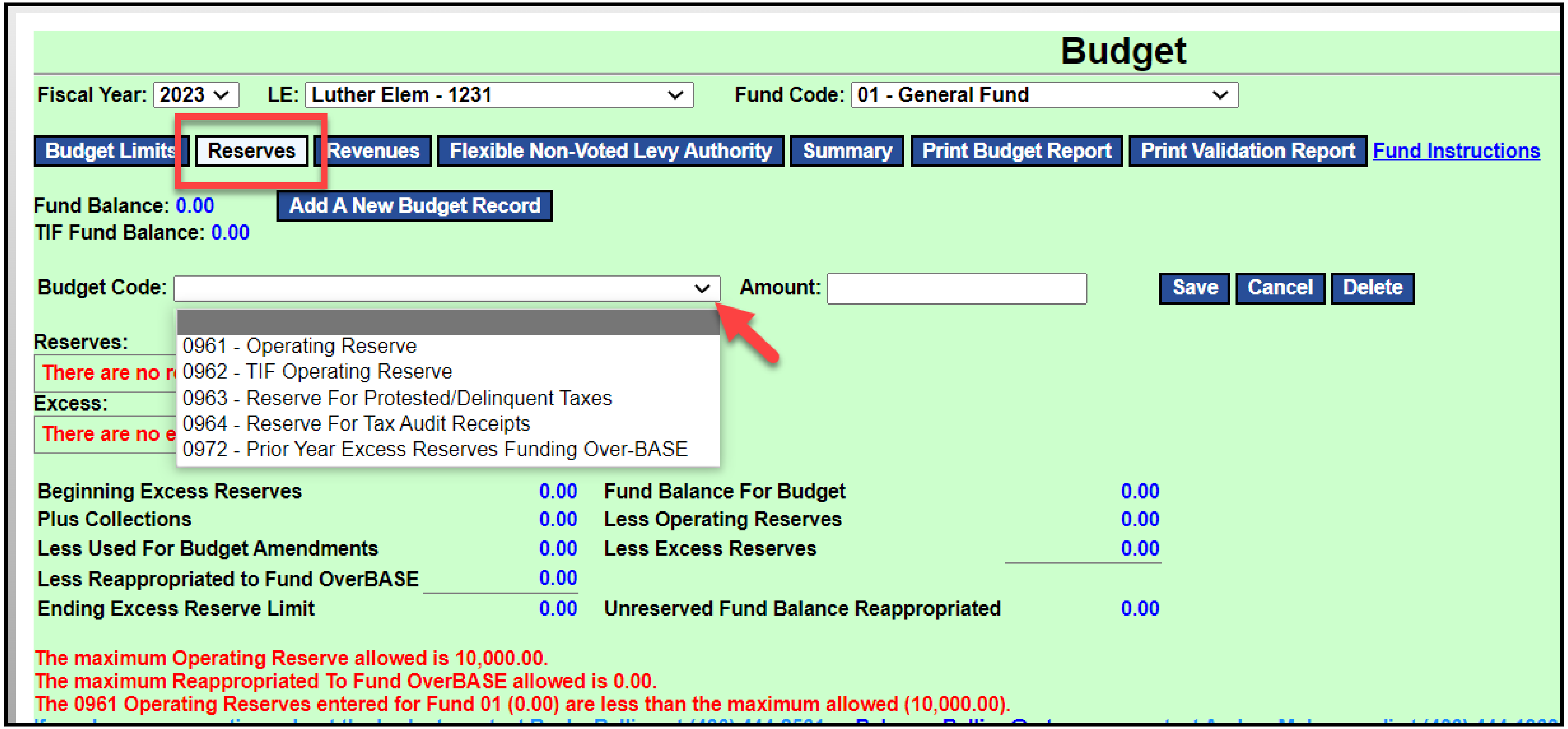
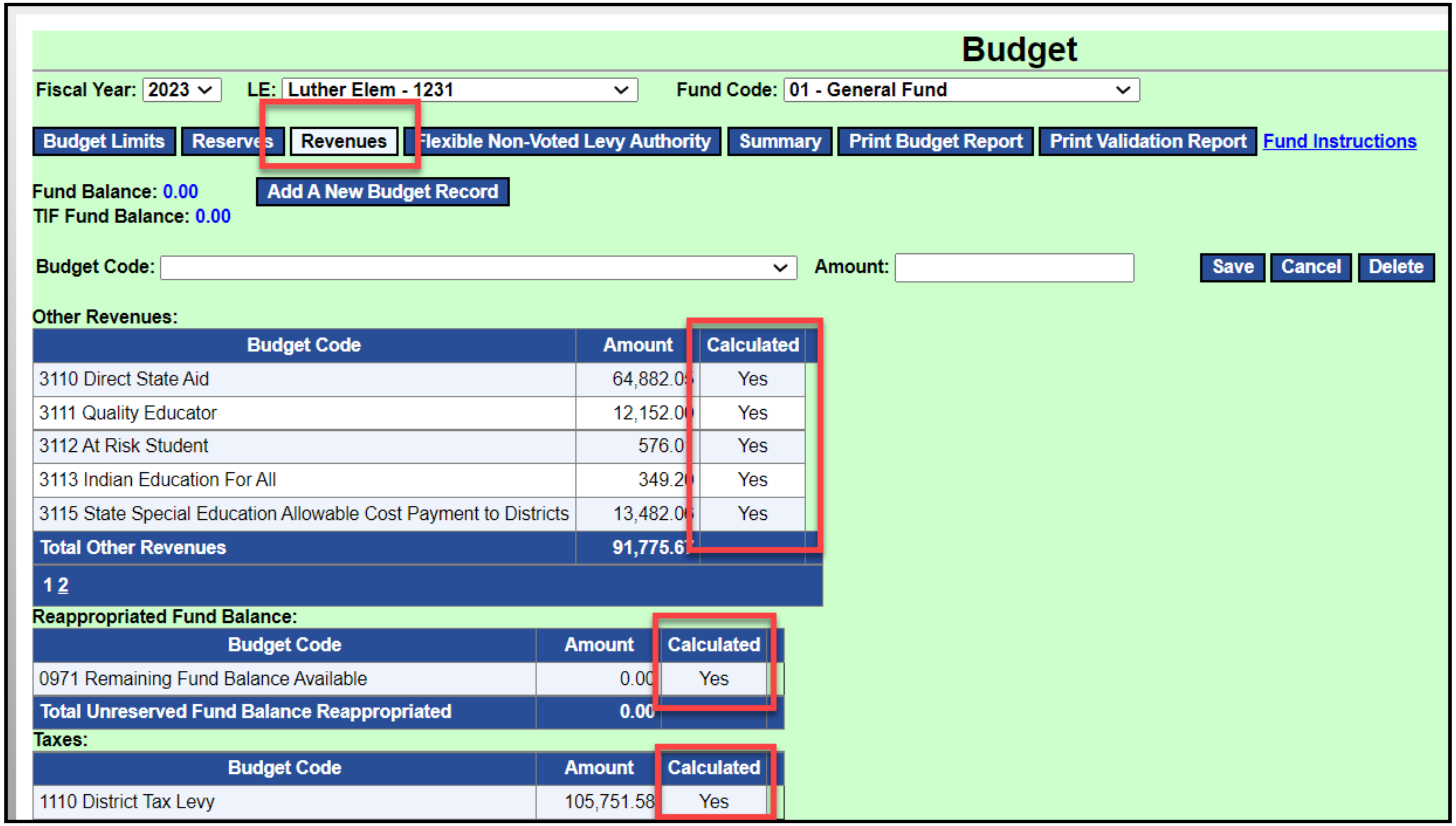
FUND BUDGETS



FUND BUDGETS



Budget

Fiscal Year: 2023 LE: Luther Elem - 1231 Fund Code: 01 - General Fund

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00
TIF Fund Balance: 0.00

Add A New Budget Record

Budget Code: Amount: Save Cancel Delete

Other Revenues:

Budget Code	Amount	Calculated
3110 Direct State Aid	64,882.0	Yes
3111 Quality Educator	12,152.0	Yes
3112 At Risk Student	576.0	Yes
3113 Indian Education For All	349.2	Yes
3115 State Special Education Allowable Cost Payment to Districts	13,482.0	Yes
Total Other Revenues	91,775.6	

1 2

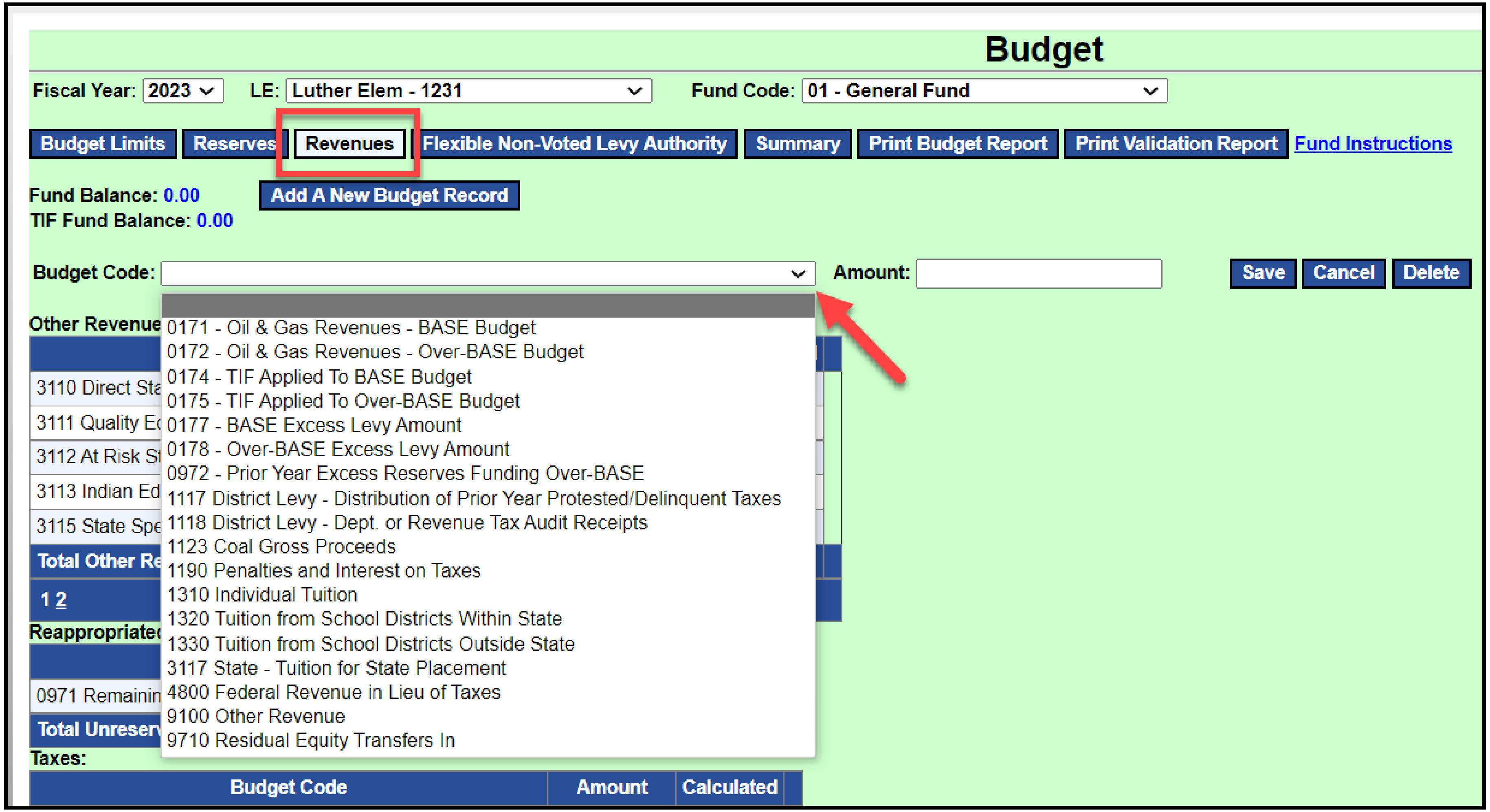
Reappropriated Fund Balance:

Budget Code	Amount	Calculated
0971 Remaining Fund Balance Available	0.00	Yes
Total Unreserved Fund Balance Reappropriated	0.00	

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	105,751.58	Yes

FUND BUDGETS



FUND BUDGETS

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00
TIF Fund Balance: 0.00

	Transportation	Bus Depreciation	Tuition	Adult Education	Building Reserve	Total
Beginning Transfer Balance	429,916.06	31,201.19	4,411.57	12,488.48	2,795.85	480,813.15
FY2023 Transferred Amount:	0.00	0.00	0.00	0.00	0.00	0.00 Save
Ending Transfer Balance:	429,916.06	31,201.19	4,411.57	12,488.48	2,795.85	480,813.15
Beginning Levy Authority:	936,413.62	76,930.80	0.00	59,122.95	110,320.75	1,182,788.12
Ending Levy Authority Balance:	936,413.62	76,930.80	0.00	59,122.95	110,320.75	1,182,788.12

FY2023 Flexible Non-Voted Levy Authority: 480,813.15
FY2023 OverBASE Needed: 901,268.68
FY2023 Flexible Non-Voted Levy Authority Mills: 0.00

FUND BUDGETS

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | **Summary** | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00
TIF Fund Balance: 0.00

Adopted Budget:		197,527.25
Total Reserves:	0.00	
Operating Reserve Limit:	10%	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:		0.00
TIF Fund Balance Reappropriated:		0.00
Other Revenue:		91,775.67
District Tax Levy:		105,751.58
District Mill Levies:		0.00
Elementary BASE Mill Levies:	0.00	
High School BASE Mill Levies:	0.00	
Over-BASE Mill Levies:	0.00	
1. General Fund Over-BASE Mill Levies:	0.00	
2. Flexible Non-Voted Levy Authority Mill Levies:	0.00	
Mandatory Non-Isolated Mill Levies:	0.00	
Elementary Property tax mills associated with estimating <12.5% Oil & Gas to the BASE:	0.00	
High School Property tax mills associated with estimating <12.5% Oil & Gas to the BASE:	0.00	

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OPI.MT.GOV

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FUND BUDGETS

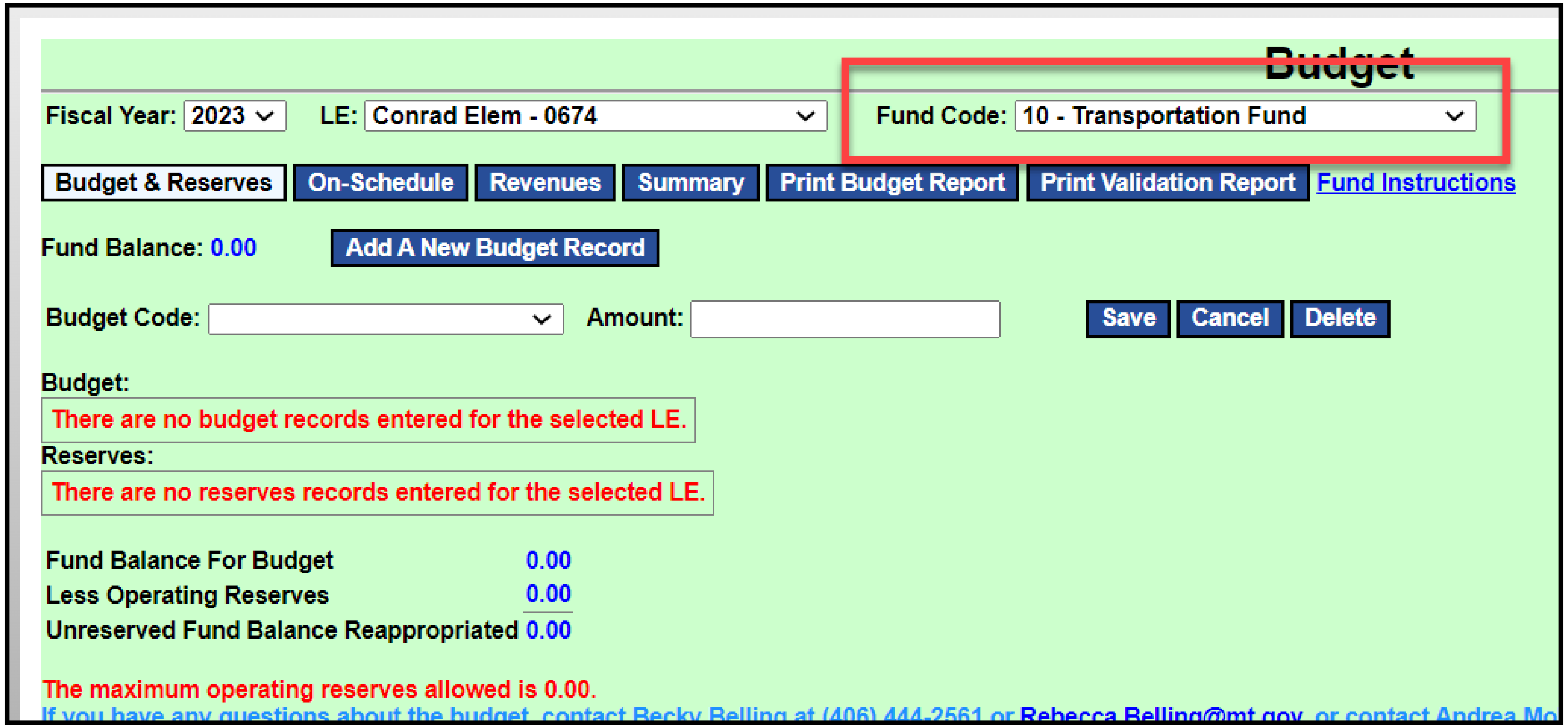
Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00
TIF Fund Balance: 0.00

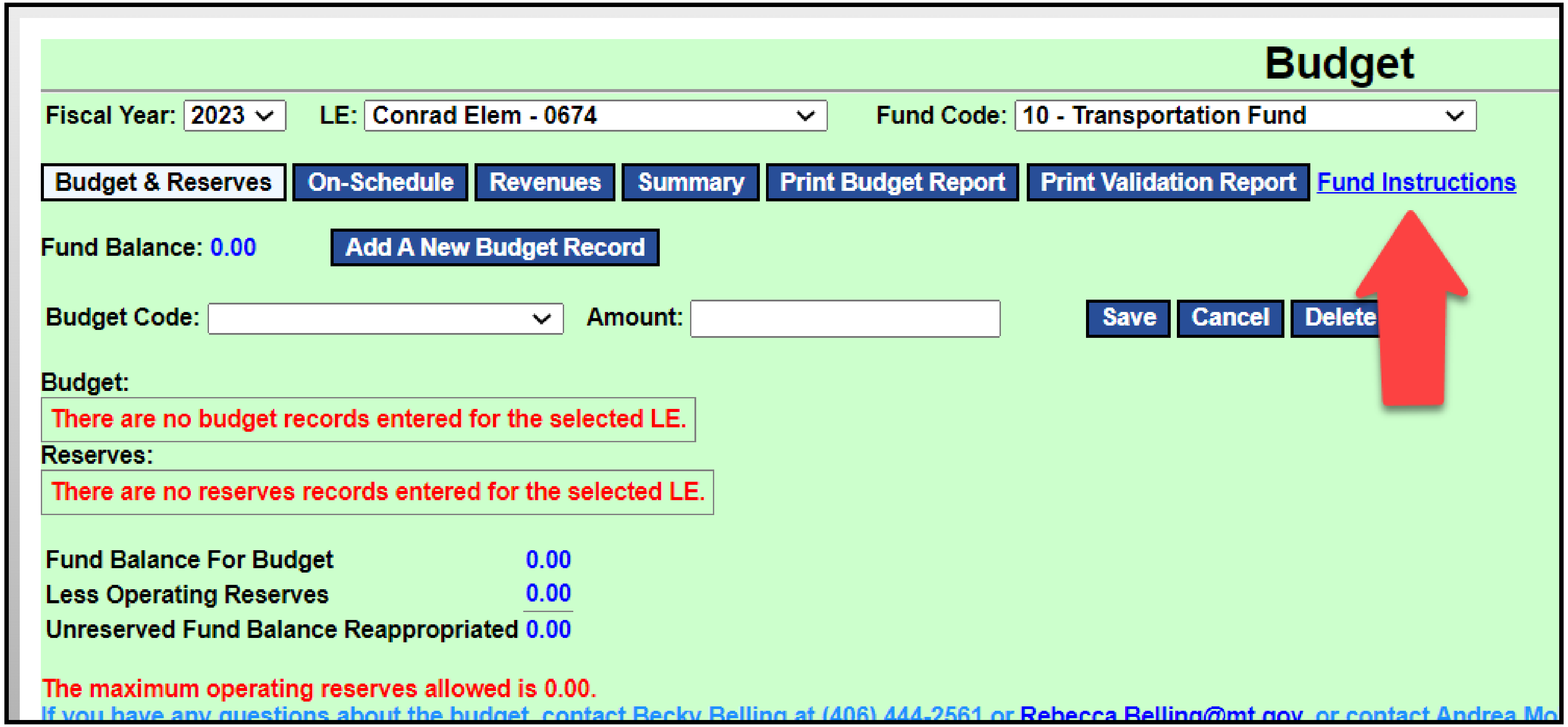
Adopted Budget:		197,527.25
Total Reserves:	0.00	
Operating Reserve Limit:	10%	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:		0.00
TIF Fund Balance Reappropriated:		0.00
Other Revenue:		91,775.67
District Tax Levy:		105,751.58
District Mill Levies:		0.00
Elementary BASE Mill Levies:	0.00	
High School BASE Mill Levies:	0.00	
Over-BASE Mill Levies:	0.00	
1. General Fund Over-BASE Mill Levies:	0.00	
2. Flexible Non-Voted Levy Authority Mill Levies:	0.00	
Mandatory Non-Isolated Mill Levies:	0.00	
Elementary Property tax mills associated with estimating <12.5% Oil & Gas to the BASE:	0.00	
High School Property tax mills associated with estimating <12.5% Oil & Gas to the BASE:	0.00	

FUND BUDGETS

Transportation Fund (10)



FUND BUDGETS



FUND BUDGETS

10 - Transportation Fund Budget

PURPOSE: The Transportation Fund may be used to support the costs of transporting students between home and school, including:

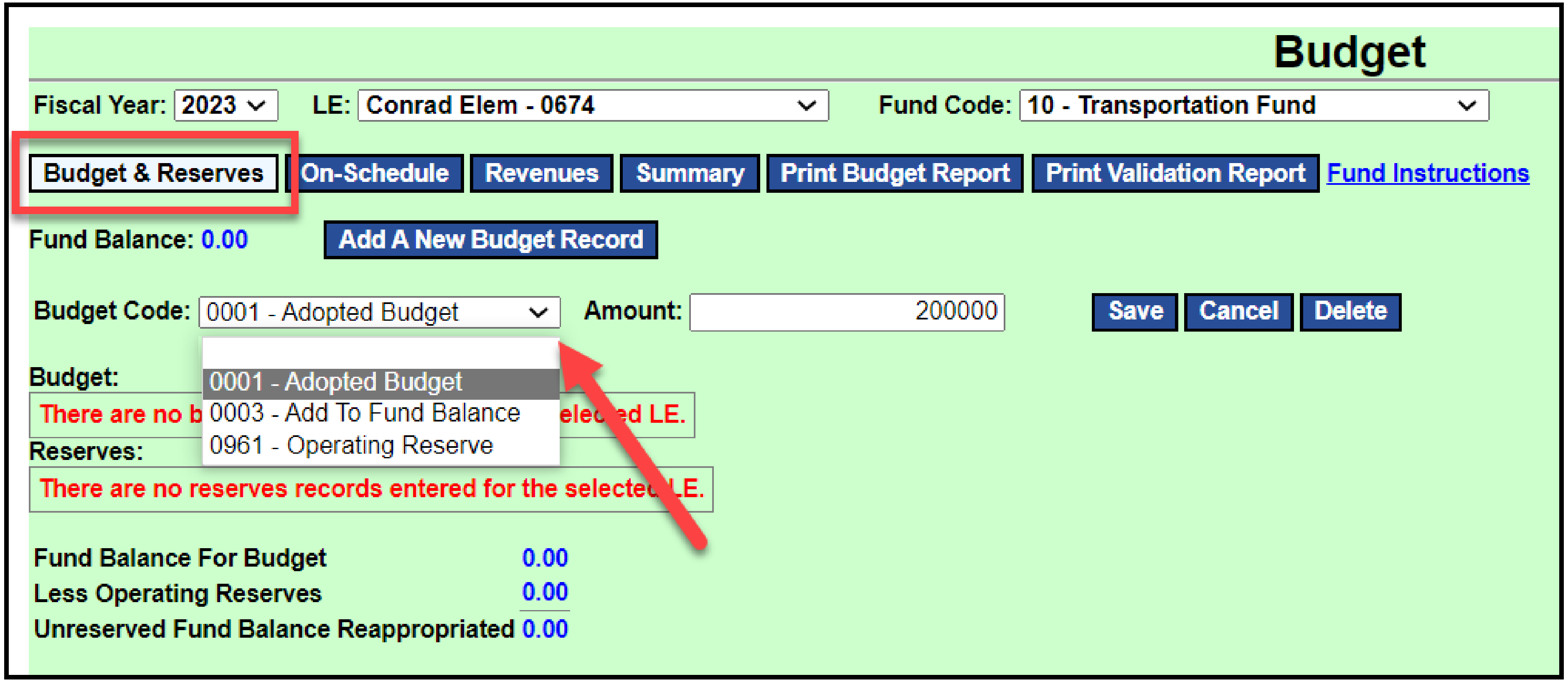
- Costs of school bus purchase, repair, maintenance and operations;
- Safety activities related to bus driver training, crosswalk attendants, etc.;
- Bus barn facilities and maintenance; and
- Payments to parents for individual transportation contracts.

Costs of field trips, travel costs related to extracurricular activities and athletics, and staff travel costs are NOT ALLOWABLE costs of the Transportation Fund (10).

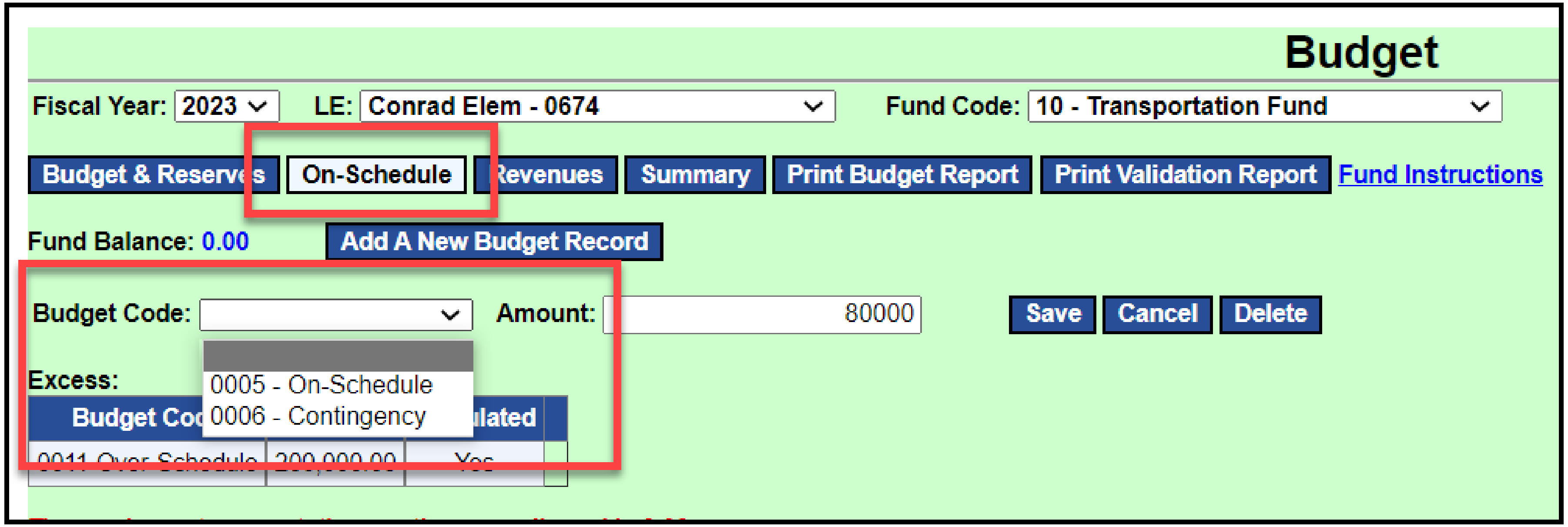
Transportation Funding:

State transportation reimbursements are paid to school districts providing school bus transportation or individual transportation contracts for eligible students. The state transportation reimbursement is one-half of the reimbursement amounts or one-half of the district's transportation fund budget, whichever is smaller, and must be computed based on the number of days the transportation services were actually provided to transport eligible students. Requests for the state transportation reimbursements must be electronically submitted to the OPI Pupil Transportation System by school districts semiannually during the school fiscal year. The state transportation reimbursements are disbursed to school districts in accordance with the following schedule:

FUND BUDGETS



FUND BUDGETS

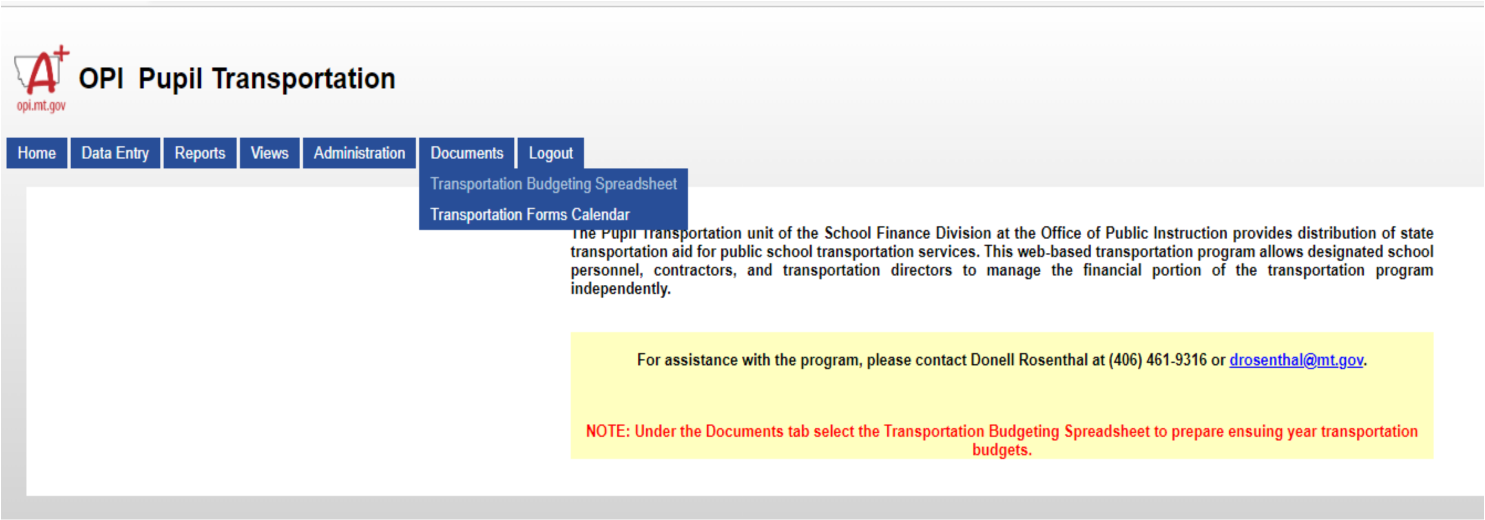


FUND BUDGETS

Use the Transportation Budgeting Spreadsheet to prepare State & County On-Schedule portion of the Transportation Fund (10) Budget.

