

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.

School Finance Division

MAEFAIRS: TFS AND BUDGET TRAINING 2022



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:

☐ Existing User:

District/County: Lewis and Clark

☒ ADD ROLES ☐ REMOVE ROLES

See back of form for role definitions

MAEFAIRS

- ☒ MaeFAIRSCompensationExpenditure
- ☒ 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

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

**OPI MAEFAIRS**[OPI Home](#)

Log In
User Name:
Password:
Log In
[New User?](#)
[Forgot password?](#)

[Login Instructions](#)

For help logging into MAEFAIRS contact OPI Help Desk at (406) 444-0087 or opihelpdesk@mt.gov.

This system is the property of the Office of Public Instruction. Unauthorized use is a violation of Montana Code Annotated § 45-6-311. Any and all uses of this system and all files on this system may be intercepted, monitored, recorded, copied, audited, inspected, and disclosed to authorized personnel. By using this system, the user consents to such. Unauthorized or improper use of this system may result in civil and criminal penalties. By using this system, you indicate your awareness of and consent to these terms and conditions of use. Do not log in if you do not agree to the conditions stated in this warning.

SCHOOL FINANCE REQUEST FORM

OCL User Login Instructions

Become a New User	1
Forgot Your Password.....	1
Access Disabled: 90 Days of Inactivity	2
Access Disabled: Too Many Login Attempts	3
Need Help?	3

Become a New User

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

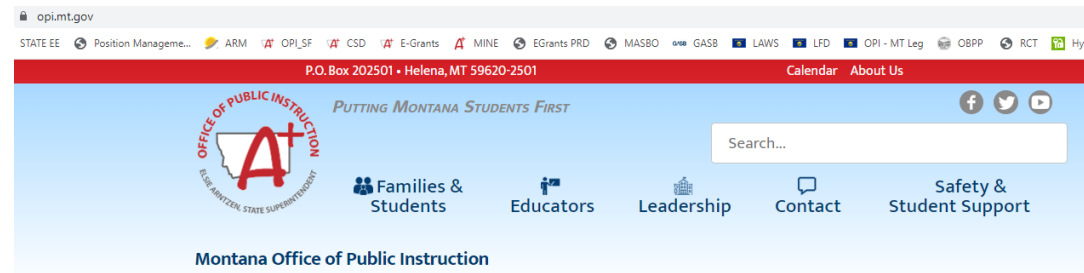


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- Fill in your user name and email address and click **Submit** on the next screen.

WEBSITE REVIEW

Helpful Places to Look



From the Desk of the Superintendent



Superintendent Arntzen speaks to parental partnerships in education.

Montana has state content standards that are approved by the Board of Public Education. Curriculum in our Montana schools must align and adhere to these standards.

Many parents are concerned with the way human sexuality instruction is presented to their children in the classroom. Education must include a partnership with parents. Per [SJR 7-120](#), MCA ([CR 94](#), 2021), parents have the



Upcoming

Chapter 55 Information

[Visit the Chapter 55 Page](#)

Chapter 55 - Negotiated Rule Making Committee:

Friday, July 15th, 2022
8:00AM - 12:00PM
Zoom
[Meeting Link](#) - [Agenda](#)

Negotiate Rulemaking



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

WEBSITE REVIEW

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MEET THE OPI'S SCHOOL FINANCE TEAM

• NEW! Quickstart Guides for Superintendents and Clerks

- [County Superintendents](#)
- [District Superintendents](#)
- [District Clerks](#)

NEW!!

ABOUT SCHOOL FINANCE

ACCOUNTING

AUDITING

BUDGETS

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

[Meet the OPI's School Finance Team](#)

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

[School District Closures - Unforeseen Emergencies](#)

[School Finance Access Form](#)

Application Links:

[MAEFAIRS System Login Link](#)

[County System Login Link](#)

[Pupil Transportation System Login Link](#)

Application Links

Putting Montana Students First **A+**

WEBSITE REVIEW

MAEFAIRS – Montana Automated Education Financial and Information Reporting System



OPI MAEFAIRS

Log In

User Name:

Password:

Log In

[New User?](#)
[Forgot password?](#)

[Login Instructions](#)

For help logging into MAEFAIRS contact OPI Help Desk at (406) 444-0087 or opihelpdesk@mt.gov.

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



WEBSITE REVIEW

Budgets Webpage

- Budget Instructions
- Helpful Spreadsheets
- Specific Fund Instructions

▸ Budget Reports

▸ Budget Spreadsheets & Guidance

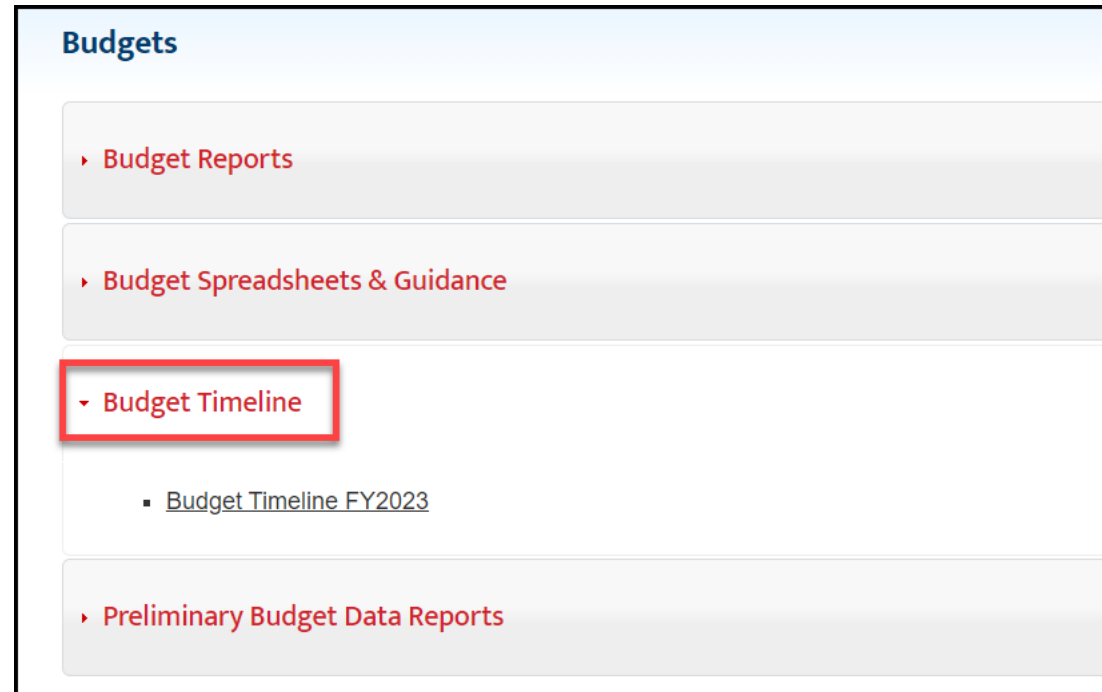
- [FY2023 Budget Instructions](#)
- [FY2023 General Fund Budget Spreadsheet](#)
- [FY2023 General Fund Budget Overview Worksheet](#)
- [Transportation Budgeting Worksheet](#)
- [Technology Fund Levy Spreadsheet](#)
- [Projecting General Fund Reserves](#)
- [Budget Amendment Packet](#)
- [Building Reserve 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

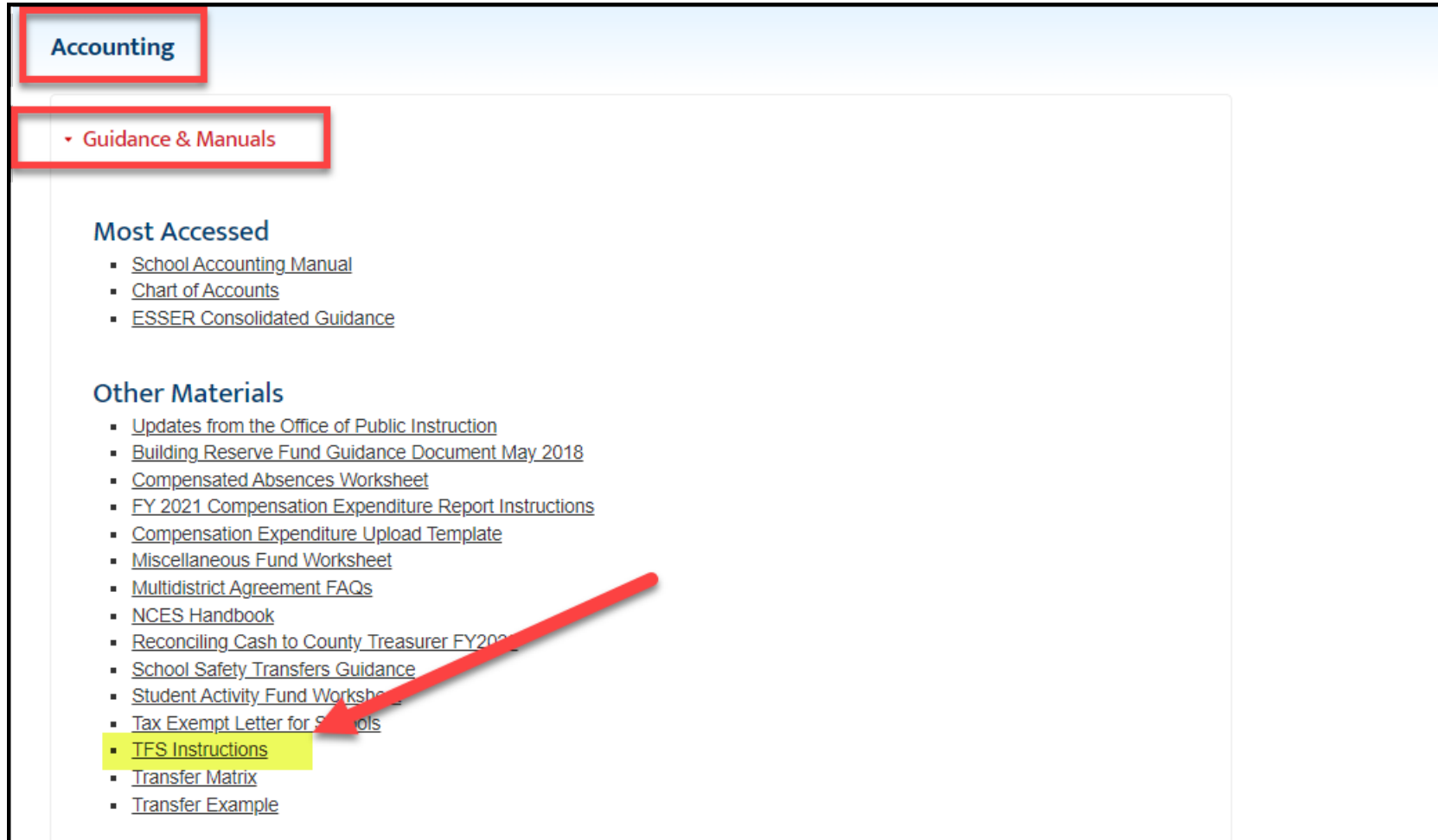
▸ Budget Spreadsheets & Guidance

▸ Budget Timeline

▾ Preliminary Budget Data Reports

- [FY 2023](#)
- [FY 2022](#)
- [FY 2021](#)
- [FY 2020](#)
- [FY 2019](#)
- [FY 2018](#)
- [FY 2017](#)

TFS INSTRUCTIONS



Accounting

▾ **Guidance & Manuals**

Most Accessed

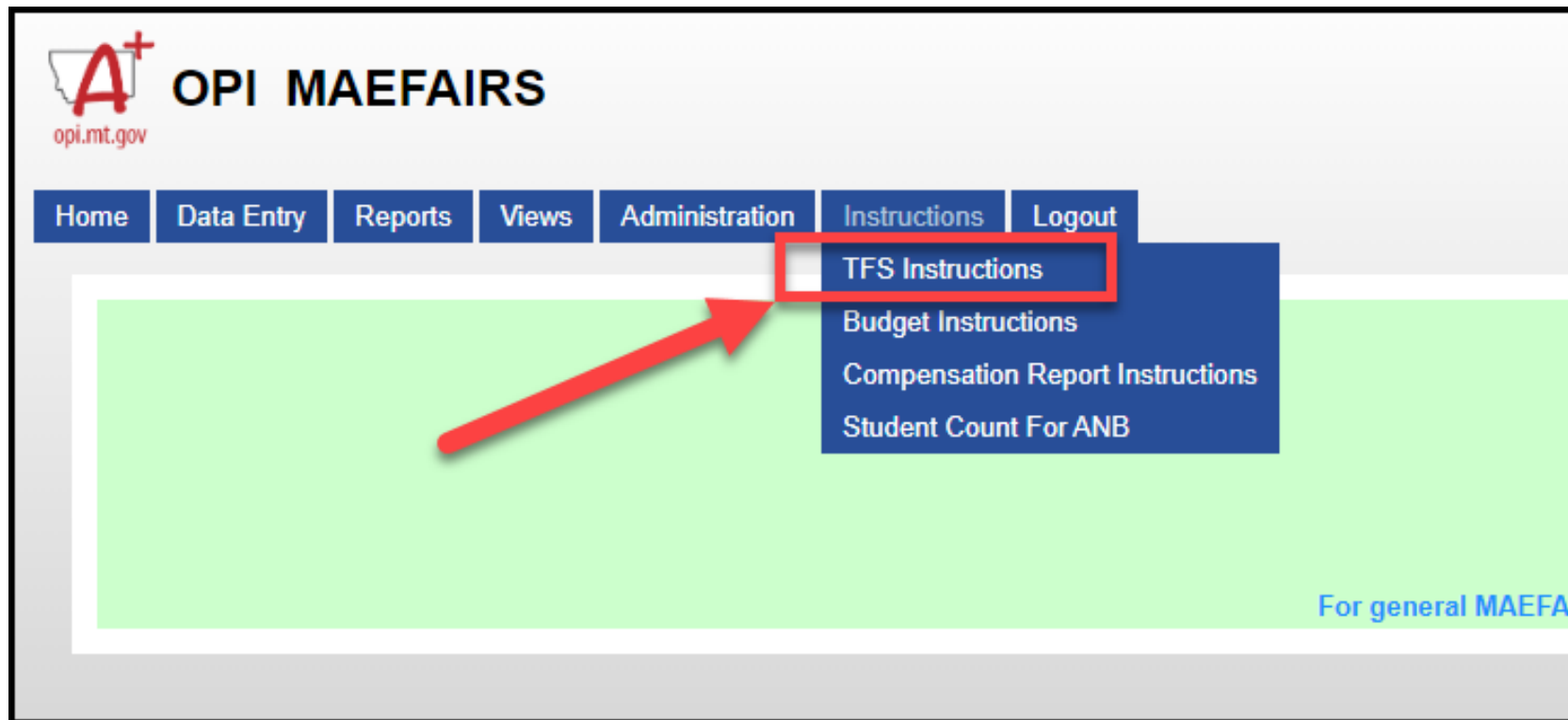
- [School Accounting Manual](#)
- [Chart of Accounts](#)
- [ESSER Consolidated Guidance](#)

Other Materials

- [Updates from the Office of Public Instruction](#)
- [Building Reserve Fund Guidance Document May 2018](#)
- [Compensated Absences Worksheet](#)
- [FY 2021 Compensation Expenditure Report Instructions](#)
- [Compensation Expenditure Upload Template](#)
- [Miscellaneous Fund Worksheet](#)
- [Multidistrict Agreement FAQs](#)
- [NCES Handbook](#)
- [Reconciling Cash to County Treasurer FY2021](#)
- [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

Section 1 Introduction.....	4
Who Complete the Trustees' Financial Summary (TFS)	4
MAEFAIRS TFS Contacts:	4
What Information to Report.....	4
Where to Find Help for Year-End Adjustments and Closing Procedures	4
Blank Forms	4
Special Education Cooperatives	5
Interlocal Agreement/ Cooperative Fund (82)	5
Additional Funds	5
Districts That Will Become K-12 Next Year	5
Non-Operating Districts.....	5
First Year Non-Operating Fund (19)	5
Second and Third Year of Non-Operating Status:	6
Where to Submit Completed TFS:	6
TFS Changes or Revisions to be submitted by December 10:.....	7
Requests for changes to the TFS	7
After changes have been completed by the OPI	7

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 allocated 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](#)

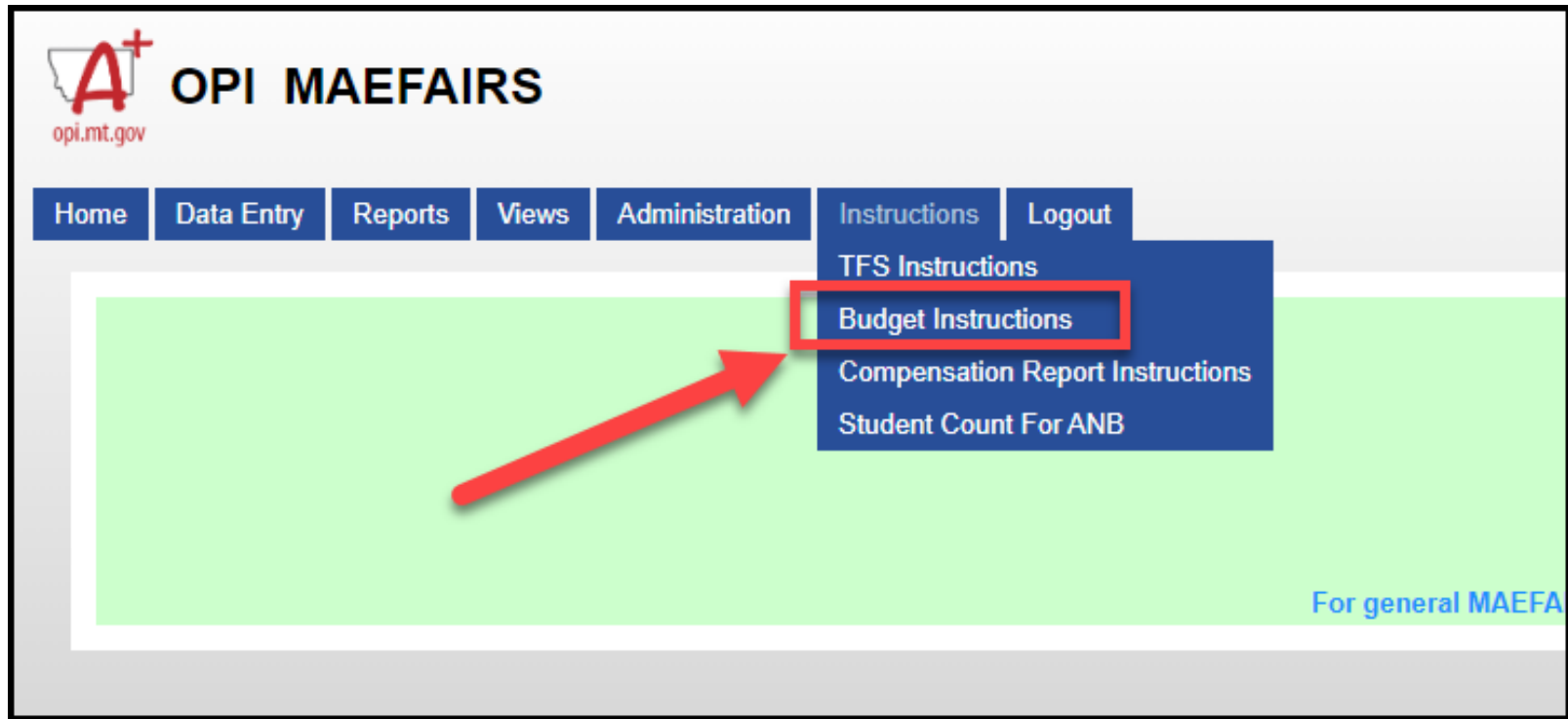
Budget Fund Instructions

- [General Fund 01](#)
- [Transportation Fund 10](#)
- [Bus Depreciation Fund 11](#)

Budget Instructions

Individual Fund Instructions

BUDGET INSTRUCTIONS



BUDGET INSTRUCTIONS

Table of Contents

Section 1 Introduction and Overview.....	3
Who Completes the Budget Report.....	3
Questions can be sent to OPISchoolFinance@mt.gov	3
Blank Forms	3
Special Education Cooperatives	3
Districts That Will Become K-12 Next Year	3
Non-Operating Districts Verify	3
Where to Send Completed Reports:.....	4
Section 2 Guidelines for Completing the Budget Report (Budget Completion Checklist).....	4
1. Prepare to complete the Budget Report	4
2. Gather the necessary materials	4
3. Check Non-Levy Revenues	4
4. Check General Fund (01) Budget Voted Levy Amount	5
5. Check reserves General Fund (01) and Debt Service Fund Reserves.	5
Section 3 Complete the Budget Steps	5
Step 1: Taxable Valuation.....	5
Step 2: Taxing Jurisdiction (Debt Service Only)	5
Step 3: Bus Depreciation (Buses/ Communication System and/or Safety Devices).....	6
Step 4: Building Reserve (Elections).....	6

