COMPLETING THE TRUSTEES' FINANCIAL SUMMARY (TFS)

Laci Novark & Kristen Becker
Office of Public Instruction

DISCLAIMER

The Montana OPI School Finance Division has prepared this presentation to provide a general overview of the TFS and the creation of your District's TFS.

Due to the high-level nature of this presentation, not all information can be provided. If you have any questions, please reach out to an OPI School Finance staff member.

Office of Public Instr

School Finance Information

School Finance Application Resources

Application Access Resources

OPI Application Access Guides

- District Clerk
- District Superintendent
- County Superintendent

School Finance Access Form

Application Login Links

MAEFAIRS System

County System

Pupil Transportation System

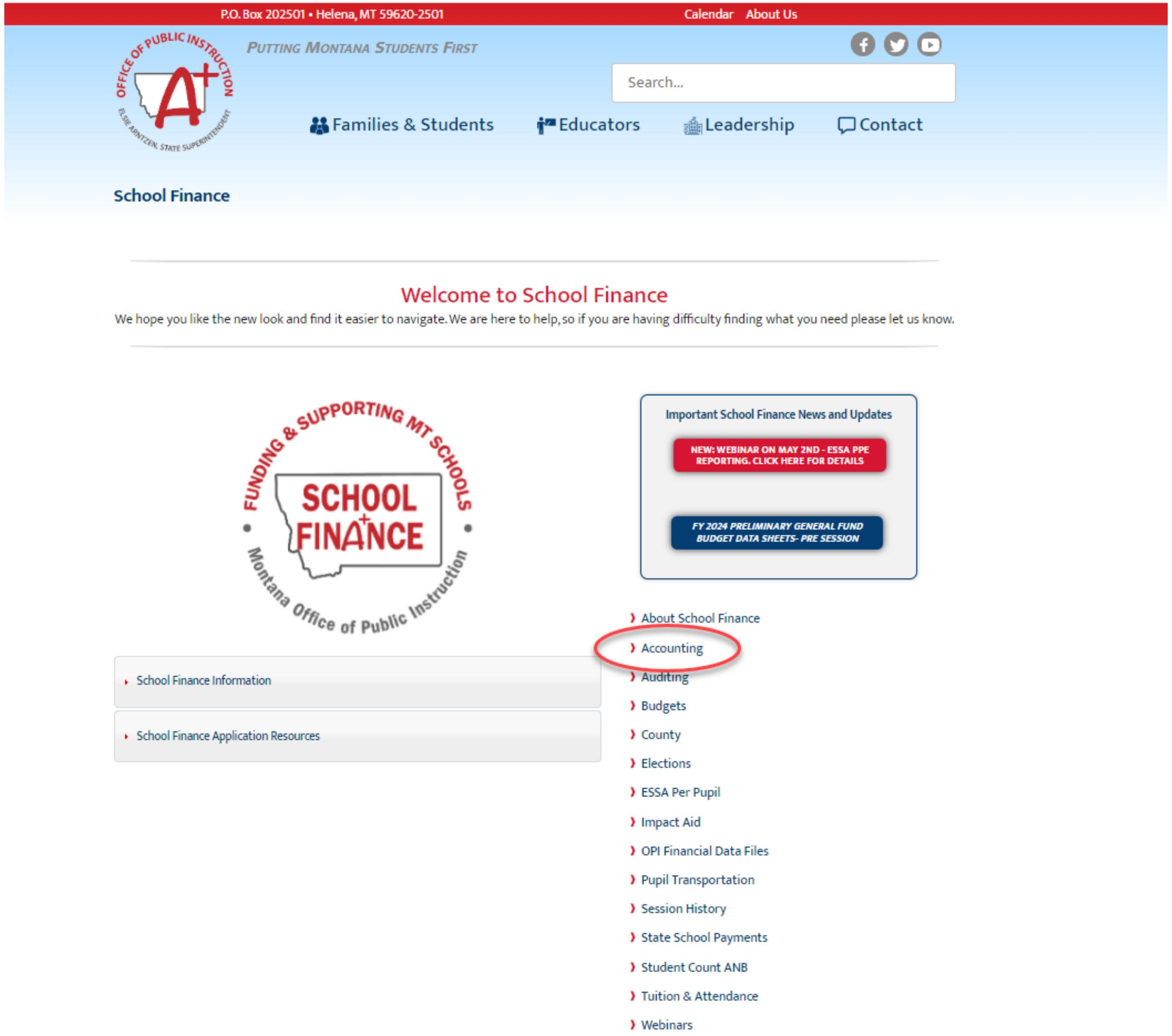
Budg
Cour
Elect
ESSA
Impa
OPI F

FY 2023
OPI Access, Applications, And Information for
District Clerk

Action	Location	Contact
New user access		
Complete and submit the OPI School Finance Access form.	School Finance Access Request Form	Amanda Zigan (406) 444-3096
Update contact information with the OPI	Single Sign on Portal to update contacts	Select the User Access Request Forms For assistance: centralupdates@mt.gov
Application		
Single Sign on Portal	Single Sign on Portal This will provide links to the applications to which you already have access to and have been integrated into the portal.	OPI Help Desk (406) 444-0087
EGrants	Egrants Logins/Help	Karla Beagles (406) 444-0764
MAEFAIRS	MAEFAIRS Login	Amanda Zigan (406) 444-3096
Helpful Information for Superintendents		
OPI Contacts OPI Website	OPI Contacts Instructions https://opi.mt.gov/	

Please allow OPI personnel one full business day to respond to any voicemails or emails sent

WWW.OPI.MT.GOV/LEADERSHIP/FINANCE-GRANTS/SCHOOL-FINANCE



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PUTTING MONTANA STUDENTS FIRST

Search...