- Located on the OPI Pupil Transportation webpage at: https://opi.mt.gov/LinkClick.aspx?fileticket=E2XnPxVL2Eo%3d&portalid=182

- Located in the Pupil Transportation System under the Documents tab:



FUND BUDGETS

Transportation Fund Budgeting Spreadsheet Instructions

Pick the TAB at the bottom that says: Bus Routes.

Enter the information that is necessary:

-- On the Bus Routes page check the comment boxes marked by red tag for handy hints on data requirements.

-- Start with the "Route Number" at the left of the page. Enter the Route Number assigned by the school (limit to six characters).

-- Work across the sheet to the right. Enter the information as prompted by each column heading.

You will enter the number of miles (non-bus miles = "N") in the rated capacity cell, number of days, bus ID information, etc.

You will notice that fields will automatically fill with information.

The spreadsheet is protected so you can only put information in certain cells.

If you try to enter information in the wrong cell, you will get an error message.

-- Notice for "Number of Riders" you are prompted for all eligible transportee information, then ineligible transportee information. The information does not affect the bus rate, however it is collected for reporting purposes.

-- Kindergarten riders must be included in the eligible rider information and in the KINDER column.

FUND BUDGETS

Transportation Fund Budgeting Spreadsheet Instructions

Individual Contracts:

Pick the TAB that says: Indv Trans Contracts.

-- On the Individual Trans Contracts page, check the comment boxes marked by red tag for handy hints on data requirements.

-- Start at left with name of Parents/Guardians and work your way right, filling information in as requested by column headings.

FUND BUDGETS

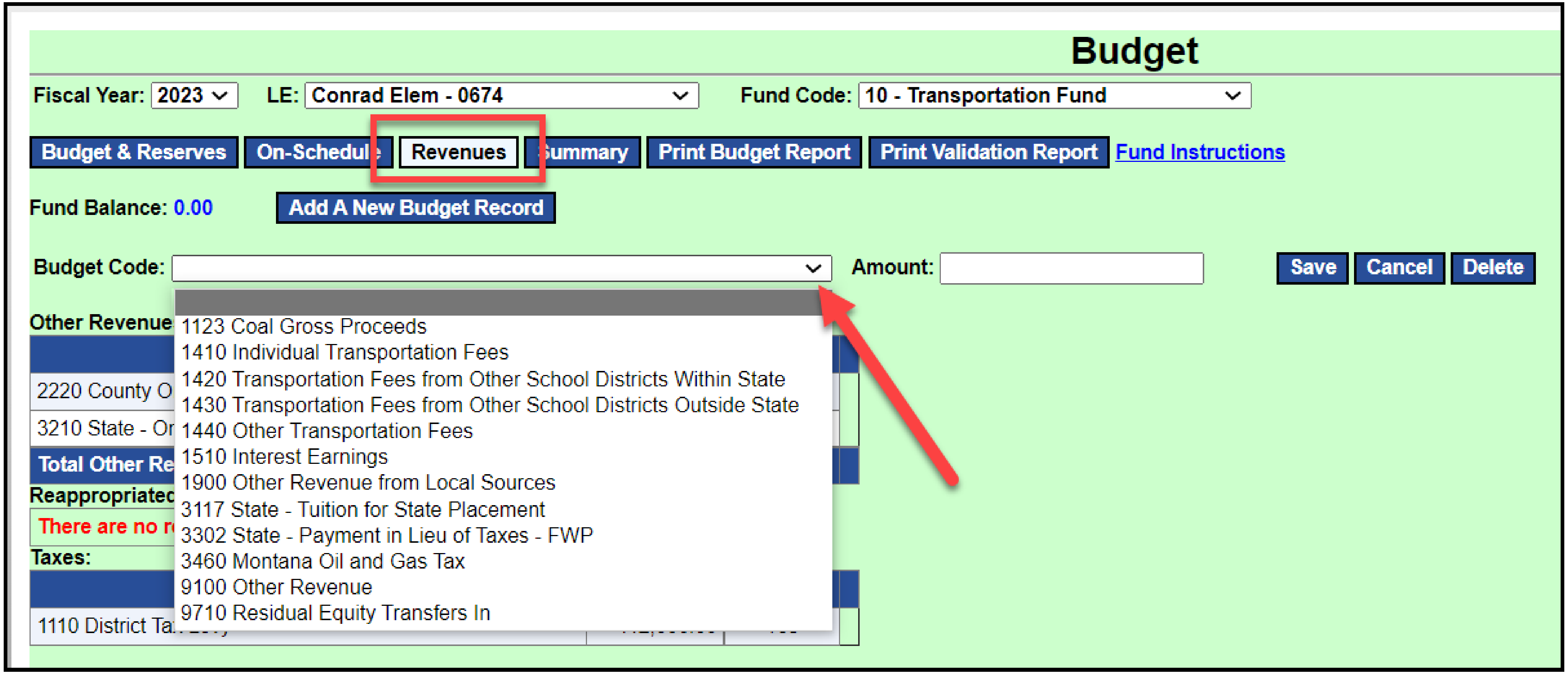
To View Estimated On-Schedule Reimbursements pick the TAB that says: On-Schedule.

It displays the total amount of reimbursement for the bus routes and individual contracts that you have entered.

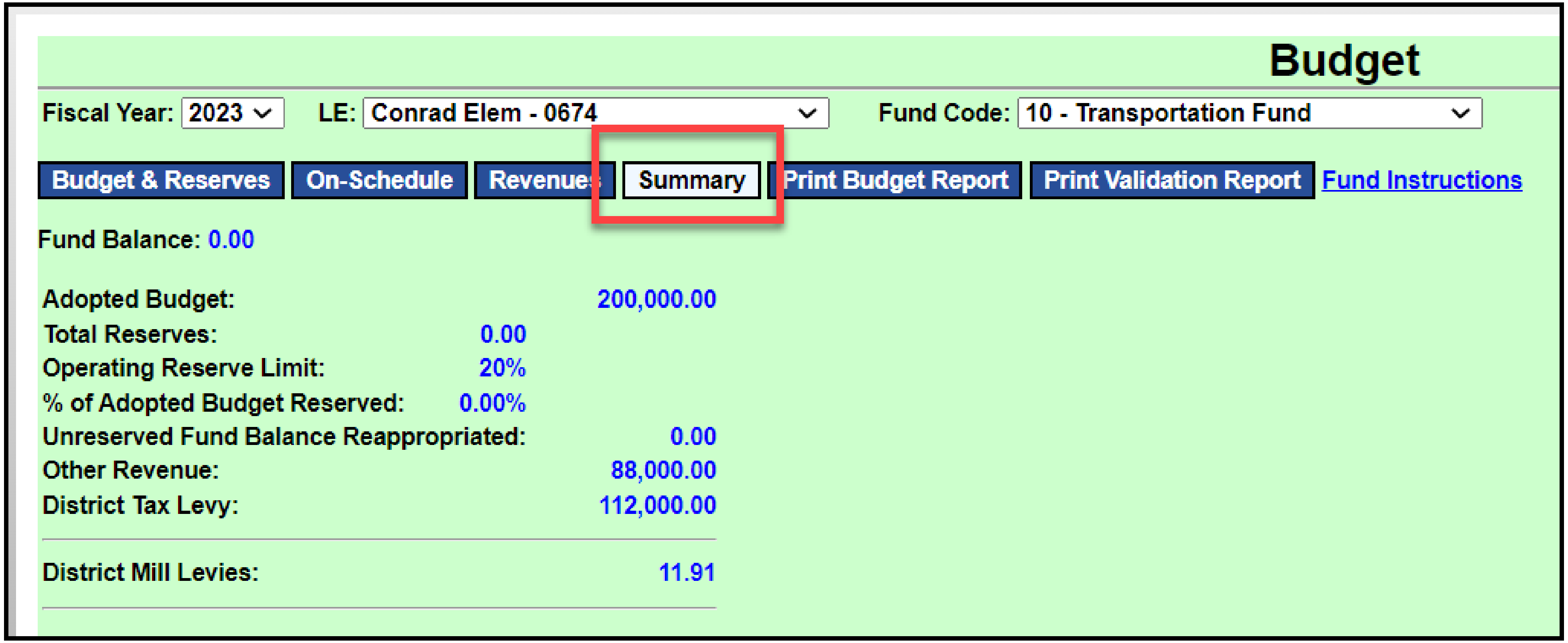
TOTAL PROJECTED TRANSPORTATION ON SCHEDULE		
SCHOOL YEAR:	2023	
LEGAL ENTITY NAME:	Helmville Elementary	
LEGAL ENTITY NUMBER:		
COUNTY NAME:	Powell	
COUNTY NUMBER:		
TOTAL BUS ROUTES:	23,315.40	
TOTAL INDIVIDUAL CONTRACTS:	3,313.80	
TOTAL PROJECTED ON-SCHEDULE:	26,629.20	(Line 0005 on budget)
10% or $100 CONTINGENCY:	2,662.92	(Line 0006 on budget) You can adjust this amount if needed.
PROJECTED COUNTY SHARE:	13,314.60	
PROJECTED STATE SHARE:	13,314.60	
EST'D CNTY SHARE + MAX CONTINGENCY:	14,646.06	(Rev 2220 on Trans Fund Budget) --see note below
EST'D STATE SHARE + MAX CONTINGENCY:	14,646.06	(Rev 3210 on Trans Fund Budget) -- see note below

Note: Any portion of unreserved fund balance reappropriated that is not needed to fund the "overschedule" (unreimbursed) budget will be used in place of the estimated county share, including contingency. Then any amount not needed to fund the budget in place of the county portion will be used in place of the estimated state share, including contingency (i.e., district funds get used before state and county funds).

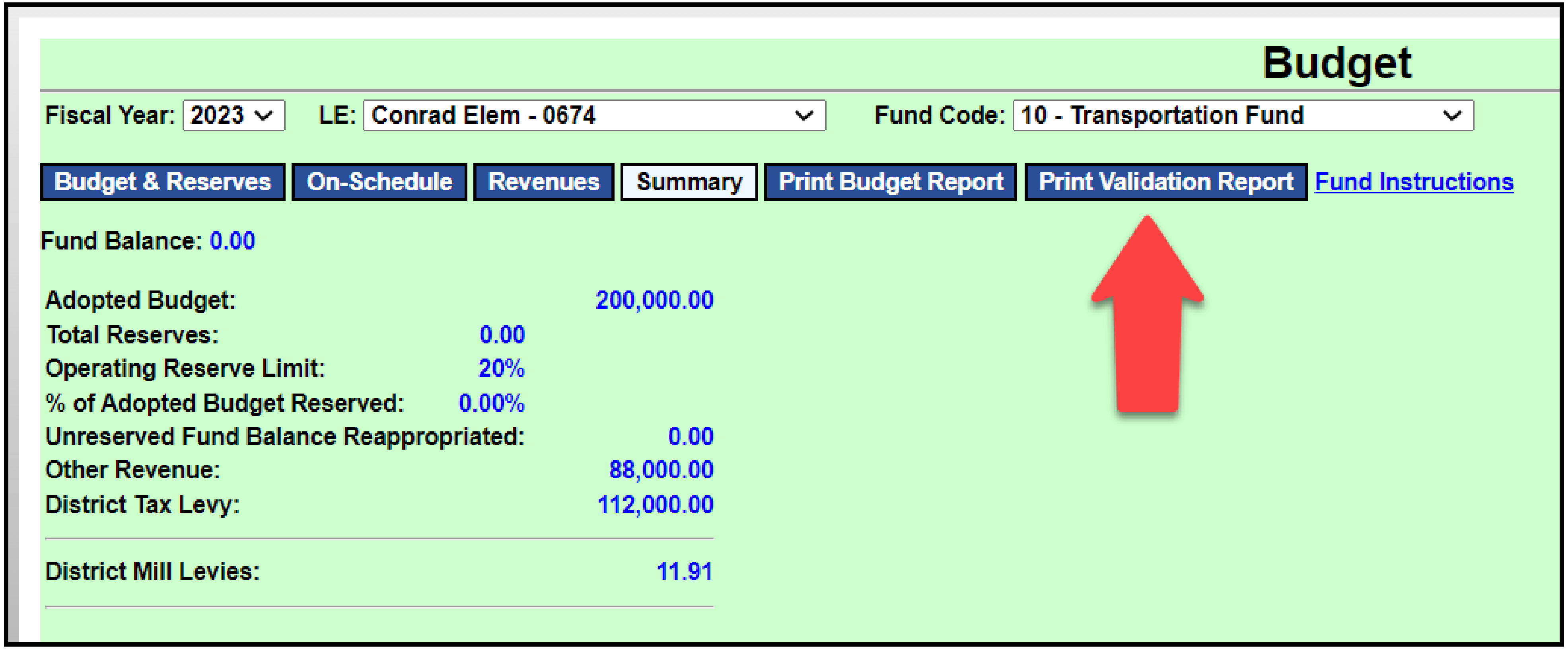
FUND BUDGETS



FUND BUDGETS

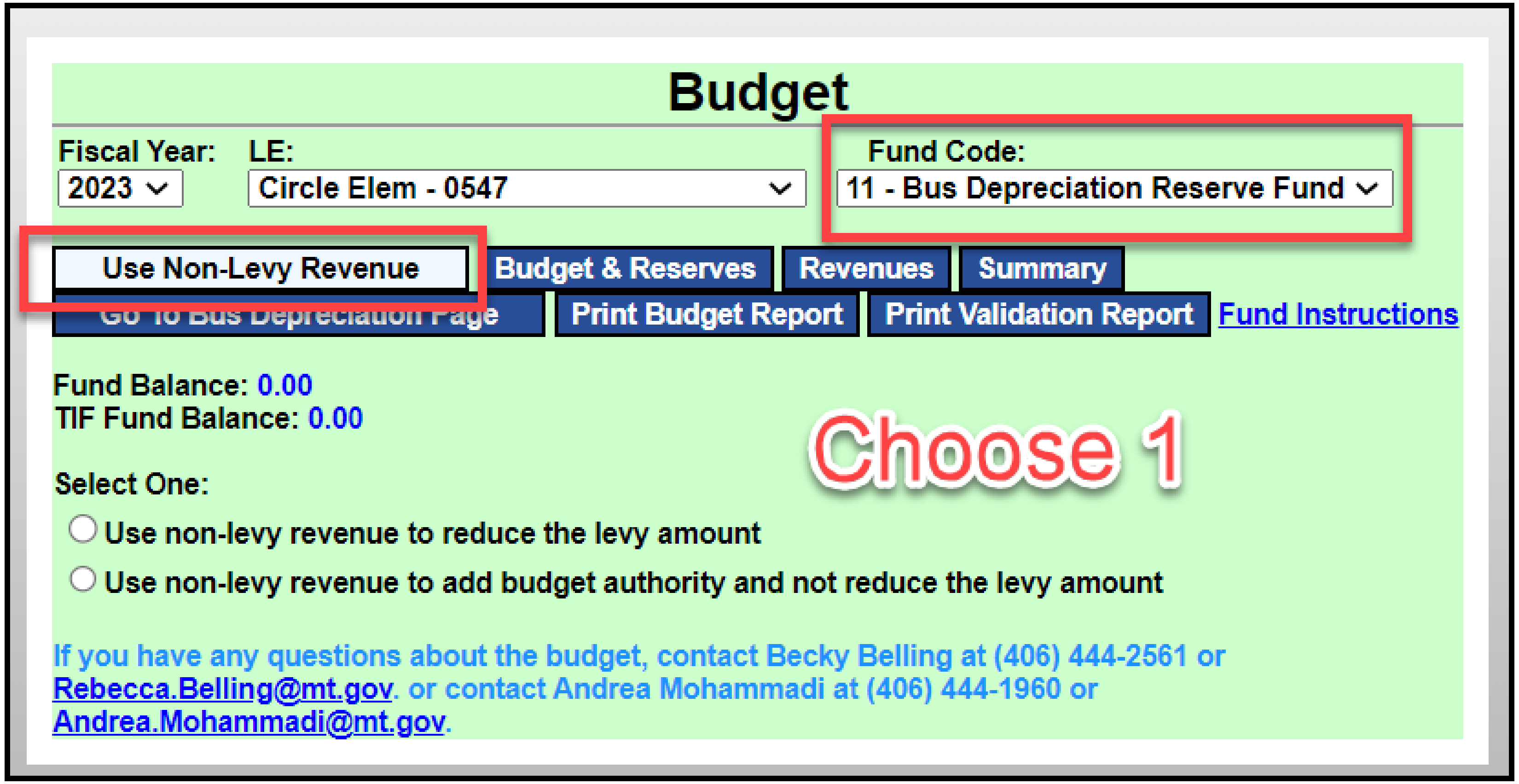


FUND BUDGETS

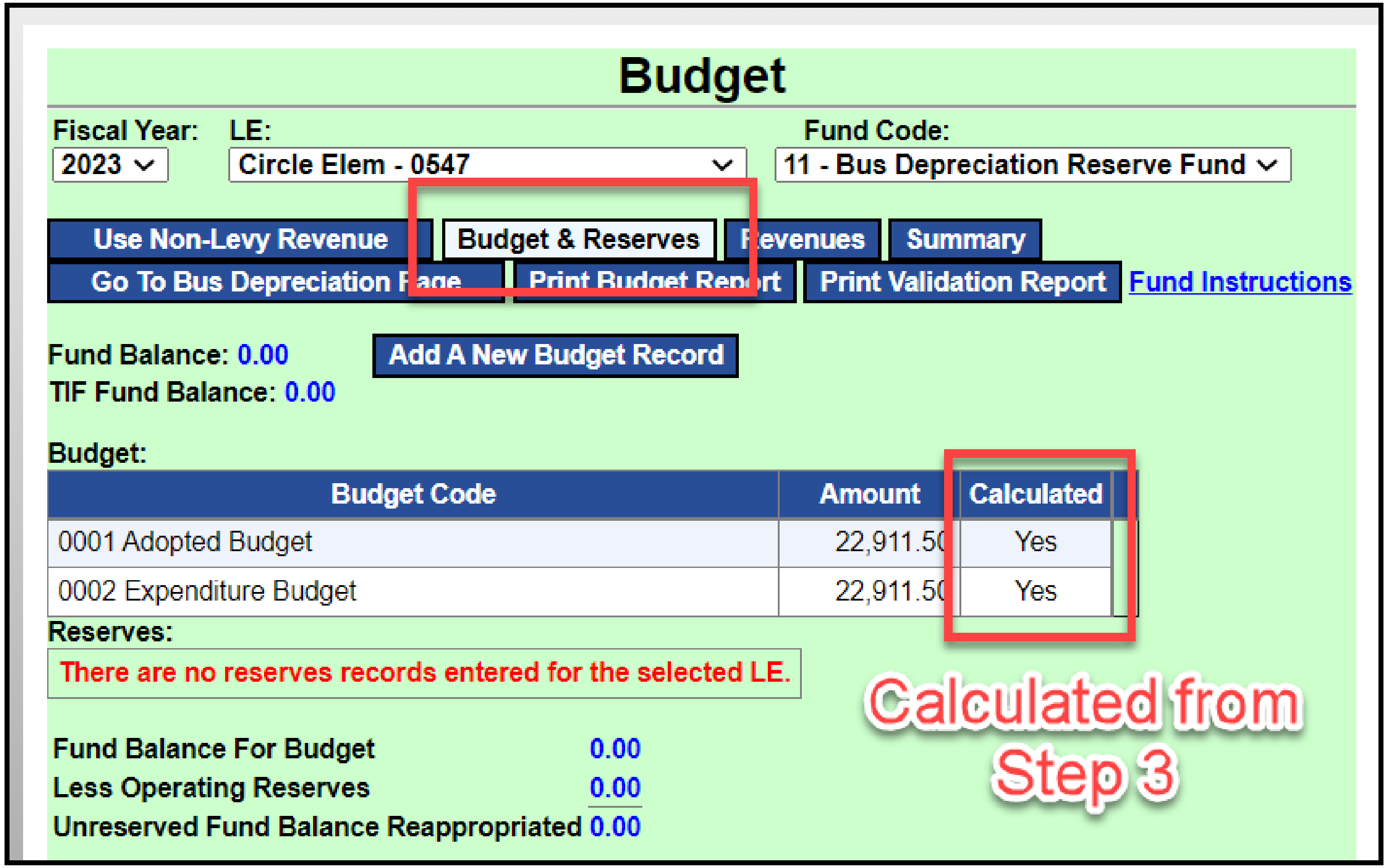


FUND BUDGETS

Bus Depreciation Fund (11)



FUND BUDGETS



Budget

Fiscal Year: 2023
LE: Circle Elem - 0547
Fund Code: 11 - Bus Depreciation Reserve Fund

Use Non-Levy Revenue | Budget & Reserves | Revenues | Summary
Go To Bus Depreciation Page | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00
TIF Fund Balance: 0.00

Add A New Budget Record

Budget:

Budget Code	Amount	Calculated
0001 Adopted Budget	22,911.50	Yes
0002 Expenditure Budget	22,911.50	Yes

Reserves:

There are no reserves records entered for the selected LE.

Fund Balance For Budget 0.00
Less Operating Reserves 0.00
Unreserved Fund Balance Reappropriated 0.00

Calculated from Step 3

OFFICE OF PUBLIC INSTRUCTION
ELSIE ARNTZEN, STATE SUPERINTENDENT
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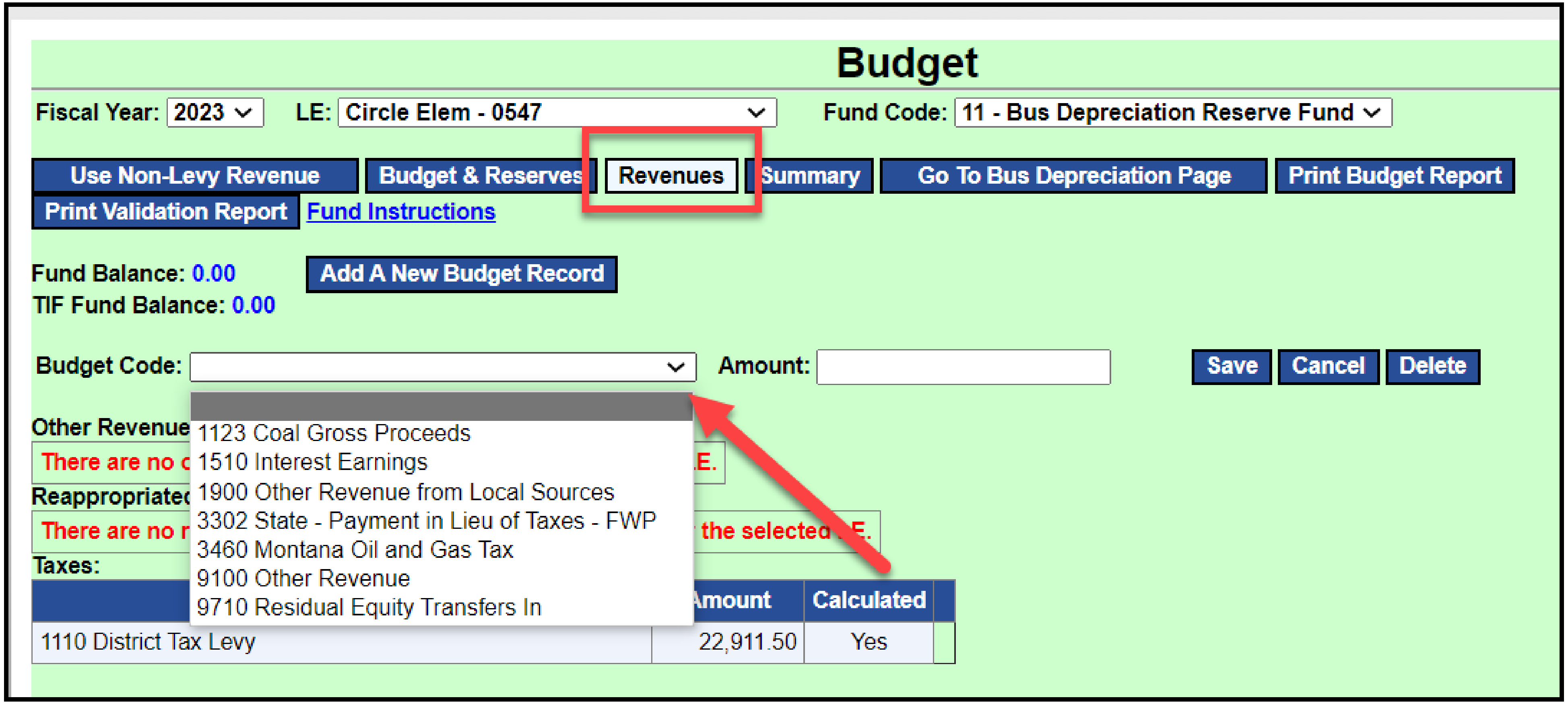
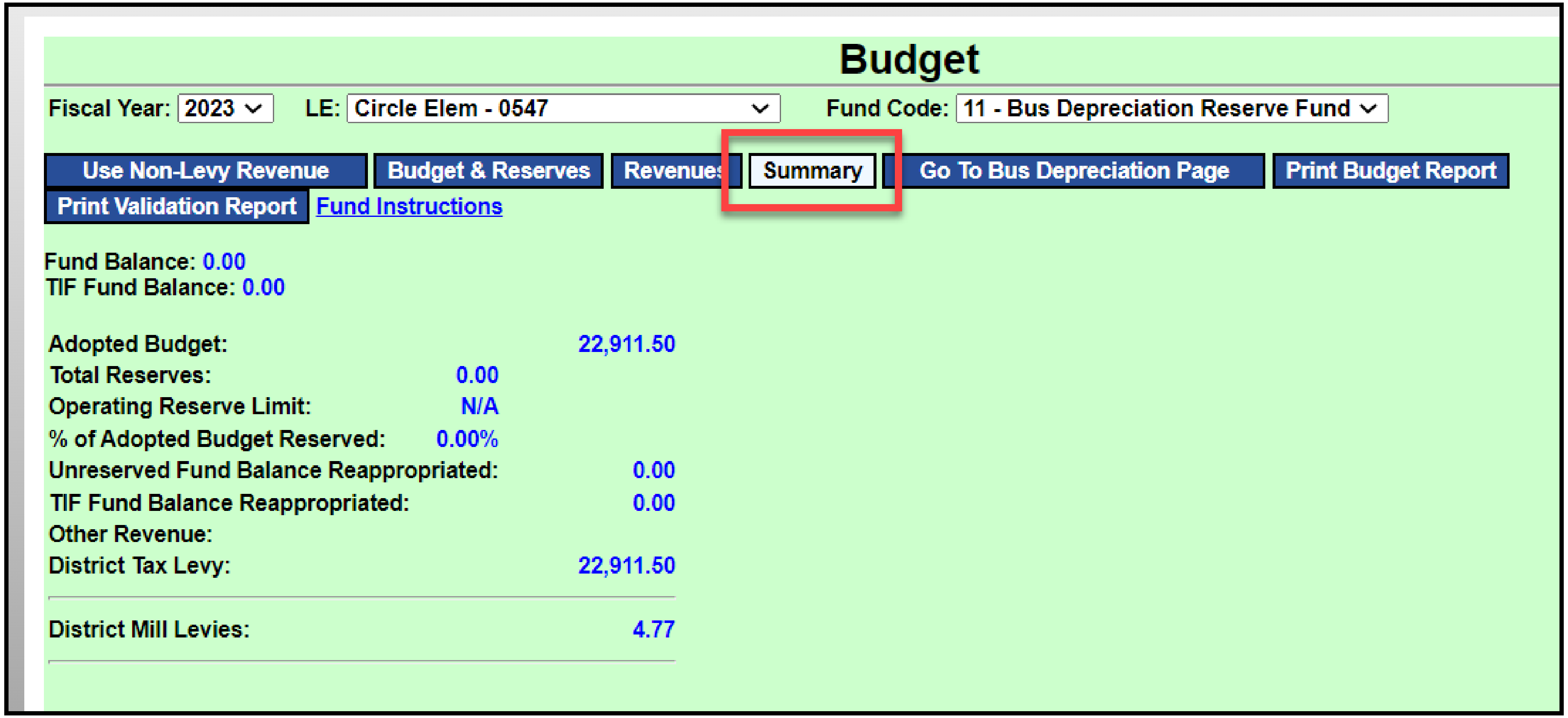
Putting Montana Students First