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
Nicole Thuotte	(406) 444-4524	nthuotte@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

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)

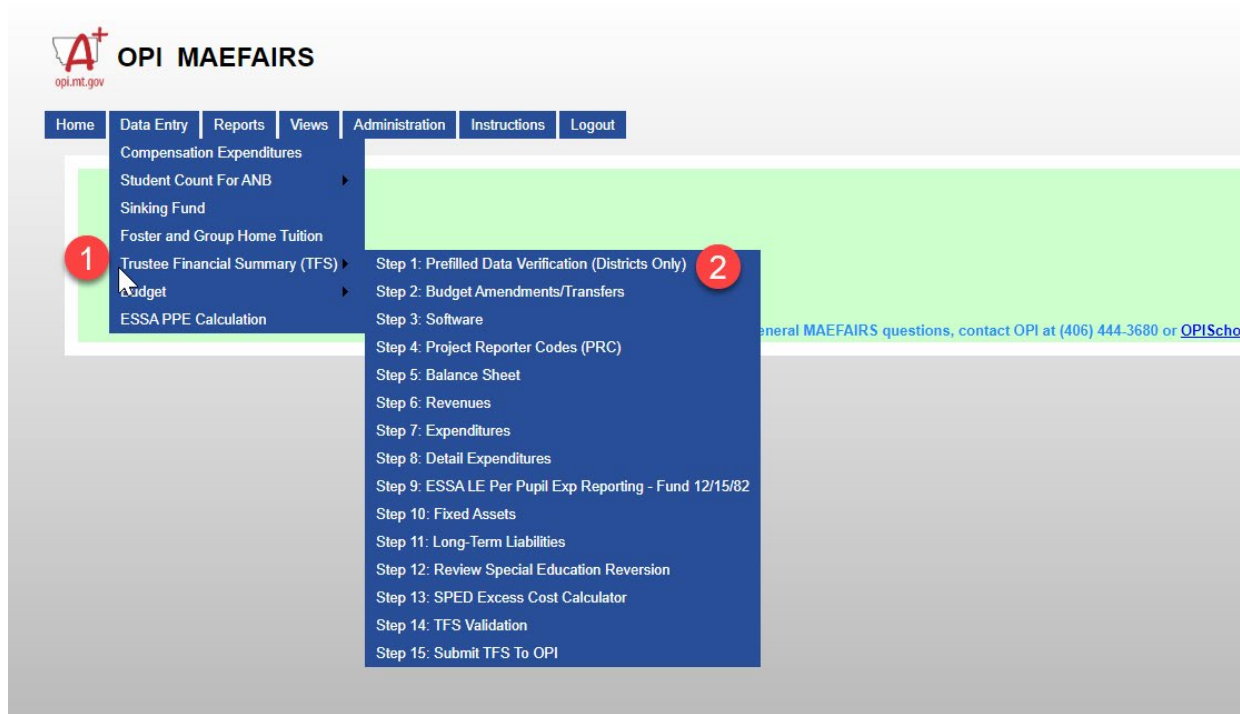
- ☐ Enter only if the district has an active debt payment usually in the form of a bond approved by the voters of the district.
- ☐ Add New Taxing Jurisdiction Allocation and select the Taxing Jurisdiction.
- ☐ Enter Taxing jurisdiction taxable values per county DOR assessor.
 - ☐ Jurisdiction: A taxing 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



OPI MAEFAIRS
opi.mt.gov

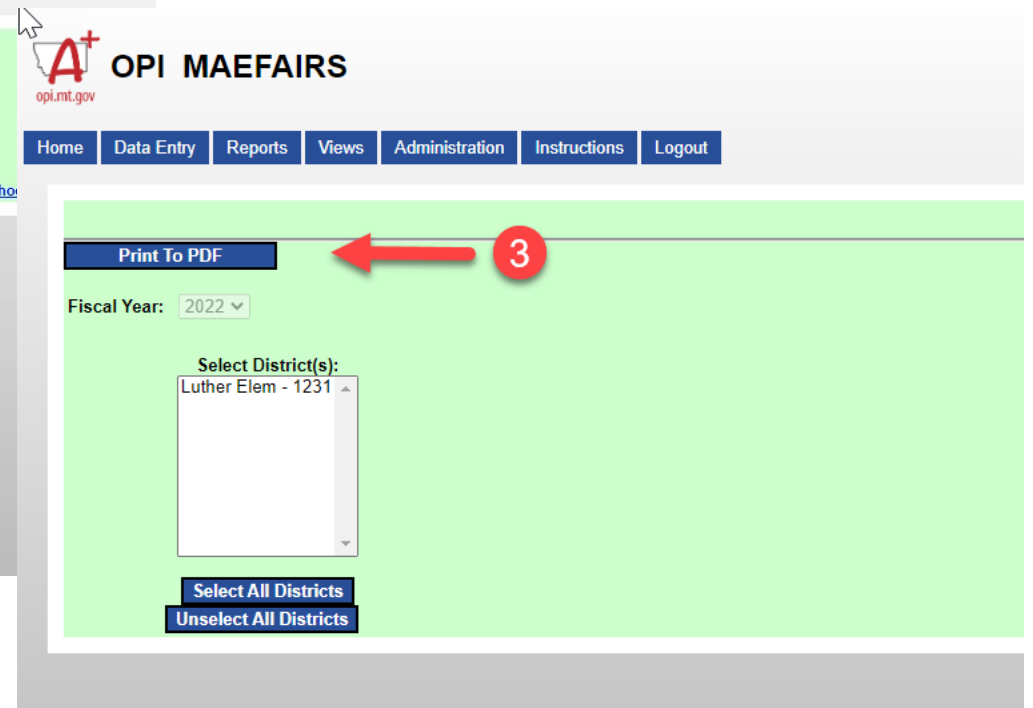
Home | Data Entry | Reports | Views | Administration | Instructions | Logout

1 Data Entry

- Compensation Expenditures
- Student Count For ANB
- Sinking Fund
- Foster and Group Home Tuition
- 2 Trustee Financial Summary (TFS) ▶ Step 1: Prefilled Data Verification (Districts Only)
- Budget ▶ Step 2: Budget Amendments/Transfers
- ESSAPPE Calculation ▶ Step 3: Software

Step 4: Project Reporter Codes (PRC)
Step 5: Balance Sheet
Step 6: Revenues
Step 7: Expenditures
Step 8: Detail Expenditures
Step 9: ESSALE Per Pupil Exp Reporting - Fund 12/15/82
Step 10: Fixed Assets
Step 11: Long-Term Liabilities
Step 12: Review Special Education Reversion
Step 13: SPED Excess Cost Calculator
Step 14: TFS Validation
Step 15: Submit TFS To OPI

For general MAEFAIRS questions, contact OPI at (406) 444-3680 or [OPISchools@opi.mt.gov](#)



OPI MAEFAIRS
opi.mt.gov

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

Print To PDF 3

Fiscal Year: 2022 ▼

Select District(s):
Luther Elem - 1231 ▲

Select All Districts
Unselect All Districts

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
<i>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.</i>				
	\$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

The screenshot shows the OPI MAEFAIRS website interface. The top navigation bar includes links for Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. The 'Data Entry' menu is expanded, showing options like Compensation Expenditures, Student Count For ANB, Sinking Fund, Foster and Group Home Tuition, Trustee Financial Summary (TFS), Budget, and ESSA PPE Calculation. To the right, a list of steps is displayed: Step 1: Prefilled Data Verification (District Only), Step 2: Budget Amendments/Transfers, Step 3: Software, Step 4: Project Reporter Codes (PRC), Step 5: Balance Sheet, and Step 6: Revenue. A red arrow points to 'Step 2: Budget Amendments/Transfers', which is highlighted in green. A large red 'Step 2' text is overlaid on the right side of the image. A tooltip box is visible over Step 3, containing the text: 'Confirm budget amendments and budget and/or cash transfers. oolFinance@mt'.

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

The screenshot shows the navigation interface of the Montana Budget Amendment System. The top navigation bar includes links for Home, Data Entry, Reports, Views, Administration, User Maintenance, Documentation, Instructions, and Logout. The 'Administration' tab is active, displaying a list of steps for confirming budget amendments and transferring PRCs. The steps are:

- Step 1: Prefilled Data Verification (Districts Only)
- Step 2: Budget Amendments/Transfers
- Step 3: Software
- Step 4: Project Reporter Codes (PRC)
- Step 5: Balance Sheet
- Step 6: Revenues
- Step 7: Expenditures** (highlighted in green)
- Step 7a: ESSA Ex
- Step 8: Detail Expenditures

A red arrow points to 'Step 7: Expenditures'. A tooltip for this step reads: 'Enter expenditure data by fund.' The main content area is titled 'Confirm Budget Amendment And Transfer PRCs' and contains contact information for Becky Belling and Rebecca Belling.

BUDGET AMENDMENTS

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

Expenditures

Fiscal Year: 2022 ▾

LE: Bozeman Elem - 0350 ▾ 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 Reporting](#)

[ESSA Expenditures from Other Districts](#) [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 overwritten. If only upload to the selected fund. Only data previously uploaded or hand entered in that fund will be overwritten.

[Import Expenditures](#)

Project Reporter Code: ▾

Program Code: ▾

Function Code: 910 - Budget Amendment ▾

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.

ACCOUNTING SOFTWARE

TFS Step 3

The screenshot displays the OPI MAEFAIRS website interface. At the top left is the OPI logo with the text "opi.mt.gov". To its right is the title "OPI MAEFAIRS". Below this is a navigation bar with tabs: Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. The "Data Entry" tab is selected, revealing a dropdown menu with the following options: Compensation Expenditures, Student Count For ANB, Sinking Fund, Foster and Group Home Tuition, Trustee Financial Summary (TFS), Budget, and ESSA PPE Calculation. The "Trustee Financial Summary (TFS)" option is highlighted with a green background. To the right of this menu, a list of steps is shown: Step 1: Prefilled Data Verification (Districts Only), Step 2: Budget Amendments/Transfers, Step 3: Software (highlighted in green), Step 4: Pro, Step 5: Balance Sheet, and Step 6: Revenues. A red arrow points from the "ESSA PPE Calculation" option in the dropdown menu to the "Step 3: Software" option. A tooltip box next to "Step 4: Pro" contains the text "Enter the type of accounting software your district uses."

ACCOUNTING SOFTWARE

Click Edit to Modify

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

ACCOUNTING SOFTWARE

Enter Accounting Software Package

LE	Accounting Package	
Belfry K-12 Schools - 0076	Black Mountain	Save Cancel
Anaconda Elem - 0236	Black Mountain	Edit
Anaconda H S - 0237	Tyler Technologies (CSA/Infinite Visions)	Edit
Boulder Elem - 0456	Data Team	Edit
Trout Creek Elem - 0807	Microsoft Excel	Edit
Billings Elem - 0965	C&C School Accounting (formerly Foxie Lady)	Edit
Billings H S - 0966	Futex	Edit
Yellowstone Academy Elem - 1196	Interloop Incorporated/UST	Edit
All LEs Accounting Package List	Keystone	Edit
	Manual	Edit
	MicroSoft Money	Edit
	National Computer Systems (NCS)	Edit
	Other	
	Peach Tree	
	Quickbooks	
	Quicken	

If you have any questions about accounting software, please contact Andrea Mohammadi at (406) 444-1960 Or Andrea.Mohammadi@mt.gov

➤ 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:

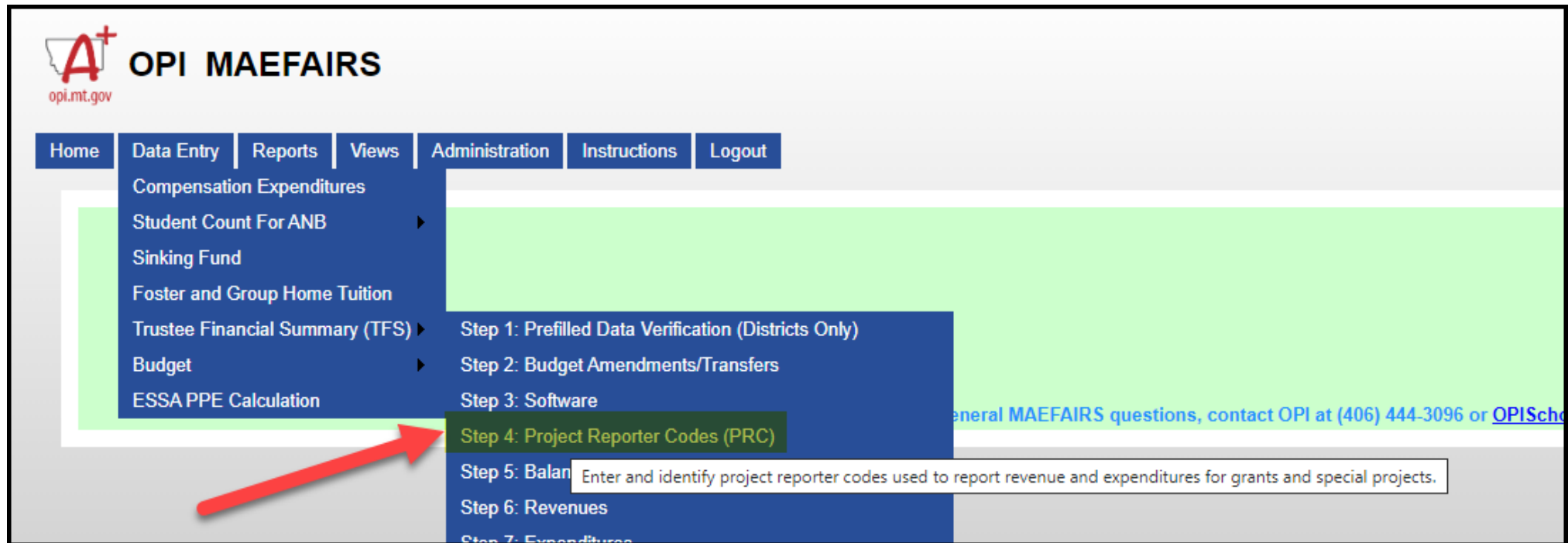
Barb Quinn (406) 444-3249

Andrea Mohammadi (406) 444-1960 or

Nicole Thuotte (406) 444-4524

PROJECT REPORTER CODES

TFS Step 4: Project Reporter Codes



The screenshot shows the OPI MAEFAIRS website interface. At the top left is the OPI logo with the text "opi.mt.gov". Below it is a navigation bar with links: Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. A dropdown menu is open under "Data Entry", listing several options: Compensation Expenditures, Student Count For ANB, Sinking Fund, Foster and Group Home Tuition, Trustee Financial Summary (TFS), Budget, and ESSA PPE Calculation. The "ESSA PPE Calculation" option is highlighted with a green background, and a red arrow points to it. To the right of this menu, a list of steps is displayed: Step 1: Prefilled Data Verification (Districts Only), Step 2: Budget Amendments/Transfers, Step 3: Software, Step 4: Project Reporter Codes (PRC), Step 5: Balance, Step 6: Revenues, and Step 7: Expenditures. The "Step 4: Project Reporter Codes (PRC)" option is highlighted with a green background. Below this list, a text box contains the instruction: "Enter and identify project reporter codes used to report revenue and expenditures for grants and special projects." At the bottom right of the interface, there is a link: "For general MAEFAIRS questions, contact OPI at (406) 444-3096 or OPISchools@opi.mt.gov".

PROJECT REPORTER CODES

Copy From Prior Year

 **OPI MAEFAIRS**

Home Data Entry Reports Views Administration Instructions Logout

Enter Project Reporter Codes

Fiscal Year: 2022
LE: Luther Elem - 1231

1

2 Show Prior Year Programs Print PRC Report

Project Reporter (PRC): Title:
Type: Project Number: CFDA Number: Save Cancel

Current Year PRC

Show 5 items per page
Filter By PRC: Program Title: Apply Filter Clear Filter

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

 **OPI MAEFAIRS**

Home Data Entry Reports Views Administration Instructions Logout

Enter Project Reporter Codes

Fiscal Year: 2022
LE: Luther Elem - 1231

Hide Prior Year Programs Print PRC Report

Project Reporter (PRC): Title:
Type: Project Number: CFDA Number: Save Cancel

Current Year PRC

Show 5 items per page
Filter By PRC: Program Title: Apply Filter Clear Filter

Prior Year PRC

Show 5 items per page

PRC	Program Title	Program Type	Project Number	CFDA #	
319	Corona Virus Disease 2019	STATE			Copy To Current Year
240	Delinquent Protested Taxes	STATE			Copy To Current Year
235	Interest Earnings	STATE			Copy To Current Year
265	Maintenance	LOCAL			Copy To Current Year
782	Misc Grants	LOCAL			Copy To Current Year

3

Press the 'Copy To Current Year' button to create a PRC record for the current year with the data from the selected record prefilled

Previous Page 1 of 3 Next

Filter By PRC: Program Title: Apply Filter Clear Filter

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

PROJECT REPORTER CODES

Copy From Prior Year

OPI MAEFAIRS
Home Data Entry Reports Views Administration Instructions Logout

Enter Project Reporter Codes

Fiscal Year: 2022
LE: Luther Elem - 1231

Hide Prior Year Programs Print PRC Report

Project Reporter (PRC): 782 Title: Misc Grants

Type: LOCAL Project Number: CFDA Number: Save Cancel

Show 5 items per page

Filter By PRC: Program Title: Apply Filter Clear Filter

Current Year PRC

Prior Year PRC

PRC	Program Title	Program Type	Project Number	CFDA #	
319	Corona Virus Disease 2019	STATE			Copy To Current Year
240	Delinquent Protested Taxes	STATE			Copy To Current Year
235	Interest Earnings	STATE			Copy To Current Year
265	Maintenance	LOCAL			Copy To Current Year
782	Misc Grants	LOCAL			Copy To Current Year

Previous Page 1 of 3 Next

Filter By PRC: Program Title: Apply Filter Clear Filter

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

OPI MAEFAIRS
Home Data Entry Reports Views Administration Instructions Logout

Enter Project Reporter Codes

Fiscal Year: 2022
LE: Luther Elem - 1231

Hide Prior Year Programs Print PRC Report

Project Reporter (PRC): Title:

Type: Project Number: CFDA Number: Save Cancel

Show 5 items per page

PRC Program Title Program Type Project Number CFDA # Select Delete

782	Misc Grants	LOCAL			Select Delete
-----	-------------	-------	--	--	---------------

Filter By PRC: Program Title: Apply Filter Clear Filter

Current Year PRC

Prior Year PRC

PRC	Program Title	Program Type	Project Number	CFDA #	
765	CARES COVID19 FUNDS	FEDERAL			Copy To Current Year
319	Corona Virus Disease 2019	STATE			Copy To Current Year
240	Delinquent Protested Taxes	STATE			Copy To Current Year
235	Interest Earnings	STATE			Copy To Current Year
265	Maintenance	LOCAL			Copy To Current Year

Previous Page 1 of 3 Next

Filter By PRC: Program Title: Apply Filter Clear Filter

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

PROJECT REPORTER CODES

Enter New

 **OPI MAEFAIRS**
opi.mt.gov

Home Data Entry Reports Views Administration Instructions Logout

Enter Project Reporter Codes

Fiscal Year: 2022
LE: Luther Elem - 1231

Show Prior Year Programs Print PRC Report

Project Reporter (PRC): Title: 1

Type: FEDERAL Project Number:

PRC Program Title Program Type Program Number

782	Misc Grants	LOCAL	
-----	-------------	-------	--

Filter By PRC: Program Title:

If you have any questions about project reporter codes, please email Area.Mohammadi@mt.gov or contact Nicole Thuotte at (406) 444-4524 or nthuotte@mt.gov.

Current Year PRC

2

- Title I, Part A, Improving Basic Programs
- School Nutrition National Lunch Program
- School Nutrition Special Milk Program
- School Nutrition Summer Program
- State - BASE Limit Increase Payment
- State Adult Education Reimbursement
- State Advancing Agriculture Education Program
- State Audiology Contracts
- State Career & Technical Education - Agriculture
- State Career & Technical Education - All Programs
- State Career & Technical Education - Business
- State Career & Technical Education - Family & Consumer
- State Career & Technical Education - Health Occupations
- State Career & Technical Education - Tech Ed & Industrial
- State Career & Technical Education - Trades & Industry
- State Delivering Local Assistance Grant (Dept. of Commerce)
- State Gifted and Talented
- State Indian Language Immersion Program
- State Jobs for Montana Graduates
- State Local Government Severance Tax (LGST)
- State Medicaid
- State Miscellaneous Grant
- State OTO FullTime Kindergarten Startup
- State OTO Indian Education for All
- State OTO K-12 Education Data System
- State Services for Significant Needs Students
- State Technology Grant
- Title I, ESEA Schoolwide Program
- Title I, Part A, Improvement Grants
- Title I, Part A, Improving Basic Programs**
- Title I, Part C, Migrant Education
- Title I, Part D, Neglected, Delinquent & At-Risk Youth
- Title I, School Improvement section 1003g
- Title II, Part A, Supporting Effective Instruction
- Title II, Part B Math & Science Partnerships
- Title II, Part E, Comprehensive Lit. Dev. (Striving Readers)
- Title III, Part A, English Language Acquisition & Enhancement
- Title IV, Part A, Student Support & Academic Enrichment
- Title IV, Part B, 21st Century Community Learning Centers
- Title IX, Part A, Education for Homeless Children & Youth
- Title V, Part B, Subpart 1, Small Rural Schools (SRS)
- Title V, Part B, Subpart 2, Rural Low Income Schools (RLIS)
- Title VI, Part A, Indian Education

PROJECT REPORTER CODES

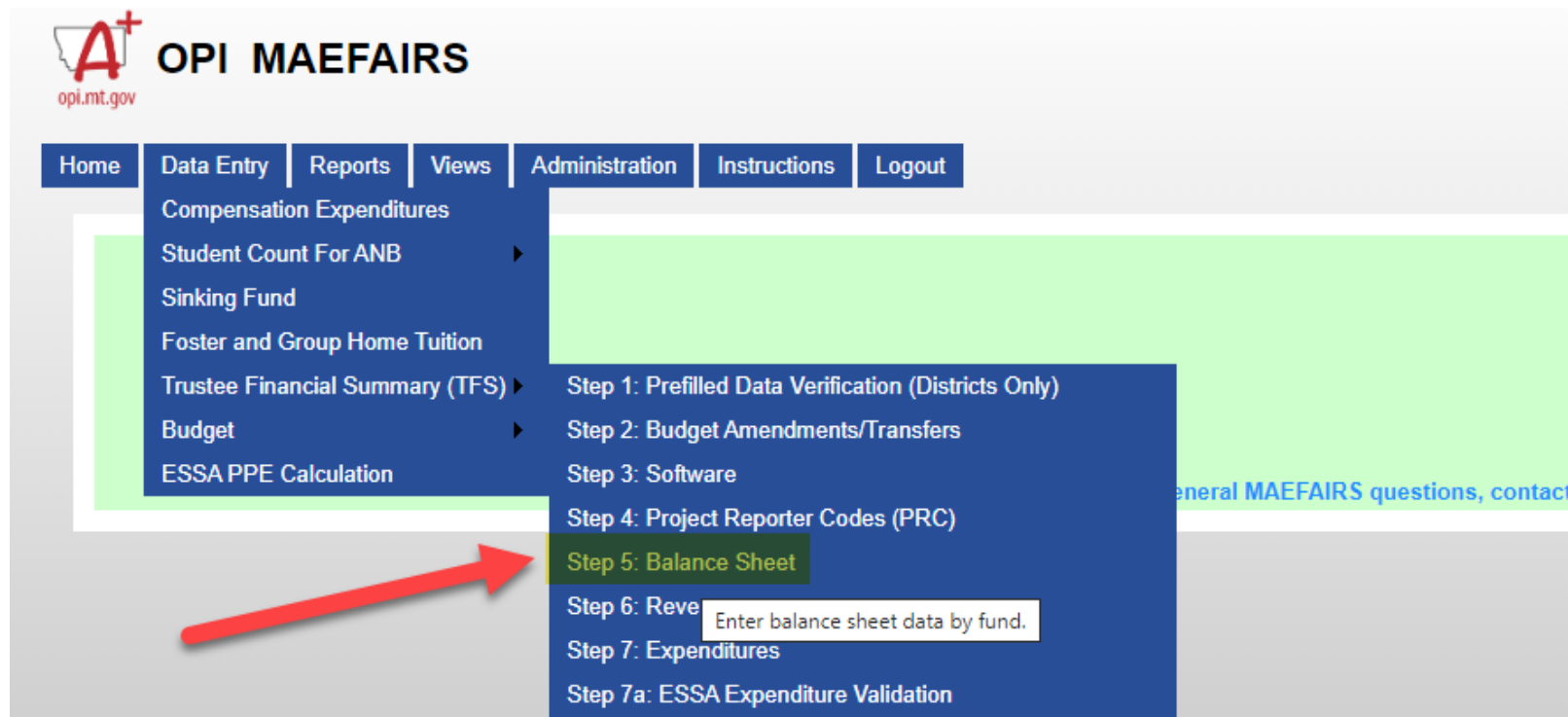
Project Reporter Codes Required For:

- 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



The screenshot shows the OPI MAEFAIRS website interface. At the top left is the OPI logo with the text 'opi.mt.gov'. Below it is a navigation bar with links: Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. A dropdown menu is open under 'Data Entry', listing several options: Compensation Expenditures, Student Count For ANB, Sinking Fund, Foster and Group Home Tuition, Trustee Financial Summary (TFS), Budget, and ESSA PPE Calculation. The 'Trustee Financial Summary (TFS)' option is expanded, showing a list of steps: Step 1: Prefilled Data Verification (Districts Only), Step 2: Budget Amendments/Transfers, Step 3: Software, Step 4: Project Reporter Codes (PRC), Step 5: Balance Sheet (highlighted in green), Step 6: Revenue, Step 7: Expenditures, and Step 7a: ESSA Expenditure Validation. A red arrow points to the 'Step 5: Balance Sheet' option. A tooltip box is visible over 'Step 6: Revenue' with the text 'Enter balance sheet data by fund.'.

OPI MAEFAIRS

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

Compensation Expenditures

Student Count For ANB

Sinking Fund

Foster and Group Home Tuition

Trustee Financial Summary (TFS)

Budget

ESSA PPE Calculation

Step 1: Prefilled Data Verification (Districts Only)

Step 2: Budget Amendments/Transfers

Step 3: Software

Step 4: Project Reporter Codes (PRC)

Step 5: Balance Sheet

Step 6: Revenue

Step 7: Expenditures

Step 7a: ESSA Expenditure Validation

Enter balance sheet data by fund.

BALANCE SHEET



OPI MAEFAIRS

Home Data Entry Reports Views Administration Instructions Logout

Balance Sheet

Fiscal Year: 2022

LE:

Fund Code:

☐ District uses consumption method for inventory

[Print Balance Sheet Report](#)

[Print Validation Report](#)

[Go To Revenues](#)

[Go To Expenditures](#)

Balance Code:

Amount:

[Save](#)

[Cancel](#)

[Delete](#)

Assets and Other Debits

There are no Assets and Other Debits records entered for this LE.

Deferred Outflow

There are no Deferred Outflow records entered for this LE.

Liabilities

There are no Liability records entered for this LE.

Deferred Inflow

There are no Deferred Inflow records entered for this LE.

Fund Balance/Equity

There are no Fund Balance Equity records entered for this LE.

If you have any questions about the Balance Sheet, contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov or contact Nicole Thuotte at (4

BALANCE SHEET



OPI MAEFAIRS

Home Data Entry Reports Views Administration Instructions Logout

Balance Sheet

Fiscal Year: 2022

LE: Luther Elem - 1231

Fund Code: 01 - General Fund

☐ District uses consumption method for inventory

Print Balance Sheet Report Print Validation Report Go To Revenues Go To Expenditures

Balance Code:

Amount:

Save Cancel Delete

Assets and Other Debits

There are no Assets and Other Debits records entered for this LE.

Deferred Outflow

There are no Deferred Outflow records entered for this LE.

Liabilities

There are no Liability records entered for this LE.

Deferred Inflow

There are no Deferred Inflow records entered for this LE.

Fund Balance/Equity

There are no Fund Balance Equity records entered for this LE.

If you have any questions about the Balance Sheet, contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov or contact Nicole Thuotte at (4

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

Balance Sheet

Fiscal Year: 2022

LE: Luther Elem - 1231

Fund Code: 01 - General Fund

☐ District uses consumption method for inventory

[Print Balance Sheet Report](#) [Print Validation Report](#) [Go To Revenues](#) [Go To Expenditures](#)

Balance Code: Amount: [Save](#) [Cancel](#) [Delete](#)

Assets and Other Debits
There are no Assets and Other Debits

Deferred Outflows
There are no Deferred Outflows

Liabilities
There are no Liabilities

Deferred Inflows
There are no Deferred Inflows

Fund Balance/Equity
There are no Fund Balance/Equity

01 - Cash & Investments (101-119) Less Warrants Payable (620)
02 - Taxes Receivable - Real and Personal (120-149)
03 - Taxes Receivable - Protested (150-159)
04 - Receivables from Other Funds (160-179)
05 - Due From Other Governments (180)
06 - Other Current Assets (190-210)
07 - Inventories (220 & 230)
08 - Prepaid Expenses (240)
09 - Deposits (250)
21 - Deferred Outflows (501)
22 - Payable to Other Funds (601-606)
23 - Due to Other Governments (611)
25 - Other Current Liabilities (621-679)
27 - Other Liabilities (690 - 699)
36 - Deferred Inflows (680)
38 - Reserve for Encumbrances (953)
46 - Non-Materialized ANB - Excess Levy

If you have any questions about the Balance Sheet, contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov or contact Nicole Thu

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-Contested (150-159):

Enter the amount of contested 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-Contested (150-159) in the total on Line 25-Deferred Inflows (680). If the district recorded allowances for uncollectible contested taxes, subtract the balance in Allowance for Uncollectible Taxes -Contested Taxes (159) from the total of taxes receivable accounts and enter the net amount on Line 03-Taxes Receivable-Contested (150-159).

BALANCE SHEET

2. Deferred Outflows

[Home](#) [Data Entry](#) [Reports](#) [Views](#) [Administration](#) [User Maintenance](#) [Documentation](#) [Instructions](#) [Logout](#)

Balance Sheet

Fiscal Year: 2022 ▾
LE: Luther Elem - 1231 ▾
Fund Code: 01 - General Fund ▾
☐ District uses consumption method for inventory

[Print Balance Sheet Report](#) [Print Validation Report](#) [Go To Revenues](#) [Go To Expenditures](#)

Balance Code: ▾ Amount:

Assets and Other	01 - Cash & Investments (101-119) Less Warrants Payable (620)
	03 - Taxes Receivable - Protested (150-159)
	04 - Receivables from Other Funds (160-179)
02 - Taxes Receivable	06 - Other Current Assets (190-210)
	07 - Inventories (220 & 230)
05 - Due From Other Funds	08 - Prepaid Expenses (240)
	09 - Deposits (250)
Deferred Outflows	21 - Deferred Outflows (501)
There are no Deferred Outflows	22 - Payable to Other Funds (601-606)
	23 - Due to Other Governments (611)
Liabilities	25 - Other Current Liabilities (621-679)
	27 - Other Liabilities (690 - 699)

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

Fiscal Year: 2022 ▾

LE: Luther Elem - 1231 ▾

Fund Code: 01 - General Fund ▾

☐ District uses consumption method for inventory

[Print Balance Sheet Report](#) [Print Validation Report](#) [Go To Revenues](#) [Go To Expenditures](#)

Balance Code: ▾ Amount: ▾

Assets and Other

- 01 - Cash & Investments (101-119) Less Warrants Payable (620)
- 03 - Taxes Receivable - Protested (150-159)
- 04 - Receivables from Other Funds (160-179)
- 02 - Taxes Receivable
- 06 - Other Current Assets (190-210)
- 07 - Inventories (220 & 230)
- 05 - Due From Other Funds
- 08 - Prepaid Expenses (240)
- 09 - Deposits (250)
- 21 - Deferred Outflows (501)

Deferred Outflows

There are no Deferred Outflows

Liabilities

There are no Liabilities

- 22 - Payable to Other Funds (601-606)
- 23 - Due to Other Governments (611)
- 25 - Other Current Liabilities (621-679)
- 27 - Other Liabilities (690 - 699)
- 36 - Deferred Inflows (680)
- 46 - Non-Materialized ANB - Excess Levy

Deferred Inflows

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-Receiveables 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

Fiscal Year: 2022 ▾

LE: Luther Elem - 1231 ▾

Fund Code: 01 - General Fund ▾

☐ District uses consumption method for inventory

[Print Balance Sheet Report](#) [Print Validation Report](#) [Go To Revenues](#) [Go To Expenditures](#)

Balance Code: ▾ Amount: ▾

Assets and Other

- 01 - Cash & Investments (101-119) Less Warrants Payable (620)
- 03 - Taxes Receivable - Protested (150-159)
- 04 - Receivables from Other Funds (160-179)
- 02 - Taxes Receivable (150-159)
- 06 - Other Current Assets (190-210)
- 07 - Inventories (220 & 230)
- 05 - Due From Other Governments (240)
- 08 - Prepaid Expenses (240)
- 09 - Deposits (250)

Deferred Outflows

- 21 - Deferred Outflows (501)
- 22 - Payable to Other Funds (601-606)
- 23 - Due to Other Governments (611)
- 25 - Other Current Liabilities (621-679)
- 27 - Other Liabilities (680-699)

Liabilities

- 36 - Deferred Inflows (680)
- 40 - Non-Materialized AND - Excess Levy

Deferred Inflow

There are no 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

Fiscal Year: 2022 ▾

LE: Luther Elem - 1231 ▾

Fund Code: 01 - General Fund ▾

☐ District uses consumption method for inventory

[Print Balance Sheet Report](#) [Print Validation Report](#) [Go To Revenues](#) [Go To Expenditures](#)

Balance Code: ▾ Amount: [Save](#) [Cancel](#) [Delete](#)

Assets and Other

There are no Assets

Deferred Outflow

There are no Deferred Outflows

Liabilities

There are no Liabilities

Deferred Inflow

There are no Deferred Inflows

Fund Balance/Equity

There are no Fund Balance/Equity

01 - Cash & Investments (101-119) Less Warrants Payable (620)

02 - Taxes Receivable - Real and Personal (120-149)

03 - Taxes Receivable - Protested (150-159)

04 - Receivables from Other Funds (160-179)

05 - Due From Other Governments (180)

06 - Other Current Assets (190-210)

07 - Inventories (220 & 230)

08 - Prepaid Expenses (240)

09 - Deposits (250)

21 - Deferred Outflows (501)

22 - Payable to Other Funds (601-606)

23 - Due to Other Governments (611)

25 - Other Current Liabilities (621-679)

27 - Other Liabilities (690 - 699)

36 - Deferred Inflows (680)

38 - Reserve for Encumbrances (953)

46 - Non-Materialized ANB - Excess Levy

If you have any questions about the Balance Sheet, contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov or contact Nicole Thu

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

The screenshot shows the OPI MAEFAIRS website interface. At the top left is the OPI logo with the text 'opi.mt.gov'. To its right is the title 'OPI MAEFAIRS'. Below this is a horizontal navigation bar with tabs: Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. The 'Data Entry' tab is selected, and a dropdown menu is open. This menu lists several options: Compensation Expenditures, Student Count For ANB, Sinking Fund, Foster and Group Home Tuition, Trustee Financial Summary (TFS), Budget, and ESSA PPE Calculation. To the right of these options is a large green rectangular area. Below the green area, a list of steps is displayed: Step 1: Prefilled Data Verification (Districts Only), Step 2: Budget Amendments/Transfers, Step 3: Software, Step 4: Project Reporter Codes (PRC), Step 5: Balance Sheet, Step 6: Revenues, Step 7: Expenditures, Step 7a: ESSA Expenditure Validation, Step 8: Detail Expenditures, Step 9: ESSA LE Per Pupil Exp Reporting - Fund 12/15/82, and Step 10: Fixed Assets. The 'Step 6: Revenues' option is highlighted in green. A red arrow points from the bottom left towards this highlighted option. A tooltip box next to 'Step 7: Expenditures' contains the text 'Enter revenue data by fund.'.

TFS REVENUES

TFS Step 6: Revenues

**OPI MAEFAIRS**OPI Home

HomeData EntryReportsViewsAdministrationInstructionsLogout

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](#)

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.

TFS REVENUES

TFS Step 6: Revenues

**OPI MAEFAIRS**OPI Home

HomeData EntryReportsViewsAdministrationInstructionsLogout

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:

SubFund Code	Revenues	Amount	Calculated	
	1111 - District Levy - Real Property			
	1112 - District Levy - Personal Property			
	1113 - District Levy - Special Mobile Equipment/Heavy Motor Vehicles			
	1114 - District Levy - Personal Property/Mobile Homes			
	1116 - District Levy - Net and Gross Proceeds	0,000.00	No	Select
	1118 - District Levy - Dept. or Revenue Tax Audit Receipts	500.00	No	Select
	1123 - Coal Gross Proceeds			
	1130 - Tax Title and Property Sales	8,839.63	Yes	
	1190 - Penalties and Interest on Taxes			
	1291 - TIF Distribution Post 5/5/2015 MCA 7-15-4291	5,093.00	Yes	
	1292 - TIF Distribution Pre 5/5/2015 or Exempted MCA 7-15-4291	680.57	Yes	
	1310 - Individual Tuition			
	1320 - Tuition from School Districts Within State	476.70	Yes	
	1330 - Tuition from School Districts Outside State	2,229.29	Yes	
	1510 - Interest Earnings			
	1520 - Dividends on Investments	456.33	Yes	
	1530 - Net Increase (Decrease) in the Fair Value of Investments	3,002.54	Yes	
	1700 - Student Extracurricular Activity Receipts			
	1800 - Revenue from Community Services Activities	2,278.06		

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.

TFS REVENUES

TFS Step 6: Revenues

 **OPI MAEFAIRS**

[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.

 OFFICE OF PUBLIC INSTRUCTION
ELSE ARNTZEN, STATE SUPERINTENDENT
OPI.MT.GOVPutting Montana Students First 

75

TFS REVENUES

TFS Step 6: Revenues

Accounting

▸ [Guidance & Manuals](#)

▸ [Indirect Cost Rates](#)

▾ [Other Accounting Resources](#)

- [TRS GASB 68 Employer Reports](#)
- [PERS GASB 68 Employer Reports](#)
- [IRS Announcement May 2019](#)
- [IRS Announcement FAQ's](#)

[MAEFAIRS SYSTEM LOGIN LINK](#)

- [TFS Revenue/Expenditure Upload Instructions](#)
- [TFS Expenditure Upload Template](#)
- [TFS Revenue Upload Template](#)

TFS REVENUES

TFS Step 6: Revenues

File

Home

Insert

Draw

Page Layout

Formulas

Data

Review

View

Help

Viewing

12

B

A

General

A1

fx

	A	B	C	D	E	F	G	H
1	LE	FY	Fund Code	Subfund	Revenue Code	Project Reporter Code	Amount	
2	Valid LE	Current FY	Allowable Fund Code	Fund 61 Only	Allowed per Fund Code	Required for Fund 15	Can't be null	
3								
4								
5								

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

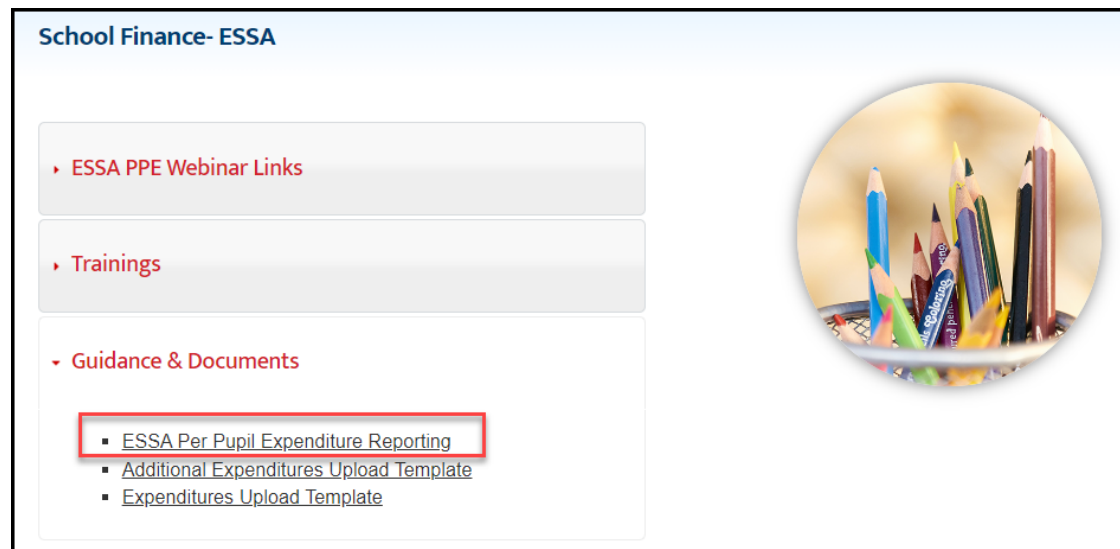
Calculated entitlements will not overwrite

EXPENDITURES

Getting Started

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

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



EXPENDITURES

The screenshot displays the OPI MAEFAIRS website. At the top left is the OPI logo with the text "opi.mt.gov". To its right is the title "OPI MAEFAIRS". Below this is a horizontal navigation bar with tabs: Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. The "Data Entry" tab is selected, opening a dropdown menu. This menu lists several options: Compensation Expenditures, Student Count For ANB, Sinking Fund, Foster and Group Home Tuition, Trustee Financial Summary (TFS), Budget, and ESSA PPE Calculation. The "Budget" option is further expanded, showing a list of steps: Step 1: Prefilled Data Verification (Districts Only), Step 2: Budget Amendments/Transfers, Step 3: Software, Step 4: Project Reporter Codes (PRC), Step 5: Balance Sheet, Step 6: Revenues, Step 7: Expenditures (highlighted with a green background and a red arrow pointing to it), Step 7a: ESSA (with a tooltip that says "Enter expenditure data by fund."), Step 8: Detail Expenditures, Step 9: ESSA LE Per Pupil Exp Reporting - Fund 12/15/82, and Step 10: Fixed Assets. A link for "General MAEFAIRS question" is visible on the right side of the interface.