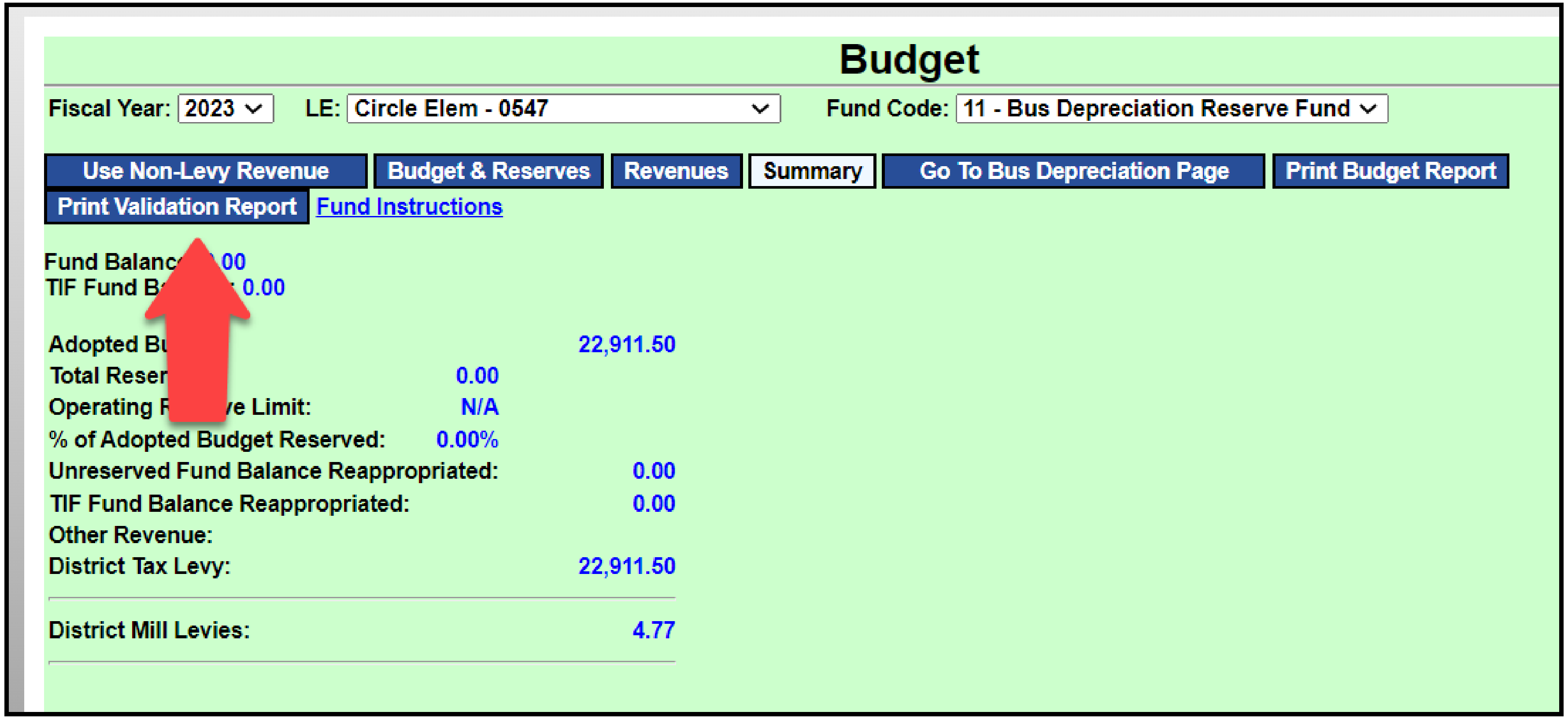
FUND BUDGETS



FUND BUDGETS



FUND BUDGETS



OFFICE OF PUBLIC INSTRUCTION
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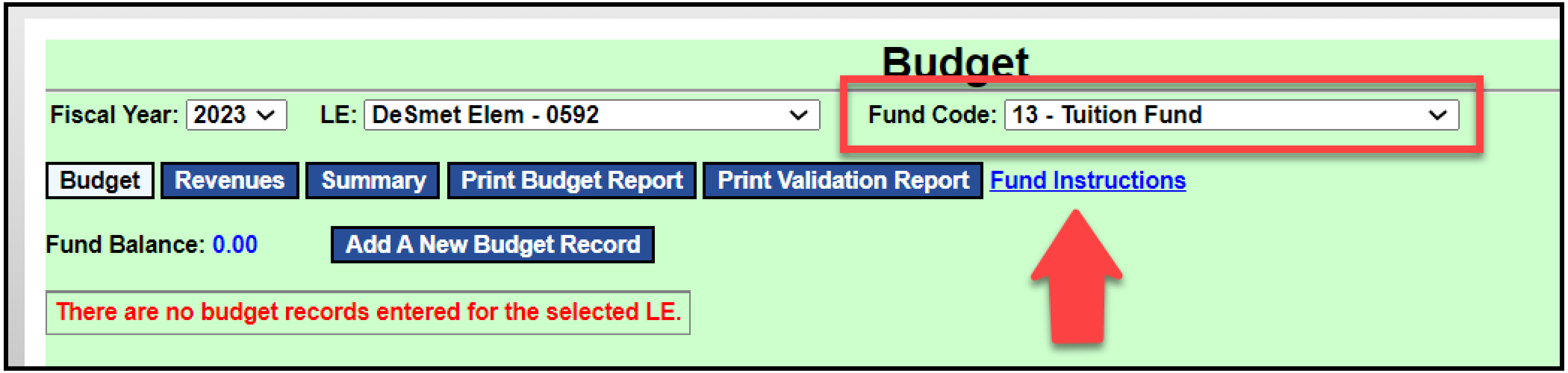
FUND BUDGETS

Tuition Fund (13)



FUNDS BUDGETS

Uses of the Tuition Fund (13):

- Tuition to other school districts for resident students
- Tuition to other school districts for resident foster/ group home students
- Tuition to state facilities for resident students
- In-district special education tuition levy

https://opi.mt.gov/LinkClick.aspx?fileticket=uvgvTkb4oGA%3d&portalid=182

FUND BUDGETS

IN-DISTRICT SPECIAL EDUCATION PERMISSIVE LEVY CALCULATOR

Districts with structure changes should contact the OPI to ensure accuracy of calculations

	Enter LE	LE Name
Elem LE:	0592	DeSmet Elem
HS LE:		
K12 LE:		

		Elementary		High S
		2022	2023	20
	Student's Total SPED Costs K-6 or K-8**		10,000	
	Student's Total SPED Costs 7-8*			
	Student's Total SPED Costs 9-12			
a.	SPED Allowable Cost Payment	83,051.61	113,592.16	
	Current Year ANB	105	119	
		790.97	954.56	
b.	Federal Allocation	46,802.00	39,363.00	
	AIM October Enrollment	99	114	

c.	Per Student Entitlement	5,813.00	5,962.00
		7,443.00	7,634.00
d.	Basic Entitlement E	-	55,741
	Basic Entitlement M	-	-
	Basic Entitlement H		
	Budget Limit ANB E	-	98
	Budget Limit ANB M	-	-
	Budget Limit ANB H		
		-	568.79
e.	4 Funding Components	62,907.64	82,535.50
	Budget Limit ANB	106	119
		593.47	693.58
	Total Amount to Levy		1,475.79

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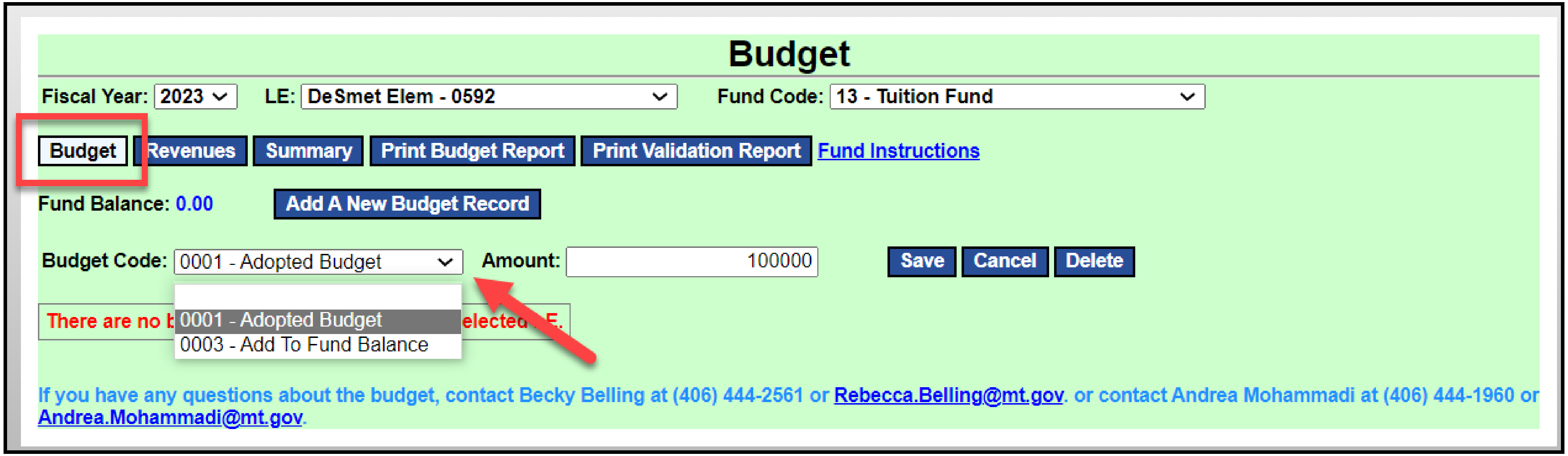
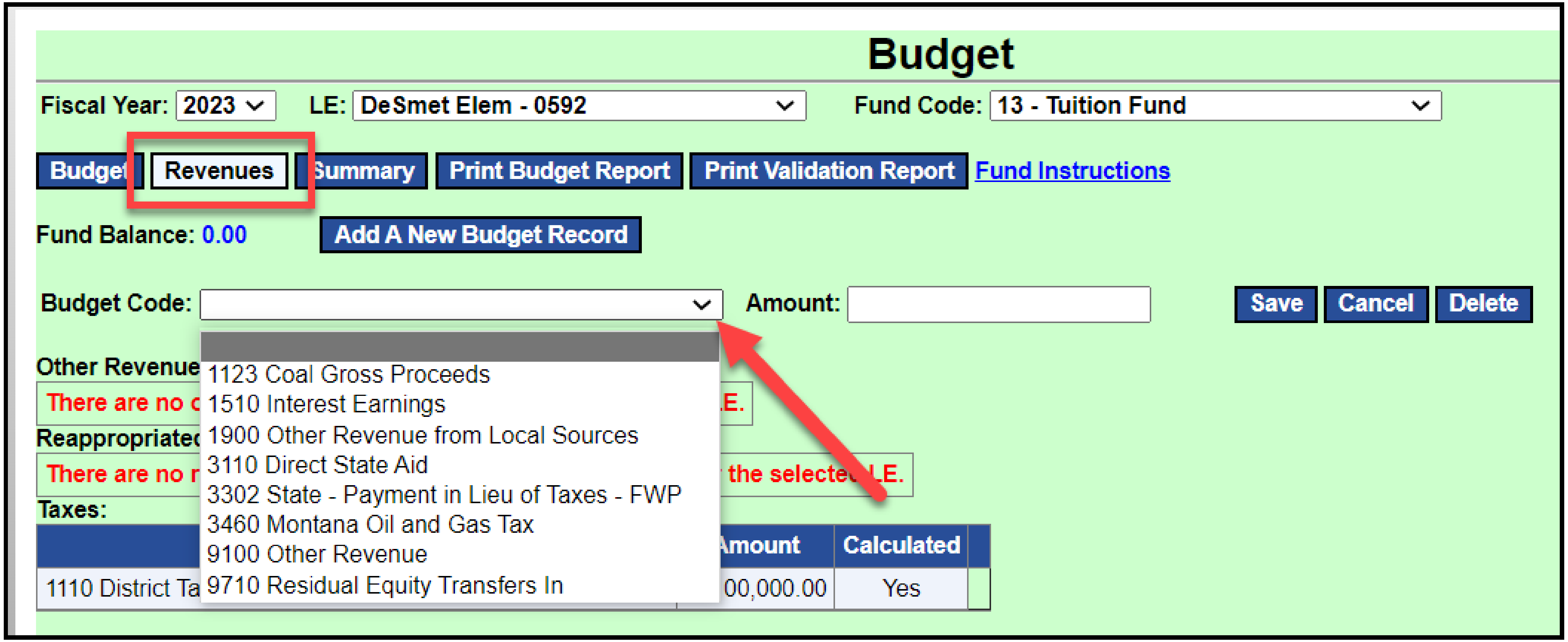
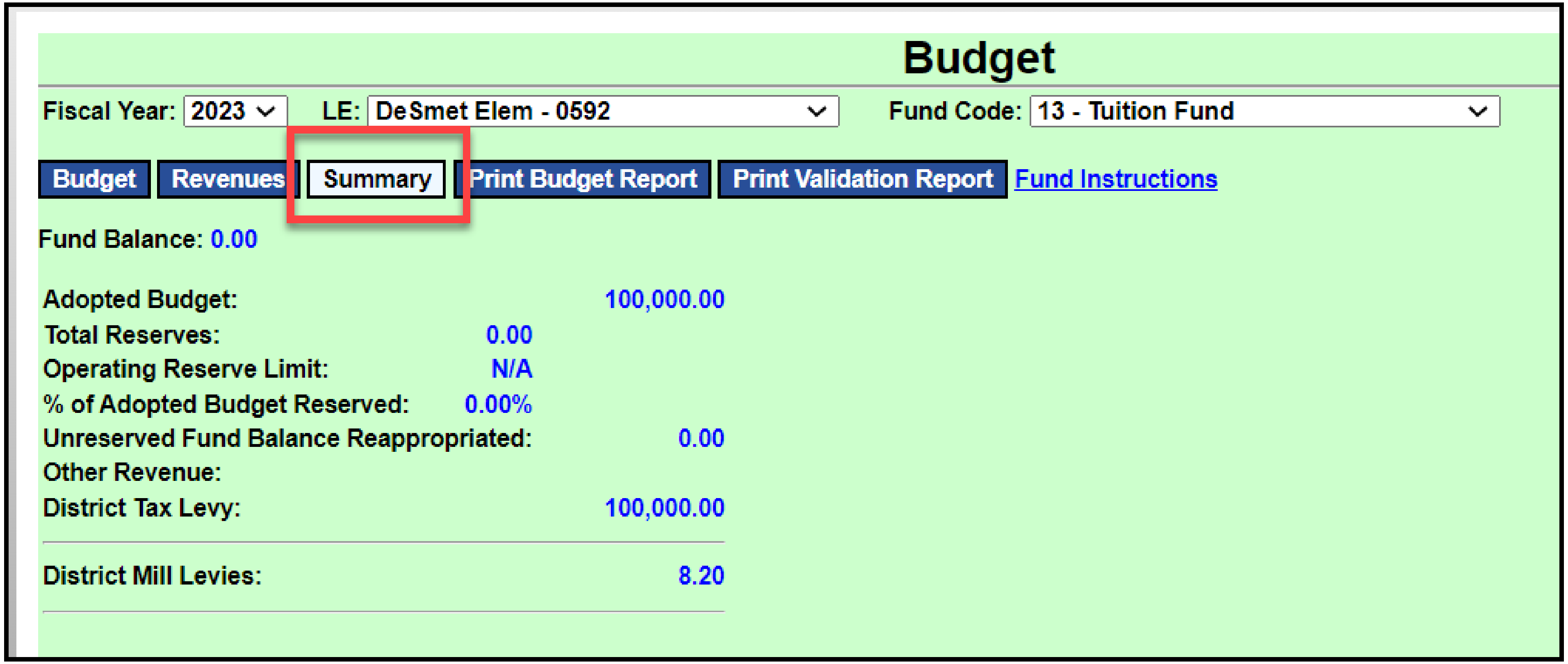
FUND BUDGETS



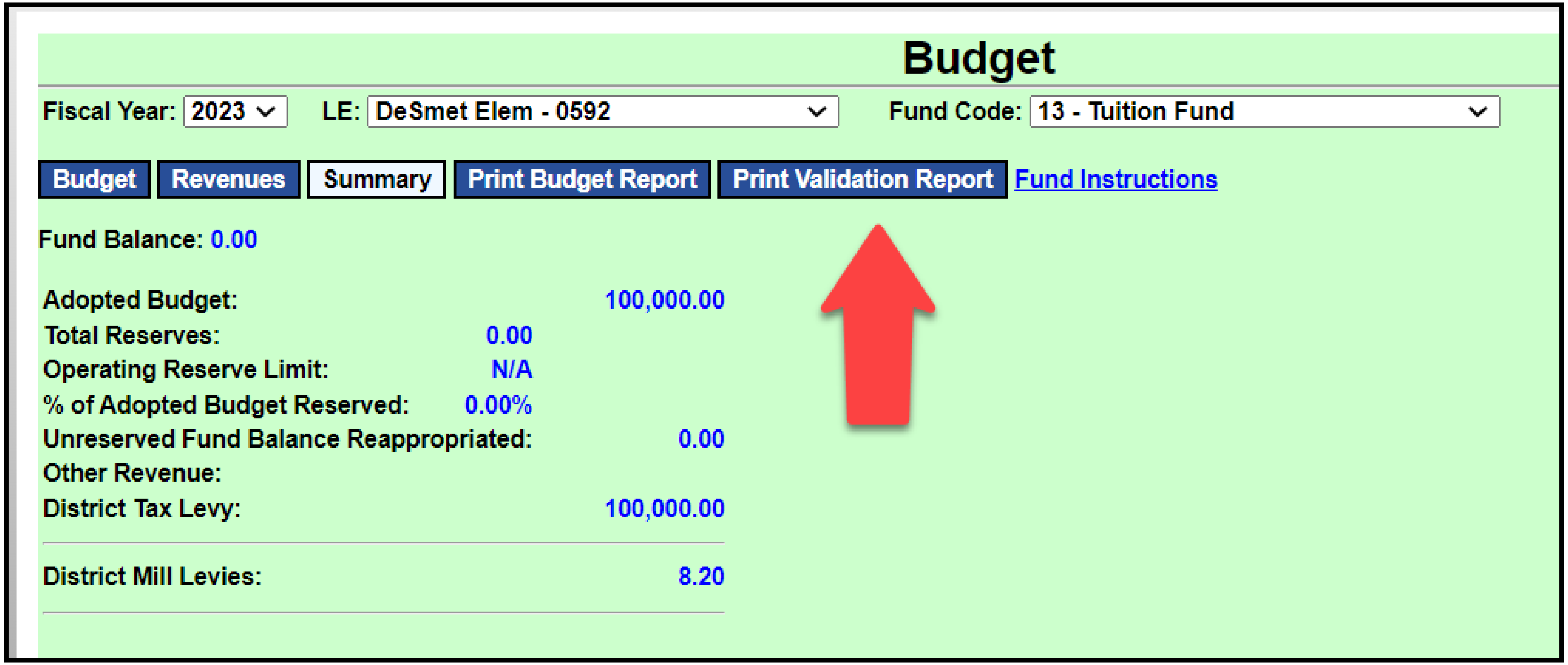
FUND BUDGETS



FUND BUDGETS



FUND BUDGETS



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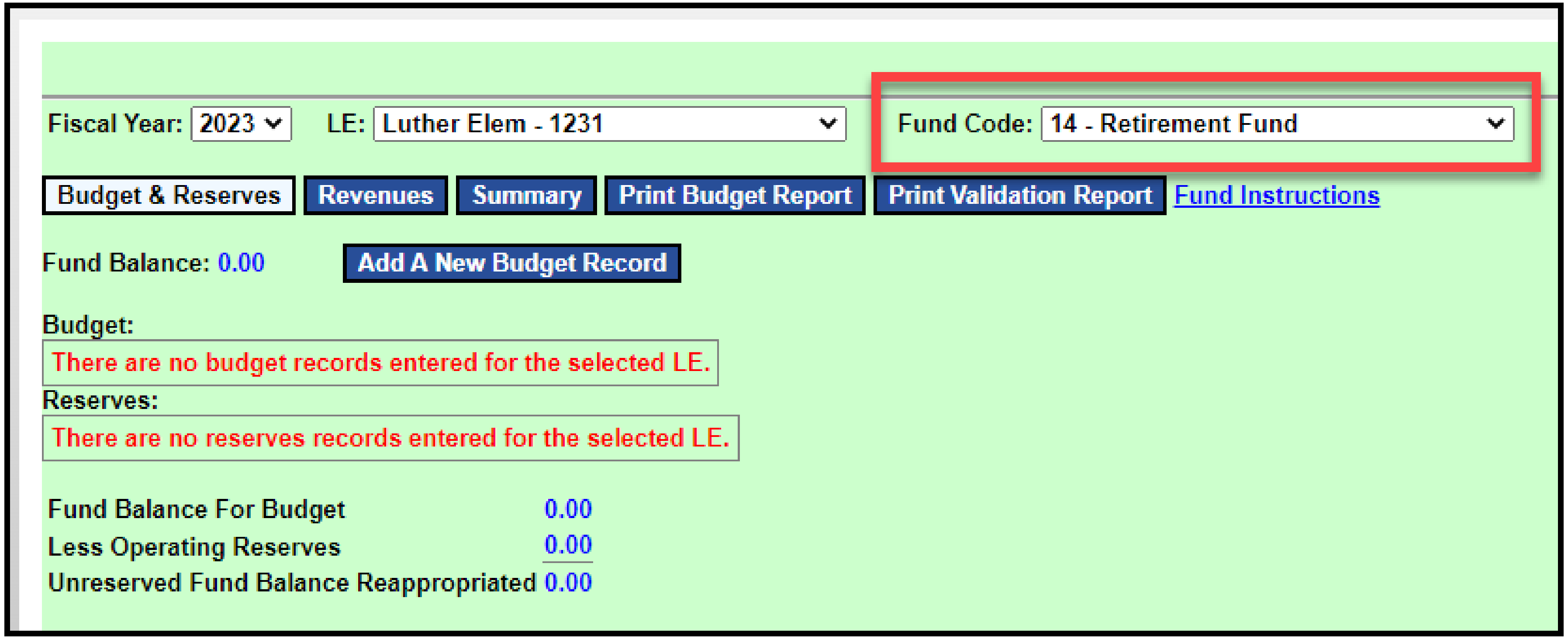
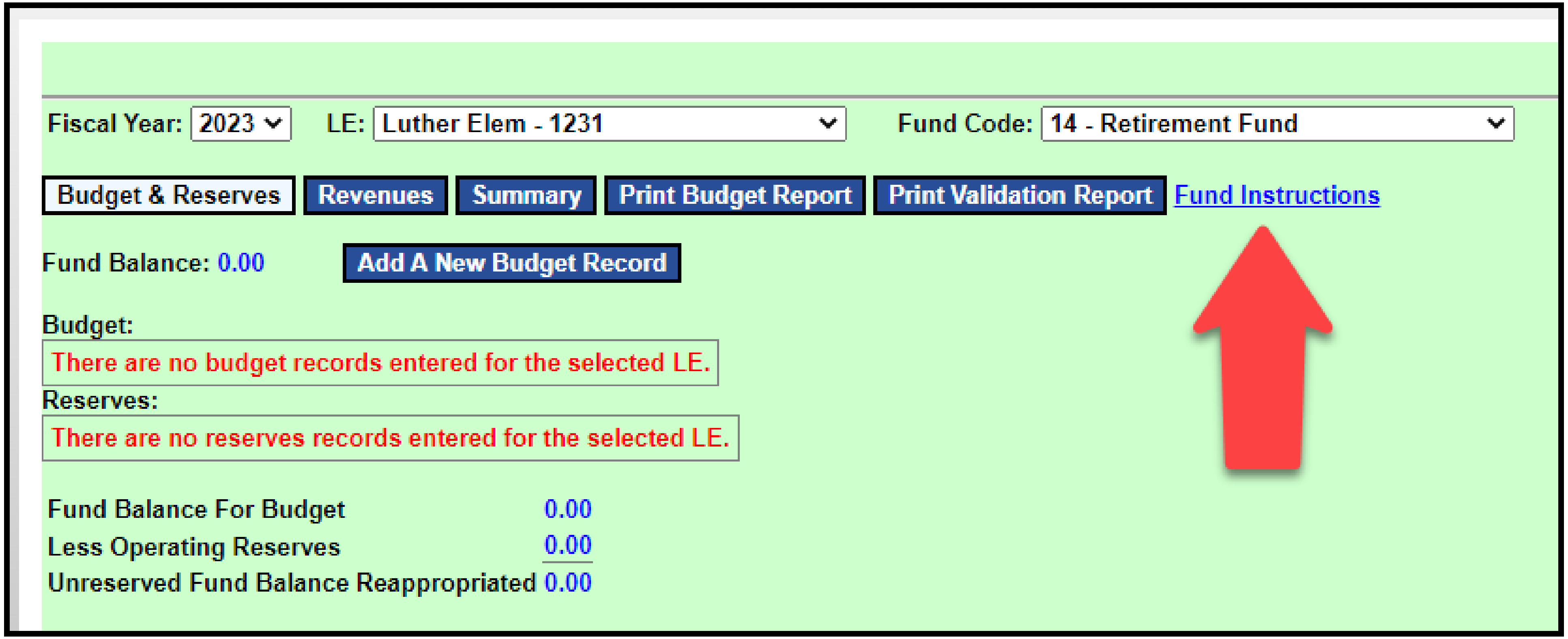
FUND BUDGETS

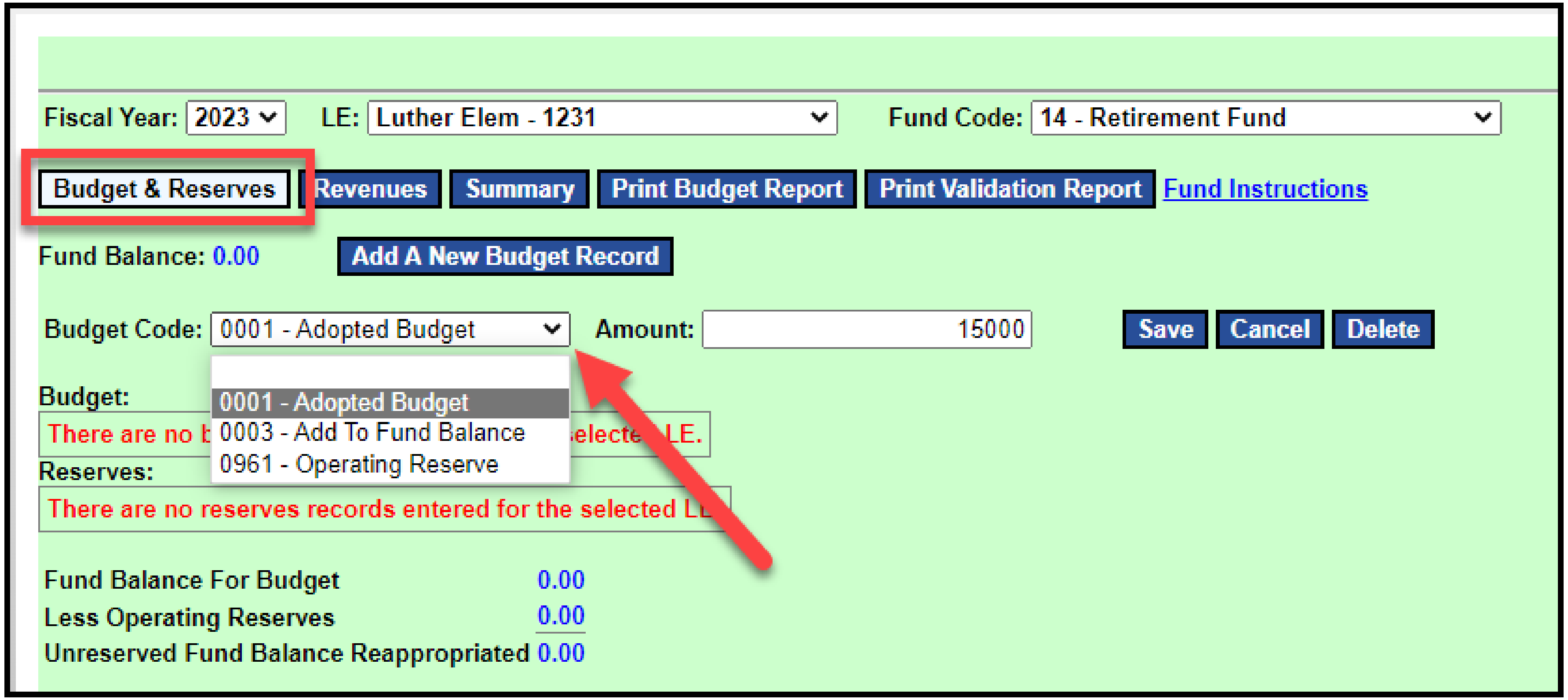
Retirement Fund (14)