EXPENDITURES

Two Options

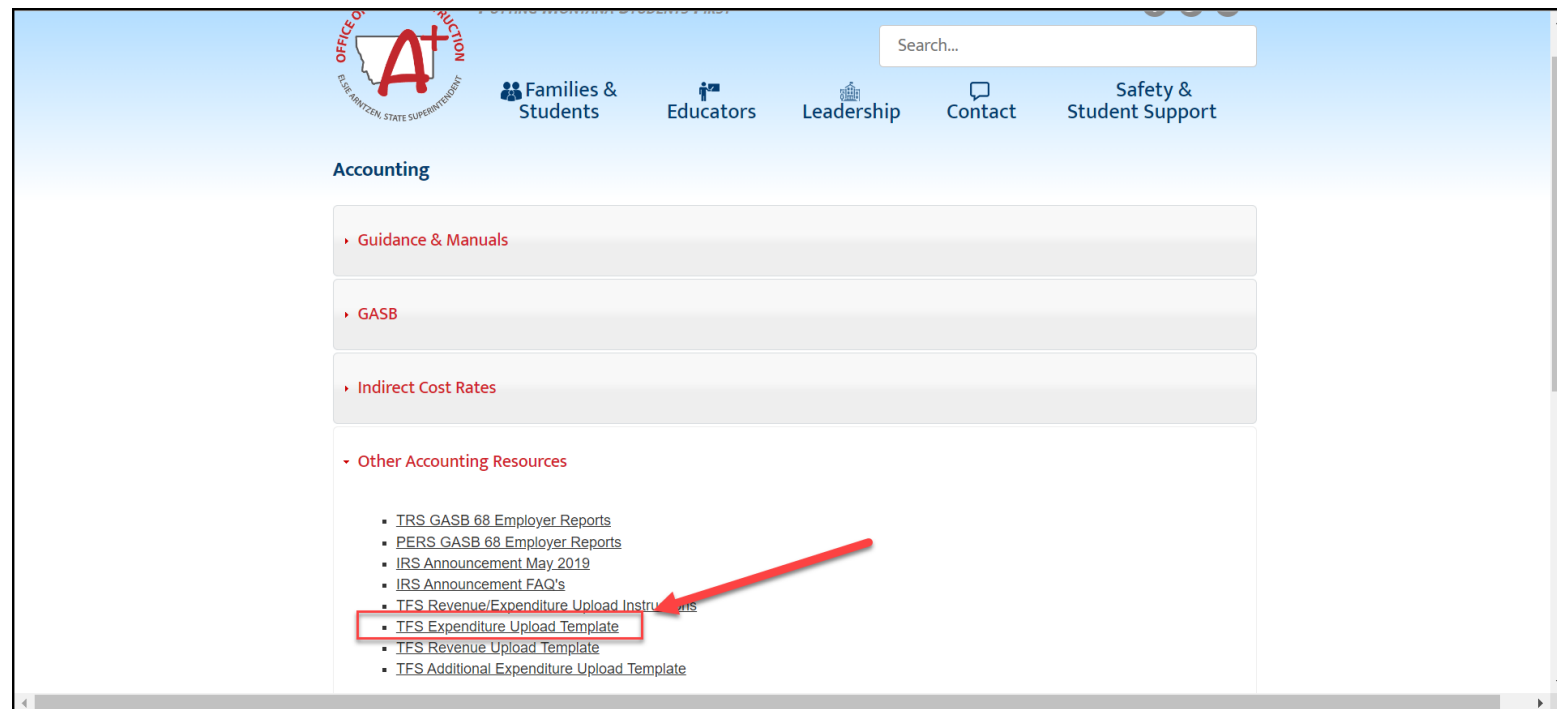
- Manual Entry
- Upload
 - May upload all expenditures/all funds
 - May upload a single fund

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



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:

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.

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.

Show 5 items per page

	A	B	C	D	E	F	G	H	I	J
	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: 12 - School Food Services Fund

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 items per page

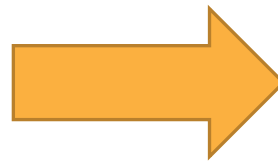
SC	Program Code	Function Code	Object Code	PRC	Amount	Select
910	31XX	6XX			12,500.00	Select
0610 910	31XX	1XX			45,019.78	
0610 910	31XX	2XX			3,238.71	
0610 910	31XX	4XX			120.00	
0610 910	31XX	5XX			126.78	
0610 910	31XX	6XX			48,649.68	
0610 910	31XX	810			79.50	
1714 910	31XX	1XX			30,013.20	
1714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



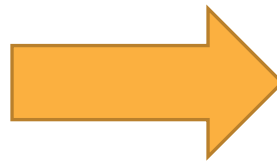
Program Code Inclusion/Exclusion		
Program Code	Program Code Description	ESSA Per Pupil
1XX	Regular Education Programs – Elementary/Secondary	Yes
170	Distance Learning	Yes
180	Summer School	No
190	School Safety Projects	Yes
192	Innovative Education	Yes
210	Non-Federal Alternative Education	Yes
260	Non-Grant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

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)

The screenshot displays the 'Expenditures' interface. At the top, the title 'Expenditures' is centered. Below it, the 'Fiscal Year' is set to 2022. The 'LE' dropdown is set to 'Trout Creek Elem - 0807', and the 'SC' dropdown is empty. The 'Fund Code' dropdown is set to '10 - Transportation Fund'. A row of buttons includes 'Print Expenditure Report' (highlighted with a red box), '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', and 'View Excel ESSA PPE Ex Comparison Rpt'. Below these are 'ESSA Expenditures from Other Districts' and 'View Excel ESSA PPE Ex Details'. The 'Expenditures Import File' section shows a 'Choose File' button and the text 'No file chosen'. A blue link 'Click Browse/Choose File to select the file to import your expenditures.' is present. A red warning message at the bottom states: '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.'

EXPENDITURES

On Screen Toggles

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

The screenshot shows the 'Expenditures' web application interface. At the top, there's a green header with the title 'Expenditures'. Below the header, the 'Fiscal Year: 2022' is displayed. The 'LE:' dropdown is set to 'Trout Creek Elem - 0807', and the 'SC:' dropdown is empty. The 'Fund Code:' dropdown is set to '10 - Transportation Fund'. Below these, there are two buttons: 'Print Expenditure Report' and 'Print Validation Report', with the latter highlighted by a red box. Further down, there are several navigation buttons: '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 Comparison Rpt', 'ESSA Expenditures from Other Districts', and 'View Excel ESSA PPE Ex Details'. At the bottom, there's a section for 'Expenditures Import File:' with a 'Choose File' button and a 'No file chosen' status. A blue link 'Click Browse/Choose File to select the file to import your expenditures.' is also present. A red warning message at the bottom states: '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.'

EXPENDITURES

On Screen Toggles

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

Expenditures

Fiscal Year: 2022

LE: Trout Creek Elem - 0807 SC:

Fund Code: 10 - Transportation 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 Comparison Rpt

ESSA Expenditures from Other Districts 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 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.

EXPENDITURES

On Screen Toggles

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

Expenditures

Fiscal Year: 2022

LE: Trout Creek Elem - 0807 SC:

Fund Code: 10 - Transportation Fund

[Print Expenditure Report](#) [Print Validation Report](#)

[Go To Budget 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 Comparison Rpt](#)

[ESSA Expenditures from Other Districts](#) [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 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.

STEP 7A: EXPENDITURES

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

The screenshot shows the OPI MAEFAIRS website. The header includes the OPI logo and the text "OPI MAEFAIRS" with the URL "opi.mt.gov". Below the header is a navigation bar with links: Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. A large red "NEW!!" graphic is overlaid on the right side of the navigation bar. A dropdown menu is open under the "Reports" link, showing a list of reports: Compensation Expenditures, Student Count For ANB, Sinking Fund, Foster and Group Home Tuition, Trustee Financial Summary (TFS), Budget, and ESSA PPE Calculation. To the right of this menu is a list of steps: Step 1: Prefilled Data Verification (Districts Only), Step 2: Budget Amendments/Transfers, Step 3: Software, Step 4: Project Reporter Codes (PRC), Step 5: Balance Sheet, Step 6: Revenues, Step 7: Expenditures, Step 7a: ESSA Expenditure Validation (highlighted with a green background and a red arrow pointing to it), Step 8: Detail Expenditures, and Step 9: ESSA LE Per Pupil Exp Reporting - Fund 12/15/82. The text "General MAEFAIRS" is visible on the right side of the page.

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

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 OPI. This report 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 district's 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 must also report the expenditures from the Interlocal Agreement Fund (82) to the correct LE and school code (SC). The LE reporting the expenditures must also report the expenditures from the Interlocal Agreement Fund (82) to the correct LE and school code (SC).

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 cooperative), click on the following tabs:

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

Click on the "Report 1: Expenditure Review" tab to view 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.

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
1 56	2 45	3,080.46	4 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	6 0.00	2,410.71	Expenditures
56	45	3 580.19	0.80357143	5 466.22	0.00	7 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	Prorated Amount	District Wide Prorated Amount	School Wide Prorated Amount	Not Included Prorated Amount	Record Source
1 56	2 45	3,080.46	4 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	6 0.00	7 2,410.71	Expenditures
56	45	3 580.19	0.80357143	5 466.22	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 Assigned Tab

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

The screenshot displays the Microsoft Excel interface with the 'Data' tab selected. The 'Sort' dialog box is open, showing the following configuration:

Column	Sort On	Order
Sort by Fund Code	Cell Values	A to Z
Then by Program Code	Cell Values	A to Z
Then by Function Code	Cell Values	A to Z
Then by Object Code	Cell Values	A to Z
Then by PRC	Cell Values	A to Z

The background table shows data for Trout Creek School with Fund Code 01 and Program Code 1XX. The table includes columns for SC, SC Name, Fund Code, PRC, Program Code, and various expenditure amounts.

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

STEP 7A: EXPENDITURES

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

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. This report 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 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 report should include the following information:

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 of a cooperative), the following reports should be reviewed:

[Report 1: Expenditure Review](#) [Report 2: Expenditures Assigned to LE](#) [Report 3: Expenditures from Cooperative](#)

Additionally, districts should run their ESSA PPE Calculation to view the Total Per Pupil Expenditure for all schools in the district.

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

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

 **OPI MAEFAIRS**
opi.mt.gov

Home Data Entry Reports Views Administration User Maintenance Documentation Instructions Logout

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 OPI through the MAEFAIRS Trustees' Financial Report 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 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.

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

ESSA LE PER PUPIL EXP REPORTING

TFS Step 9: ESSA LE Per Pupil Expenditure Reporting

The screenshot displays the OPI MAEFAIRS web application interface. The top navigation bar includes links for Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. The main content area is titled "ESSA LE Per Pupil Exp Reporting - Fund 12/15/82". A left-hand menu lists various reporting options, with Step 9: ESSA LE Per Pupil Exp Reporting - Fund 12/15/82 highlighted. A red arrow points to this step in the menu. The main content area contains a message: "made on behalf of another district (LE) or entity. Expenditures for the selected LE should be made in Step 7." Below this message are buttons for "ESSA PPE Ex Details", "Print Validation Report", and "Go To Expenditures".

OPI MAEFAIRS
opi.mt.gov

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

ESSA LE Per Pupil Exp Reporting - Fund 12/15/82

made on behalf of another district (LE) or entity. Expenditures for the selected LE should be made in Step 7.

ESSA PPE Ex Details | Print Validation Report | Go To Expenditures

Report your LE Per Pupil Ex Reporting- 12/15/82 records.

Left-hand menu items:

- Home
- Data Entry
- Reports
- Views
- Administration
- Instructions
- Logout
- Compensation Expenditures
- Student Count For ANB
- Sinking Fund
- Foster and Group Home Tuition
- Trustee Financial Summary (TFS)
- Budget
- ESSA PPE Calculation
- LE Per Pupil Exp Reporting- 12/15/82
- Choose File | No file chosen
- Import LE Per Pupil Ex Reporting- 12/15/82
- Importing a File will Require the District to
- Assigned LE:
- Project Reporter Code:
- Program Code:
- Function Code:
- Object Code:
- Amount:
- LE Per Pupil Ex Reporting- 12/15/82 Expe

Right-hand menu items:

- Step 1: Prefilled Data Verification (Districts Only)
- Step 2: Budget Amendments/Transfers
- Step 3: Software
- Step 4: Project Reporter Codes (PRC)
- Step 5: Balance Sheet
- Step 6: Revenues
- Step 7: Expenditures
- Step 7a: ESSA Expenditure Validation
- Step 8: Detail Expenditures
- Step 9: ESSA LE Per Pupil Exp Reporting - Fund 12/15/82
- Step 10: Fixed Assets
- Step 11: Long-Term Liabilities
- Step 12: Review Special Education Reversion

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)

The screenshot shows the 'ESSA LE Per Pupil Ex' reporting interface. At the top, a green banner contains the title. Below it, a red instruction line states: 'Use this Step ONLY to report expenditures made on behalf of another district (LE) or entity. Expenditures for the selected LE should be made in Step 7.' The 'Fiscal Year' is set to 2022. The 'LE' dropdown is set to 'Anaconda Elem - 0250'. The 'Fund Code' dropdown is set to '12 - School Food Services Fund'. A red box highlights the 'Fund Code' dropdown and the 'Import LE Per Pupil Ex Reporting- 12/15/82' button. To the right of the 'Fund Code' dropdown, there are three buttons: 'View Excel Expenditures from Other Districts', 'View Excel ESSA PPE Ex Details', and 'Print Validation Report'. Below the 'Fund Code' dropdown, there is a section for 'LE Per Pupil' with three options: '12 - School Food Services Fund', '15 - Miscellaneous Programs Fund', and '82 - Interlocal Agreement Fund'. A blue link says 'Click Browse to select the file to import your LE Per Pupil Ex Reporting- 12/15/82 records.' Below this, a blue instruction line states: 'Importing a File will Require the District to Include All Applicable Fund Entries on the Import.' The 'Assigned LE' and 'Assigned SC' dropdowns are both set to empty. Below these are dropdowns for 'Project Reporter Code', 'Program Code', 'Function Code', and 'Object Code'.

ESSA LE Per Pupil Ex

Use this Step ONLY to report expenditures made on behalf of another district (LE) or entity. Expenditures for the selected LE should be made in Step 7.

Fiscal Year: 2022

LE: Anaconda Elem - 0250

Fund Code: 12 - School Food Services Fund

View Excel Expenditures from Other Districts View Excel ESSA PPE Ex Details Print Validation Report

LE Per Pupil 12 - School Food Services Fund 15 - Miscellaneous Programs Fund 82 - Interlocal Agreement Fund

Choose File Import LE Per Pupil Ex Reporting- 12/15/82

Click Browse to select the file to import your LE Per Pupil Ex Reporting- 12/15/82 records.

Importing a File will Require the District to Include All Applicable Fund Entries on the Import.

Assigned LE: Assigned SC:

Project Reporter Code:

Program Code:

Function Code:

Object Code:

ESSA LE PER PUPIL EXP REPORTING

ESSA LE Per Pup

Use this Step ONLY to report expenditures made on behalf of another district (LE) or entity. Expenditures for the selected LE should be made in Step 7.

Fiscal Year: 2022

LE:

Fund Code:

[View Excel ESSA PPE Ex Comparison Rpt](#) [ESSA Expenditures from Other Districts](#) [View Excel ESSA PPE Ex Details](#) [Print Validation Rep](#)

LE Per Pupil Exp Reporting- 12/15/82 Import File:

[Choose File](#) No file chosen [Click Browse to select the file to import your LE Per Pupil Ex Reporting- 12/15/82 rec](#)

[Import LE Per Pupil Ex Reporting- 12/15/82](#)

Importing a File will Require the District to Include All Applicable Fund Entries on the Import.

Assigned LE: Assigned SC:

Project Reporter Code:

Program Code:

Function Code:

Object Code:

Amount: Last Year's Amount: 0.00 [Save](#) [Cancel](#)

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](#)

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 - F

Use this Step ONLY to report expenditures made on behalf of another district (LE) or entity. Expenditures for the selected LE should be made in Step 7.

Fiscal Year: 2022

LE:

Fund Code:

[View Excel ESSA PPE Ex Comparison Rpt](#) [ESSA Expenditures from Other Districts](#) [View Excel ESSA PPE Ex Details](#) [Print Validation Report](#) [Go To Expenditures](#)

LE Per Pupil Exp Reporting- 12/15/82 Import File:

No file chosen [Click Browse to select the file to import your LE Per Pupil Exp Reporting- 12/15/82 records.](#)

[Import LE Per Pupil Exp Reporting- 12/15/82](#)

Importing a File will Require the District to Include All Applicable Fund Entries on the Import.

Assigned LE: Assigned SC:

Project Reporter Code: PRC Total:

Program Code:

Function Code:

Object Code:

Amount: Last Year's Amount: 0.00

LE Per Pupil Exp Reporting- 12/15/82 Expenditures Show items per page

There are no LE Per Pupil Exp Reporting- 12/15/82 records entered for this LE.

If you have any questions about the LE Per Pupil Exp Reporting - 12/15/82, contact Andrea Mohammadi at (406) 444-1960 Or Andrea.Mohammadi@mt.gov or contact Nicole Thuotte a

ESSA LE PER PUPIL EXP REPORTING

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

Fiscal Year: 2022
LE: Anaconda Elem - 0236 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 Ex

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.
Import Expenditures

Project Reporter Code: 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

SC	Program Code	Function Code	Object Code	PRC	Amount	
	910	31XX	1XX		1,200.00	Select
0321	910	31XX	1XX		800.00	
0322	910	31XX	1XX		800.00	
1589	910	31XX	1XX		800.00	
					3,600.00	

Show 5

If you have any questions about the expenditures, contact Andrea Mohammadi at (406) 444-1960 Or Andrea.Mohammadi@mt.gov or contact

Step 7
Expenditures

ESSA

Use this Step ONLY to report expenditures made on behalf of another district (LE) or entity. Expenditures for the selected LE should be reported in Step 7.

Fiscal Year: 2022
LE: Anaconda Elem - 0236 Fund Code: 12 - School Food Services Fund

View Excel ESSA PPE Ex Comparison Rpt ESSA Expenditures from Other Districts View Excel ESSA PPE Ex Details

LE Per Pupil Exp Reporting - 12/15/82 Import File:
Choose File No file chosen Click Browse to select the file to import your LE Per Pupil Ex Reporting - 12/15/82

Importing a File will Require the District to Include All Applicable Fund Entries on the Import.
Assigned LE: Anaconda H S - 0237 Assigned SC: Anaconda Sr High School - 0326

Project Reporter Code: PRC Total: Program Code: 910 - Food Services Function Code: 31XX - Food Services Object Code: 1XX - Personal Services - Salaries Amount: 1200 Last Year's Amount: 0.00 Save Cancel

LE Per Pupil Ex Reporting - 12/15/82 Expenditures Show 5 items per page

There are no LE Per Pupil Ex Reporting - 12/15/82 records entered for this LE.

If you have any questions about the LE Per Pupil Ex Reporting - 12/15/82, contact Andrea Mohammadi at (406) 444-1960 Or

Step 9
Add'l

ESSA REPORT CARDS

The screenshot shows the Montana Office of Public Instruction website. At the top, the logo features a red 'A+' with 'OFFICE OF PUBLIC INSTRUCTION' and 'ELSE ARNTZEN, STATE SUPERINTENDENT' around it. The tagline 'PUTTING MONTANA STUDENTS FIRST' is in the top right. A navigation bar includes 'Families & Students', 'Educators', 'Leadership' (highlighted with a red box), 'Contact', and 'Safety & Student Support'. A search bar is in the top right. Below the navigation bar, a grid of links is displayed. The 'Leadership' column is highlighted with a red box, and a red arrow points to the 'Every Student Succeeds Act (ESSA)' link within it. The grid includes columns for 'Academic Success', 'Assessment & Accountability', 'Data & Reporting', 'Finance & Grants', 'Management & Operations', and 'OPI Communication'. At the bottom, a section titled 'Purpose of the Waiver' is visible, followed by a paragraph explaining the waiver's purpose.