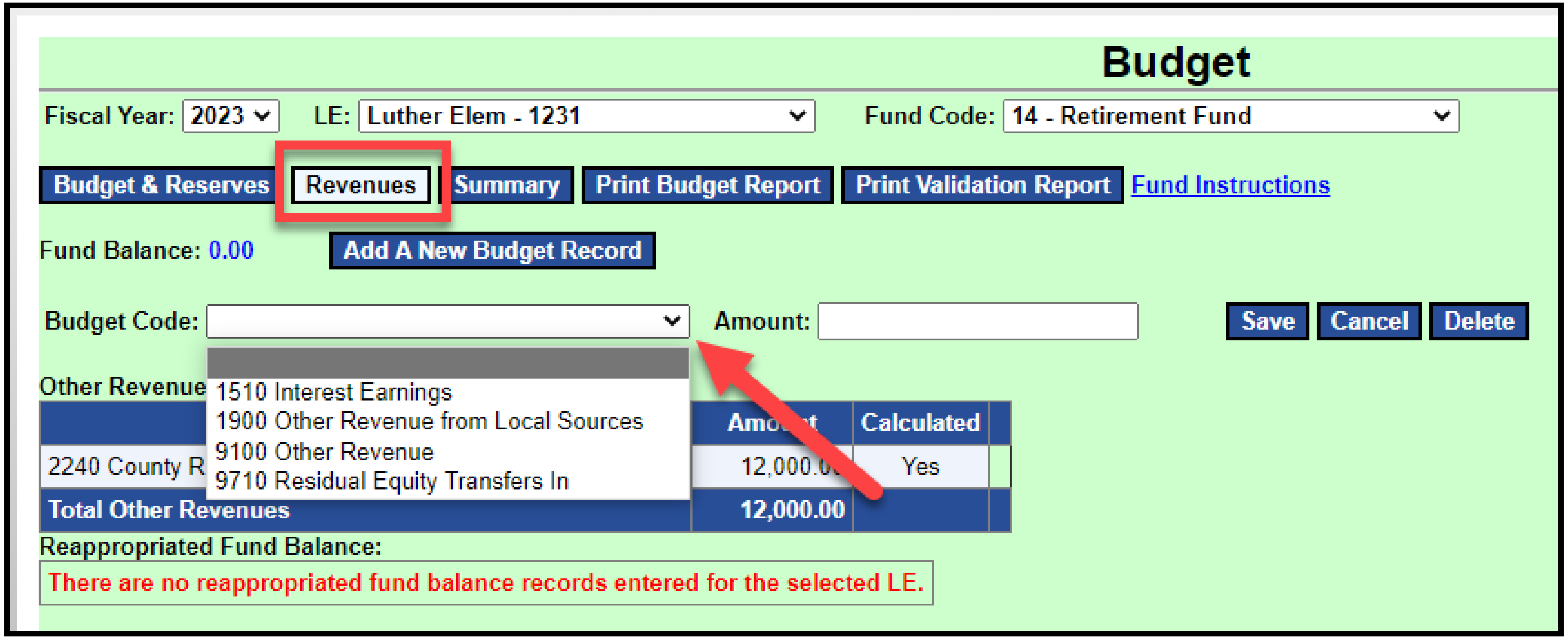
FUND BUDGETS



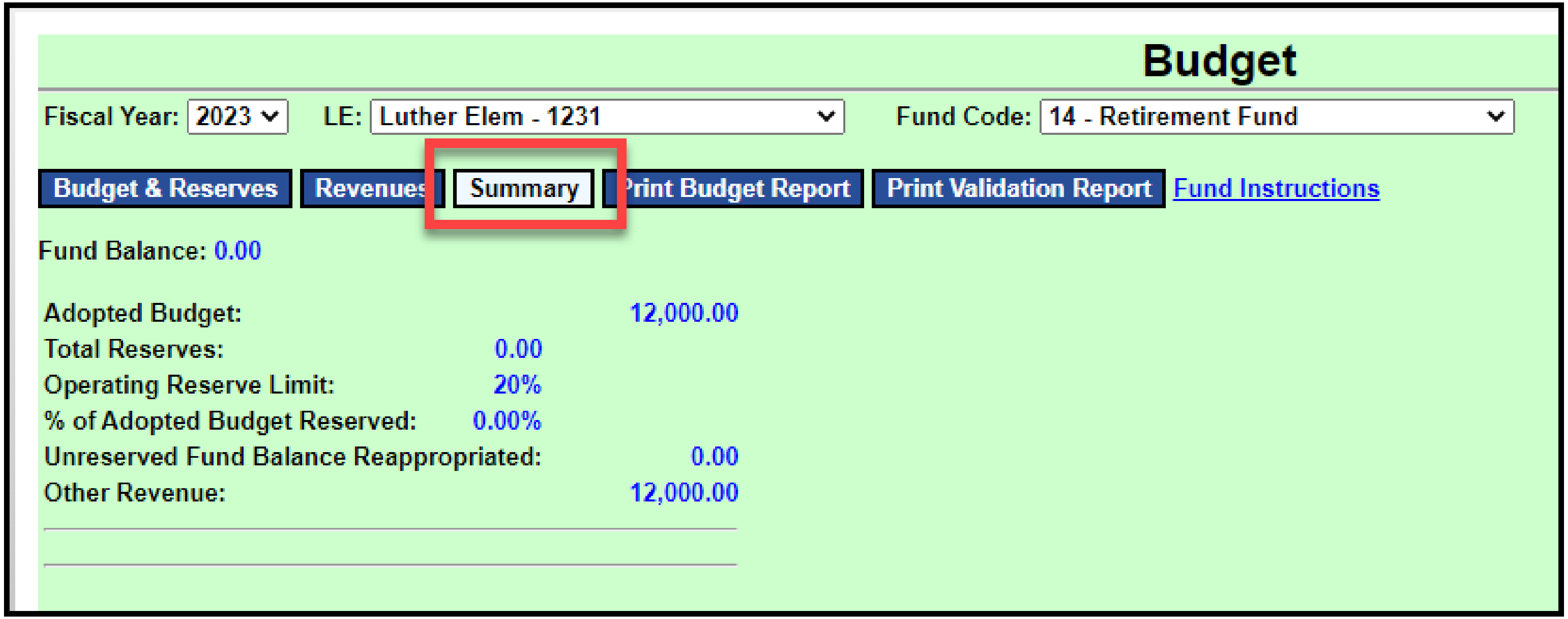
FUND BUDGETS



FUND BUDGETS



FUND BUDGETS



OFFICE OF PUBLIC INSTRUCTION
ELSIE ARNTZEN, STATE SUPERINTENDENT
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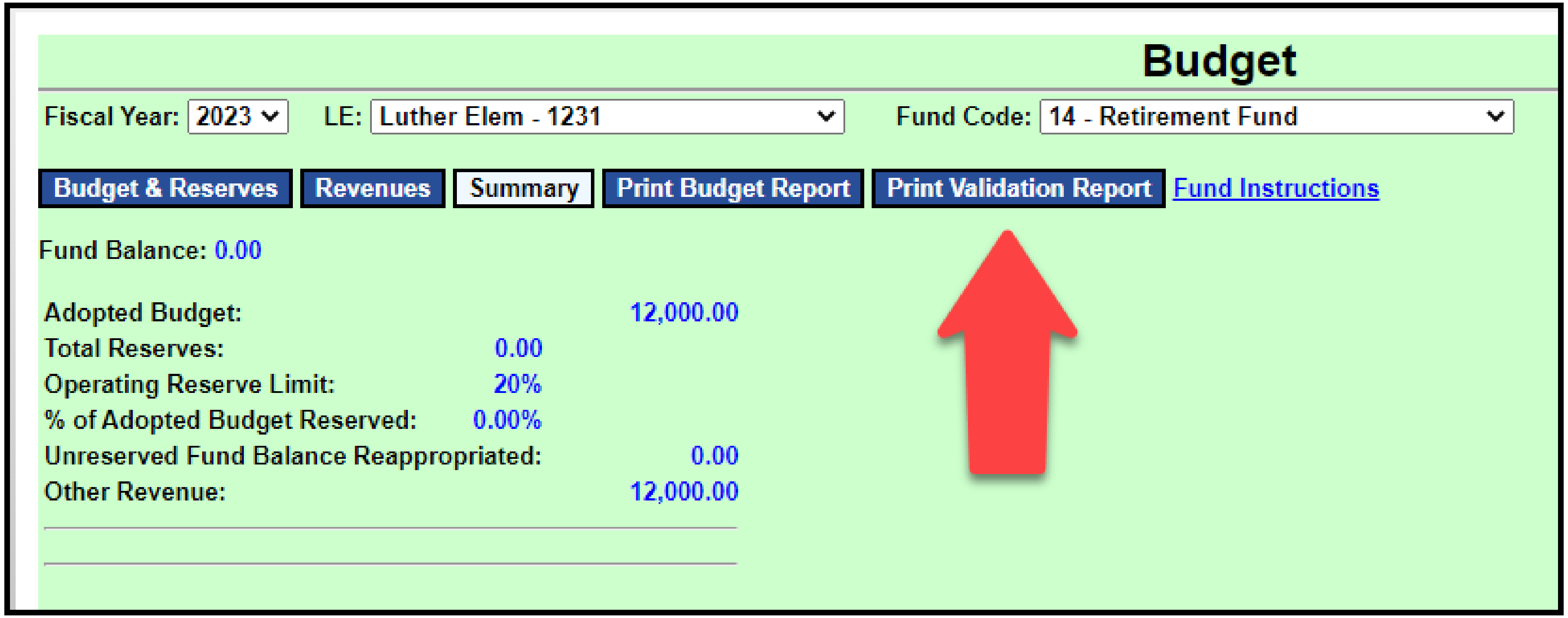
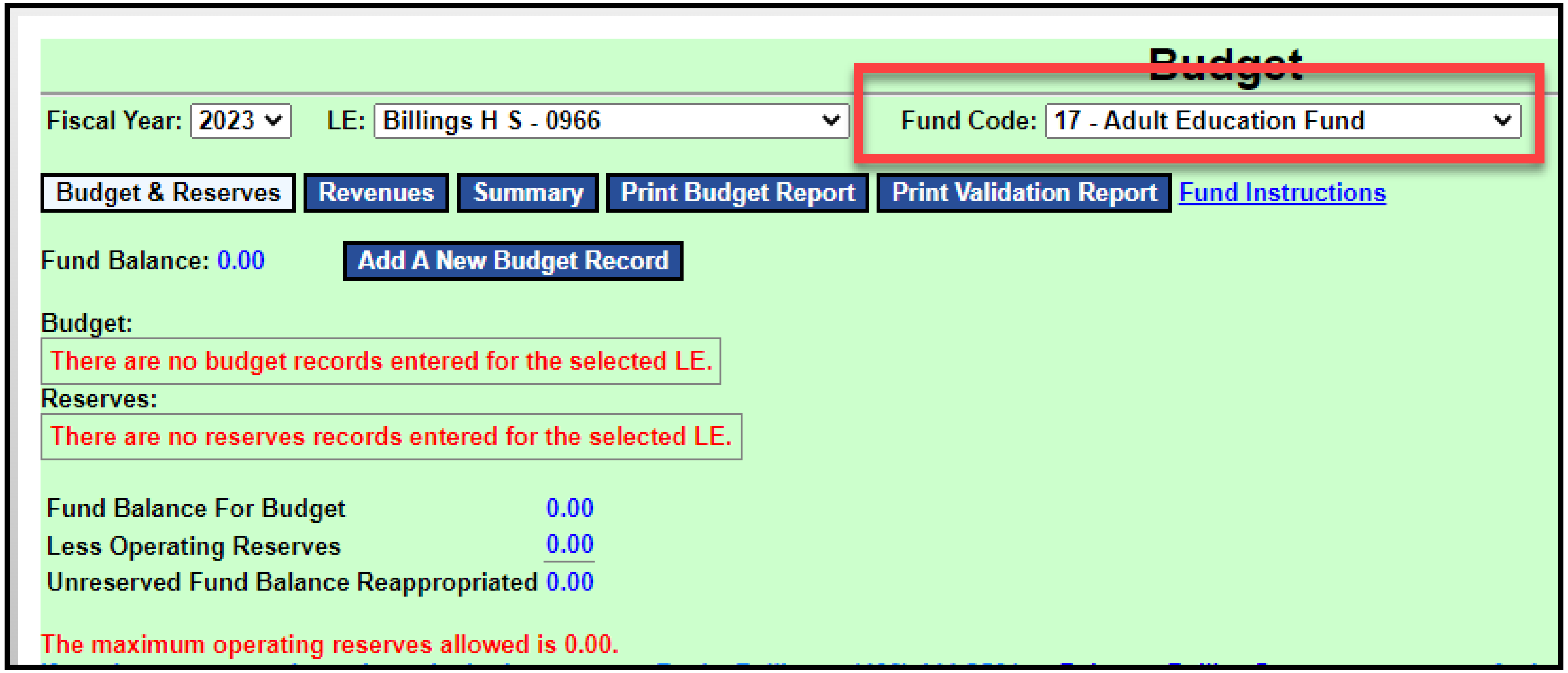
FUND BUDGETS

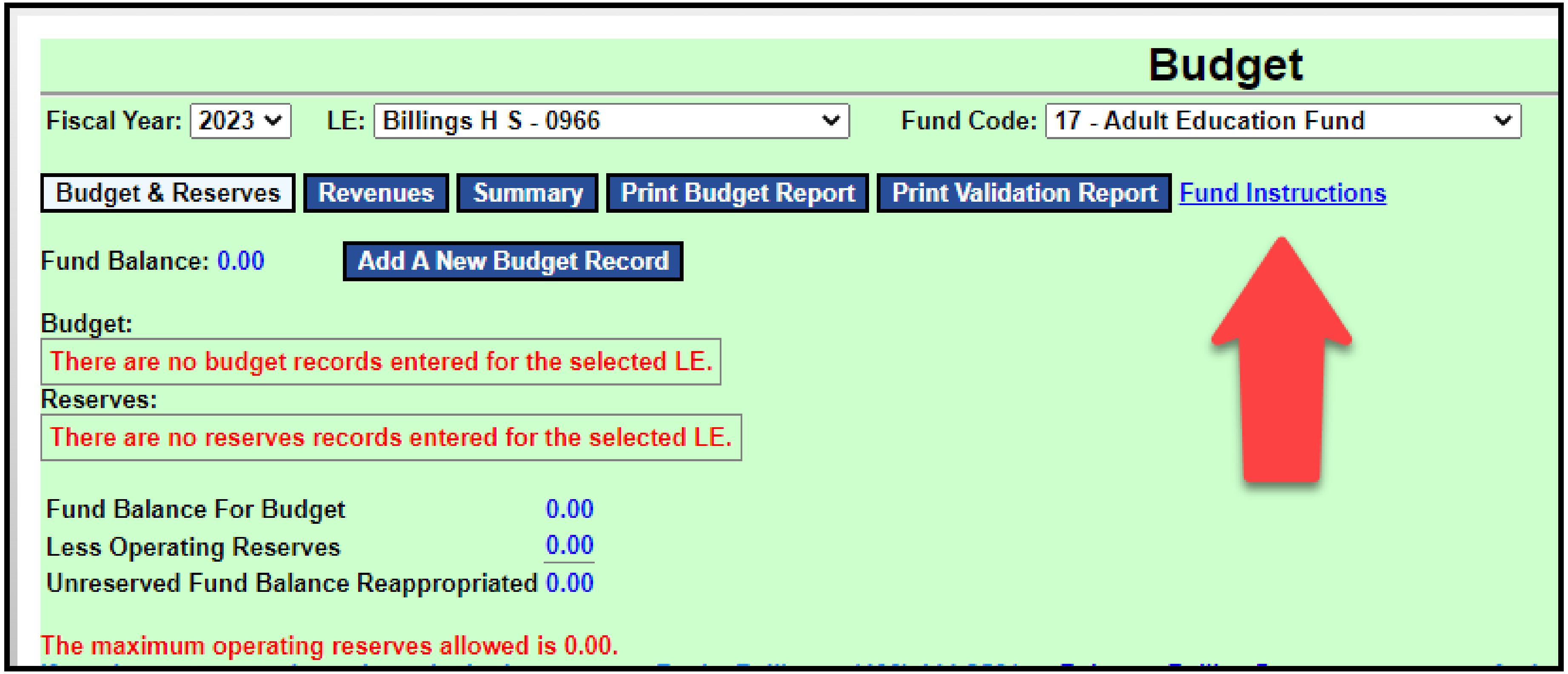


FUND BUDGETS

Adult Education Fund (17)

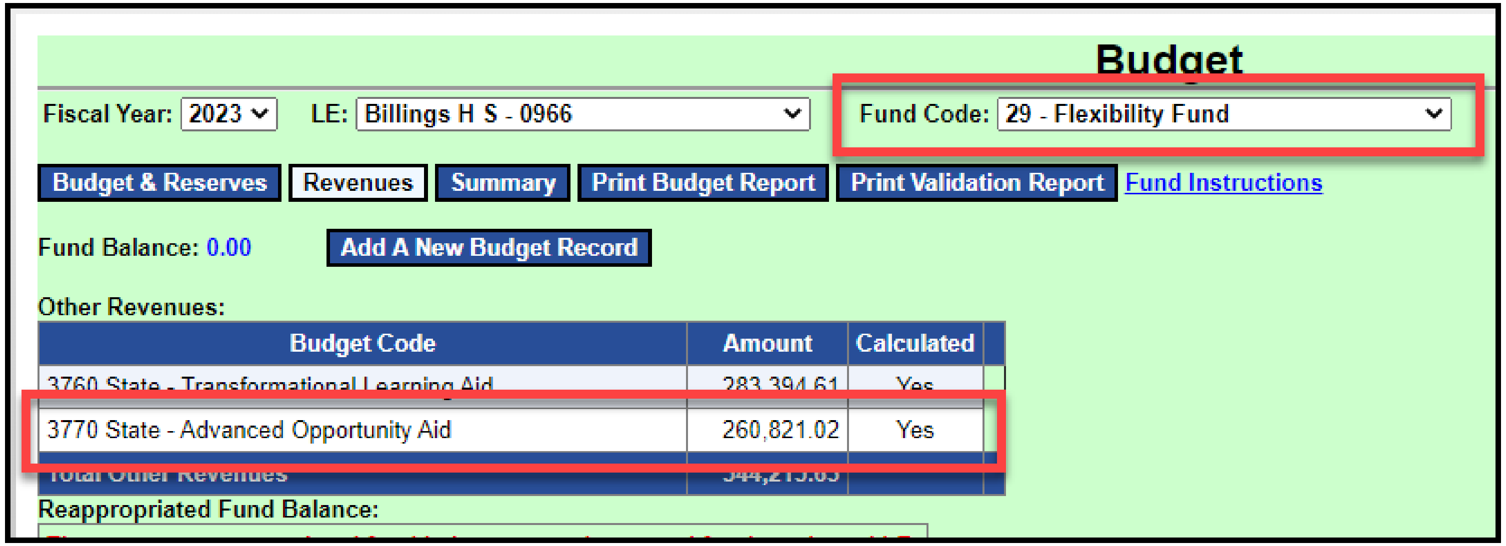


FUND BUDGETS

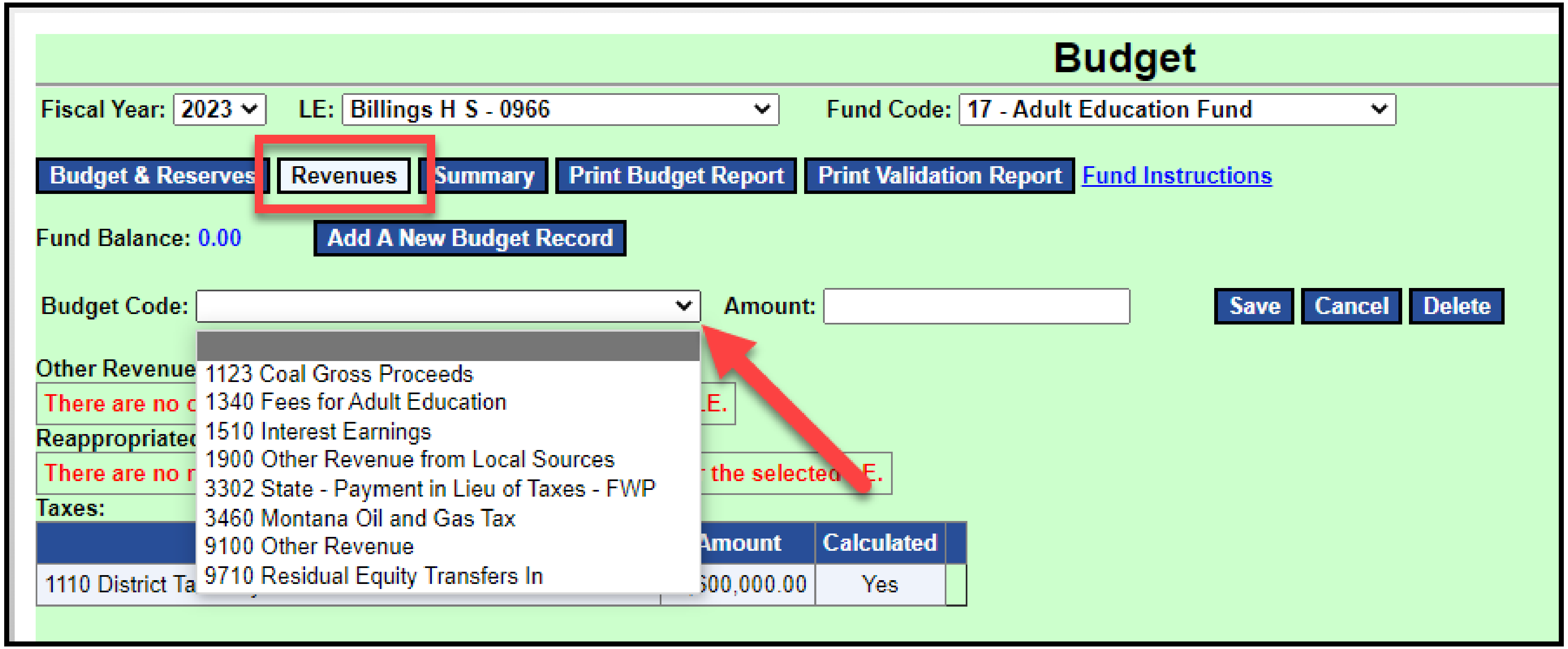


FUND BUDGETS

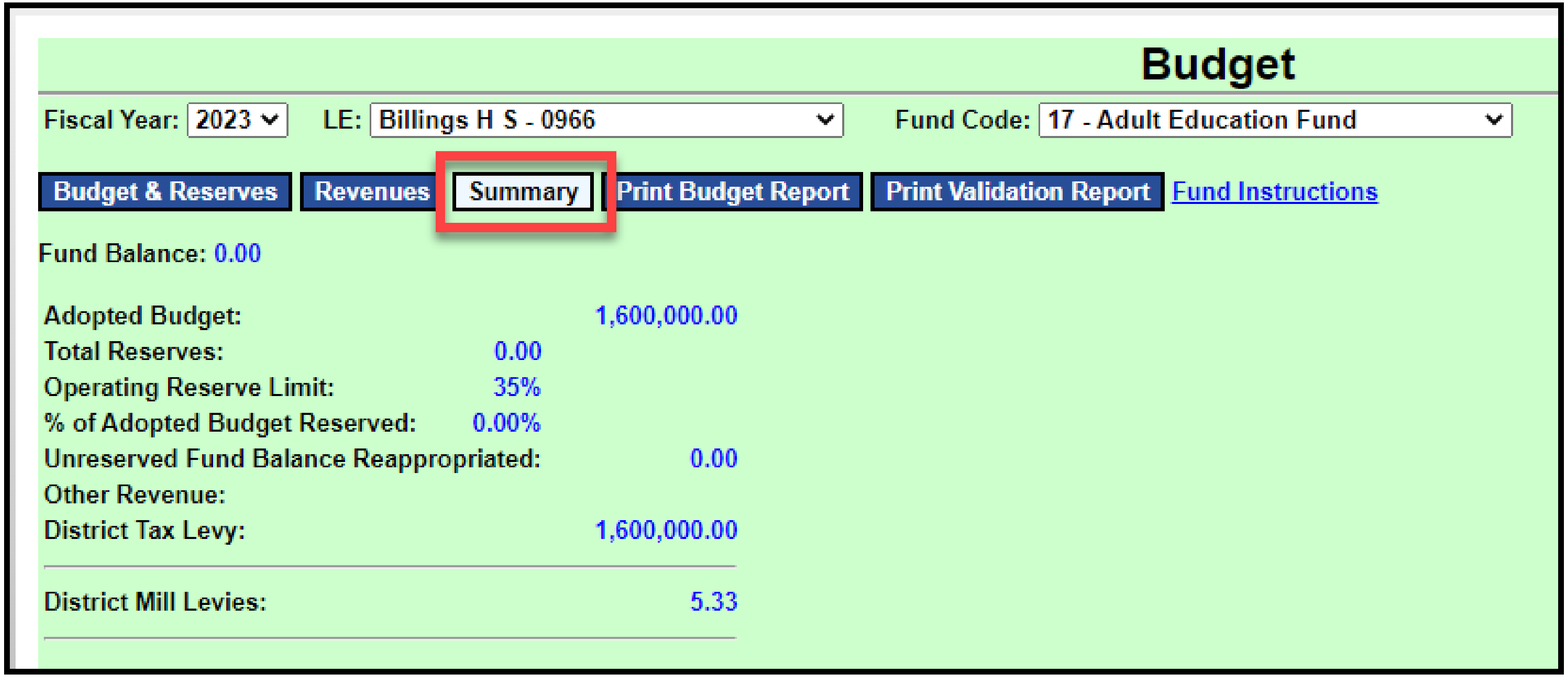
If qualified for Advanced Opportunity Aid a district may, in accordance with 20-7-1506, MCA, match up to 25% of their award with expenditures from the adopted adult education budget.



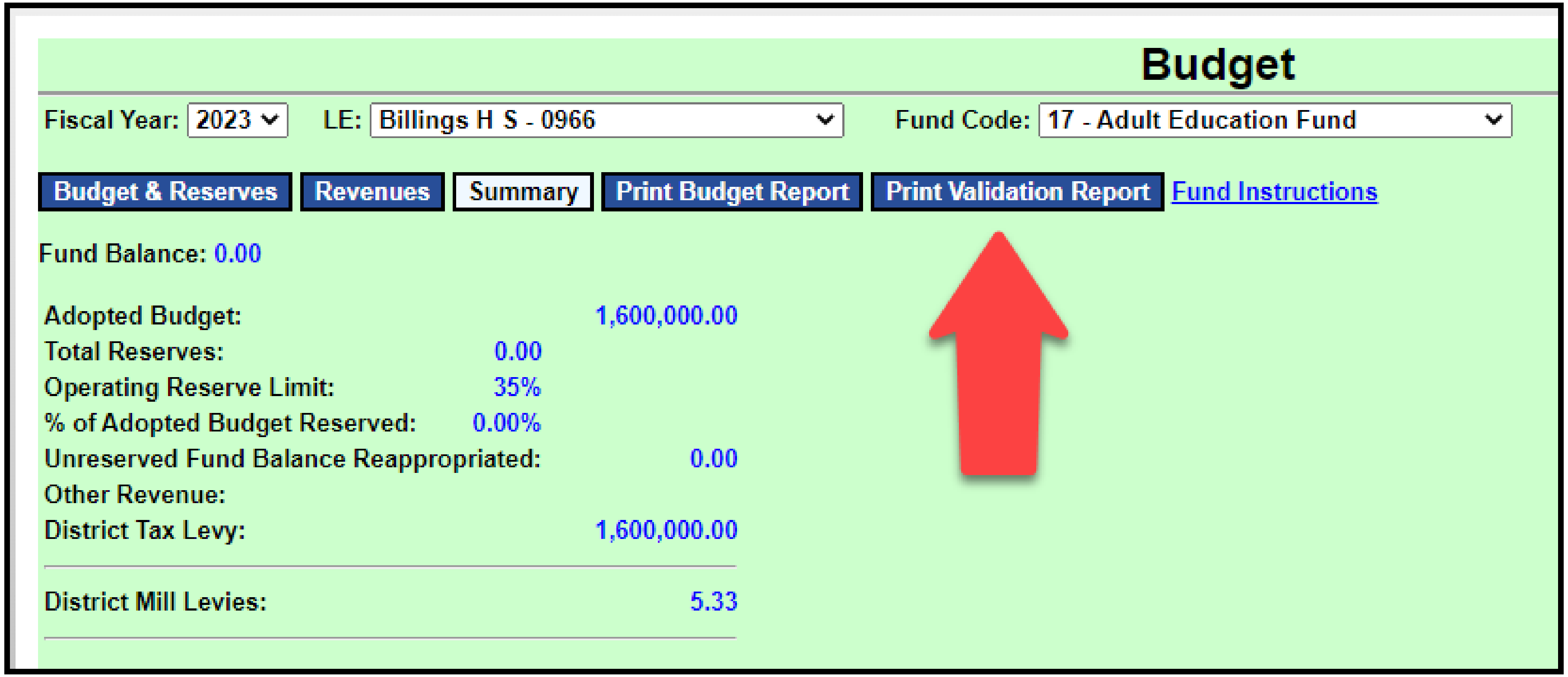
FUND BUDGETS



FUND BUDGETS

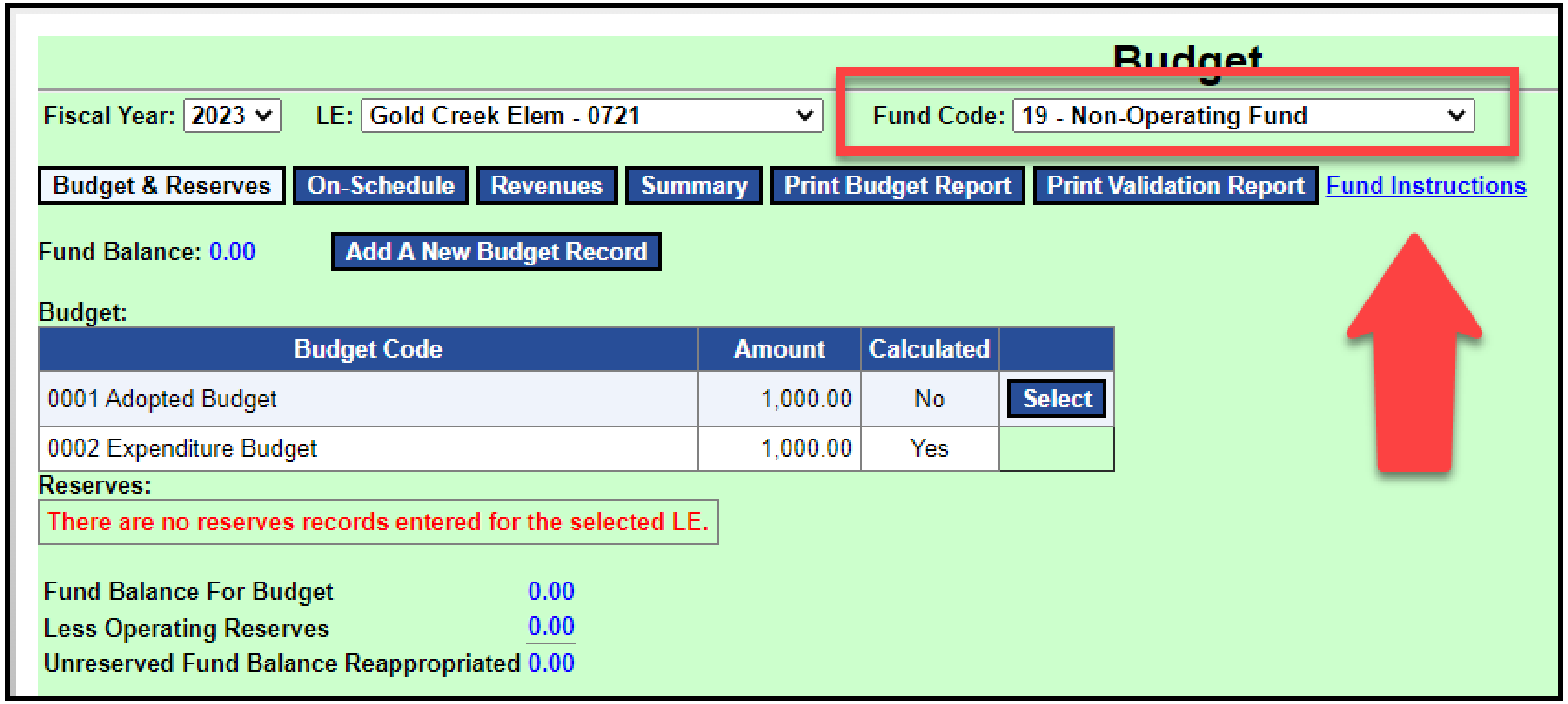


FUND BUDGETS

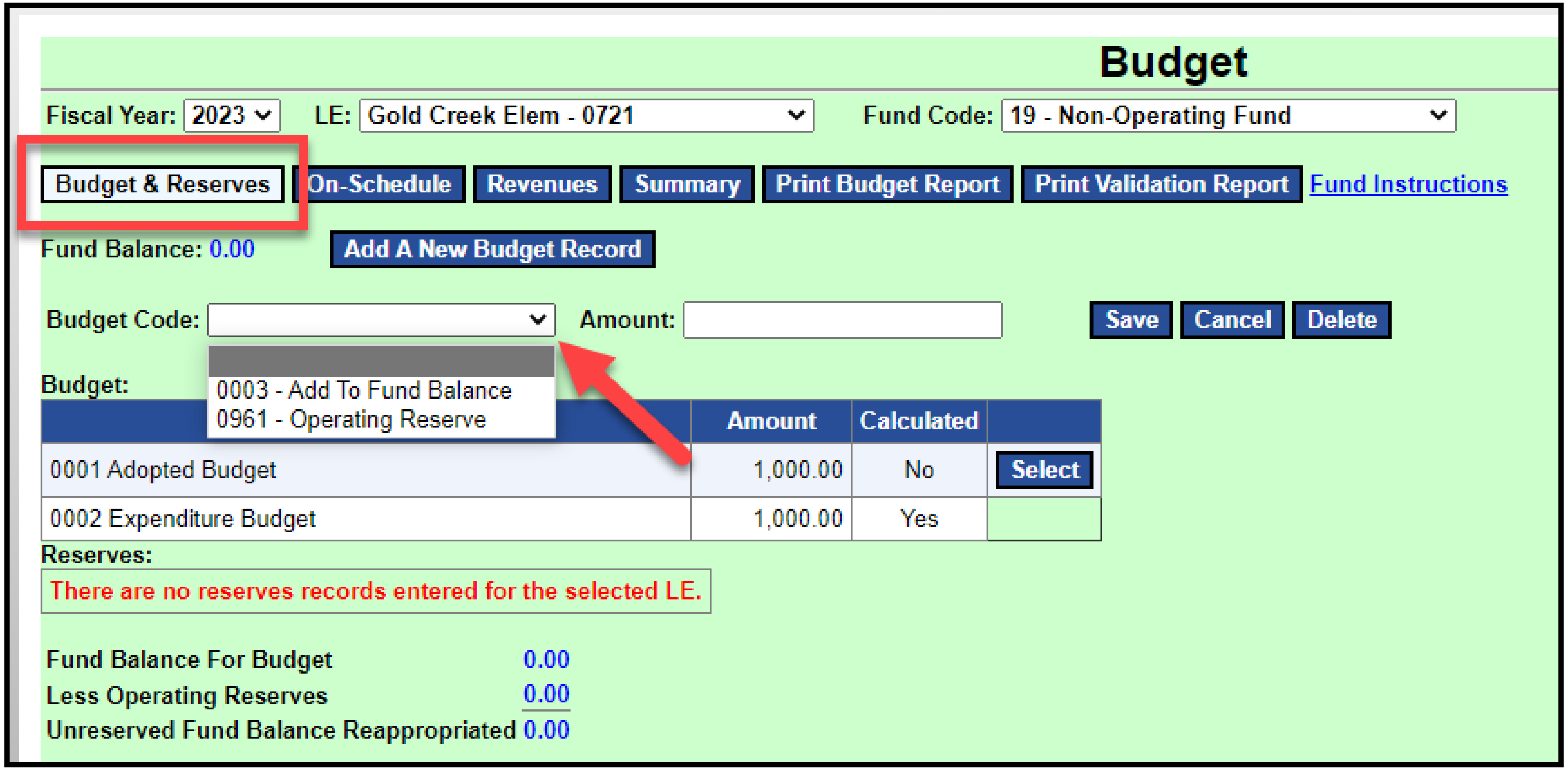


FUND BUDGETS

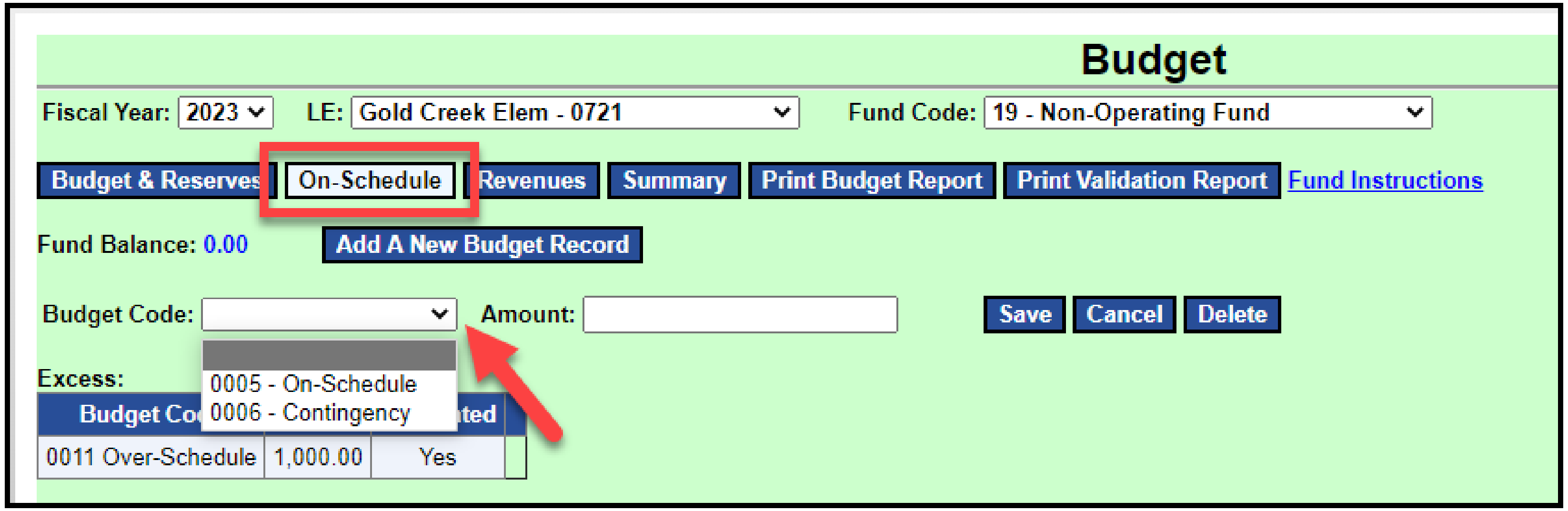
Non-Operating Fund (19)



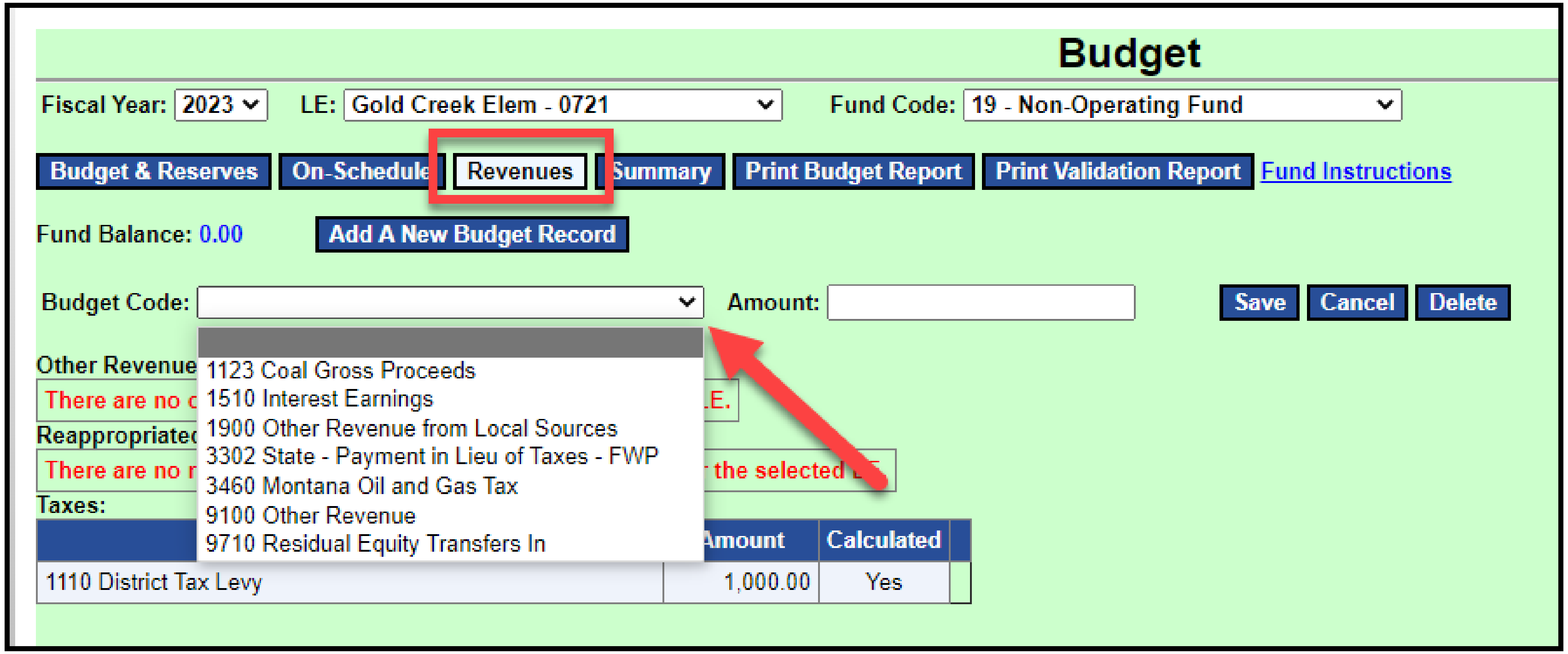
FUND BUDGETS



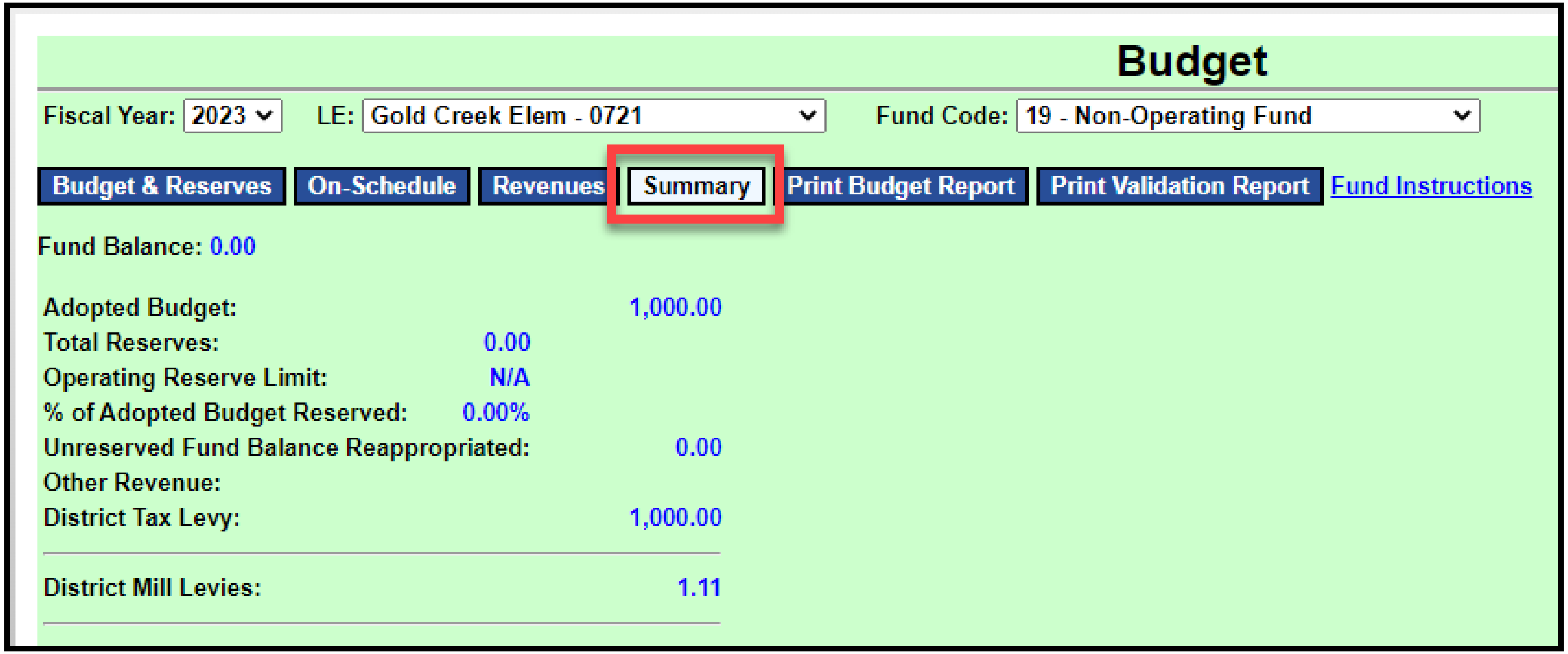
FUND BUDGETS



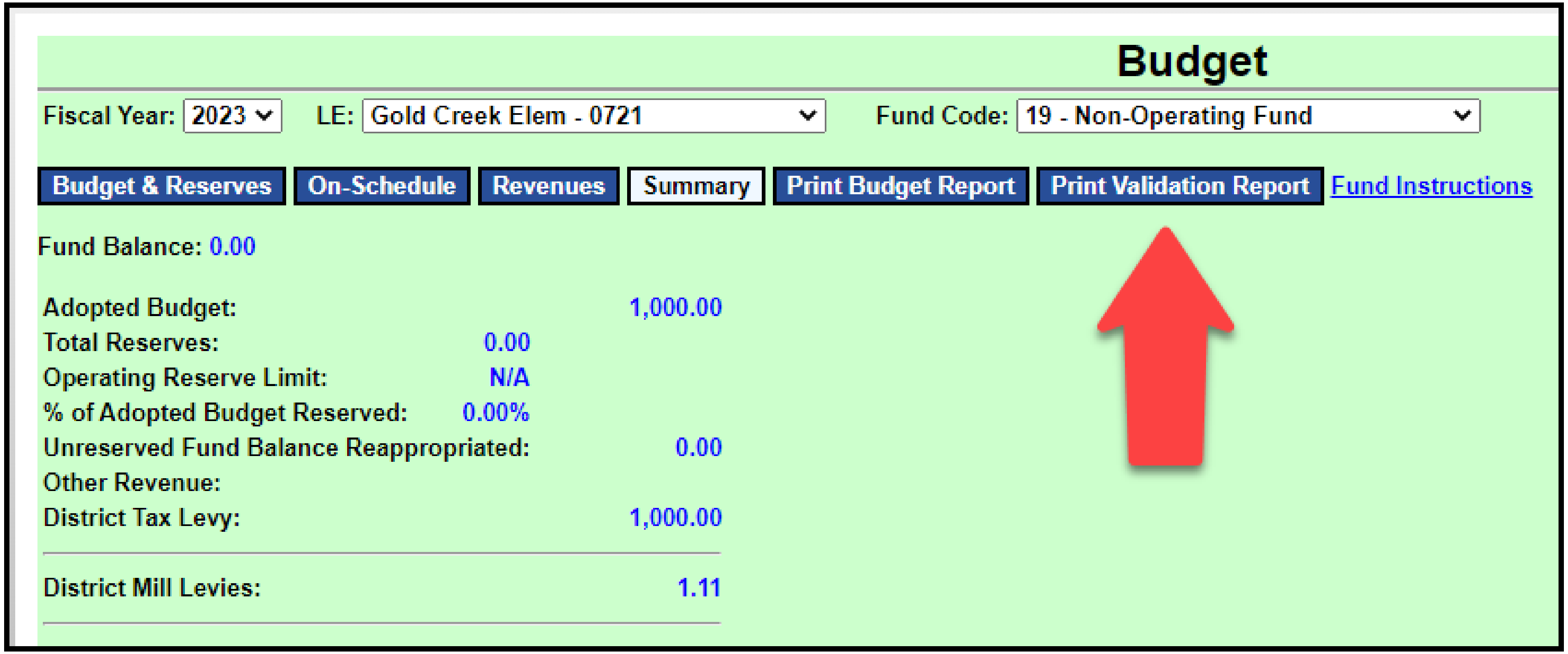
FUND BUDGETS



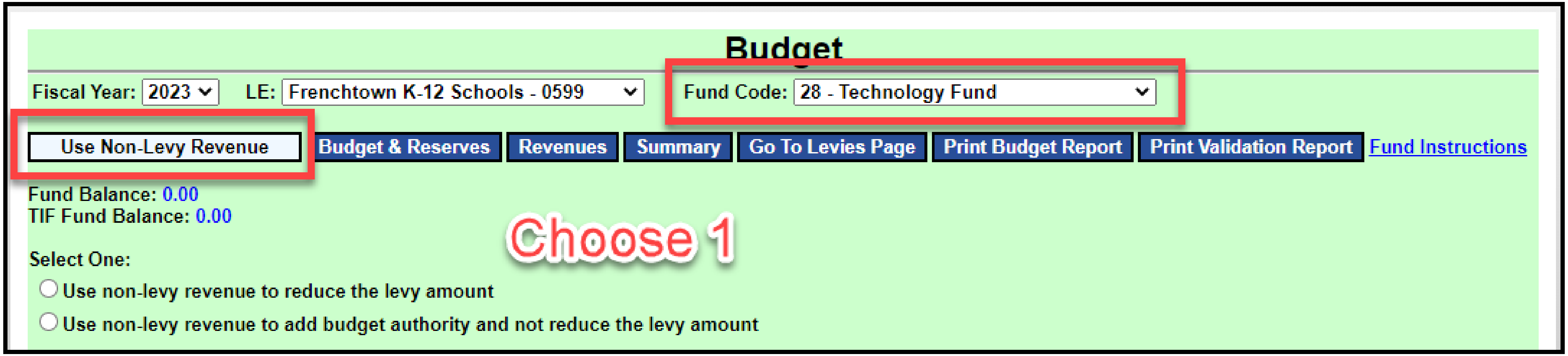
FUND BUDGETS



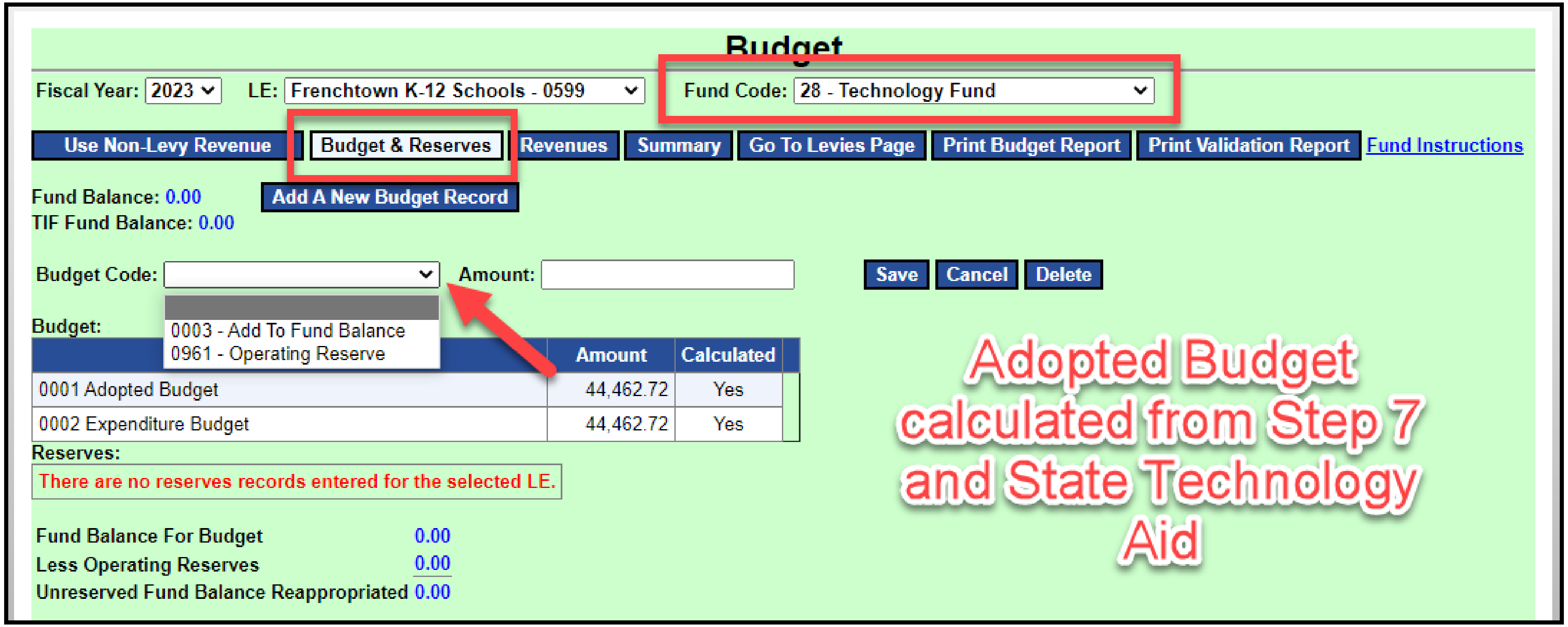
FUND BUDGETS



FUND BUDGETS



FUND BUDGETS



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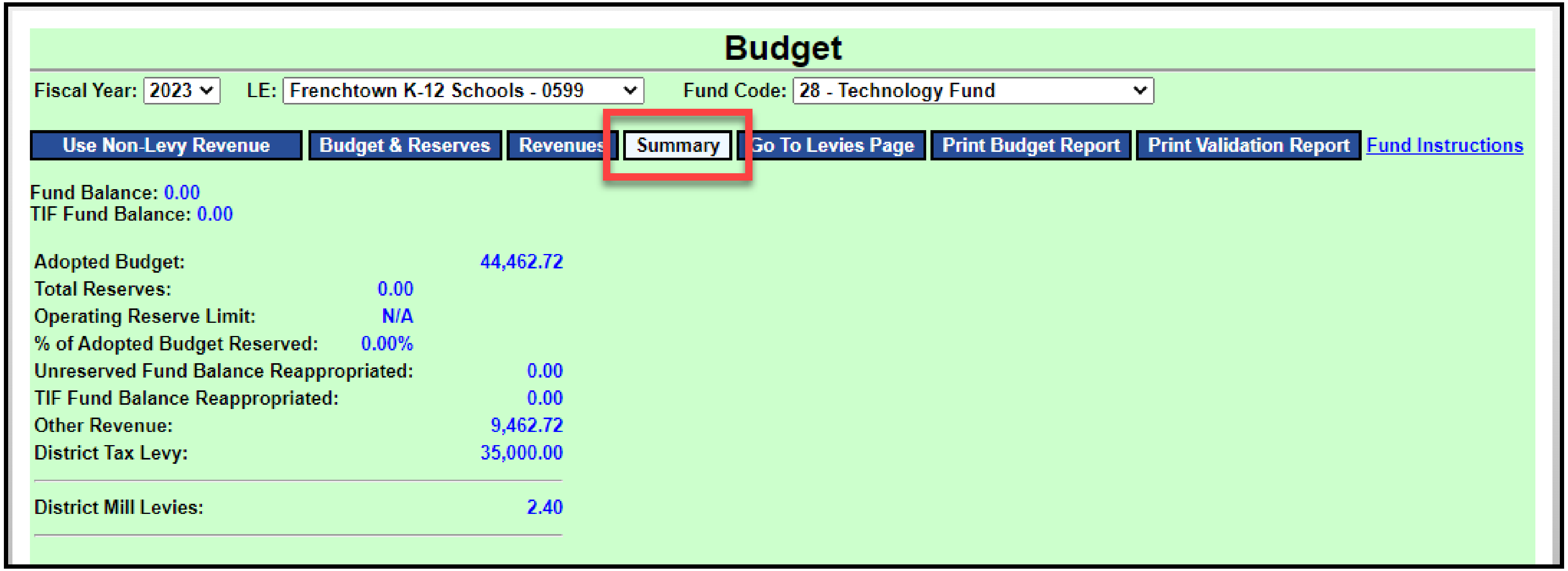
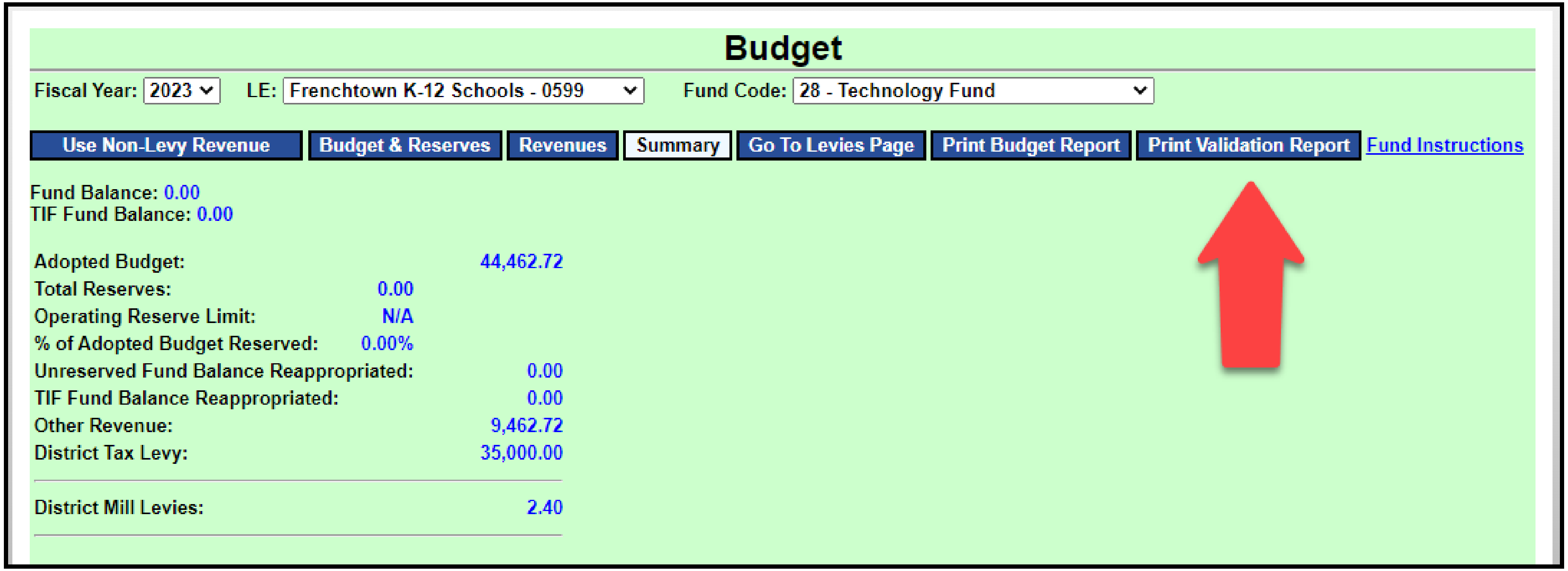
FUND BUDGETS



FUND BUDGETS



OFFICE OF PUBLIC INSTRUCTION
ELSIE ARNTZEN, STATE SUPERINTENDENT
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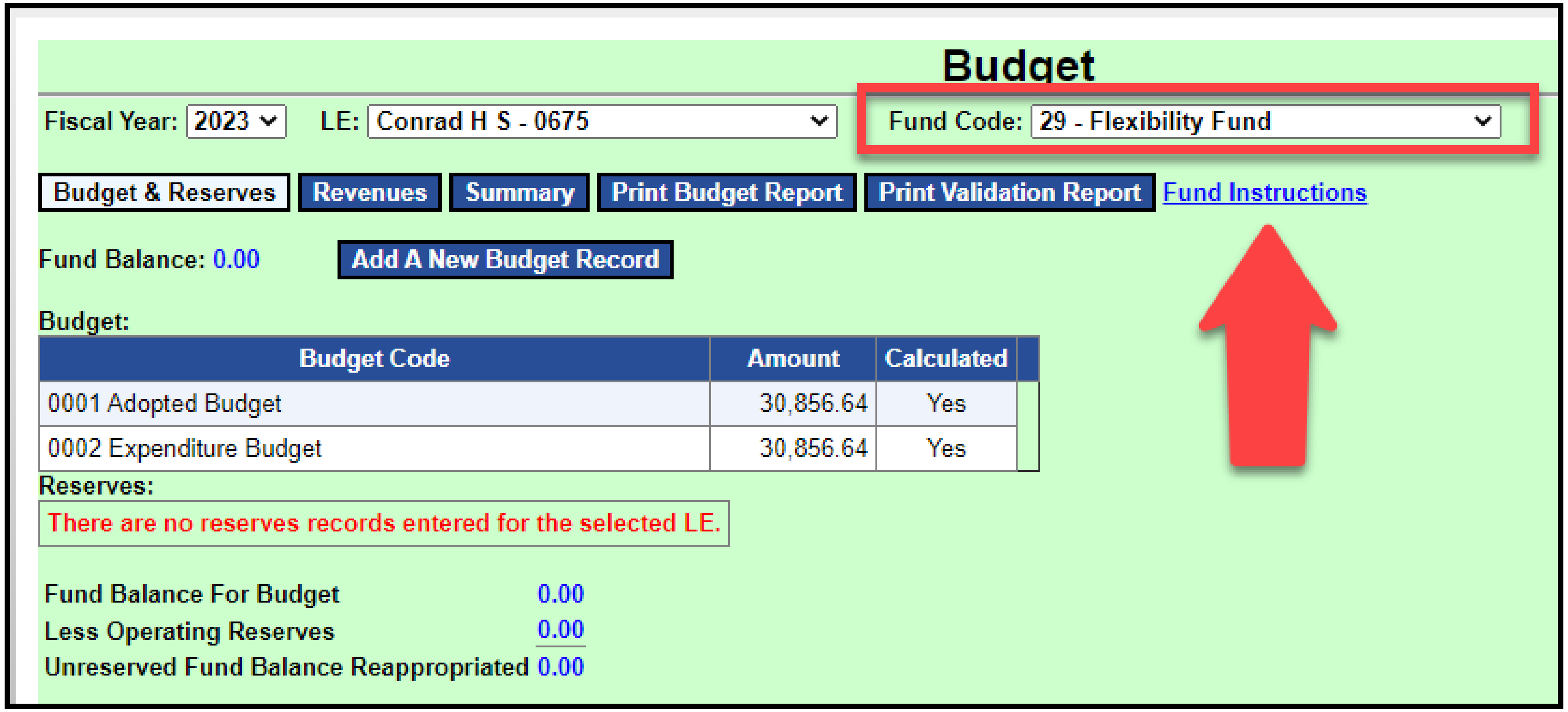
Putting Montana Students First

FUND BUDGETS

Flexibility Fund (29)



Budget Code	Amount	Calculated
0001 Adopted Budget	30,856.64	Yes
0002 Expenditure Budget	30,856.64	Yes