Leadership

- Every Student Succeeds Act (ESSA)
- Executive & Leadership Academies
- Montana Advanced Opportunities
- Title & Other Federal Programs
- Transformational Learning

Assessment & Accountability

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

Data & Reporting

- Access to OPI Information Reporting Systems
- AIM-Achievement in Montana
- CSPR
- Data Use in Education
- Find & Request Data
- GEMS Data Warehouse
- Student Privacy & K-12 Data Governance
- Youth Risk Behavior Survey

Finance & Grants

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

Management & Operations

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

OPI Communication

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

Purpose of the Waiver:

The purpose of the waiver is to provide the OPI and its subgrantees with the flexibility needed to continue to

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

The screenshot displays the OPI MAEFAIRS web application. At the top left is the OPI logo with the text "opi.mt.gov". To its right is the header "OPI MAEFAIRS". Below the header is a navigation bar with tabs: Home, Data Entry, Reports, Views, Administration, User Maintenance, Documentation, Instructions, and Logout. The "Reports" tab is selected, and a dropdown menu is open, listing various report categories. The "ESSA PPE Calculation" option at the bottom of this menu is highlighted with a red rectangle. A red arrow points from this menu item to a large green rectangular area on the right side of the screen, which contains the text "ESSA PPE Calculation".

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

LE: Trout Creek Elem - 0607 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
C. District Wide Total:	\$68,128.94	\$278,709.34

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	\$3,958.85	\$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

DETAIL EXPENDITURES

TFS Step 8: Detail Expenditures

The screenshot displays the OPI MAEFAIRS web application interface. The top navigation bar includes links for Home, Data Entry, Reports, Views, Administration, User Maintenance, Documentation, Instructions, and Logout. The left sidebar lists various menu items, with 'TFS' expanded to show steps 1 through 9. A red arrow points to 'Step 8: Detail Expenditures'. The main content area is titled 'XX Detail Expenditures (All Funds)' and contains a dropdown menu for 'Funds' and buttons for 'ESSA LE Per Pupil Exp Reporting' and 'View Excel ESSA PPE Ex Details'. A text box at the bottom of the sidebar indicates 'Enter detail expenditure data for all funds.'

DETAIL EXPENDITURES

TFS Step 8: Detail Expenditures

**OPI MAEFAIRS**
opi.mt.gov

HomeData EntryReportsViewsAdministrationUser MaintenanceDocumentationInstructionsLogout

XX Detail Expenditures (All Funds)

Fiscal Year: 2022
LE: Trout Creek Elem - 0807
Fund Code: XX - Detail Expenditures (All Funds)

Print Detail Expenditure ReportPrint Validation Report

Go To ExpendituresGo To Fixed AssetsESSA LE Per Pupil Exp ReportingView Excel ESSA PPE Ex Comparison RptESSA Expenditures from Other DistrictsView Excel ESSA PPE Ex Details

Program Code:
Function Code:
Object Code:
Amount:
Expenditures

210 - Non-Federal Alternative Education
260 - Non-Grant Bilingual Education
280 - Special Education - Local and State
39X - Career & Technical Education Teachers (Detail Exp Report Only)
427 - Title I, Part D, Neglected, Delinquent & At-Risk Youth
432 - Title III, Part A, English Language Acquisition & Language Enhancement
451 - Carl Perkins (Federal Career & Technical Education) - Basic Grant
456 - IDEA, Part B, Special Education
457 - IDEA, Special Education Preschool
458 - IDEA, Special Education State Personnel Development
XXX - All Programs

There are no expenditures for this program.

State, check the selected or click information.

Show 5 items per page

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

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

The screenshot displays the OPI MAEFAIRS web application. The top navigation bar includes links for Home, Data Entry, Reports, Views, Administration, User Maintenance, Documentation, Instructions, and Logout. A left-hand navigation menu lists various categories such as Assessor, Compensation Expenditures, DOR Taxable Value, Student Count For ANB, Entitlements, Indirect Cost Rates, Sinking Fund, Foster and Group Home Tuition, State Facility Tuition, Trustee Financial Summary (TFS), Budget, and ESSA PPE Calculation. The main content area is titled 'XX Detail Expenditures (All Funds)' and contains several buttons: 'Validation Report', 'ESSA LE Per Pupil Exp Reporting', 'View Excel ESSA PPE Ex Comparison Rpt', 'ESSA Expenditures from Other Districts', and 'View Excel ESSA PPE Ex Details'. A dropdown menu is open, showing a list of steps from Step 1 to Step 12. A red arrow points to 'Step 10: Fixed Assets' in this list. Below the list, there is a text box with the instruction 'Enter capital asset activity and depreciation.' and a 'Show 5 items per page' dropdown.

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

Fiscal Year: 2022
LE: Trout Creek Elem - 0807

AssetsDepreciationPrint Fixed Asset ReportGo To Detailed ExpendituresGo To Long-Term Liabilities

Activity Type:

BusinessGovernmental

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 Nicole.Thuotte@mt.gov

FIXED ASSETS

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](#)

Activity Type: Governmental Governmental assets are those purchased 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.

[Add A New Asset Record](#)

Asset:
Beginning Balance: 0.00
Adjustments:
Additions:
Removals:
Comments:

[Save](#) [Cancel](#)

Activity	Description	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
----------	-------------	-------------------	-------------	-----------	----------	----------------

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

Fiscal Year: 2022
LE: Trout Creek Elem - 0807

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

Activity Type: Governmental Governmental assets are those purchased 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.

Add A New Asset Record

Asset: Land

Beginning Balance: 71,013.00

Adjustments: 0.00

Additions: 0.00

Removals: 0.00

Comments:

Save Cancel

Activity	Description	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
Land		71,013.00	0.00	0.00	0.00	71,013.00
Land Improvements		94,299.20	0.00	0.00	0.00	94,299.20
Buildings		649,982.46	0.00	0.00	0.00	649,982.46
Machinery and Equipment		68,829.00	0.00	0.00	0.00	68,829.00

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

Activity Type: Governmental Governmental assets are those purchased 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.

Add A New Asset Record

Asset:

Beginning Balance:

Adjustments: Construction in Progress

Additions:

Removals:

Comments:

Save Cancel

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	Adjustments	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

The screenshot shows the OPI reporting interface. The top navigation bar includes: Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. The left sidebar menu lists various reporting categories: Compensation Expenditures, Student Count For ANB, Fiscal Year (with a dropdown), Sinking Fund, LE: [T], Foster and Group Home Tuition, Activities, Trustee Financial Summary (TFS), Budget, ESSA PPE Calculation, and Long Term Liabilities. The 'Long Term Liabilities' section is expanded, showing a table with 'Description' and 'Beginning Balance'. Below this is the 'Net Pension Liabilities' section, also with a table. The main content area on the right is titled 'Long Term Liabilities' and contains a list of steps from Step 1 to Step 15. Step 11, 'Long-Term Liabilities', is highlighted in green and has a red arrow pointing to it. A tooltip for Step 11 reads: 'Enter long-term liability activities. Bond information is prefilled from last year's budget and will not be entered.' At the bottom of the main content area, there is a contact information section for Nicole Thuotte and Andrea Mohammadi.

Description	Beginning Balance
Compensated Absences	33,576.7

Description	Beginning Balance
Net Pension - PERS	186,406.00
Net Pension - TRS	622,821.00

Long Term Liabilities

- Step 1: Prefilled Data Verification (Districts Only)
- Step 2: Budget Amendments/Transfers
- Step 3: Software
- Step 4: Project Reporter Codes (PRC)
- Step 5: Balance Sheet
- Step 6: Revenues
- Step 7: Expenditures
- Step 7a: ESSA Expenditure Validation
- Step 8: Detail Expenditures
- Step 9: ESSA LE Per Pupil Exp Reporting - Fund 120082
- Step 10: Fixed Assets
- Step 11: Long-Term Liabilities**
- Step 12: ...
- Step 13: SPED Excess Cost Calculator
- Step 14: TFS Validation
- Step 15: Submit TFS To OPI

If you have any questions about long term liabilities, contact Nicole Thuotte at (406) 444-4524 or nthuotte@opi.mt.gov.

Andrea.Mohammadi@mt.gov or contact [redacted]

LONG TERM LIABILITIES

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

Long Term Liabilities

Fiscal Year: 2022
LE: Trout Creek Elem - 0807

Activity Type: Governmental

[Governmental assets are those purchased 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.](#)

[Add A New Liability Record](#) [Add A New Net Pension Liability Record](#) [Print Long Term Liabilities Report](#) [Go To Fixed Assets](#)

Activity:

Beginning Balance:

Adjustments:

Additions:

Payments:

Reductions:

Due FY2023:

[Save](#) [Cancel](#)

LONG TERM LIABILITIES

- Edit an existing record by clicking Select

Long Term Liabilities

Fiscal Year: 2022
LE: Trout Creek Elem - 0807
Activity Type: Governmental

Governmental assets are those purchased 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.

[Add A New Liability Record](#) [Add A New Net Pension Liability Record](#) [Print Long Term Liabilities Report](#) [Go To Fixed Assets](#)

Activity: Net Pension - PERS
Beginning Balance: 186,406.00

Additions: 0.00
Reductions: 0.00

[Save](#) [Cancel](#)

Description	Beginning Balance	Ending Balance	Current Due	Long Term Due	
Compensated Absences	33,576.70	33,576.70	0.00	0.00	Select

Description	Beginning Balance	Additions	Reductions	Ending Balance	
Net Pension - PERS	186,406.00	0.00	0.00	186,406.00	Select
Net Pension - TRS	622,621.00	0.00	0.00	622,621.00	Select

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

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	<u>\$889,275</u>	<u>\$837,078</u>	<u>0.0395%</u>	<u>0.0434%</u>	<u>(0.0039%)</u>
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

The screenshot displays the OPI MAEFAIRS website interface. At the top left is the OPI logo with the text "opi.mt.gov". To its right is the title "OPI MAEFAIRS". Below this is a navigation bar with tabs: Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. The "Data Entry" tab is selected, and a dropdown menu is open, listing various financial reporting items. A red arrow points to "Step 12: Review Special Education Reversion" in the list. Below this step, a text box contains the instruction: "Review the amount of Special Education funding that will be reverted."

OPI MAEFAIRS
opi.mt.gov

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

Compensation Expenditures
Student Count For ANB
Sinking Fund
Foster and Group Home Tuition
Trustee Financial Summary (TFS)
Budget
ESSA PPE Calculation

Step 1: Prefilled Data Verification (Districts Only)
Step 2: Budget Amendments/Transfers
Step 3: Software
Step 4: Project Reporter Codes (PRC)
Step 5: Balance Sheet
Step 6: Revenues
Step 7: Expenditures
Step 7a: ESSA Expenditure Validation
Step 8: Detail Expenditures
Step 9: ESSA LE Per Pupil Exp Reporting - Fund 12/15/82
Step 10: Fixed Assets
Step 11: Long-Term Liabilities
Step 12: Review Special Education Reversion
Step 13: SPED E
Step 14: TFS Validation

Review the amount of Special Education funding that will be reverted.

SPECIAL EDUCATION REVERSION

TFS

Print To PDF

Fiscal Year: 2022

Select Report Type:

- ☐ Blank Report
- ☒ Current Report
- ☐ Report As Submitted

Select Report Section(s):

- ☐ Cover Page
- ☐ Project Reporter Codes
- ☐ Balance Sheet
- ☐ Schedule Of Revenues, Expenditures, and Changes
- ☐ Detail Expenditures
- ☒ **Special Education Reversion**
- ☐ Schedule Of Changes In Fixed Assets
- ☐ Schedule Of Changes In Liabilities
- ☐ Schedule Of Changes In Net Pensions

Unselect All Sections

Select District(s):

- Anaconda Elem - 0236
- Anaconda H S - 0237
- Belfry K-12 Schools - 0076
- Billings Elem - 0965

SPECIAL EDUCATION REVERSION

Special Education Reversion

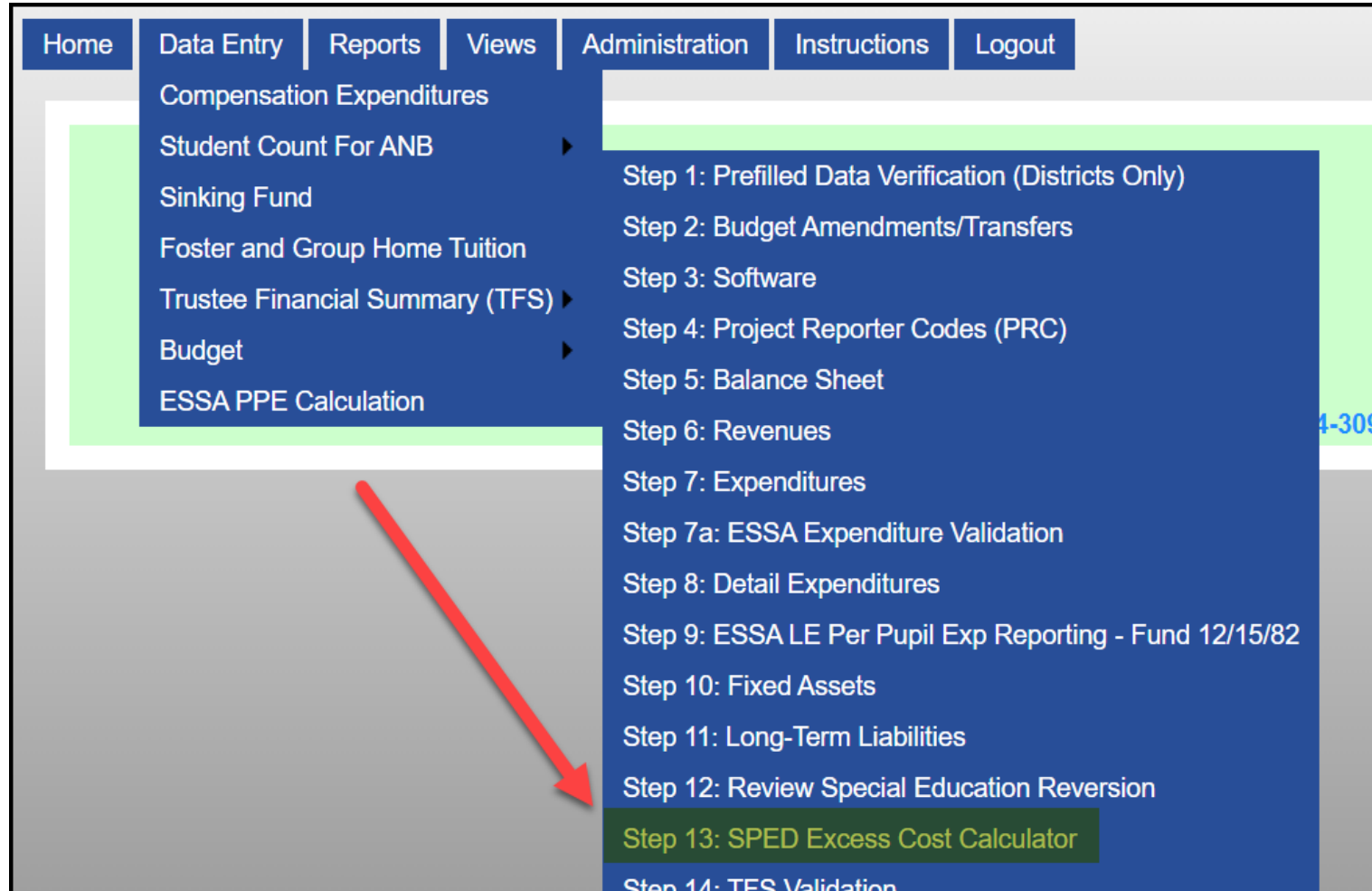
Special Education Allowable Cost Payments:

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

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.



Putting Montana Students First **A+**

MOOOVING TO THE BUDGET



TAXABLE VALUATION

Budget Step 1: Taxable Valuation

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

Compensation Expenditures

Student Count For ANB

Sinking Fund

Foster and Group Home Tuition

Trustee Financial Summary (TFS)

Budget

ESSA PPE Calculation

Taxable Valuation

▼

uation, contact Nicole Thuotte at (406) 444-4521 or nthuotte@mt.gov.

- Step 1: Taxable Valuation
- Step 2: Taxable Valuation (Taxes)
- Step 3: Bus Depreciation (Buses/Communication System)
- Step 4: Building Reserve (Elections)
- Step 5: Debt Service (SIDs)
- Step 6: Debt Service (Bonds)
- Step 7: Technology Election Levy
- Step 8: Budget
- Step 9: Validation
- Step 10: Submit To OPI

Set Up A Bus/Parkin Asset

TAXABLE VALUATION

Single County

Taxable Valuation

Fiscal Year: LE:

There are no taxable values entered for this LE.

Total ANB:
EL ANB: 66
HS ANB:

County: Taxable Value: EL ANB: HS ANB:

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: LE:

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: Taxable Value: EL ANB: HS ANB:

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)*

Home | Data Entry | Reports | Views | Administration | User Maintenance | Documentation | Instructions | Logout

Assessor
Compensation Expenditures
DOR Taxable Value
Student Count For ANB
Entitlements
Indirect Cost Rates
Sinking Fund
Foster and Group Home Tuition
State Facility Tuition
Trustee Financial Summary (TFS)
Budget
ESSA PPE Calculation

Allocate Taxing Jurisdiction Amounts

Fiscal Year: 2020-2021
District: 0350

Fund 50 - Debt Service Fund Balance For Budget (TFS48):
s entered for this LE.

Fund 50 - TIF Fund Balance For Budget (TFS47):
If none enter 0.00

For more information on funding allocations, contact Barb Quinn at (406) 444-3249 or Barbara.Quinn@mt.gov
or Rebecca.Belling@mt.gov or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov

Step 1: Taxable Valuation
Step 2: Taxing Jurisdiction (Debt Service Only)
Step 3: Building Reserve (Elections)
Step 4: Building Reserve (Elections)

Debt Service Only: Identify each taxing jurisdiction, enter taxable valuation, and allocate Debt Service Fund balance.

TAXING JURISDICTION

May have one or more Taxing Jurisdictions

Allocate Taxing Jurisdiction Amounts

Fiscal Year: 2023 LE: Bozeman Elem - 0350

Add New Taxing Jurisdiction Allocation

Fund 50 - Debt Service Fund Balance For Budget (TFS48):
There are no taxing jurisdiction allocations entered for this LE.
Fund 50 - TIF Fund Balance For Budget (TFS47):
If none enter 0.00

Taxing Jurisdiction: 2006 Taxable Value: Fund Balance For Jurisdiction: TIF Fund Balance For Jurisdiction:

Save Cancel Delete

If you have any questions about the bond payments, contact Barb Quinn at (406) 444-3249 or Barbara.Quinn@mt.gov
OR contact Becky Belling at (406) 444-2561 or Rebecca.Belling@mt.gov or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

Allocate Taxing Jurisdiction Amounts

Fiscal Year: 2023 LE: Browning Elem - 0400

Add New Taxing Jurisdiction Allocation

Fund 50 - Debt Service Fund Balance For Budget (TFS48):
There are no taxing jurisdiction allocations entered for this LE.
Fund 50 - TIF Fund Balance For Budget (TFS47):
If none enter 0.00

Taxing Jurisdiction: 2008-1 Taxable Value: Fund Balance For Jurisdiction: TIF Fund Balance For Jurisdiction:

Save Cancel Revenue

If you have any questions about the bond payments, contact Barb Quinn at (406) 444-3249 or Barbara.Quinn@mt.gov
OR contact Becky Belling at (406) 444-2561 or Rebecca.Belling@mt.gov or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

BUS DEPRECIATION

Budget Step 3: Bus Depreciation

Home | Data Entry | Reports | Views | Administration | User Maintenance | Documentation | Instructions | Logout

Assessor

Compensation Expenditures

DOR Taxable Value

Student Count For ANB

Entitlements

Indirect Cost Rates

Sinking Fund

Foster and Group Home Tuition

State Facility Tuition

Step 1: Taxable Valuation

Step 2: Taxing Jurisdiction (Debt Service Only)

Step 3: Bus Depreciation (Buses/Communication System)

Step 4: Building

Step 5: Debt Service

Step 6: Debt Service (Bonds)

Step 7: Technology Election Levy

Bus Depreciation Fund Only: Enter purchase dates, cost, and annual depreciation amount for buses and communication systems.

Call at (406) 444-3096 or OPISchoolFinance@mt.gov

BUS DEPRECIATION

Asset Depreciation

Fiscal Year: 2023 LE: Conrad Elem - 0674

[Go To Asset Setup Page](#) [Go To Budget Page](#) [Asset History Report](#)

Filter Assets By Description: By VIN:

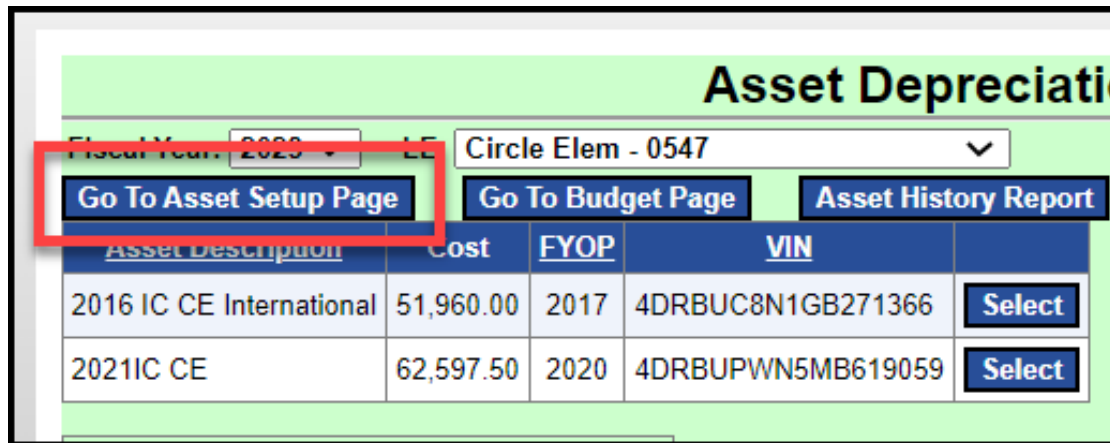
[Apply Filter](#) Remove all text from the filter fields and press the 'Apply Filter' button to see all assets that do not have a levy record.