OFFICE OF PUBLIC INSTRUCTION
ELSIE ARNTZEN, STATE SUPERINTENDENT
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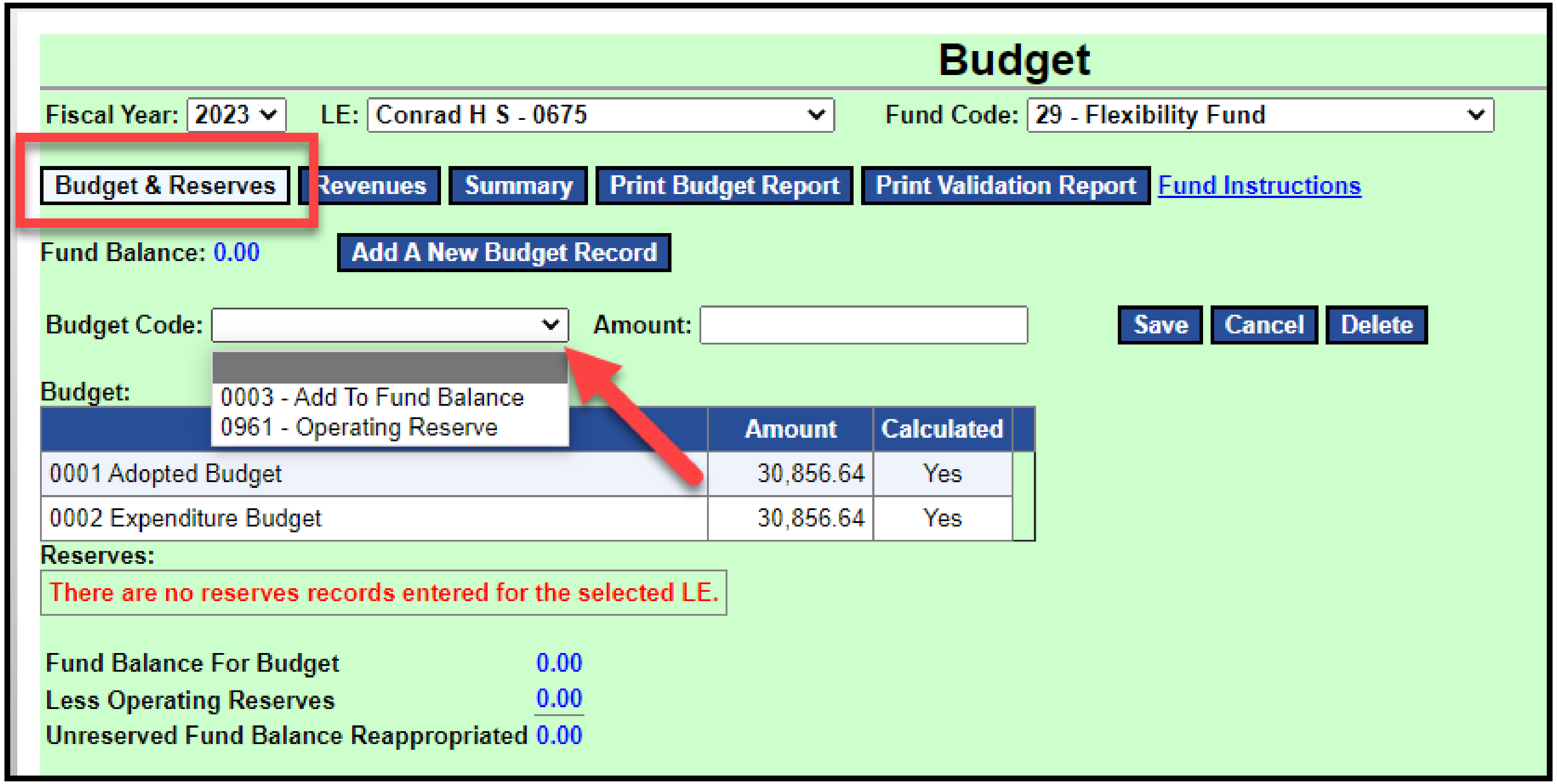
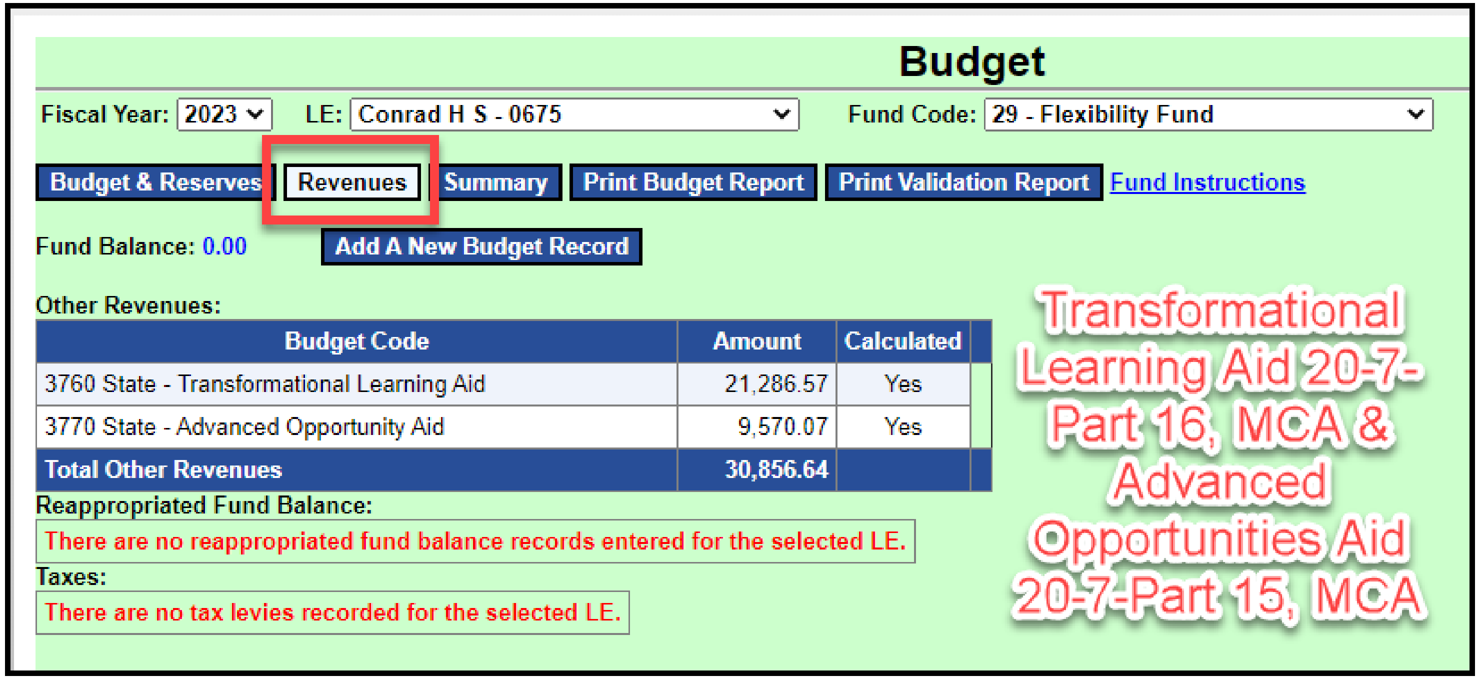
Putting Montana Students First

FUND BUDGETS



FUND BUDGETS


Budget

Fiscal Year: 2023 LE: Conrad H S - 0675 Fund Code: 29 - Flexibility Fund

Budget & Reserves | Revenues | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00 Add A New Budget Record

Other Revenues:

Budget Code	Amount	Calculated
3760 State - Transformational Learning Aid	21,286.57	Yes
3770 State - Advanced Opportunity Aid	9,570.07	Yes
Total Other Revenues	30,856.64	

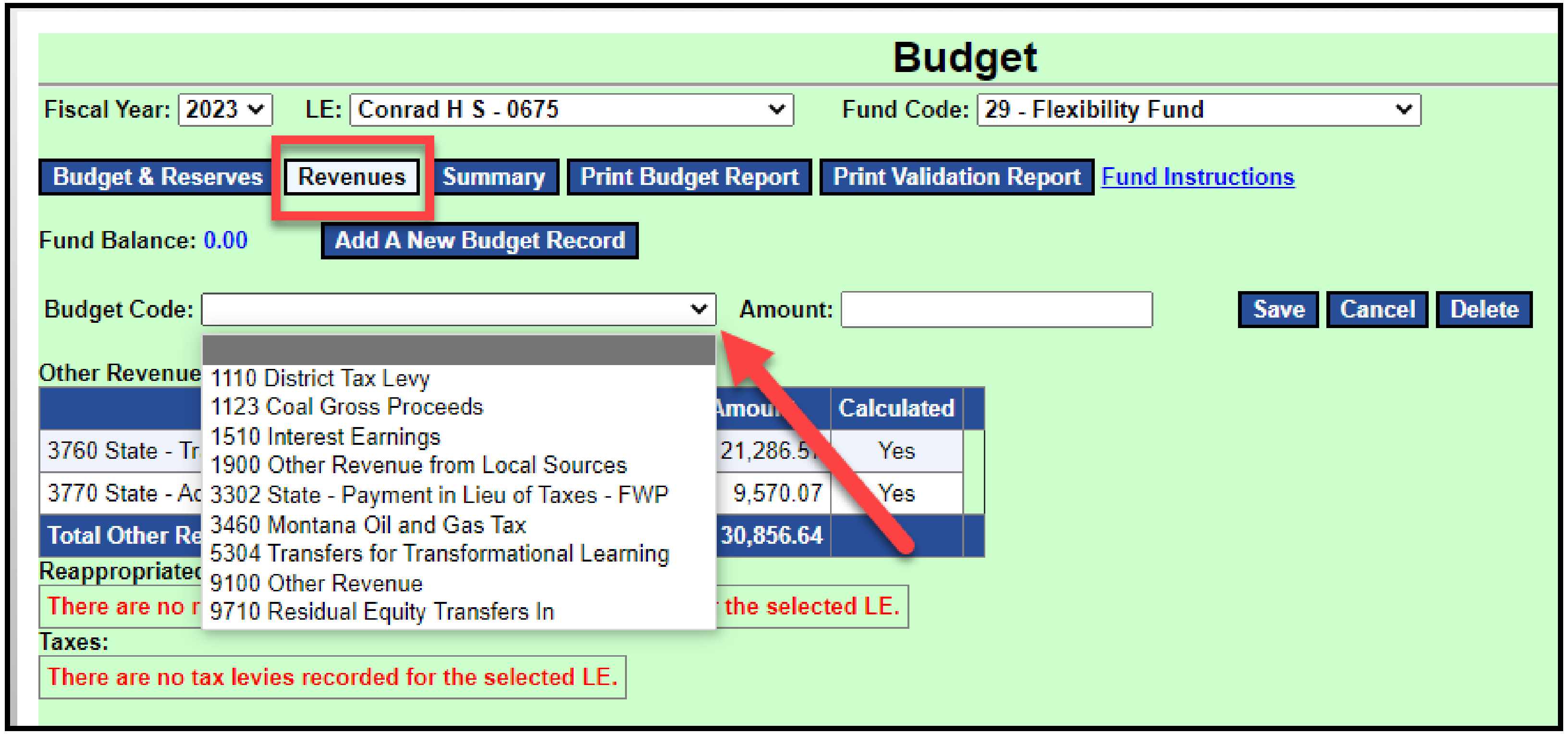
Reappropriated Fund Balance:

There are no reappropriated fund balance records entered for the selected LE.

Taxes:

There are no tax levies recorded for the selected LE.

FUND BUDGETS

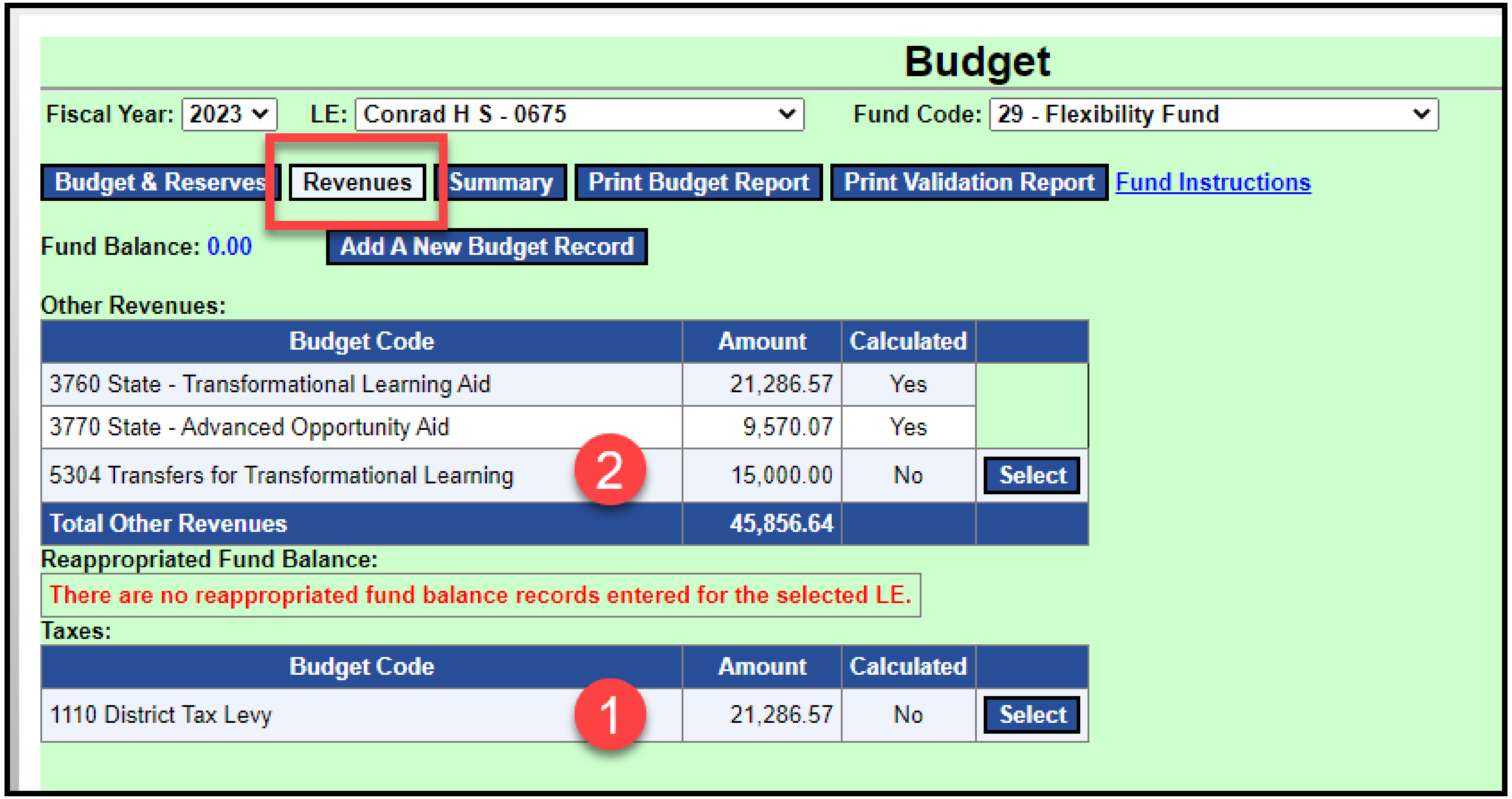


FUND BUDGETS

If the district has a Transformational Learning Aid award there are two options for additional revenue:

1. Permissive Levy – up to 100% of the award (must notice the levy in accordance with 20-9-116, MCA)
2. Fund Transfers – from any budgeted for nonbudgeted fund other than Debt Service (50) or Retirement (14)

FUND BUDGETS



Budget

Fiscal Year: 2023 LE: Conrad H S - 0675 Fund Code: 29 - Flexibility Fund

Budget & Reserves | Revenues | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00 Add A New Budget Record

Other Revenues:

Budget Code	Amount	Calculated	
3760 State - Transformational Learning Aid	21,286.57	Yes	
3770 State - Advanced Opportunity Aid	9,570.07	Yes	
5304 Transfers for Transformational Learning 2	15,000.00	No	Select
Total Other Revenues	45,856.64		

Reappropriated Fund Balance:

There are no reappropriated fund balance records entered for the selected LE.

Taxes:

Budget Code	Amount	Calculated	
1110 District Tax Levy 1	21,286.57	No	Select

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FUND BUDGETS

Budget

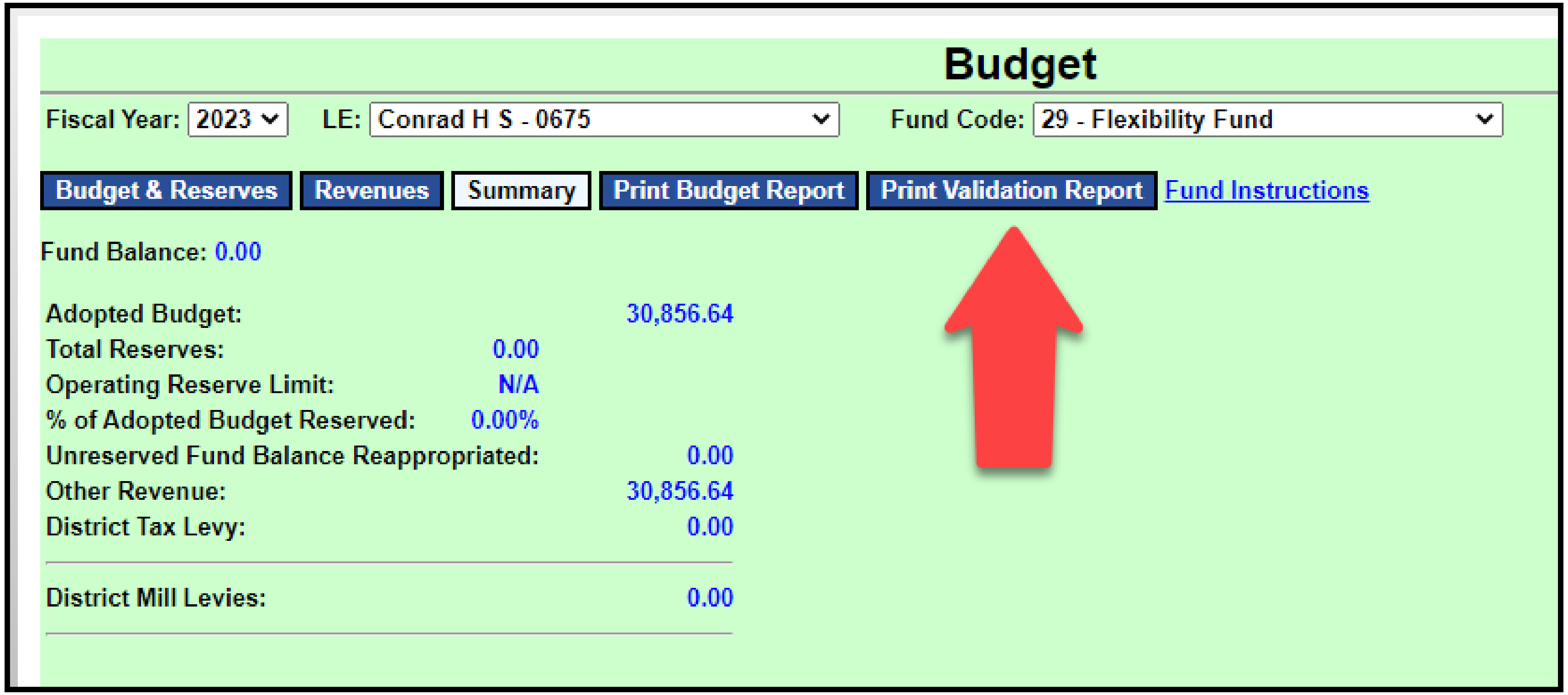
Fiscal Year: 2023 LE: Conrad H S - 0675 Fund Code: 29 - Flexibility Fund

Budget & Reserves | Revenues | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00

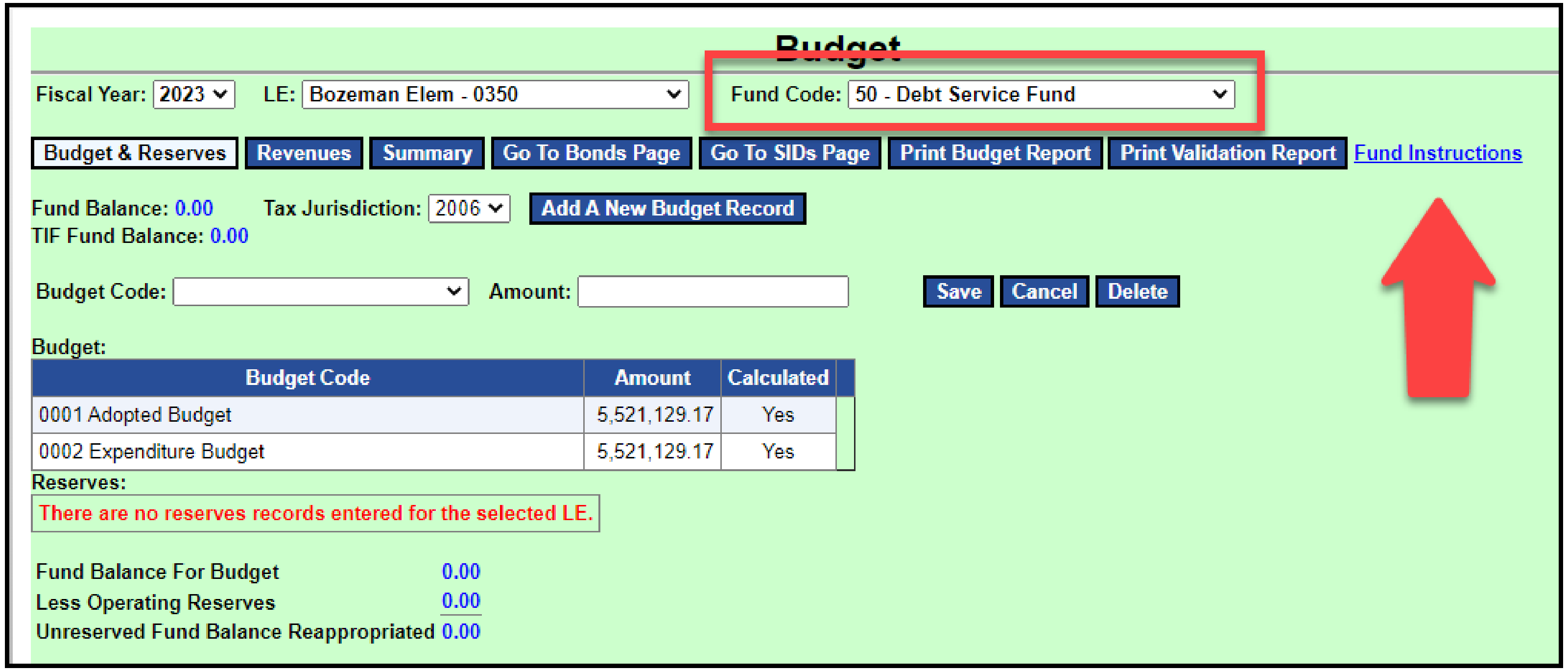
Adopted Budget:		67,143.21
Total Reserves:	0.00	
Operating Reserve Limit:	N/A	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:		0.00
Other Revenue:		45,856.64
District Tax Levy:		21,286.57
District Mill Levies:		0.00

FUND BUDGETS

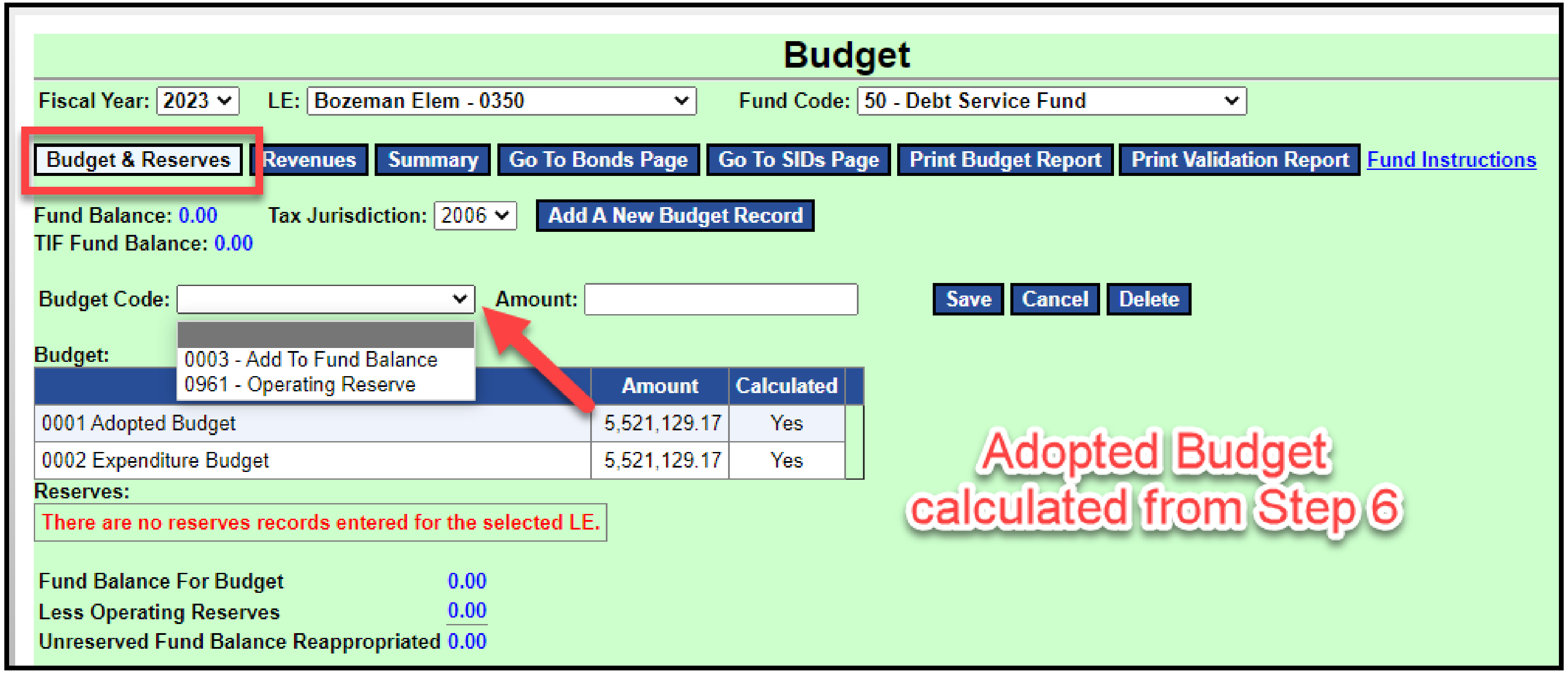


FUND BUDGETS

Debt Service Fund (50)



FUND BUDGETS



OFFICE OF PUBLIC INSTRUCTION
ELSIE ARNTZEN, STATE SUPERINTENDENT
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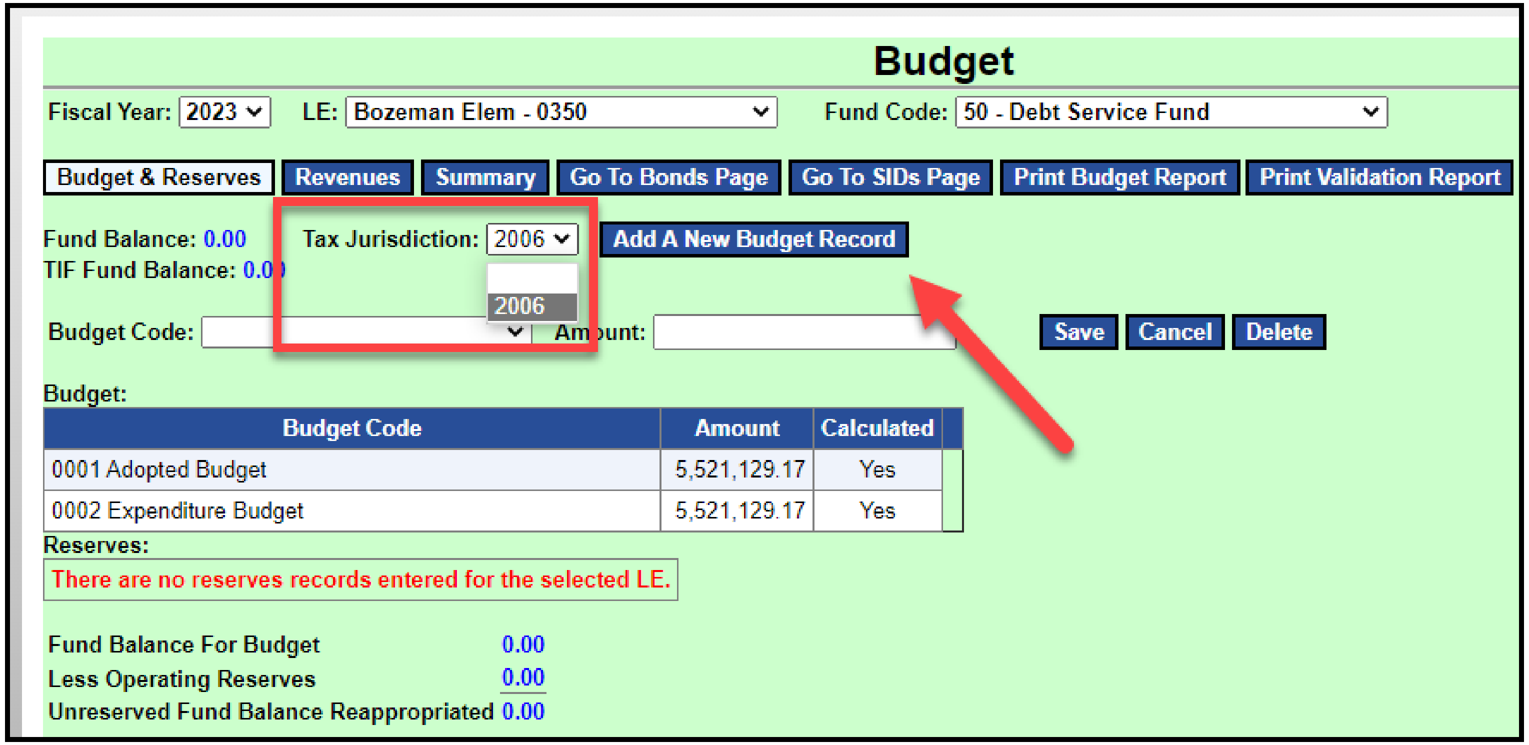
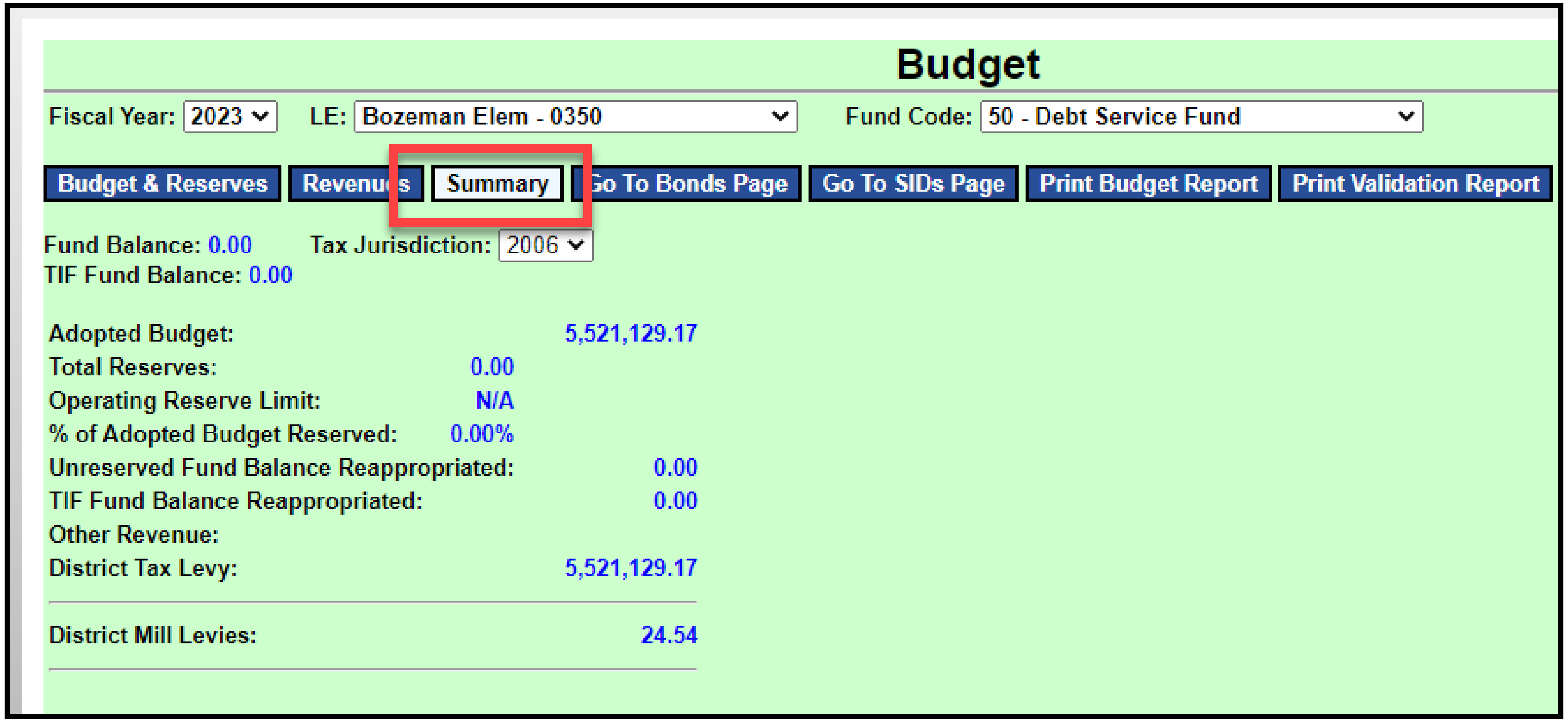
FUND BUDGETS