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

First Print

BUS DEPRECIATION

Add new bus or communication system:

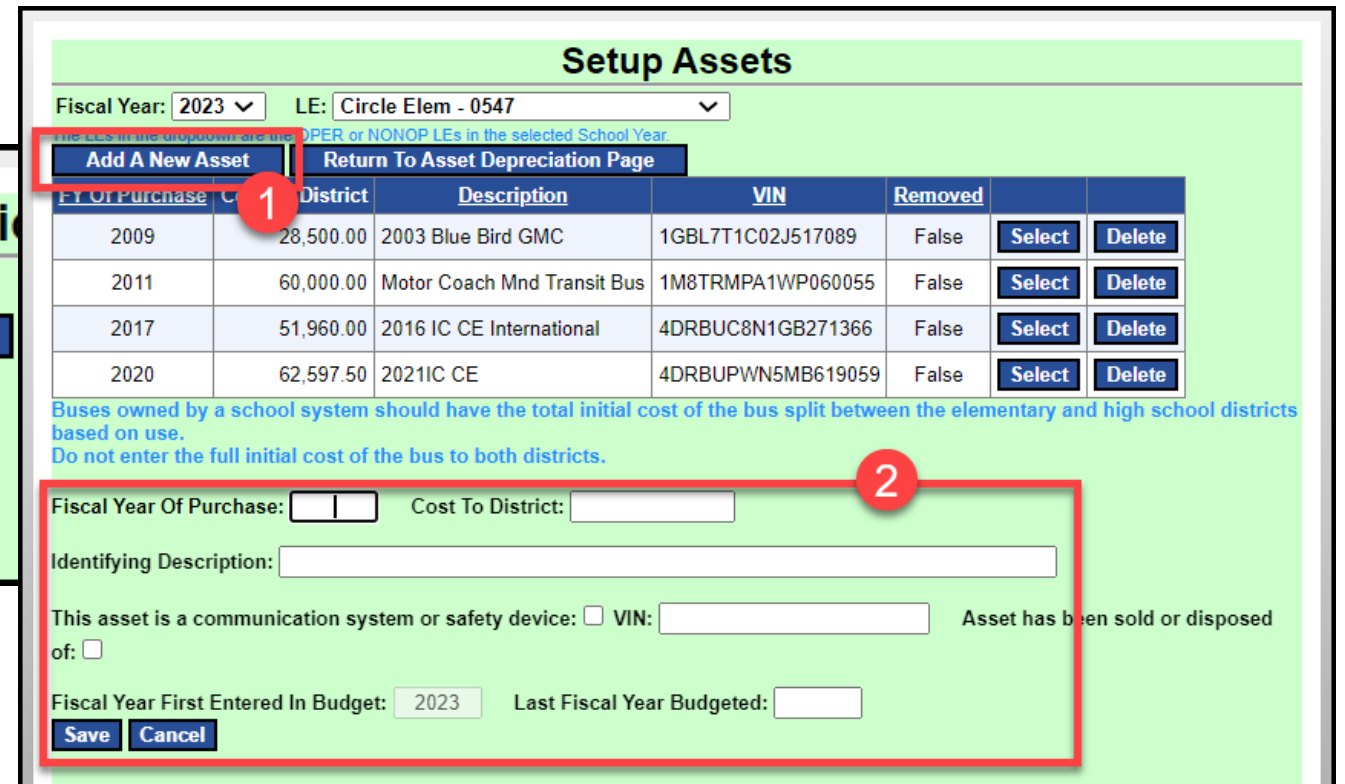


Asset Depreciation

Fiscal Year: 2023 LE: Circle Elem - 0547

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

Asset Description	Cost	FYOP	VIN	
2016 IC CE International	51,960.00	2017	4DRBUC8N1GB271366	Select
2021IC CE	62,597.50	2020	4DRBUPWN5MB619059	Select



Setup Assets

Fiscal Year: 2023 LE: Circle Elem - 0547

Add A New Asset **Return To Asset Depreciation Page**

FY Of Purchase	Cost To District	Description	VIN	Removed		
2009	28,500.00	2003 Blue Bird GMC	1GBL7T1C02J517089	False	Select	Delete
2011	60,000.00	Motor Coach Mnd Transit Bus	1M8TRMPA1WP060055	False	Select	Delete
2017	51,960.00	2016 IC CE International	4DRBUC8N1GB271366	False	Select	Delete
2020	62,597.50	2021IC CE	4DRBUPWN5MB619059	False	Select	Delete

Buses owned by a school system should have the total initial cost of the bus split between the elementary and high school districts based on use.
Do not enter the full initial cost of the bus to both districts.

Fiscal Year Of Purchase: Cost To District:

Identifying Description:

This asset is a communication system or safety device: ☐ VIN: Asset has been sold or disposed of: ☐

Fiscal Year First Entered In Budget: 2023 Last Fiscal Year Budgeted:

Save **Cancel**

BUS DEPRECIATION

Dispose of a bus or communication system

Asset Depreciation

Fiscal Year: 2023 LE: Circle Elem - 0547

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

Asset Description	Cost	FYOP	VIN	
2016 IC CE International	51,960.00	2017	4DRBUC8N1GB271366	Select
2021IC CE	62,597.50	2020	4DRBUPWN5MB619059	Select

Setup Assets

Fiscal Year: 2023 LE: Circle Elem - 0547

The LEs in the dropdown are the OPER or NONOP LEs in the selected School Year.

Add A New Asset **Return To Asset Depreciation Page**

FY Of Purchase	Cost To District	Description	VIN	Removed	
2009	28,500.00	2003 Blue Bird GMC	1GBL7T1C02J517089	False	Select Delete
2011	60,000.00	Motor Coach Mnd Transit Bus	1M8TRMPA1WP060055	False	Select Delete
2017	51,960.00	2016 IC CE International	4DRBUC8N1GB271366	False	Select Delete
2020	62,597.50	2021IC CE	4DRBUPWN5MB619059	False	Select Delete

Buses owned by a school system should have the total initial cost of the bus split between the elementary and high school districts based on use. Do not enter the full initial cost of the bus to both districts.

Fiscal Year Of Purchase: 2009 Cost To District: 28,500.00

Identifying Description: 2003 Blue Bird GMC

This asset is a communication system or safety device: ☐ VIN: 1GBL7T1C02J517089

Fiscal Year First Entered In Budget: 2010 Last Fiscal Year Budgeted:

Save **Cancel**

Asset has been sold or disposed of: ☐

BUS DEPRECIATION

Enter a levy amount

Asset Depreciation

Fiscal Year: 2023 LE: Circle Elem - 0547

[Go To Asset Setup Page](#) [Go To Budget Page](#) [Asset History Report](#)

Asset Description	Cost	FYOP	VIN	
2016 IC CE International	51,960.00	2017	4DRBUC8N1GB271366	Select
2021IC CE	62,597.50	2020	4DRBUPWN5MB619059	Select

There are no asset levies entered for this LE.

Maximum Levy Amount: 10,392.00 Levy Amount: [Save](#) [Cancel](#)

BONDS AND LEVY ELECTIONS

Budget Step 4: Building Reserve (Elections)

The screenshot shows a web application interface for Montana's Building Reserves Levy. The top navigation bar includes links for Home, Data Entry, Reports, Views, Administration, User Maintenance, Documentation, Instructions, and Logout. A left sidebar menu lists various administrative functions such as Assessor, Compensation Expenditures, DOR Taxable Value, Student Count For ANB, Entitlements, Indirect Cost Rates, Sinking Fund, Foster and Group Home Tuition, State Facility Tuition, Trustee Financial Summary (TFS), Budget, and ESSA PPE Calculation. The main content area is titled "Building Reserves Levy" and features a dropdown menu with the value "0547" and a "Go To Budget Page" button. Below this is a table with columns for "Years Authorized", "Authorized Amount", and "Years Remaining". The table contains one row with values 3, 150,000.00, and 2, respectively, and a "Select" button. A red arrow points to the "Step 4: Building Reserve (Elections)" option in a list of steps. At the bottom, a text box states: "Building Reserve Fund Only: Enter new building reserve projects and set levy amounts for new or existing building reserve projects." Below this, a list of steps is visible: Step 1: Taxable Valuation, Step 2: Taxing Jurisdiction (Debt Service Only), Step 3: Bus Depreciation (Buses/Communication System), Step 4: Building Reserve (Elections), Step 5: Technology, Election Levy, Step 6: Technology, Election Levy, Step 7: Technology, Election Levy, Step 8: Budget, and Step 9: Validation.

Years Authorized	Authorized Amount	Years Remaining
3	150,000.00	2

Step 1: Taxable Valuation
Step 2: Taxing Jurisdiction (Debt Service Only)
Step 3: Bus Depreciation (Buses/Communication System)
Step 4: Building Reserve (Elections)
Step 5: Technology, Election Levy
Step 6: Technology, Election Levy
Step 7: Technology, Election Levy
Step 8: Budget
Step 9: Validation

BONDS AND LEVY ELECTIONS

New Building Reserve Levy

Building Reserves Levy

Fiscal Year: 2023 LE: Circle Elem - 0547

Go To Building Reserves Setup Page **Go To Budget Page**

Building Reserves History Report

Election	Years	Authorized
----------	-------	------------

Setup Building Reserves

Fiscal Year: 2023 LE: Circle Elem - 0547

Add A New Building Reserve **Go To Building Reserves Levy Page**

Go To Budget Page

Election Date

Start Year

Levy Type

Years Authorized

Authorized Amount

Save **Cancel**

- 611: Voted Safety Levy
- 612: Voted Building Reserve Levy
- 614: Voted Transition Levy

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*

The screenshot shows the 'Building Reserves Levy' form. At the top, there are dropdown menus for 'Fiscal Year' (set to 2023) and 'LE' (set to Circle Elem - 0547). Below these are three buttons: 'Go To Building Reserves Setup Page', 'Go To Budget Page', and 'Building Reserves History Report'. A table with five columns (Election Date, Levy Type, Years Authorized, Authorized Amount, Years Remaining) contains one row: 5/4/2021, 612: Voted Building Reserve Levy, 3, 150,000.00, and 2. A red box labeled '1' highlights the 'Select' button in the 'Years Remaining' column. Below the table, a red box labeled '2' highlights a message box that says 'There are no building reserves levies entered for this LE.' and a form field for 'Maximum Levy Amount' (50,000.00) and 'Levy Amount' (0.00). At the bottom are 'Save' and 'Cancel' buttons.

Election Date	Levy Type	Years Authorized	Authorized Amount	Years Remaining
5/4/2021	612: Voted Building Reserve Levy	3	150,000.00	2

There are no building reserves levies entered for this LE.

Maximum Levy Amount: 50,000.00 Levy Amount: 0.00

BONDS AND LEVY ELECTIONS

Budget Step 5: Debt Service (SIDs)

Home Data Entry Reports Views Administration User Maintenance Documentation Instructions Logout

Assessor
Compensation Expenditures
Fiscal DOR Taxable Value
Student Count For ANB
Entitlements
There Indirect Cost Rates
If you Sinking Fund
Barba Foster and Group Home Tuition
OR co State Facility Tuition
444-1 Trustee Financial Summary (TFS)
Budget
ESSA PPE Calculation

SIDs

0547

et Page

payments, contact Barb Quinn at (406) 444-3249 or
or Rebecca.Belling@mt.gov or contact Andrea Mohammed at (406)

Step 1: Taxable Valuation
Step 2: Taxing Jurisdiction (Debt Service Only)
Step 3: Bus Depreciation (Buses/Communication System)
Step 4: Building Reserve (Elections)
Step 5: Debt Service (SIDs)
Step 6: Debt Service (Bonds)
Step 7: Debt Service (Leases)
Step 8: Budget
Step 9: Validation

Debt Service Fund Only: Enter budgeted SIDs (Special Improvement District) payments.

BONDS AND LEVY ELECTIONS

SIDs

Fiscal Year: 2023 ▾ LE: Conrad Elem - 0674 ▾

Add A New SID **Go To Budget Page**

1

There are no SIDs entered for this LE.

2

SID Type: ▾ Tax Jurisdiction: 10E ▾ Amount: 0.00 **Save** **Cancel**

Delete ▾
Elementary

If you have any questions about the bond payments, contact Barb Quinn at (406) 444-3249 or Barbara.Quinn@mt.gov
OR contact Becky Belling at (406) 444-2561 or Rebecca.Belling@mt.gov or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

BONDS AND LEVY ELECTIONS

Budget Step 6: Debt Service (Bonds)

The screenshot shows the Montana Bond Payments system interface. The top navigation bar includes links for Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. A dropdown menu is open under 'Data Entry', listing options like Compensation Expenditures, Student Count For ANB, Sinking Fund, Foster and Group Home Tuition, Trustee Financial Summary (TFS), Budget, and ESSA PPE Calculation. The main content area is titled 'Bond Payments' and features a dropdown menu for 'Jurisdiction' with a list of steps: Step 1: Taxable Valuation, Step 2: Taxing Jurisdiction (Debt Service Only), Step 3: Bus Depreciation (Buses/Communication System), Step 4: Building Reserve (Elections), Step 5: Debt Service (SIDs), Step 6: Debt Service (Bonds) (highlighted with a red arrow), Step 7: Debt Service (Levy), Step 8: Debt Service (Levy), Step 9: Validation, and Step 10: Submit To OPI. Below the steps, there is a text box for 'Debt Service Fund Only: Enter and verify budgeted bond payments.' and a contact information section for Barbara Quinn, Becky Belling, and Andrea Mohammadi.

Elementary Bond	7/12/2012	4,540,000.00
Elementary Bond	7/12/2012	4,553,502.00

1 2 3

If you have any questions about the bond payments, please contact:
Barbara.Quinn@mt.gov
OR contact Becky Belling at (406) 444-2561
444-1960 or Andrea.Mohammadi@mt.gov.

Debt Service Fund Only: Enter and verify budgeted bond payments.

Step 9: Validation
Step 10: Submit To OPI

BONDS AND LEVY ELECTIONS

Enter Agent Fees

Bond Payments

Fiscal Year: 2023 LE: Billings Elem - 0965

[Go To Budget Page](#) [Schedule Report](#)

Issue Type	IssueDate	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

Paid To Date: 1,442,606.96 Principal: 120,186.69 Interest: 0.00

[Save](#) [Cancel](#) [Delete](#)

Agent Fees: 0.00

1

2



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 Jurisdiction: ELBond

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

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

Fiscal Year	Principal		Interest	
	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
2024	125,000.00	0.00	0.00	0.00

BONDS AND LEVY ELECTIONS

Budget Step 7: Technology Election Levy

The screenshot displays the Montana Budget System interface. At the top, a navigation bar includes links for Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. A dropdown menu is open under 'Data Entry', listing options such as Compensation Expenditures, Student Count For ANB, Sinking Fund, Foster and Group Home Tuition, Trustee Financial Summary (TFS), Budget, and ESSA PPE Calculation. The 'Budget' option is selected, leading to a page titled 'Technology Election Levy'. This page features a dropdown menu with a value of '35' and a 'Go To Budget Page' button. Below this, a list of steps is shown: Step 1: Taxable Valuation, Step 2: Taxing Jurisdiction (Debt Service Only), Step 3: Bus Depreciation (Buses/Communication System), Step 4: Building Reserve (Elections), Step 5: Debt Service (SIDs), Step 6: Debt Service (Bonds), Step 7: Technology Election Levy (highlighted in green with a red arrow pointing to it), Step 8: Budget, and Step 9: Validation. A red message box states: 'There are no technology election levies entered for this year.' Below this, a blue text box provides contact information: 'If you have any questions about technology election levies, contact Rebecca.Belling@mt.gov or contact Andrea.Mohammadi@mt.gov.'

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***

Technology Election Levy

Fiscal Year: 2023 LE:

Election Date	Authorized Amount	Years Authorized	Years Remaining	
5/7/2013	1,200,000.00	0		Select

There are no technology election levies entered for this LE.

Maximum Levy Amount: 1,200,000.00 Levy Amount:

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*

The screenshot shows a web form titled "Technology Election Levy". At the top, there are dropdown menus for "Fiscal Year" (set to 2023) and "LE" (set to Arlee Elem - 0474). Below these are two buttons: "Go To Technology Election Setup Page" and "Go To Budget Page". A table with four columns is displayed: "Election Date", "Authorized Amount", "Years Authorized", and "Years Remaining". The table contains one row with the following data: Election Date: 11/4/2014, Authorized Amount: 53,000.00, Years Authorized: 10, and Years Remaining: 3. A red box labeled "1" highlights the "Select" button in the "Years Remaining" column. Below the table, a message states: "There are no technology election levies entered for this LE." A red box labeled "2" highlights the "Maximum Levy Amount" field, which is set to 53,000.00, and the "Levy Amount" field, which is set to 0.00. At the bottom of the form are "Save" and "Cancel" buttons.

Election Date	Authorized Amount	Years Authorized	Years Remaining
11/4/2014	53,000.00	10	3

Maximum Levy Amount: 53,000.00 Levy Amount: 0.00

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](#)

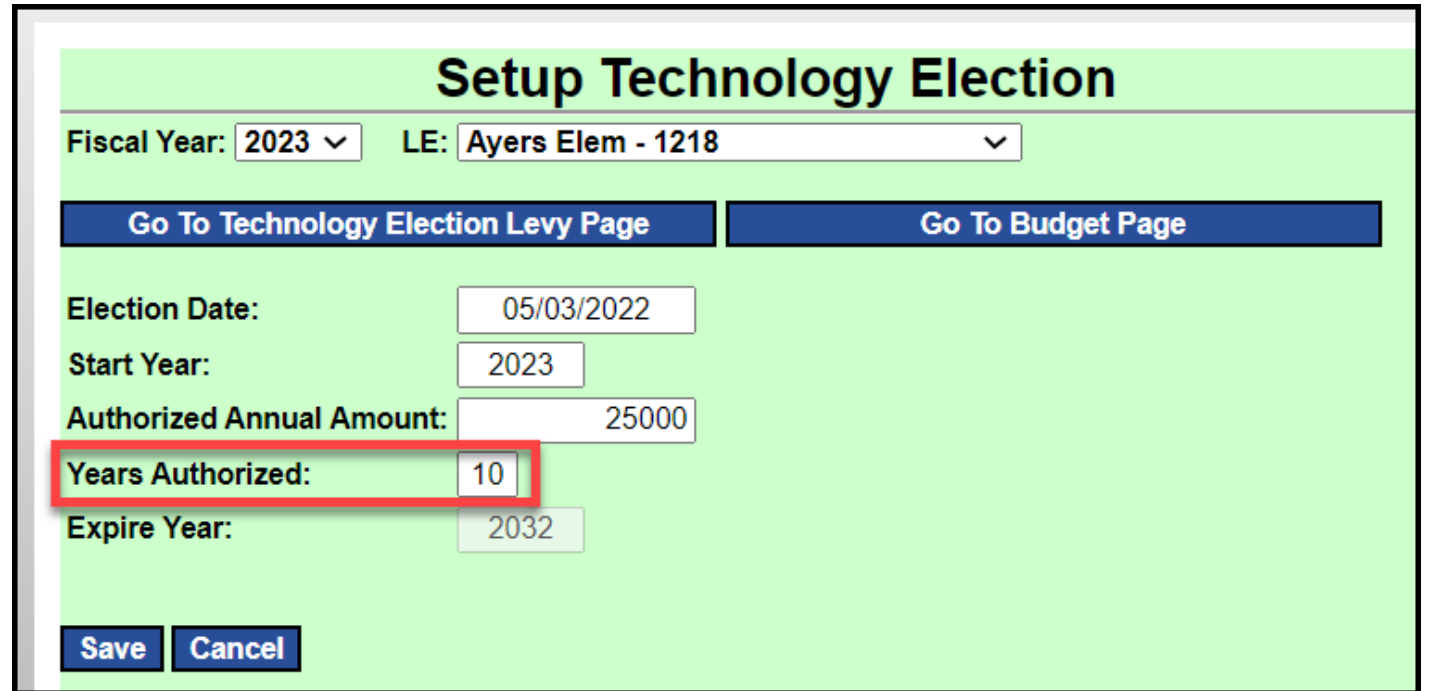
Election Date	Start Year	Authorized Amount	Years Authorized	Expire Year		
5/3/2022	2023	1,200,000.00	10	2032	Select	Delete
5/7/2013	2014	1,200,000.00	0	2032	Select	

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

BONDS AND LEVY ELECTIONS

New Technology
levy (no existing
levy)

- Levy limited to
10 years



The screenshot shows a web form titled "Setup Technology Election" with a light green background. At the top, there are two dropdown menus: "Fiscal Year:" set to "2023" and "LE:" set to "Ayers Elem - 1218". Below these are two blue buttons: "Go To Technology Election Levy Page" and "Go To Budget Page". The form contains several input fields: "Election Date:" with the value "05/03/2022", "Start Year:" with the value "2023", "Authorized Annual Amount:" with the value "25000", "Years Authorized:" with the value "10" (this field is highlighted with a red rectangular border), and "Expire Year:" with the value "2032". At the bottom left, there are two blue buttons: "Save" and "Cancel".

FUND BUDGETS

Budget Step 8: Budget

Home Data Entry Reports Views Administration User Maintenance Documentation Instructions Log

Assessor

Compensation Expenditures

DOR Taxable Value

Student Count For ANB

Entitlements

Indirect Cost Rates

Sinking Fund

Foster and Group Home Tuition

State Facility Tuition

Trustee Financial Summary (TFS)

Budget

ESSA PPE Calculation

Budget

Fund Code:

Step 1: Taxable Valuation

Step 2: Taxing Jurisdiction (Debt Service Only)

Step 3: Bus Depreciation (Buses/Communication System)

Step 4: Building Reserve (Elections)

Step 5: Debt Service (SIDs)

Step 6: Debt Service (Bonds)

Step 7: Technology Election Levy

Step 8: Budget

Step 9: Enter fund budgets and calculate mill levies.

Step 10: Submit to OPI

Set Up A Taxing Jurisdiction

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
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

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

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
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 Report

FY 2023

05 Carbon

1231 Luther Elem

Submit ID:

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	Select 2
0002 Expenditure Budget	197,527.25	Yes	
0151 Amount Approved On Ballot By Voters	20,011.54	No	Select 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
Lowest Voted Amount Excluding Tuition, Fees, Programs, And Other One-Time Expenses:	20,011.54

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 Add A New Budget Record
TIF Fund Balance: 0.00

Budget Code: Amount: Save Cancel Delete

Reserves:
0961 - Operating Reserve
0962 - TIF Operating Reserve
0963 - Reserve For Protested/Delinquent Taxes
0964 - Reserve For Tax Audit Receipts
0972 - Prior Year Excess Reserves Funding Over-BASE

Beginning Excess Reserves	0.00	Fund Balance For Budget	0.00
Plus Collections	0.00	Less Operating Reserves	0.00
Less Used For Budget Amendments	0.00	Less Excess Reserves	0.00
Less Reappropriated to Fund OverBASE	0.00		
Ending Excess Reserve Limit	0.00	Unreserved Fund Balance Reappropriated	0.00

The maximum Operating Reserve allowed is 10,000.00.
The maximum Reappropriated To Fund OverBASE allowed is 0.00.
The 0961 Operating Reserves entered for Fund 01 (0.00) are less than the maximum allowed (10,000.00).

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 Add A New Budget Record

TIF Fund Balance: 0.00

Budget Code: Amount: Save Cancel Delete

Other Revenues:

Budget Code	Amount	Calculated
3110 Direct State Aid	64,882.00	Yes
3111 Quality Educator	12,152.00	Yes
3112 At Risk Student	576.00	Yes
3113 Indian Education For All	349.20	Yes
3115 State Special Education Allowable Cost Payment to Districts	13,482.00	Yes
Total Other Revenues	91,775.60	

12

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

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

Budget Code: Amount: Save Cancel Delete

Other Revenue

- 0171 - Oil & Gas Revenues - BASE Budget
- 0172 - Oil & Gas Revenues - Over-BASE Budget
- 0174 - TIF Applied To BASE Budget
- 0175 - TIF Applied To Over-BASE Budget
- 0177 - BASE Excess Levy Amount
- 0178 - Over-BASE Excess Levy Amount
- 0972 - Prior Year Excess Reserves Funding Over-BASE
- 1117 District Levy - Distribution of Prior Year Protested/Delinquent Taxes
- 1118 District Levy - Dept. or Revenue Tax Audit Receipts
- 1123 Coal Gross Proceeds
- 1190 Penalties and Interest on Taxes
- 1310 Individual Tuition
- 1320 Tuition from School Districts Within State
- 1330 Tuition from School Districts Outside State
- 3117 State - Tuition for State Placement
- 4800 Federal Revenue in Lieu of Taxes
- 9100 Other Revenue
- 9710 Residual Equity Transfers In

Total Other Revenue

12

Reappropriated

0971 Remaining

Total Unreserved

Taxes:

Budget Code	Amount	Calculated
-------------	--------	------------

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
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

Save

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

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)

Budget

Fiscal Year: 2023 LE: Conrad Elem - 0674 Fund Code: 10 - Transportation Fund

Budget & Reserves On-Schedule Revenues Summary Print Budget Report Print Validation Report Fund Instructions

Fund Balance: 0.00 Add A New Budget Record

Budget Code: Amount: Save Cancel Delete

Budget:

There are no budget records entered for the selected LE.

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

The maximum operating reserves allowed is 0.00.
If you have any questions about the budget, contact Becky Belling at (406) 444-2561 or Rebecca.Belling@mt.gov or contact Andrea Mo

FUND BUDGETS

Budget

Fiscal Year: LE: Fund Code:

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget Code: Amount: [Save](#) [Cancel](#) [Delete](#)

Budget:

There are no budget records entered for the selected LE.

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

The maximum operating reserves allowed is 0.00.

If you have any questions about the budget, contact Becky Belling at (406) 444-2561 or Rebecca.Belling@mt.gov or contact Andrea Mo



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

Budget

Fiscal Year: 2023 ▾ LE: Conrad Elem - 0674 ▾ Fund Code: 10 - Transportation Fund ▾

Budget & Reserves

On-Schedule

Revenues

Summary

Print Budget Report

Print Validation Report

[Fund Instructions](#)

Fund Balance: 0.00

Add A New Budget Record

Budget Code: 0001 - Adopted Budget ▾ Amount: 200000

Save

Cancel

Delete

Budget:

0001 - Adopted Budget

There are no budget records entered for the selected LE.

Reserves:

0961 - Operating Reserve

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

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Conrad Elem - 0674 Fund Code: 10 - Transportation Fund

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget Code: Amount: 80000 [Save](#) [Cancel](#) [Delete](#)

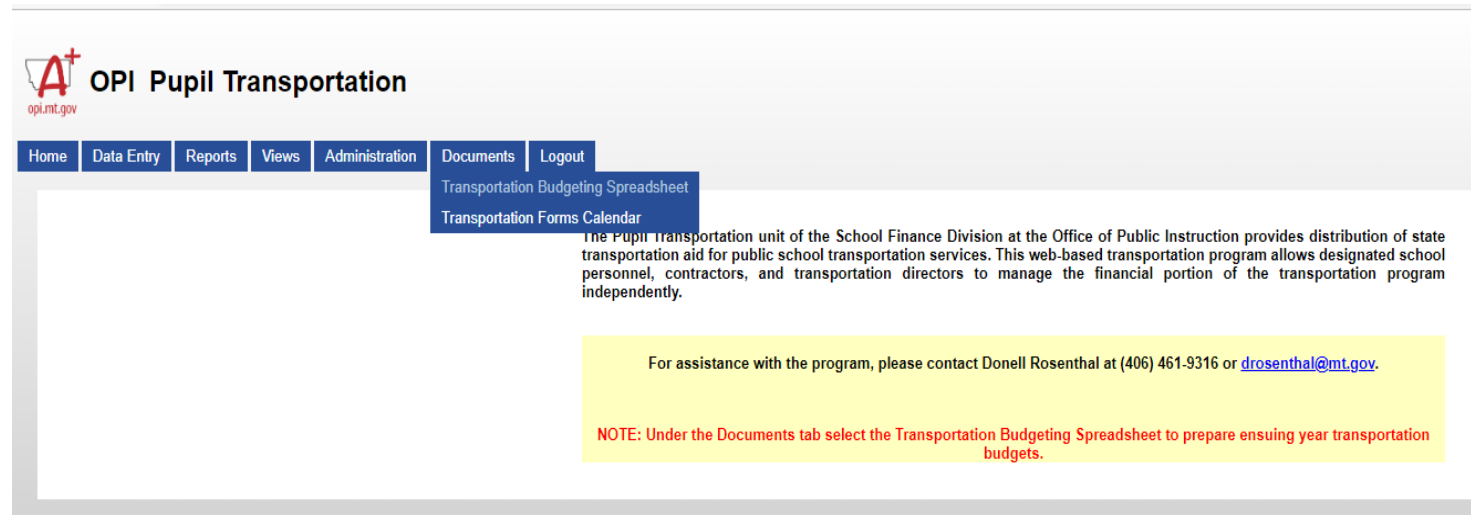
Excess:

Budget Code	Amount	Calculated
0005 - On-Schedule		
0006 - Contingency		
0011 - Over Schedule	200,000.00	Yes

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

Budget

Fiscal Year: 2023 LE: Conrad Elem - 0674 Fund Code: 10 - Transportation Fund

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget Code: Amount: [Save](#) [Cancel](#) [Delete](#)

Other Revenue	1123 Coal Gross Proceeds
	1410 Individual Transportation Fees
2220 County O	1420 Transportation Fees from Other School Districts Within State
	1430 Transportation Fees from Other School Districts Outside State
3210 State - Or	1440 Other Transportation Fees
Total Other Re	1510 Interest Earnings
Reappropriated	1900 Other Revenue from Local Sources
There are no r	3117 State - Tuition for State Placement
Taxes:	3302 State - Payment in Lieu of Taxes - FWP
	3460 Montana Oil and Gas Tax
	9100 Other Revenue
1110 District Ta	9710 Residual Equity Transfers In

FUND BUDGETS

Budget

Fiscal Year: 2023 ▾ LE: Conrad Elem - 0674 ▾ Fund Code: 10 - Transportation Fund ▾

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00

Adopted Budget:	200,000.00
Total Reserves:	0.00
Operating Reserve Limit:	20%
% of Adopted Budget Reserved:	0.00%
Unreserved Fund Balance Reappropriated:	0.00
Other Revenue:	88,000.00
District Tax Levy:	112,000.00
District Mill Levies:	11.91

FUND BUDGETS

Budget

Fiscal Year: 2023 ▾ LE: Conrad Elem - 0674 ▾ Fund Code: 10 - Transportation Fund ▾

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00

Adopted Budget:	200,000.00
Total Reserves:	0.00
Operating Reserve Limit:	20%
% of Adopted Budget Reserved:	0.00%
Unreserved Fund Balance Reappropriated:	0.00
Other Revenue:	88,000.00
District Tax Levy:	112,000.00
District Mill Levies:	11.91



FUND BUDGETS

Bus Depreciation Fund (11)

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

Choose 1

Select One:

☐ Use non-levy revenue to reduce the levy amount

☐ Use non-levy revenue to add budget authority and not reduce the levy amount

If you have any questions about the budget, contact Becky Belling at (406) 444-2561 or Rebecca.Belling@mt.gov. or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

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

Add A New Budget Record

TIF Fund Balance: 0.00

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

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 Add A New Budget Record

TIF Fund Balance: 0.00

Budget Code: Amount: Save Cancel Delete

Other Revenue

There are no c

Reappropriated

There are no r

Taxes:

1123 Coal Gross Proceeds

1510 Interest Earnings

1900 Other Revenue from Local Sources

3302 State - Payment in Lieu of Taxes - FWP

3460 Montana Oil and Gas Tax

9100 Other Revenue

9710 Residual Equity Transfers In

the selected E.

Amount

Calculated

1110 District Tax Levy	22,911.50	Yes
------------------------	-----------	-----

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

Adopted Budget:	22,911.50
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
Other Revenue:	
District Tax Levy:	22,911.50
District Mill Levies:	4.77

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	
Adopted Budget		22,911.50
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	
Other Revenue:		
District Tax Levy:		22,911.50
District Mill Levies:		4.77

FUND BUDGETS

Tuition Fund (13)

Budget

Fiscal Year: 2023 ▼ LE: DeSmet Elem - 0592 ▼ Fund Code: 13 - Tuition Fund ▼

[Budget](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

There are no budget records entered for the selected LE.



FUND 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	603.58
Total Amount to Levy		1,475.79

FUND BUDGETS

Budget

Fiscal Year: 2023 ▾ LE: DeSmet Elem - 0592 ▾ Fund Code: 13 - Tuition Fund ▾

Budget Revenues Summary Print Budget Report Print Validation Report [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget Code: 0001 - Adopted Budget ▾ Amount: 100000 [Save](#) [Cancel](#) [Delete](#)

There are no budget records for this fund. [Add a new budget record.](#)

- 0001 - Adopted Budget
- 0003 - Add To Fund Balance

If you have any questions about the budget, contact Becky Belling at (406) 444-2561 or Rebecca.Belling@mt.gov or contact Andrea Mohammadi at (406) 444-1960 or Andrea.Mohammadi@mt.gov.

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: DeSmet Elem - 0592 Fund Code: 13 - Tuition Fund

Budget Revenues Summary Print Budget Report Print Validation Report Fund Instructions

Fund Balance: 0.00 Add A New Budget Record

Budget Code: Amount: Save Cancel Delete

Other Revenue 1123 Coal Gross Proceeds
There are no c 1510 Interest Earnings
Reappropriated 1900 Other Revenue from Local Sources
There are no r 3110 Direct State Aid
Taxes: 3302 State - Payment in Lieu of Taxes - FWP
3460 Montana Oil and Gas Tax
9100 Other Revenue
1110 District Ta 9710 Residual Equity Transfers In

Amount	Calculated
00,000.00	Yes

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: DeSmet Elem - 0592 Fund Code: 13 - Tuition Fund

[Budget](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00

Adopted Budget:	100,000.00
Total Reserves:	0.00
Operating Reserve Limit:	N/A
% of Adopted Budget Reserved:	0.00%
Unreserved Fund Balance Reappropriated:	0.00
Other Revenue:	
District Tax Levy:	100,000.00
District Mill Levies:	8.20

FUND BUDGETS

Budget

Fiscal Year: 2023 ▼ LE: DeSmet Elem - 0592 ▼ Fund Code: 13 - Tuition Fund ▼

[Budget](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00

Adopted Budget:	100,000.00
Total Reserves:	0.00
Operating Reserve Limit:	N/A
% of Adopted Budget Reserved:	0.00%
Unreserved Fund Balance Reappropriated:	0.00
Other Revenue:	
District Tax Levy:	100,000.00
District Mill Levies:	8.20



FUND BUDGETS

Retirement Fund (14)

Fiscal Year: 2023 ▼

LE: Luther Elem - 1231 ▼

Fund Code: 14 - Retirement Fund ▼

Budget & Reserves

Revenues

Summary

Print Budget Report

Print Validation Report

Fund Instructions

Fund Balance: 0.00

Add A New Budget Record

Budget:

There are no budget records entered for the selected LE.

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

FUND BUDGETS

Fiscal Year: 2023 ▼

LE: Luther Elem - 1231 ▼

Fund Code: 14 - Retirement Fund ▼

Budget & Reserves

Revenues

Summary

Print Budget Report

Print Validation Report

[Fund Instructions](#)

Fund Balance: 0.00

Add A New Budget Record

Budget:

There are no budget records entered for the selected LE.

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



FUND BUDGETS

Fiscal Year: 2023 ▼ LE: Luther Elem - 1231 ▼ Fund Code: 14 - Retirement Fund ▼

Budget & Reserves Revenues Summary Print Budget Report Print Validation Report [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget Code: 0001 - Adopted Budget ▼ Amount: 15000 [Save](#) [Cancel](#) [Delete](#)

Budget: 0001 - Adopted Budget
There are no budget records entered for the selected LE.

Reserves: 0961 - Operating Reserve
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

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Luther Elem - 1231 Fund Code: 14 - Retirement Fund

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget Code: Amount: [Save](#) [Cancel](#) [Delete](#)

Other Revenue	1510 Interest Earnings	Amount	Calculated
	1900 Other Revenue from Local Sources		
2240 County R	9100 Other Revenue	12,000.00	Yes
	9710 Residual Equity Transfers In		
Total Other Revenues		12,000.00	

Reappropriated Fund Balance:

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

FUND BUDGETS

Budget

Fiscal Year: LE: Fund Code:

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00

Adopted Budget:	12,000.00
Total Reserves:	0.00
Operating Reserve Limit:	20%
% of Adopted Budget Reserved:	0.00%
Unreserved Fund Balance Reappropriated:	0.00
Other Revenue:	12,000.00

FUND BUDGETS

Budget

Fiscal Year: 2023 ▼ LE: Luther Elem - 1231 ▼ Fund Code: 14 - Retirement Fund ▼

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00

Adopted Budget:		12,000.00
Total Reserves:	0.00	
Operating Reserve Limit:	20%	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:	0.00	
Other Revenue:	12,000.00	



FUND BUDGETS

Adult Education Fund (17)

Budget

Fiscal Year: 2023 ▾ LE: Billings H S - 0966 ▾ Fund Code: 17 - Adult Education Fund ▾

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget:
There are no budget records entered for the selected LE.

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

The maximum operating reserves allowed is 0.00.

FUND BUDGETS

Budget

Fiscal Year: 2023 ▼ LE: Billings H S - 0966 ▼ Fund Code: 17 - Adult Education Fund ▼

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget:

There are no budget records entered for the selected LE.

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

The maximum operating reserves allowed is 0.00.



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.

Budget

Fiscal Year: 2023 ▼ LE: Billings H S - 0966 ▼ 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	283,394.61	Yes
3770 State - Advanced Opportunity Aid	260,821.02	Yes
Total Other Revenues	544,215.63	

Reappropriated Fund Balance:

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Billings H S - 0966 Fund Code: 17 - Adult Education Fund

Budget & Reserves **Revenues** Summary Print Budget Report Print Validation Report [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget Code: Amount: [Save](#) [Cancel](#) [Delete](#)

Other Revenue 1123 Coal Gross Proceeds
There are no c 1340 Fees for Adult Education
Reappropriated 1510 Interest Earnings
There are no r 1900 Other Revenue from Local Sources
Taxes: 3302 State - Payment in Lieu of Taxes - FWP
3460 Montana Oil and Gas Tax
9100 Other Revenue
1110 District Ta 9710 Residual Equity Transfers In

Amount	Calculated
500,000.00	Yes

FUND BUDGETS

Budget

Fiscal Year: LE: Fund Code:

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00

Adopted Budget:	1,600,000.00
Total Reserves:	0.00
Operating Reserve Limit:	35%
% of Adopted Budget Reserved:	0.00%
Unreserved Fund Balance Reappropriated:	0.00
Other Revenue:	
District Tax Levy:	1,600,000.00
District Mill Levies:	5.33

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Billings H S - 0966 Fund Code: 17 - Adult Education Fund

[Budget & Reserves](#)[Revenues](#)[Summary](#)[Print Budget Report](#)[Print Validation Report](#)[Fund Instructions](#)

Fund Balance: 0.00

Adopted Budget:	1,600,000.00
Total Reserves:	0.00
Operating Reserve Limit:	35%
% of Adopted Budget Reserved:	0.00%
Unreserved Fund Balance Reappropriated:	0.00
Other Revenue:	
District Tax Levy:	1,600,000.00
District Mill Levies:	5.33



FUND BUDGETS

Non-Operating Fund (19)

Budget

Fiscal Year: 2023 ▼ LE: Gold Creek Elem - 0721 ▼ Fund Code: 19 - Non-Operating Fund ▼

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget:

Budget Code	Amount	Calculated	
0001 Adopted Budget	1,000.00	No	Select
0002 Expenditure Budget	1,000.00	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



FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Gold Creek Elem - 0721 Fund Code: 19 - Non-Operating Fund

Budget & Reserves On-Schedule Revenues Summary Print Budget Report Print Validation Report [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget Code: Amount: [Save](#) [Cancel](#) [Delete](#)

Budget:

0003 - Add To Fund Balance			
0961 - Operating Reserve			
0001 Adopted Budget	1,000.00	No	Select
0002 Expenditure Budget	1,000.00	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

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Gold Creek Elem - 0721 Fund Code: 19 - Non-Operating Fund

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget Code: Amount: [Save](#) [Cancel](#) [Delete](#)

Excess:

Budget Code	0005 - On-Schedule	0006 - Contingency	0011 Over-Schedule	1,000.00	Yes
-------------	--------------------	--------------------	--------------------	----------	-----

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Gold Creek Elem - 0721 Fund Code: 19 - Non-Operating Fund

Budget & Reserves On-Schedule Revenues Summary Print Budget Report Print Validation Report [Fund Instructions](#)

Fund Balance: 0.00 Add A New Budget Record

Budget Code: Amount: Save Cancel Delete

Other Revenue

There are no c

Reappropriated

There are no r

Taxes:

1123 Coal Gross Proceeds

1510 Interest Earnings

1900 Other Revenue from Local Sources

3302 State - Payment in Lieu of Taxes - FWP

3460 Montana Oil and Gas Tax

9100 Other Revenue

9710 Residual Equity Transfers In

the selected LE

Amount	Calculated
1,000.00	Yes

FUND BUDGETS

Budget

Fiscal Year: 2023 ▼ LE: Gold Creek Elem - 0721 ▼ Fund Code: 19 - Non-Operating Fund ▼

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00

Adopted Budget:		1,000.00
Total Reserves:	0.00	
Operating Reserve Limit:	N/A	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:		0.00
Other Revenue:		
District Tax Levy:		1,000.00
District Mill Levies:		1.11

FUND BUDGETS

Budget

Fiscal Year: 2023 ▼ LE: Gold Creek Elem - 0721 ▼ Fund Code: 19 - Non-Operating Fund ▼

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00

Adopted Budget:		1,000.00
Total Reserves:	0.00	
Operating Reserve Limit:	N/A	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:		0.00
Other Revenue:		
District Tax Levy:		1,000.00
District Mill Levies:		1.11



FUND BUDGETS

Budget

Fiscal Year: 2023 ▼ LE: Frenchtown K-12 Schools - 0599 ▼ Fund Code: 28 - Technology Fund ▼

Use Non-Levy Revenue

Budget & Reserves

Revenues

Summary

Go To Levies Page

Print Budget Report

Print Validation Report

[Fund Instructions](#)

Fund Balance: 0.00
TIF Fund Balance: 0.00

Choose 1

Select One:

- ☐ Use non-levy revenue to reduce the levy amount
- ☐ Use non-levy revenue to add budget authority and not reduce the levy amount

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Frenchtown K-12 Schools - 0599 Fund Code: 28 - Technology Fund

[Use Non-Levy Revenue](#) [Budget & Reserves](#) [Revenues](#) [Summary](#) [Go To Levies Page](#) [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](#)

Budget:

0003 - Add To Fund Balance		
0961 - Operating Reserve		
0001 Adopted Budget	44,462.72	Yes
0002 Expenditure Budget	44,462.72	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

Adopted Budget
calculated from Step 7
and State Technology
Aid

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Frenchtown K-12 Schools - 0599 Fund Code: 28 - Technology Fund

[Use Non-Levy Revenue](#)[Budget & Reserves](#)[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:	44,462.72
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
Other Revenue:	9,462.72
District Tax Levy:	35,000.00
District Mill Levies:	2.40

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Frenchtown K-12 Schools - 0599 Fund Code: 28 - Technology Fund

[Use Non-Levy Revenue](#)[Budget & Reserves](#)[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:	44,462.72
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
Other Revenue:	9,462.72
District Tax Levy:	35,000.00
District Mill Levies:	2.40



FUND BUDGETS

Flexibility Fund (29)

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](#)

Budget:

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



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

Budget Code: Amount: Save Cancel Delete

Budget:

	Amount	Calculated
0003 - Add To Fund Balance		
0961 - Operating Reserve		
0001 Adopted Budget	30,856.64	Yes
0002 Expenditure Budget	30,856.64	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

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.