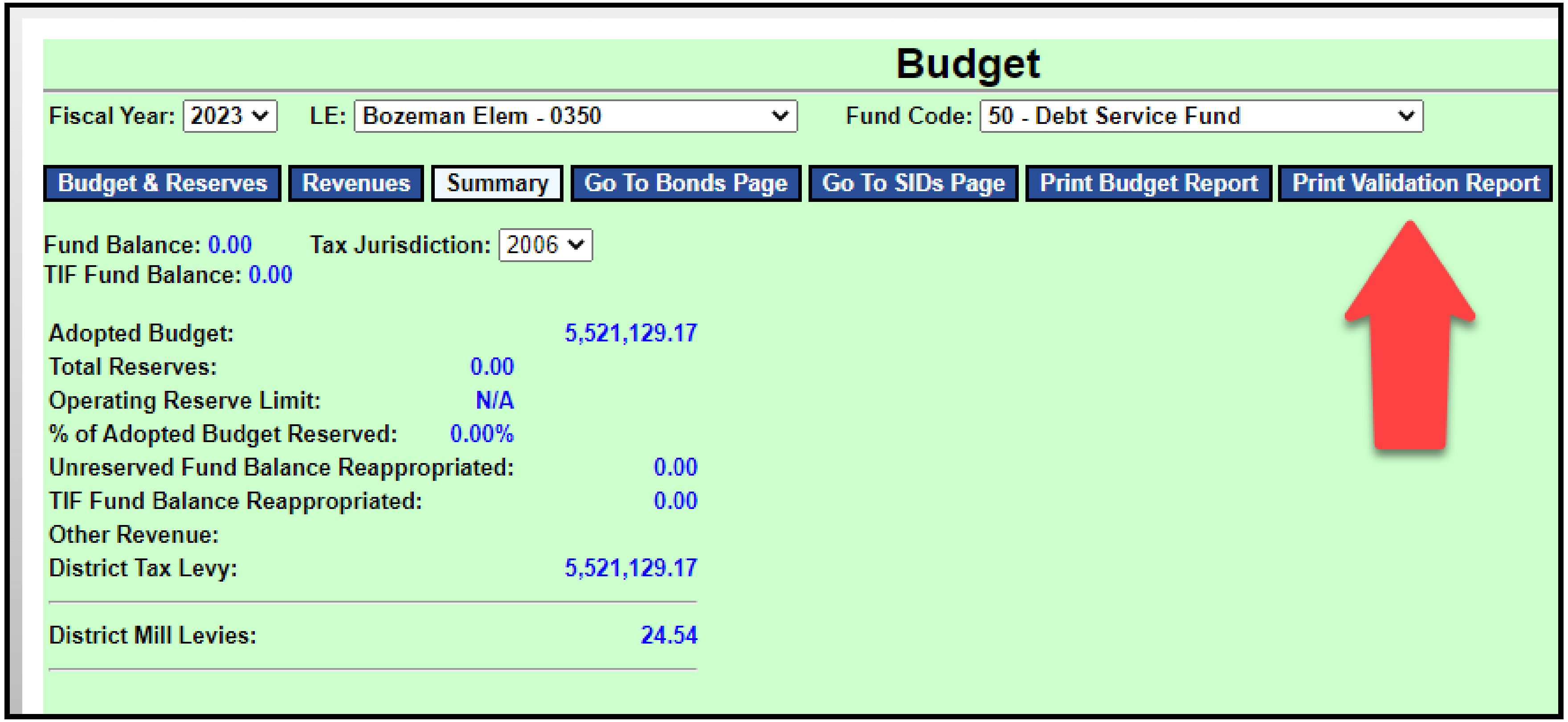
If the district has multiple Tax Jurisdictions, select the Tax Jurisdiction before adding a new budget record



FUND BUDGETS

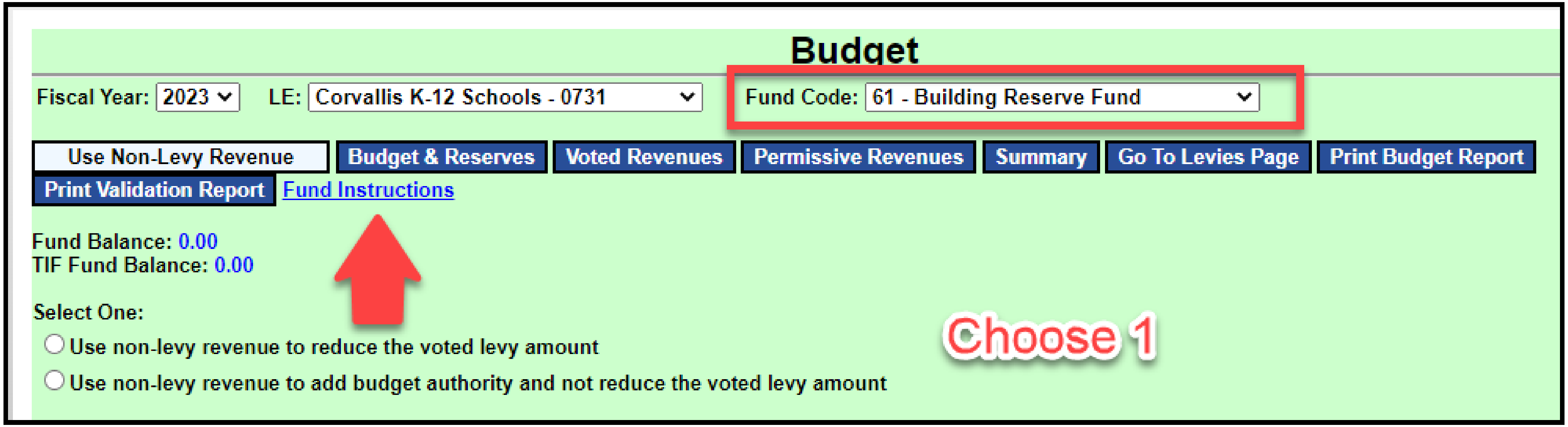


FUND BUDGETS

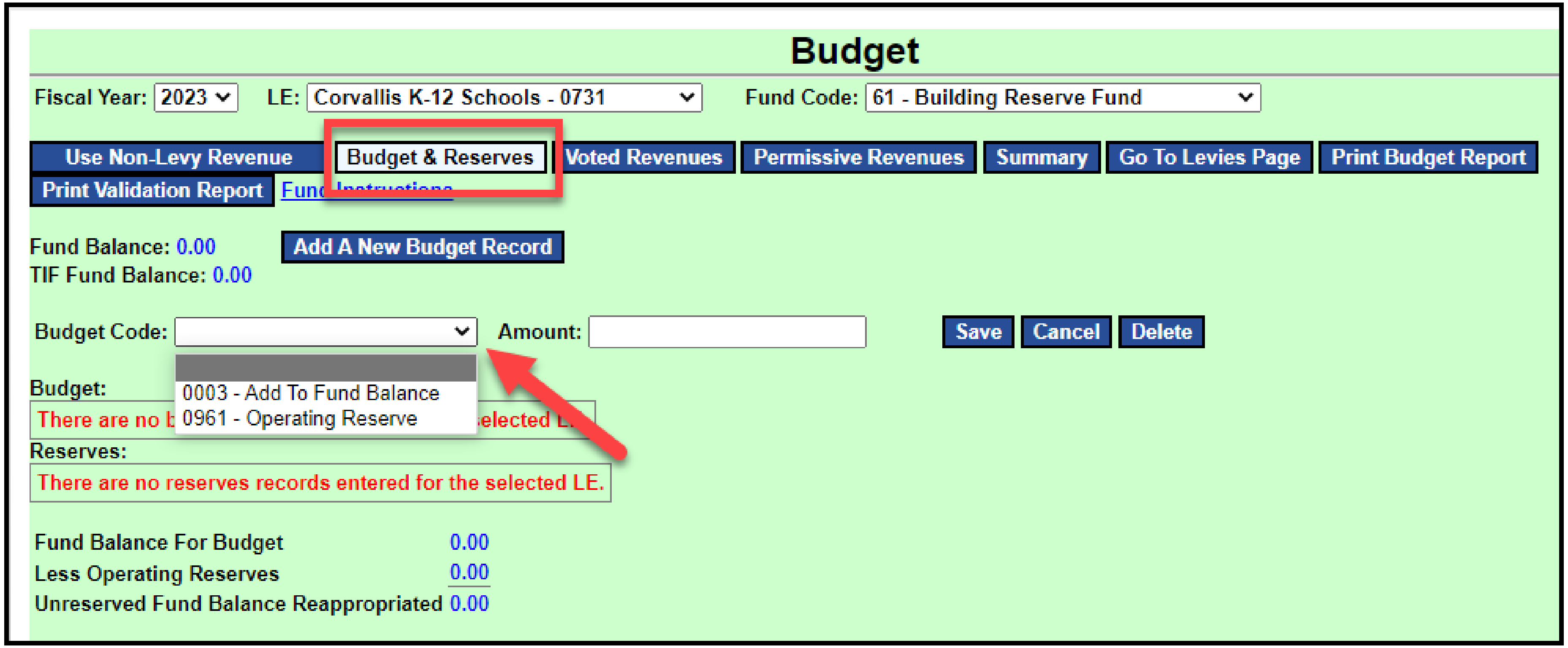


FUND BUDGETS

Building Reserve Fund (61)



FUND BUDGETS



FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Corvallis K-12 Schools - 0731 Fund Code: 61 - Building Reserve Fund

Use Non-Levy Revenue | Budget & Reserves | Voted Revenues | Permissive Revenues | Summary | Go To Levies Page | Print Budget Report

Print Validation Report | Fund Instructions

Fund Balance: 0.00 Add A New Budget Record

TIF Fund Balance: 0.00

Other Revenues:

There are no other voted revenue records entered for the selected LE.

Reappropriated Fund Balance:

There are no reappropriated fund balance records entered for the selected LE.

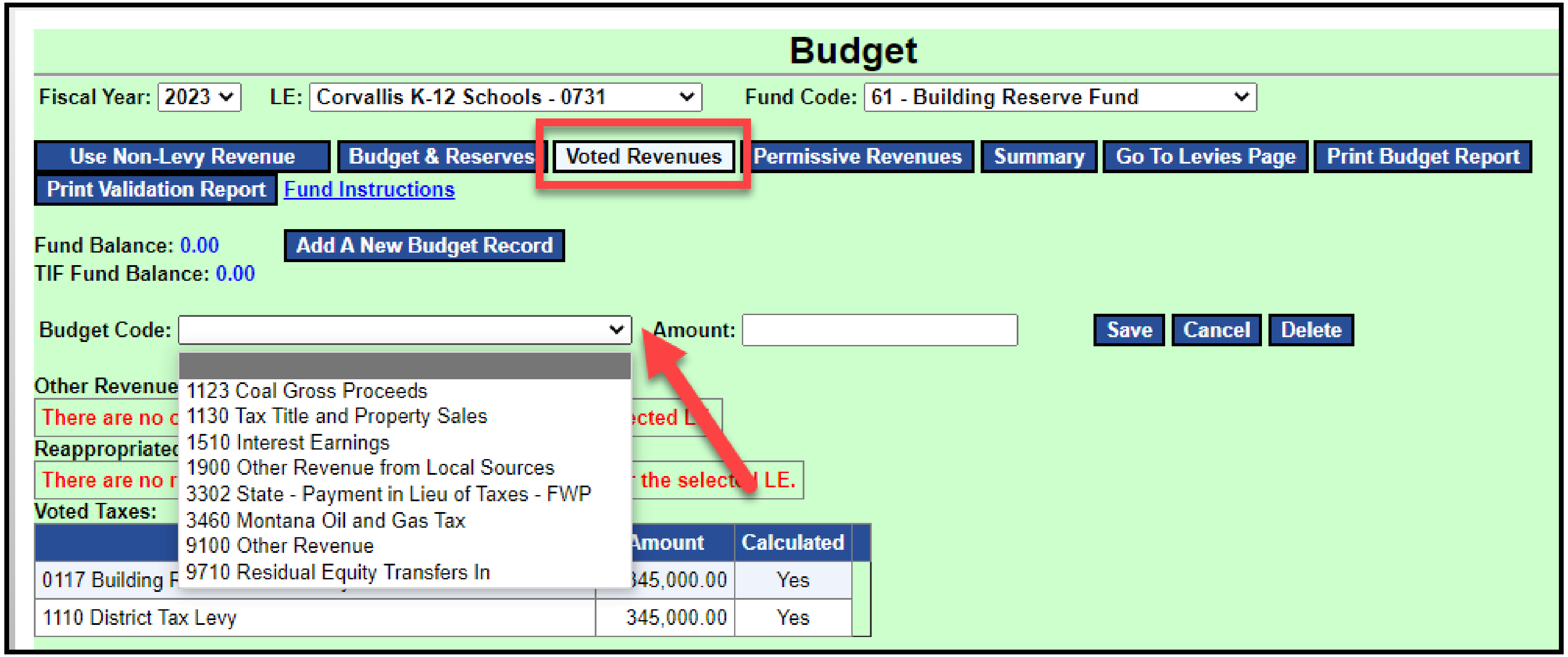
Voted Taxes:

Budget Code	Amount	Calculated
0117 Building Reserve Voted Levy	345,000.00	Yes
1110 District Tax Levy	345,000.00	Yes

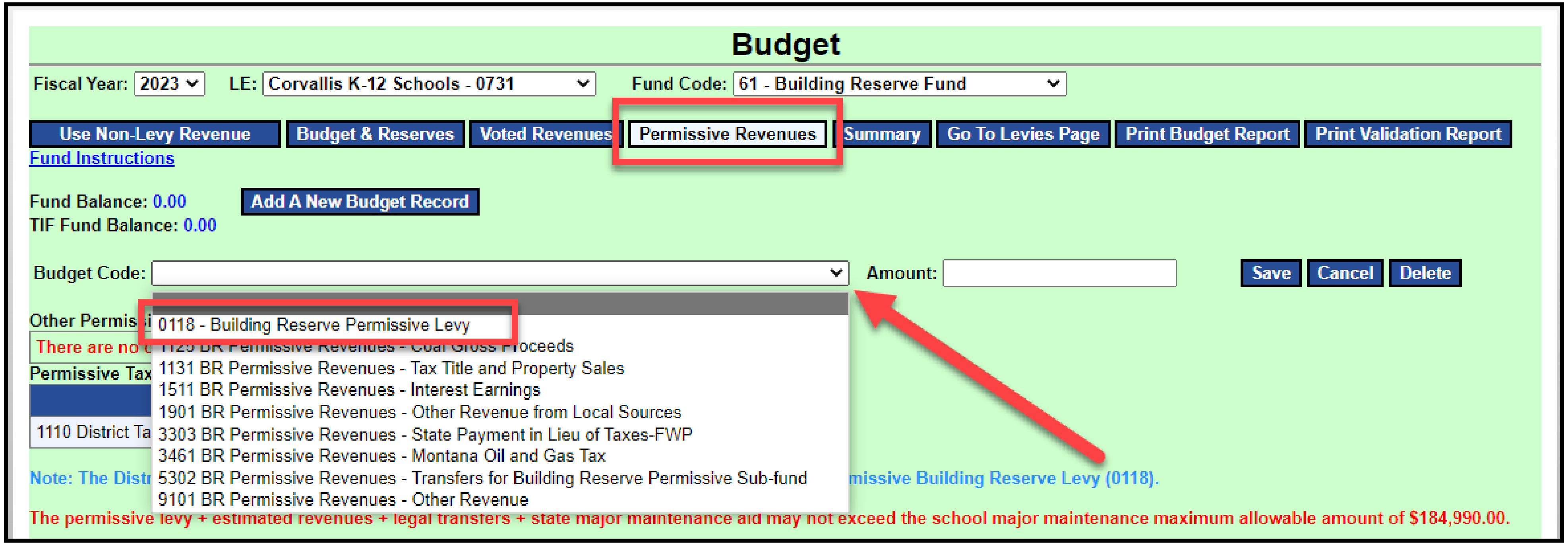
Note: The District Tax Levy (1110) amount includes the Building Reserve Voted Levy (0117) + the Permissive Building Reserve Levy (0118).

Building Reserve Voted Levy calculated from Step 4

FUND BUDGETS



FUND BUDGETS



FUNDS BUDGETS

Use the General Fund Budget Spreadsheet to determine the optimal amount of the permissive levy

Prior Year Budget Limitation ANB	914	495	
Dept. of Revenue Taxable Valuation 20-9-369(3), MCA	-	-	18,424,947
District Major Maintenance Amount (SMMA) "Box"	115,540.00	69,450.00	184,990.00
Greater of Minimum Allowance or District Subsidy/Mill	26,738.85	41,648.75	
Prior Year General Fund % of Maximum			0.858800
State Share of SMMA if Fully Funded	58,745.78	41,350.61	100,096.39
Amount of State School Major Maintenance Aid Per Dollar of Local Effort	-	-	1.18
1. Full Funding by the State			
Optimal Permissive Amount to Levy (If Full Funding by the state)	-	-	84,893.61
Additional Non-Levy Revenues and Legal Transfers to Fill Local Share			0.00
(Amounts may only be included if 10 mills have been levied first)			
Permissive Mills Needed to Fill Local Portion of the SMMA	ENTER TV ON INPUTS TAB	ENTER TV ON INPUTS TAB	4.59

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FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Corvallis K-12 Schools - 0731 Fund Code: 61 - Building Reserve Fund

Use Non-Levy Revenue | Budget & Reserves | Voted Revenues | Permissive Revenues | Summary | Go To Levies Page | Print Budget Report | Print Validation Report

Fund Instructions

Fund Balance: 0.00 Add A New Budget Record
TIF Fund Balance: 0.00

Other Permissive Revenues:

Budget Code	Amount	Calculated	
3283 State - School Major Maintenance Aid (SMMA)	100,096.39	Yes	
Total Other Revenues	**100,096.39**		

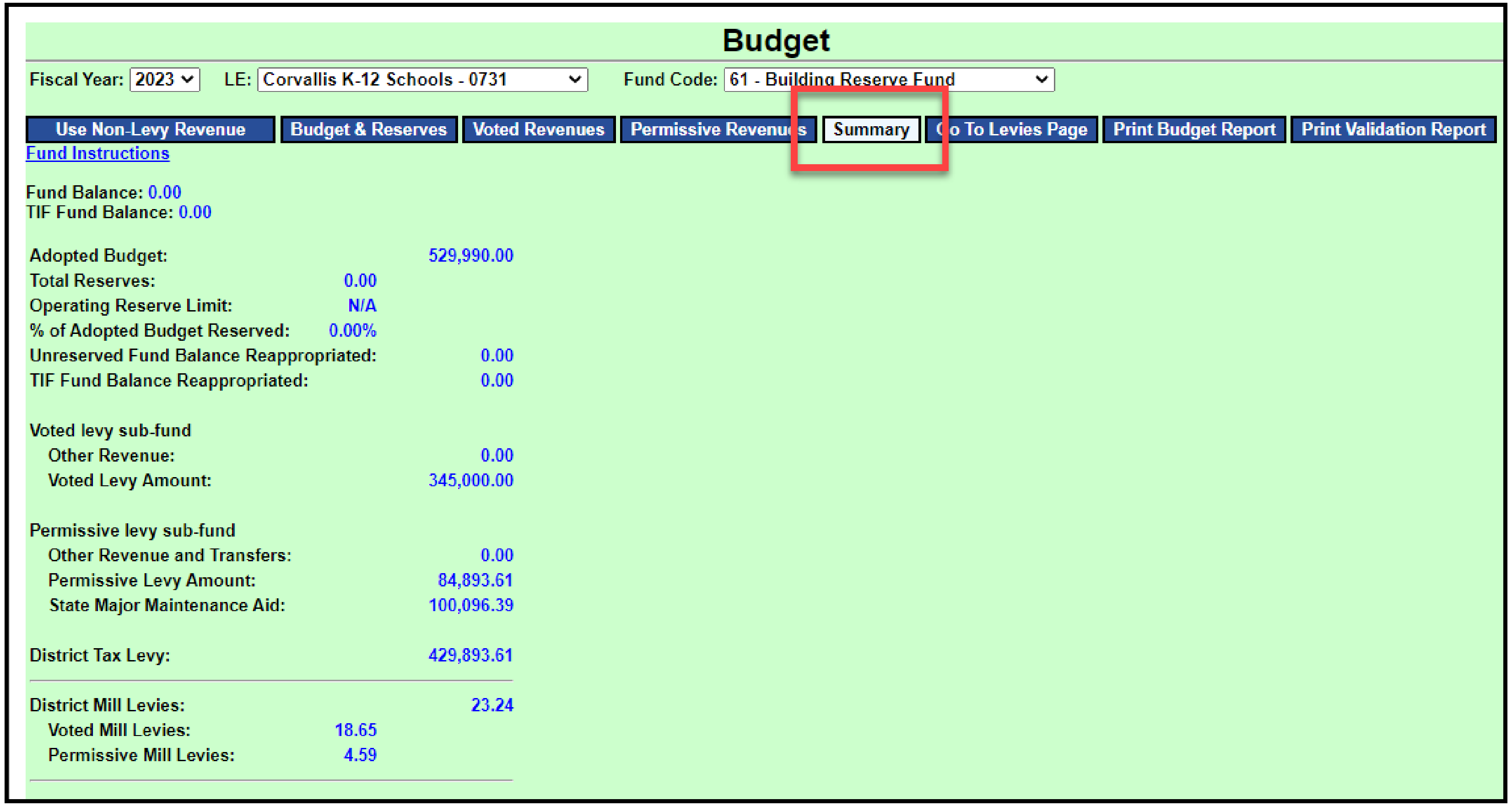
Permissive Taxes:

Budget Code	Amount	Calculated	
0118 Building Reserve Permissive Levy	84,893.61	No	Select
1110 District Tax Levy	429,893.61	Yes	

Note: The District Tax Levy (1110) amount includes the Building Reserve Voted Levy (0117) + the Permissive Building Reserve Levy (0118).

The permissive levy + estimated revenues + legal transfers + state major maintenance aid may not exceed the school major maintenance maximum allowable amount of $184,990.00.

FUND BUDGETS



Budget

Fiscal Year: 2023 LE: Corvallis K-12 Schools - 0731 Fund Code: 61 - Building Reserve Fund

Use Non-Levy Revenue | Budget & Reserves | Voted Revenues | Permissive Revenues | Summary | Go To Levies Page | Print Budget Report | Print Validation Report

Fund Instructions

Fund Balance: 0.00
TIF Fund Balance: 0.00

Adopted Budget:		529,990.00
Total Reserves:	0.00	
Operating Reserve Limit:	N/A	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:		0.00
TIF Fund Balance Reappropriated:		0.00
Voted levy sub-fund		
Other Revenue:		0.00
Voted Levy Amount:		345,000.00
Permissive levy sub-fund		
Other Revenue and Transfers:		0.00
Permissive Levy Amount:		84,893.61
State Major Maintenance Aid:		100,096.39
District Tax Levy:		429,893.61
District Mill Levies:		23.24
Voted Mill Levies:	18.65	
Permissive Mill Levies:	4.59	

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FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Corvallis K-12 Schools - 0731 Fund Code: 61 - Building Reserve Fund

Use Non-Levy Revenue | Budget & Reserves | Voted Revenues | Permissive Revenues | Summary | Go To Levies Page | Print Budget Report | Print Validation Report

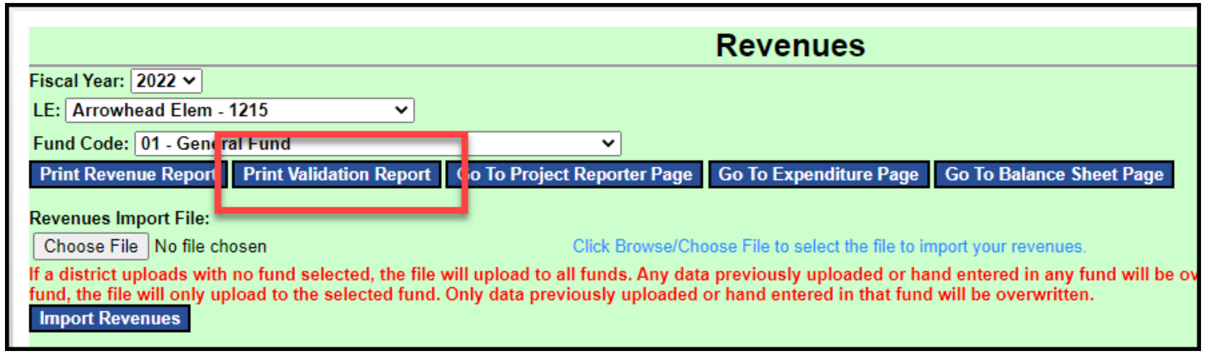
Fund Instructions

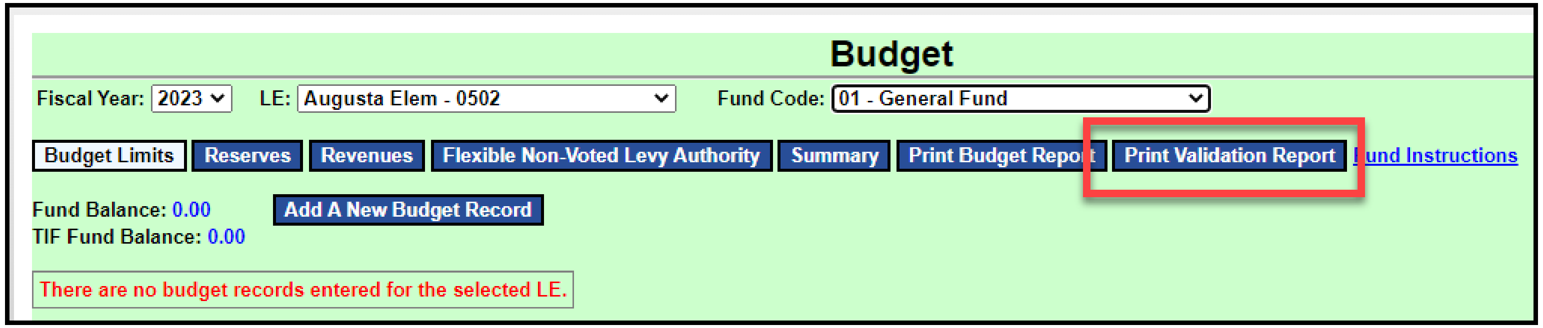
Fund Balance: 0.00
TIF Fund Balance: 0.00

Adopted Budget:		529,990.00
Total Reserves:	0.00	
Operating Reserve Limit:	N/A	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:		0.00
TIF Fund Balance Reappropriated:		0.00
Voted levy sub-fund		
Other Revenue:		0.00
Voted Levy Amount:		345,000.00
Permissive levy sub-fund		
Other Revenue and Transfers:		0.00
Permissive Levy Amount:		84,893.61
State Major Maintenance Aid:		100,096.39
District Tax Levy:		429,893.61
District Mill Levies:		23.24
Voted Mill Levies:	18.65	
Permissive Mill Levies:	4.59	

VALIDATIONS AND REPORTS

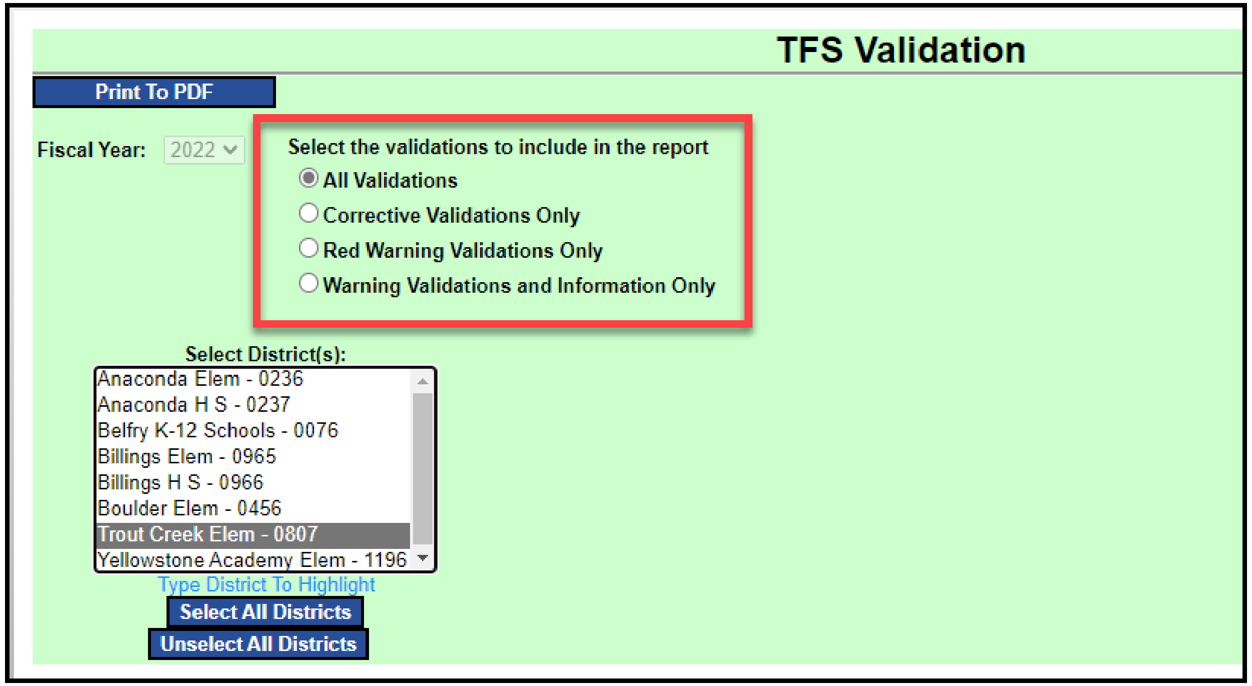
On Screen Validations for both TFS and Budget





VALIDATIONS AND REPORTS

TFS Step 14: TFS Validation



VALIDATIONS AND REPORTS

Corrective Validations:

<u>Must be</u> corrected before the district may submit

TFS Validation
2022

0807 Trout Creek Elem

Corrective

Corrective errors that appear below must be fixed before you will be allowed to submit to OPI. When fixed, the corrective errors will no longer appear on this report.