Transformational
Learning Aid 20-7-
Part 16, MCA &
Advanced
Opportunities Aid
20-7-Part 15, MCA

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](#)

Budget Code: Amount: [Save](#) [Cancel](#) [Delete](#)

Other Revenue	Amount	Calculated
1110 District Tax Levy		
1123 Coal Gross Proceeds		
1510 Interest Earnings		
3760 State - Tr	21,286.5	Yes
1900 Other Revenue from Local Sources		
3770 State - Ac	9,570.07	Yes
Total Other Re	30,856.64	
Reappropriated		
9100 Other Revenue		
9710 Residual Equity Transfers In		

There are no tax levies recorded for the selected LE.

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	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	21,286.57	No	Select

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

Budget

Fiscal Year: LE: Fund Code:

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00

Adopted Budget:	30,856.64
Total Reserves:	0.00
Operating Reserve Limit:	N/A
% of Adopted Budget Reserved:	0.00%
Unreserved Fund Balance Reappropriated:	0.00
Other Revenue:	30,856.64
District Tax Levy:	0.00
District Mill Levies:	0.00



FUND BUDGETS

Debt Service Fund (50)

Budget

Fiscal Year: 2023 LE: Bozeman Elem - 0350 Fund Code: 50 - Debt Service Fund

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Go To Bonds Page](#) [Go To SIDs Page](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00 Tax Jurisdiction: 2006 [Add A New Budget Record](#)

TIF Fund Balance: 0.00

Budget Code: Amount: [Save](#) [Cancel](#) [Delete](#)

Budget:

Budget Code	Amount	Calculated
0001 Adopted Budget	5,521,129.17	Yes
0002 Expenditure Budget	5,521,129.17	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



FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Bozeman Elem - 0350 Fund Code: 50 - Debt Service Fund

Budget & Reserves Revenues Summary Go To Bonds Page Go To SIDs Page Print Budget Report Print Validation Report Fund Instructions

Fund Balance: 0.00 Tax Jurisdiction: 2006 Add A New Budget Record

TIF Fund Balance: 0.00

Budget Code: Amount: Save Cancel Delete

Budget:

0003 - Add To Fund Balance		
0961 - Operating Reserve		
0001 Adopted Budget	5,521,129.17	Yes
0002 Expenditure Budget	5,521,129.17	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

Adopted Budget
calculated from Step 6

FUND BUDGETS

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

Budget

Fiscal Year: 2023 LE: Bozeman Elem - 0350 Fund Code: 50 - Debt Service Fund

Budget & Reserves Revenues Summary Go To Bonds Page Go To SIDs Page Print Budget Report Print Validation Report

Fund Balance: 0.00 TIF Fund Balance: 0.00 Tax Jurisdiction: 2006 Add A New Budget Record

Budget Code: Amount: Save Cancel Delete

Budget:

Budget Code	Amount	Calculated
0001 Adopted Budget	5,521,129.17	Yes
0002 Expenditure Budget	5,521,129.17	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

FUND BUDGETS

Budget

Fiscal Year: 2023 LE: Bozeman Elem - 0350 Fund Code: 50 - Debt Service Fund

[Budget & Reserves](#)[Revenues](#)[Summary](#)[Go To Bonds Page](#)[Go To SIDs Page](#)[Print Budget Report](#)[Print Validation Report](#)

Fund Balance: 0.00 Tax Jurisdiction: 2006
TIF Fund Balance: 0.00

Adopted Budget:	5,521,129.17
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
Other Revenue:	
District Tax Levy:	5,521,129.17
District Mill Levies:	24.54

FUND BUDGETS

Budget

Fiscal Year: 2023 ▼ LE: Bozeman Elem - 0350 ▼ Fund Code: 50 - Debt Service Fund ▼

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Go To Bonds Page](#) [Go To SIDs Page](#) [Print Budget Report](#) [Print Validation Report](#)

Fund Balance: 0.00 Tax Jurisdiction: 2006 ▼
TIF Fund Balance: 0.00

Adopted Budget:	5,521,129.17
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
Other Revenue:	
District Tax Levy:	5,521,129.17
District Mill Levies:	24.54



FUND BUDGETS

Building Reserve Fund (61)

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

Select One:

☐ Use non-levy revenue to reduce the voted levy amount

☐ Use non-levy revenue to add budget authority and not reduce the voted levy amount



Choose 1

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

Budget Code: Amount: [Save](#) [Cancel](#) [Delete](#)

Budget: 0003 - Add To Fund Balance
There are no records entered for the selected LE. 0961 - Operating Reserve

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

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

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

Budget Code: Amount: Save Cancel Delete

Other Revenue 1123 Coal Gross Proceeds
There are no c 1130 Tax Title and Property Sales
Reappropriated 1510 Interest Earnings
There are no r 1900 Other Revenue from Local Sources
Voted Taxes: 3302 State - Payment in Lieu of Taxes - FWP
3460 Montana Oil and Gas Tax
9100 Other Revenue
0117 Building F 9710 Residual Equity Transfers In
1110 District Tax Levy

Amount	Calculated
345,000.00	Yes
345,000.00	Yes

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

Budget Code: Amount: [Save](#) [Cancel](#) [Delete](#)

Other Permissi

There are no

Permissive Tax

1110 District Ta

Note: The Dist

0118 - Building Reserve Permissive Levy

1129 BR Permissive Revenues - Coal Gross Proceeds

1131 BR Permissive Revenues - Tax Title and Property Sales

1511 BR Permissive Revenues - Interest Earnings

1901 BR Permissive Revenues - Other Revenue from Local Sources

3303 BR Permissive Revenues - State Payment in Lieu of Taxes-FWP

3461 BR Permissive Revenues - Montana Oil and Gas Tax

5302 BR Permissive Revenues - Transfers for Building Reserve Permissive Sub-fund

9101 BR Permissive Revenues - Other Revenue

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

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 (Amounts may only be included if 10 mills have been levied first)			0.00
Permissive Mills Needed to Fill Local Portion of the SMMA	ENTER TV ON INPUTS TAB	ENTER TV ON INPUTS TAB	4.59

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 [Add A New Budget Record](#)

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

FUND BUDGETS

Budget

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

[Fund Instructions](#)

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

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:	
Voted Mill Levies:	18.65
Permissive Mill Levies:	4.59

VALIDATIONS AND REPORTS

On Screen Validations for both TFS and Budget

Revenues

Fiscal Year: 2022 ▾
LE: Arrowhead Elem - 1215 ▾
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. Only data previously uploaded or hand entered in that fund will be overwritten.

[Import Revenues](#)

Budget

Fiscal Year: 2023 ▾ LE: Augusta Elem - 0502 ▾ 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.

VALIDATIONS AND REPORTS

TFS Step 14: TFS Validation

TFS Validation

Print To PDF

Fiscal Year: 2022

Select the validations to include in the report

☒ All Validations

☐ Corrective Validations Only

☐ Red Warning Validations Only

☐ Warning Validations and Information Only

Select District(s):

Anaconda Elem - 0236

Anaconda H S - 0237

Belfry K-12 Schools - 0076

Billings Elem - 0965

Billings H S - 0966

Boulder Elem - 0456

Trout Creek Elem - 0807

Yellowstone Academy Elem - 1196

Type District To Highlight

Select All Districts

Unselect All Districts

VALIDATIONS AND REPORTS

Corrective
Validations:

**Must be
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

Budget Validation

Print To PDF

Fiscal Year: 2023

Select the validations to include in the report

☒ All Validations

☐ Corrective Validations Only

☐ Red Warning Validations Only

☐ Warning Validations and Information Only

Select District(s):

Anaconda Elem - 0236

Anaconda H S - 0237

Belfry K-12 Schools - 0076

Billings Elem - 0965

Billings H S - 0966

Boulder Elem - 0456

Trout Creek Elem - 0807

Yellowstone Academy Elem - 1196

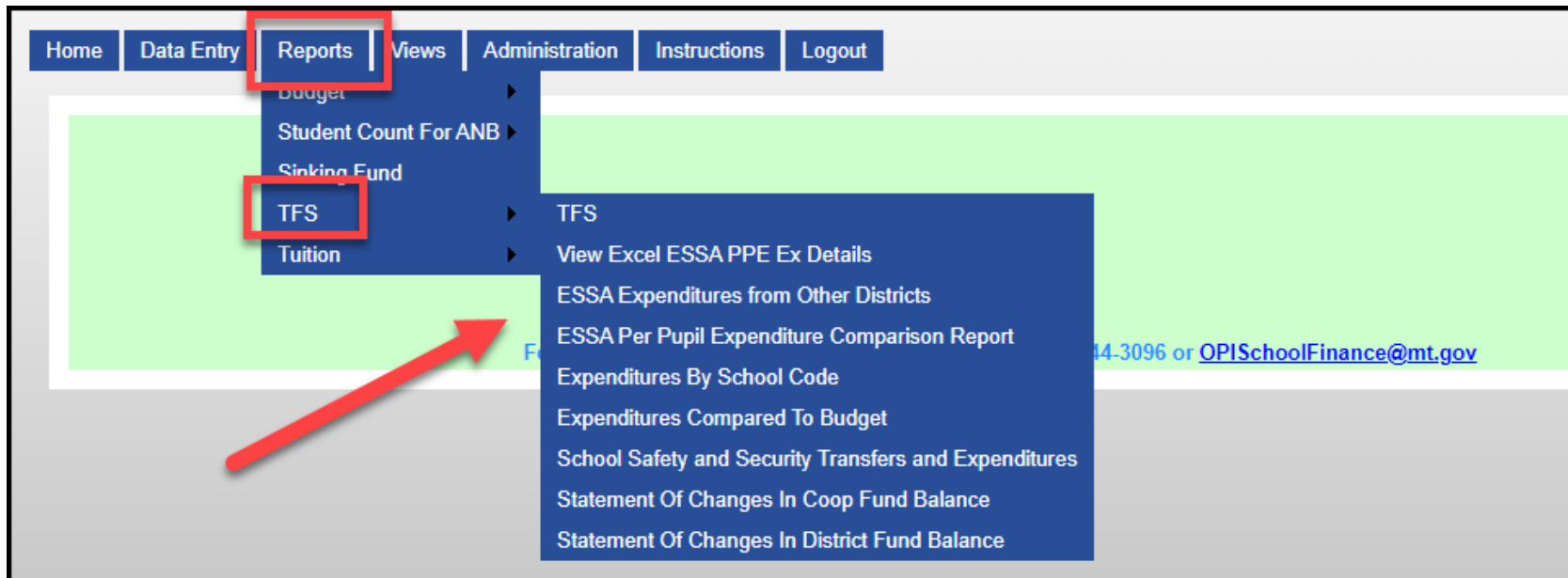
**Same format as
TFS Validations**

Select All Districts

Unselect All Districts

FUND BUDGETS

TFS Reports



FUND BUDGETS

TFS Report

[Home](#) [Data Entry](#) [Reports](#) [Views](#) [Administration](#) [Instructions](#) [Logout](#)

TFS

[Print To PDF](#)

Fiscal Year: 2022

Select Report Type:

☐ Blank Report
☒ Current Report
☐ Report As Submitted

Select Report Section(s):

☒ Cover Page
☒ Project Reporter Codes
☒ Balance Sheet
☒ Schedule Of Revenues, Expenditures, and Changes
☒ Detail Expenditures

☒ Special Education Reversion
☒ Schedule Of Changes In Fixed Assets
☒ Schedule Of Changes In Liabilities
☒ Schedule Of Changes In Net Pensions

[Unselect All Sections](#)

Select District(s):

Anaconda Elem - 0236
Anaconda H S - 0237
Belfry K-12 Schools - 0076
Billings Elem - 0965
Billings H S - 0966
Boulder Elem - 0456
Trout Creek Elem - 0807
Yellowstone Academy Elem - 1196

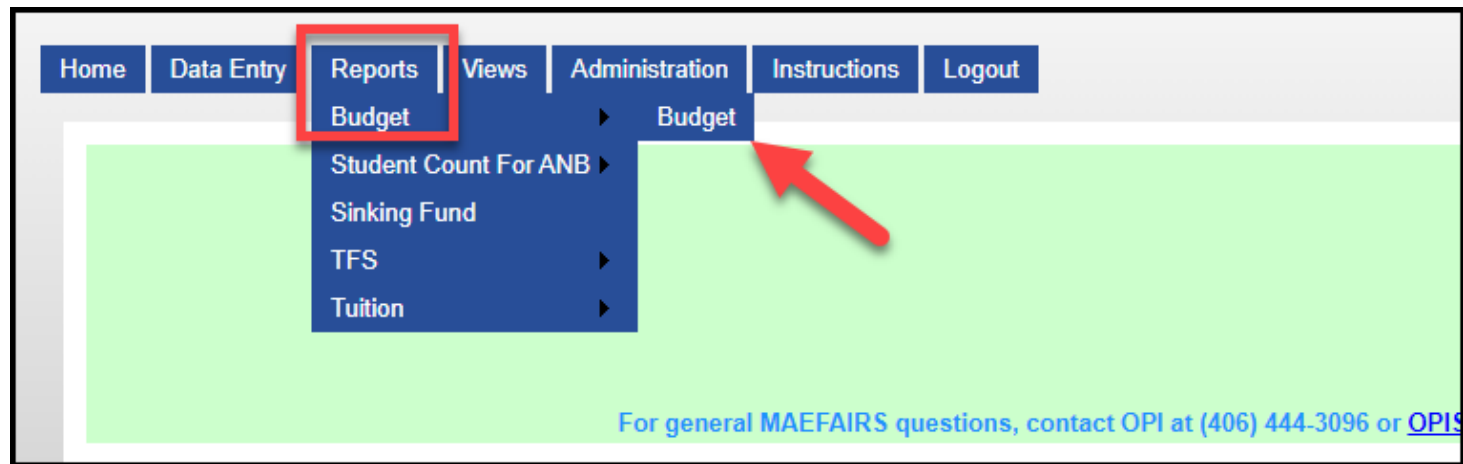
Select Fund(s):

01 - General Fund
10 - Transportation Fund
11 - Bus Depreciation Reserve Fund
12 - School Food Services Fund
13 - Tuition Fund
14 - Retirement Fund
15 - Miscellaneous Programs Fund
17 - Adult Education Fund

[Select All Funds](#)
[Unselect All Funds](#)

FUND BUDGETS

Budget Reports



FUND BUDGETS

Budget Report

[Home](#) [Data Entry](#) [Reports](#) [Views](#) [Administration](#) [Instructions](#) [Logout](#)

Budget

[Print To PDF](#)

Fiscal Year: 2023

Select Report Type:

☐ Blank Report
☒ Current Report
☐ Report As Submitted

Select Report Section(s):

☒ Cover Page
☒ Summary
☒ General Fund Worksheet
☒ Fund

[Unselect All Sections](#)

Select District(s):

Anaconda Elem - 0236
Anaconda H S - 0237
Belfry K-12 Schools - 0076
Billings Elem - 0965
Billings H S - 0966
Boulder Elem - 0456
Trout Creek Elem - 0807
Yellowstone Academy Elem - 1196

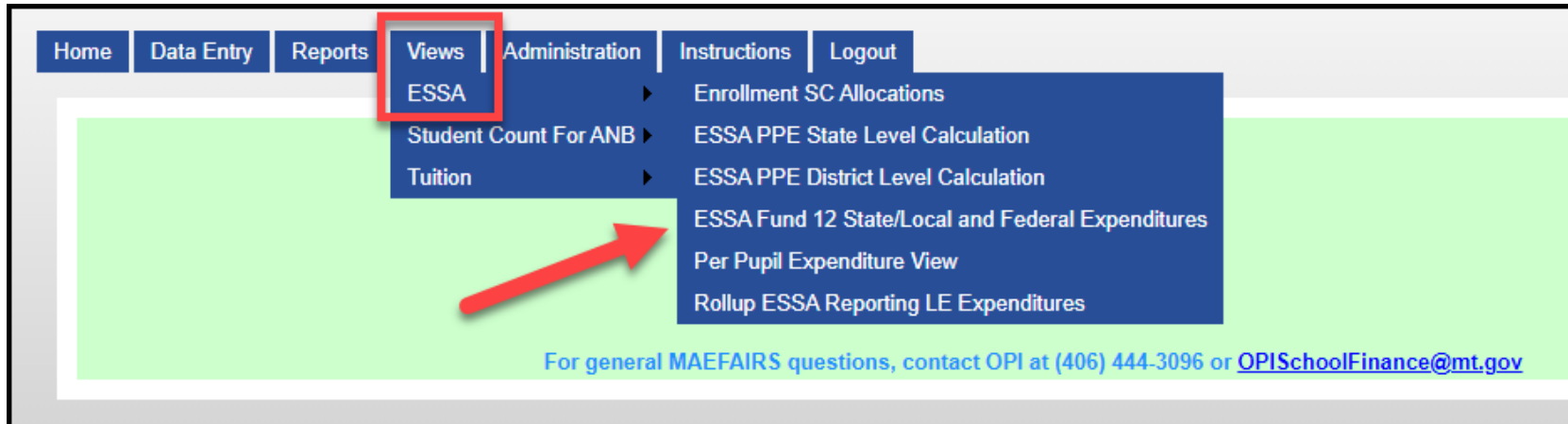
Select Fund(s):

01 - General Fund
10 - Transportation Fund
11 - Bus Depreciation Reserve Fund
13 - Tuition Fund
14 - Retirement Fund
17 - Adult Education Fund
19 - Non-Operating Fund
28 - Technology Fund

[Select All Funds](#)
[Unselect All Funds](#)

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

Submit TFS

FY2022

Only districts that will not have a budget for fiscal year 2023 and Special Education Cooperatives can submit in this screen.

Submit

SUBMISSION

Budget Step 10: Submit to OPI

Submit Budget And TFS
FY2023

Anaconda Elem - 0236
Anaconda H S - 0237
Belfry K-12 Schools - 0076
Billings Elem - 0965
Billings H S - 0966
Boulder Elem - 0456
Trout Creek Elem - 0807
Yellowstone Academy Elem - 119

Submit

Select All Districts

TFS and Budget
submit together

CORRECTIONS

TFS corrections accepted through December 10, 2022

- 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	0.00
	6100 Material Prior Period Revenue Adjustments	3,146.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		40,706.51	

CP8823 3:15 PM Reply X
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

SPECIAL CIRCUMSTANCES AND QUESTIONS