Fund 01 - The amount reported on Line 52 of the Balance Sheet (0.00) does not equal Line 5 of the Schedule of Revenues, Expenditures and Changes in Fund Balance (-237,756.83). The difference (237,756.83) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

Fund 10 - The amount reported on Line 52 of the Balance Sheet (0.00) does not equal Line 5 of the Schedule of Revenues, Expenditures and Changes in Fund Balance (-58,574.16). The difference (58,574.16) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

Fund 12 - The amount reported on Line 52 of the Balance Sheet (0.00) does not equal Line 5 of the Schedule of Revenues, Expenditures and Changes in Fund Balance (-35,706.09). The difference (35,706.09) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

Fund 13 - The amount reported on Line 52 of the Balance Sheet (0.00) does not equal Line 5 of the Schedule of Revenues, Expenditures and Changes in Fund Balance (19,606.66). The difference (-19,606.66) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

Fund 14 - The amount reported on Line 52 of the Balance Sheet (0.00) does not equal Line 5 of the Schedule of Revenues, Expenditures and Changes in Fund Balance (-33,404.66). The difference (33,404.66) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

Fund 15 - The amount reported on Line 52 of the Balance Sheet (0.00) does not equal Line 5 of the Schedule of Revenues, Expenditures and Changes in Fund Balance (-116,606.01). The difference (116,606.01) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

Fund 17 - The amount reported on Line 52 of the Balance Sheet (0.00) does not equal Line 5 of the Schedule of Revenues, Expenditures and Changes in Fund Balance (-5,381.42). The difference (5,381.42) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

Fund 20 - The amount reported on Line 52 of the Balance Sheet (0.00) does not equal Line 5 of the Schedule of Revenues, Expenditures and Changes in Fund Balance (7,337.48). The difference (-7,337.48) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

Fund 21 - The amount reported on Line 52 of the Balance Sheet (0.00) does not equal Line 5 of the Schedule of Revenues, Expenditures and Changes in Fund Balance (3,092.89). The difference (-3,092.89) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

VALIDATIONS AND REPORTS

Red Warning Validations:

The “**red**” validations under Warnings and Information – **do not** have to be corrected before submission

TFS Validation
2022

0807 Trout Creek Elem

Warnings and Information - Please Review

Warning messages that appear below are provided to alert you of possible errors. Please read the warning carefully and determine if your input was correct. You will be allowed to submit with warning errors.

No amount was reported in the Expenditure Detail page for Teacher Salaries XX XXX-1XXX-112. Please complete this item and other teacher salaries items as appropriate. (TFSRE-R01)

No interest earnings (revenue source 1510) were reported in the General Fund(01). Section 20-9-235(7), MCA, provides interest earnings must be used to reduce property taxes. Please recheck coding. (TFSRE-R21)

The total Fund 28 expenditures for the original budget (excluding budget amendments) ($34,455.41) are greater than the original budget ($27,330.78). Check that expenditures were correctly coded. (TFSBO-R02)

Warning: No Net Pension Liability record for PERS has been entered in the Long term liability section. Disregard if your district is not a PERS member district. (TFSL-R04)

Warning: No Net Pension Liability record for TRS has been entered in the Long Term Liabilities Section. (TFSL-R03)

VALIDATIONS AND REPORTS

Black Warning Validations:

The “black” validations under Warnings and Information – **do not** have to be corrected before submission

0807 Trout Creek Elem

Warnings and Information - Please Review

Warning messages that appear below are provided to alert you of possible errors. Please read the warning carefully and determine if your input was correct. You will be allowed to submit with warning errors.

There are expenditures entered in Fund 12; however, the district has not allocated any expenditures in the ESSA LE Per Pupil Exp Reporting- Fund 12/15/82 screens in the TFS for this fund. If applicable, enter the ESSA LE Per Pupil Exp Reporting- Fund 12/15/82 screen to allocate these expenditures by LE and/or School Code. (TFSADD-W01)

There are expenditures entered in Fund 15; however, the district has not allocated any expenditures in the ESSA LE Per Pupil Exp Reporting- Fund 12/15/82 screens in the TFS for this fund. If applicable, enter the ESSA LE Per Pupil Exp Reporting- Fund 12/15/82 screen to allocate these expenditures by LE and/or School Code. (TFSADD-W01)

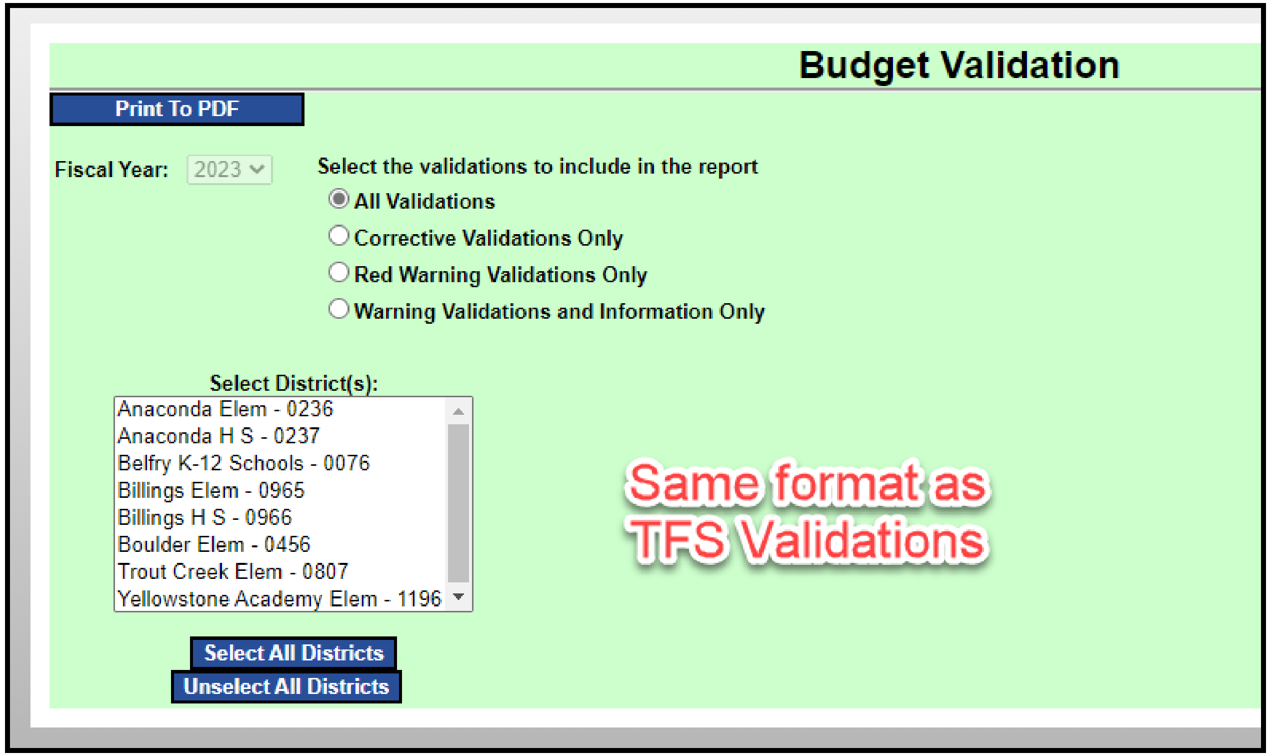
Check the ESSA PPE Calculation (Data Entry>ESSA PPE Calculation) prior to submission of the district's TFS and Budget. Only minor corrections will be accepted by December 10th. (TFSEX-W05)

No amount was reported in the Expenditure Detail page for Instructional Textbooks XX XXX-1XXX-640. Please complete this item and other teacher salaries items as appropriate. (TFSDE-W03)

No detailed expenditures have been coded with object codes for technology contracted services (355), repairs & maintenance (455), communication services (535), minor supplies (682) and major equipment and software (735). Recheck coding and totals. (TFSDE-W02)

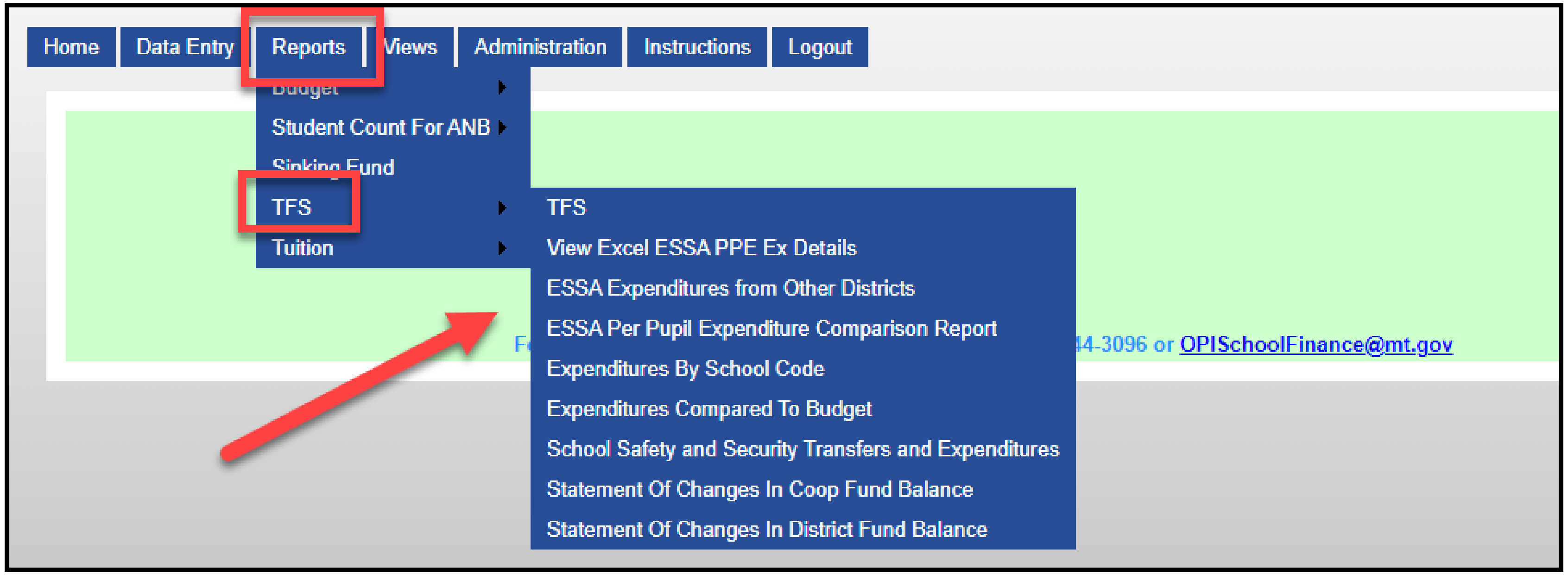
VALIDATIONS AND REPORTS

Budget Step 9: TFS Validation



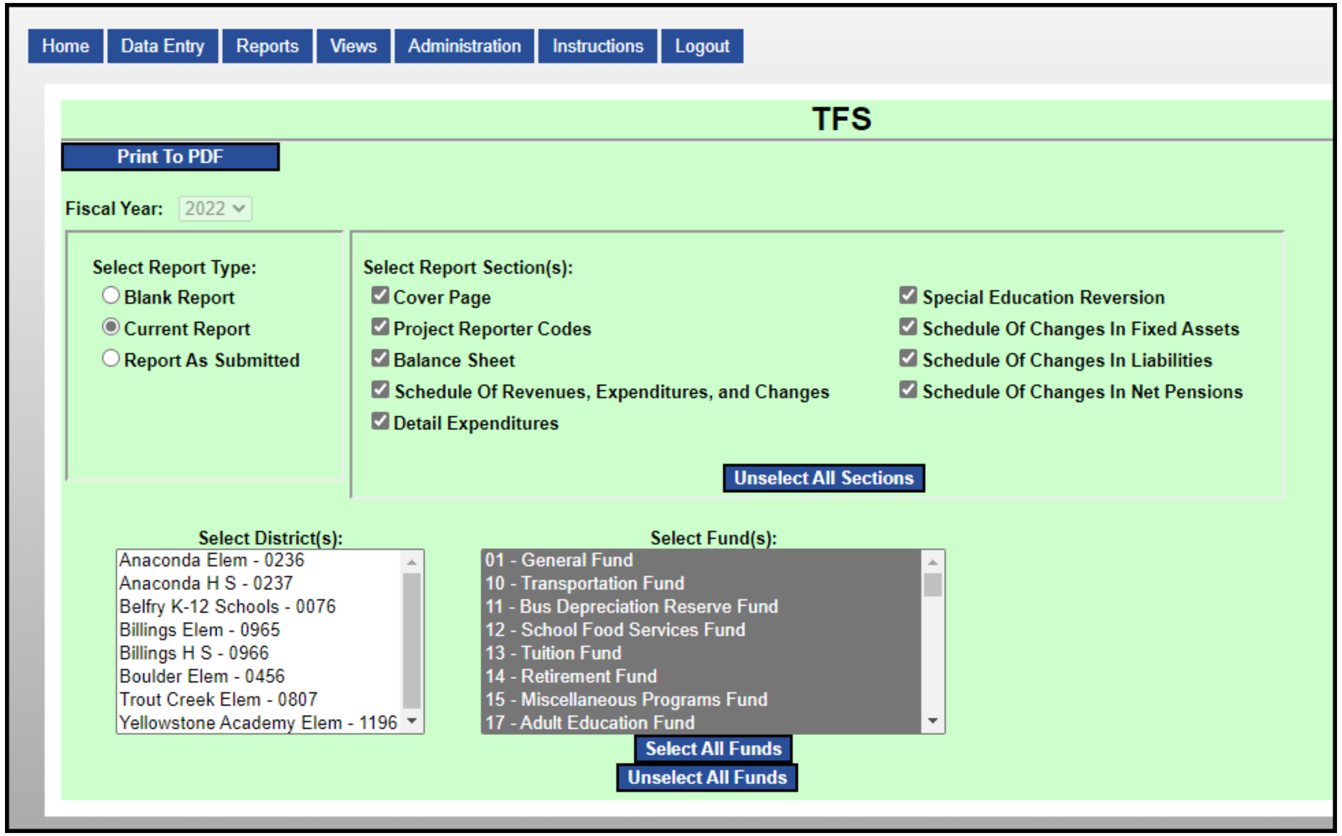
FUND BUDGETS

TFS Reports



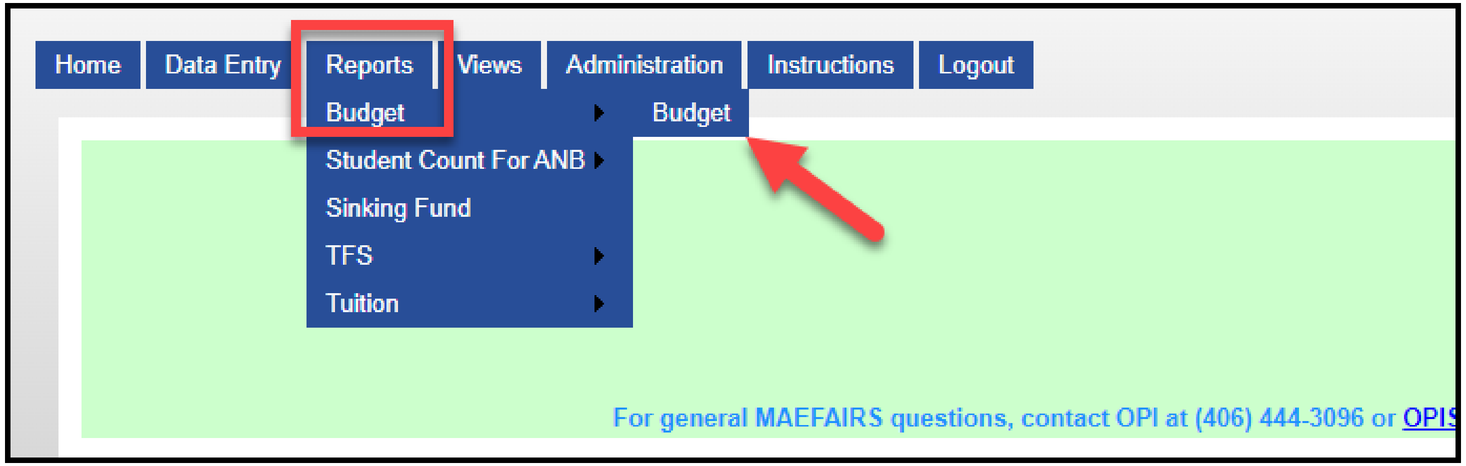
FUND BUDGETS

TFS Report



FUND BUDGETS

Budget Reports



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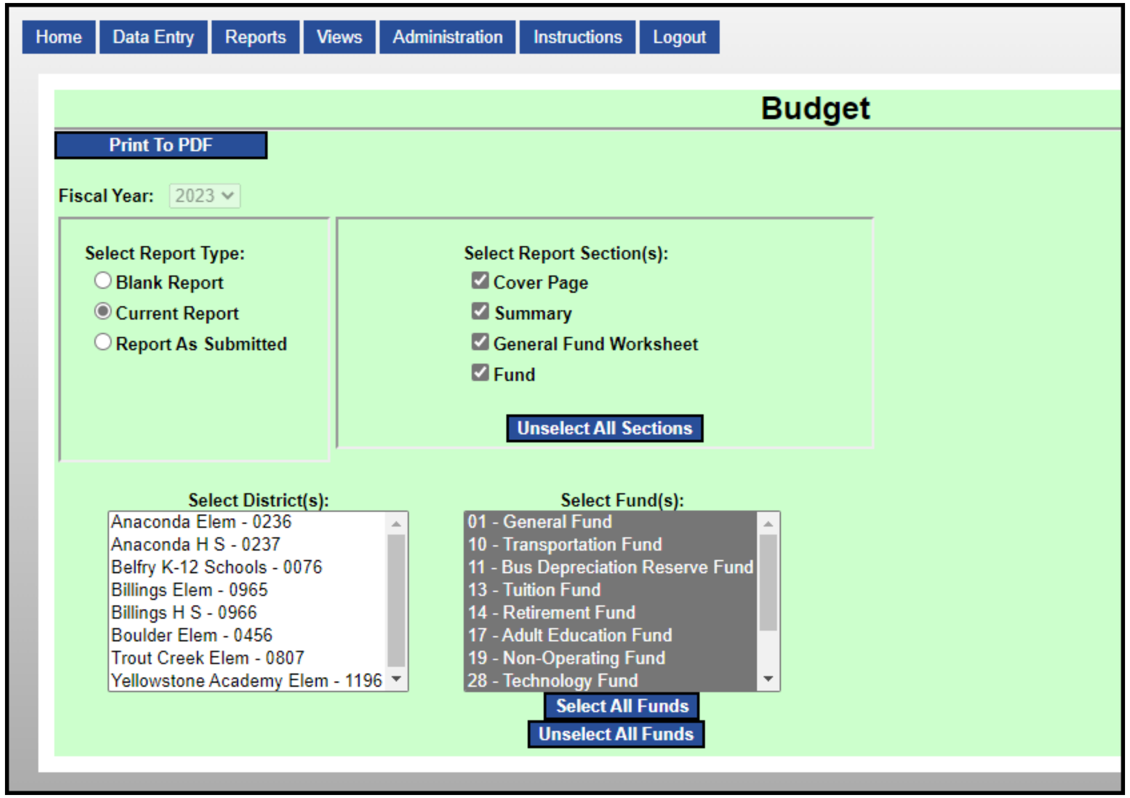
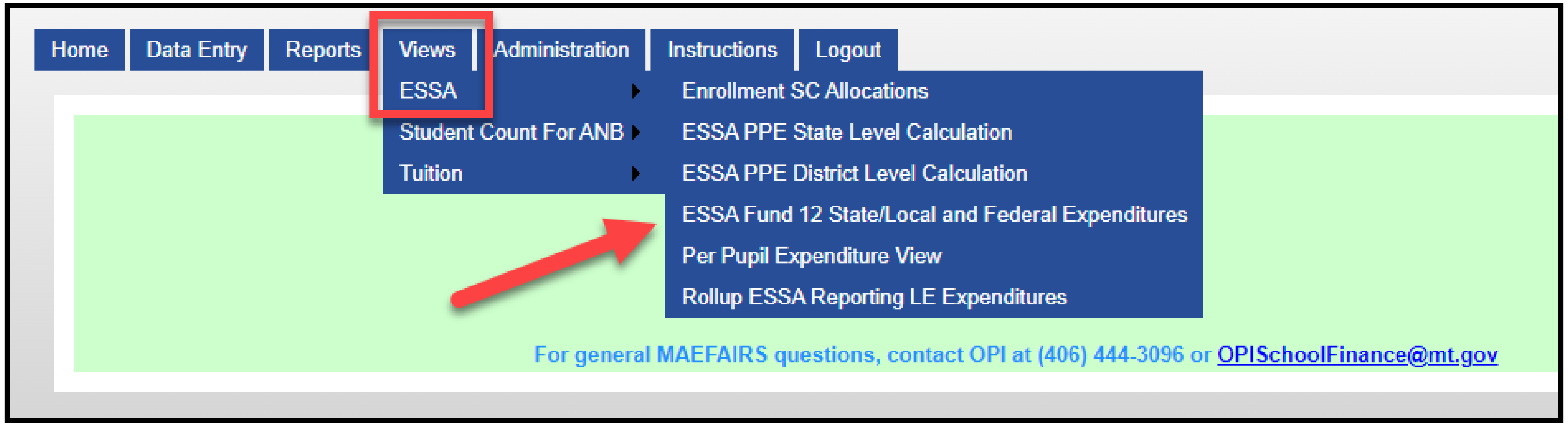
FUND BUDGETS

Budget Report



FUND BUDGETS

ESSA Views



FUND BUDGETS

TFS Step 7a: ESSA Expenditure Validation Reports

ESSA Expenditure Validation

Fiscal Year: 2022

LE:

The Elementary and Secondary Education Act (ESSA) Per Pupil Expenditure Reporting is a required Federal report based on annual data submitted to the OPI through the MAEFAIRS Trustees' Financial Report (TFS). The federal law requires each school, not each LEA, to report expenditures by school code (SC), regardless of enrollment, number of school buildings, or location.

Federal grants reported in the School Food Services Fund (12) or the Miscellaneous Programs Fund (15), where one district is the prime applicant for another (typically EL and HS districts), must be reported to the proper LE and school code (SC). Expenditures from the Interlocal Agreement Fund (82) must also be reported to the correct LE and school code (SC). The LE reporting the expenditures will complete Step 9 in the TFS Report, LE Per Pupil Ex Reporting – Additional.

To verify the School Level, District Wide and Excluded expenditures, as well as expenditures assigned by other districts or cooperatives (if the district is a member), please run the following reports:

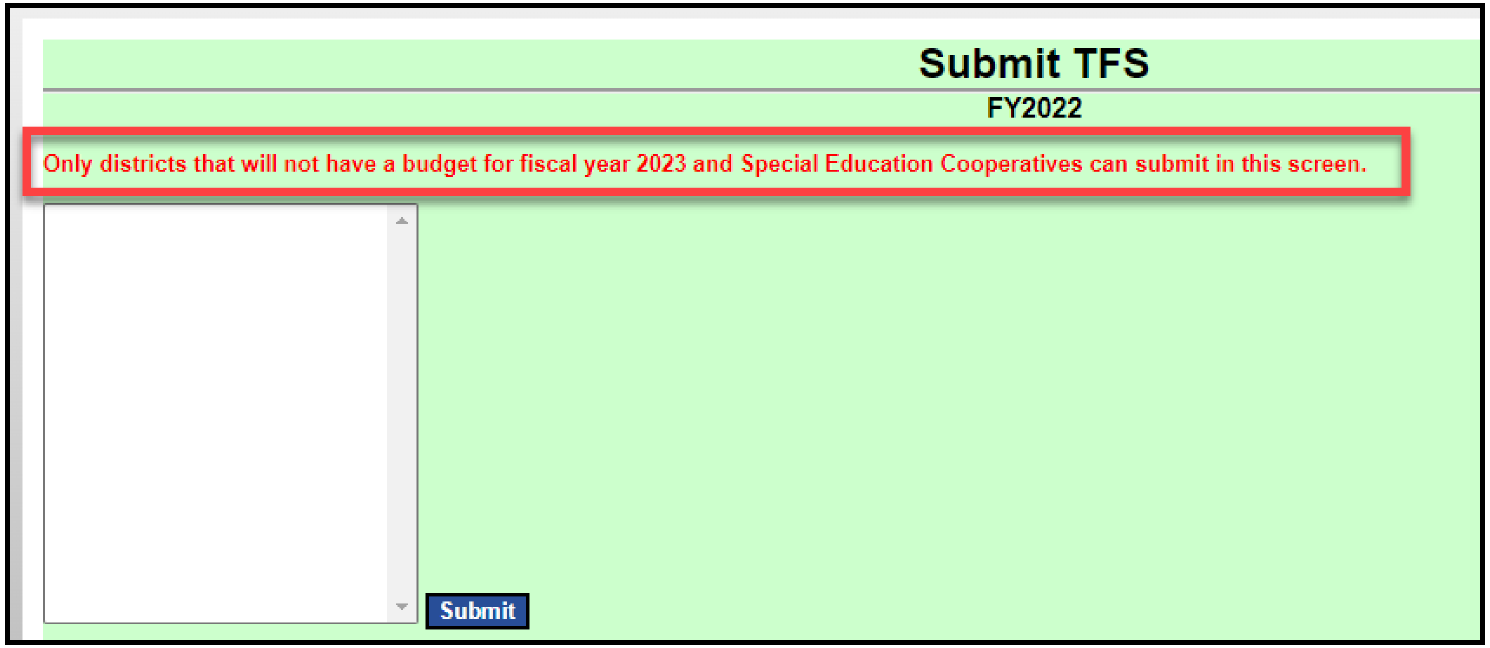
Report 1: Expenditure Review | Report 2: Expenditures Assigned to LE | Report 3: Expenditures from Cooperative

Additionally, districts should run their ESSA PPE Report from Data Entry>ESSA PPE Calculation to view the Total Per Pupil Expenditure for all schools in the LE.

These reports should be thoroughly reviewed prior to the submission of the TFS and Budget. Only minor changes will be allowed until December 10th.

SUBMISSION

TFS Step 15: Submit TFS to OPI



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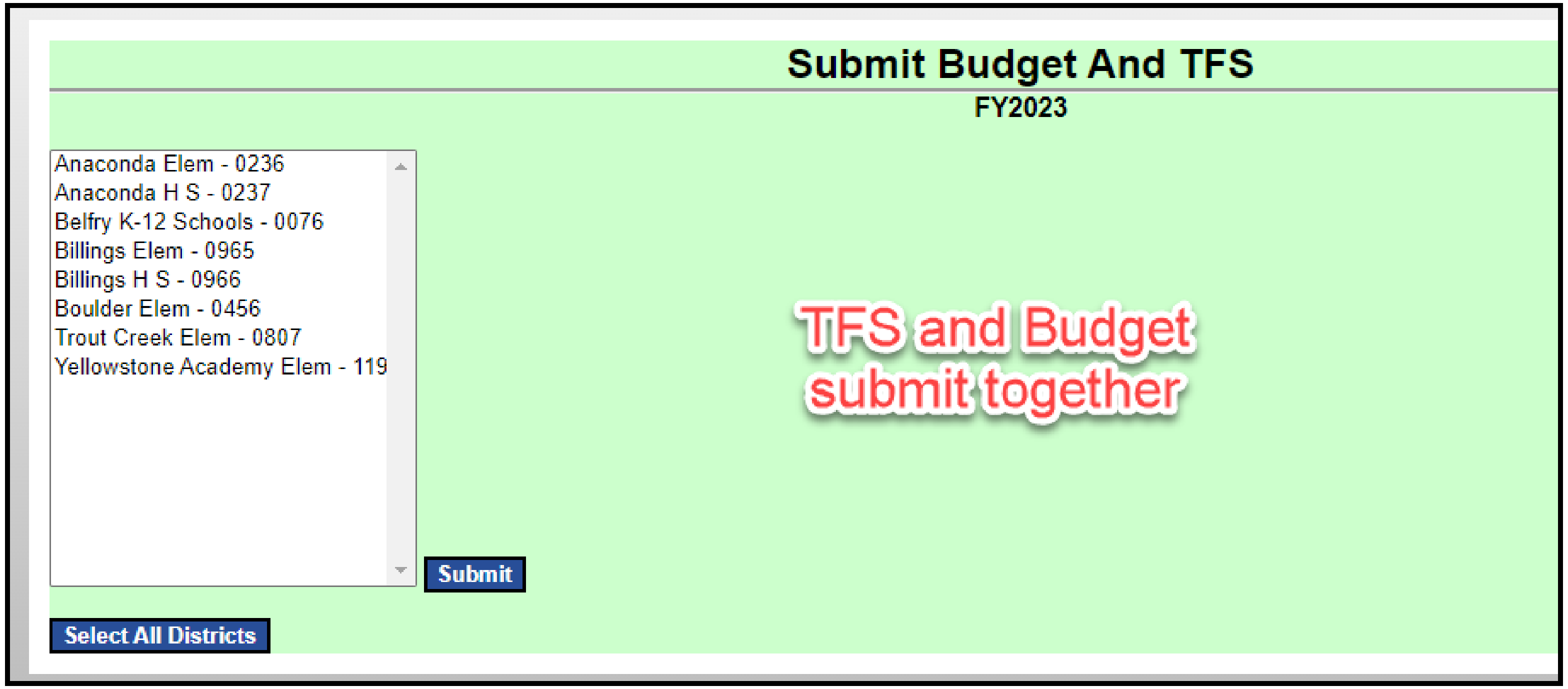
SUBMISSION

Budget Step 10: Submit to OPI



CORRECTIONS

<u>TFS corrections accepted through December 10, 2022</u>

- Material revisions to the annual TFS limited to the following types of adjustments:

a) Coding revisions between revenue or expenditure line items (no change in fund balance of budgeted funds)

b) Revisions in balance sheet accounts (no change in fund balance of budgeted funds)

CORRECTIONS

Changes that affect fund balance in a budgeted fund or material line-item coding changes must be reported as material prior period adjustments in the TFS for the current year. The district may need to adopt a budget amendment in the current year to record the prior period adjustment.

CORRECTIONS

- Print a copy of the revenue/expenditure report(s)
- Indicate the amount to be revised and legibly notate the change to be made
- Sign and date each page
- Email, fax, or mail request to the OPI by December 10
- Send a copy of the corrected TFS to the county superintendent

CORRECTIONS

Schedule of Revenues, Expenditures and Changes in Fund Balance
13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 13**

PRC	Revenue	2021 Value	2022 Value
	1111 District Levy - Real Property	37,465.21	0.00
	1112 District Levy - Personal Property	25.86	0.00
	1114 District Levy - Personal Property/Mobile Homes	25.34	0.00
	1190 Penalties and Interest on Taxes	12.19	0.00
	1510 Interest Earnings	31.19	
	6100 Material Prior Period Revenue Adjustments	3,146.72	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,706.51	

CP8823 3:15 PM Reply

For 280-1xxx-1xx: 8,721.91 to SC 1 and 2,430 to SC 2.

Add a reply...

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 13**

PRC	Program	Function	Object	2021 Value	2022 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	11,151.91	11,151.91
			2XX Personal Services - Employee Benefits	62.01	62.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				11,213.92	11,213.92

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SPECIAL CIRCUMSTANCES AND QUESTIONS