Families & Students Educators Leadership Contact

Accounting

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

Return to School Finance Homepage

Accounting

Guidance & Manuals

Most Accessed

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

Other Materials

- Attendance Center FAQ
- Building Reserve Fund Guidance Document April 2023
- Compensated Absences Worksheet
- Compensation Expenditure Report Instructions FY2023
- Compensation Expenditure Upload Template
- CSCT Accounting Guidance FY21-22
- 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

ESSER/COVID

- Enrollment Increase (HB630) BASE Aid Payment GuidanceFY2023
- Enrollment Increase Allocation FY2023
- Enrollment Increase (HB630) BASE Aid Payment Guidance FY2022
- Enrollment Increase Allocation FY2022
- Governors COVID Relief Fund Per ANB Guidance
- Governors COVID Relief Fund Technology Guidance
- Governors COVID Relief Fund Transportation Guidance
- DPHHS-Governor's COVID Relief Fund Food Security Funds

Trustees' Financial Summary Instructions

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

1. Prepare to complete the TFS

- ☐ Read the TFS Instructions thoroughly.
- ☐ Reconcile revenues, expenses and ending cash balances with the County Treasurer.
- ☐ Reconcile investment accounts.
- ☐ Reconcile the Student Extracurricular Activities Fund (84).

2. Gather the necessary materials

- ☐ TFS from the prior year.
- ☐ Records from the County Treasurer (e.g., June School Report Package), investment accounts, Student Activity reconciliations, and Trial Balance.
- ☐ Budgeted "Revenues and Expenditures to Actual" report as of June 30.
- ☐ Optional: 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 Assets.
- ☐ 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).

Accounting

Guidance & Manuals

Most Accessed

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

Other Materials

- Attendance Center FAQ
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- School Safety Transfers Guidance
- Student Activity Fund Worksheet
- Tax Exempt Letter for Schools
- TFS Instructions
- Transfer Matrix
- Transfer Example

Putting Montana Students First

Search...

Families & Students Educators Leadership Contact

Budgets

Budget Quicklinks

Maefairs Login

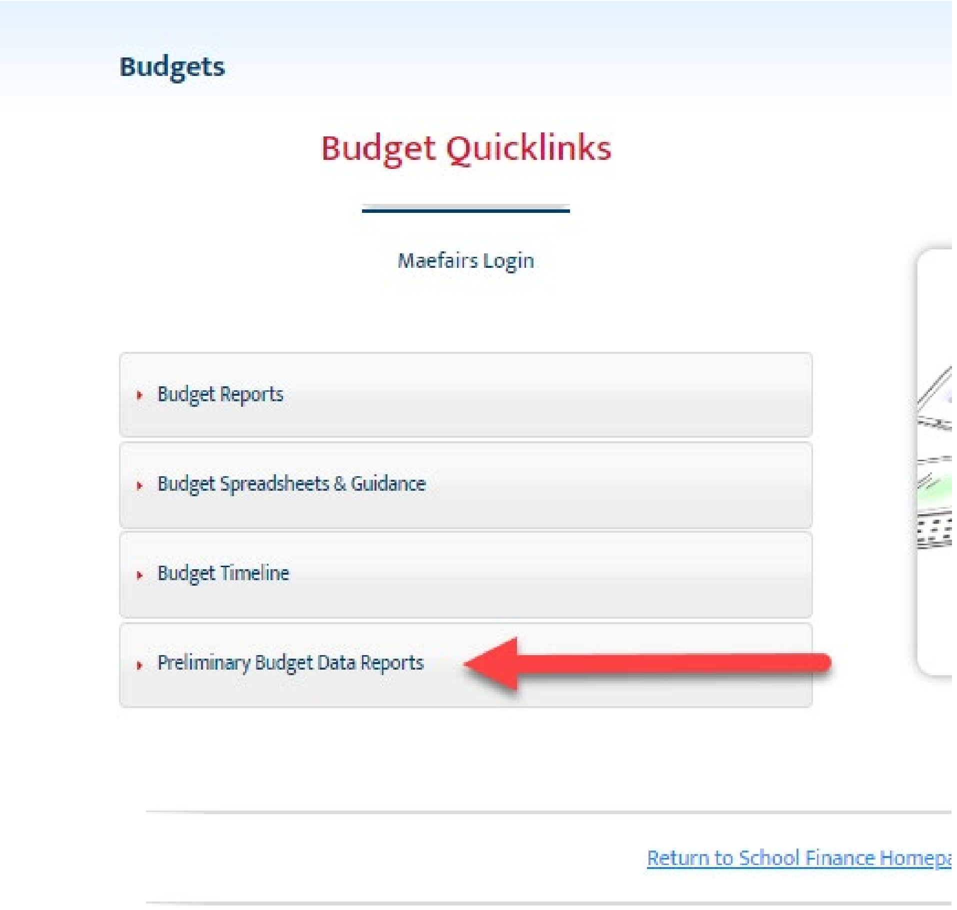
- Budget Reports

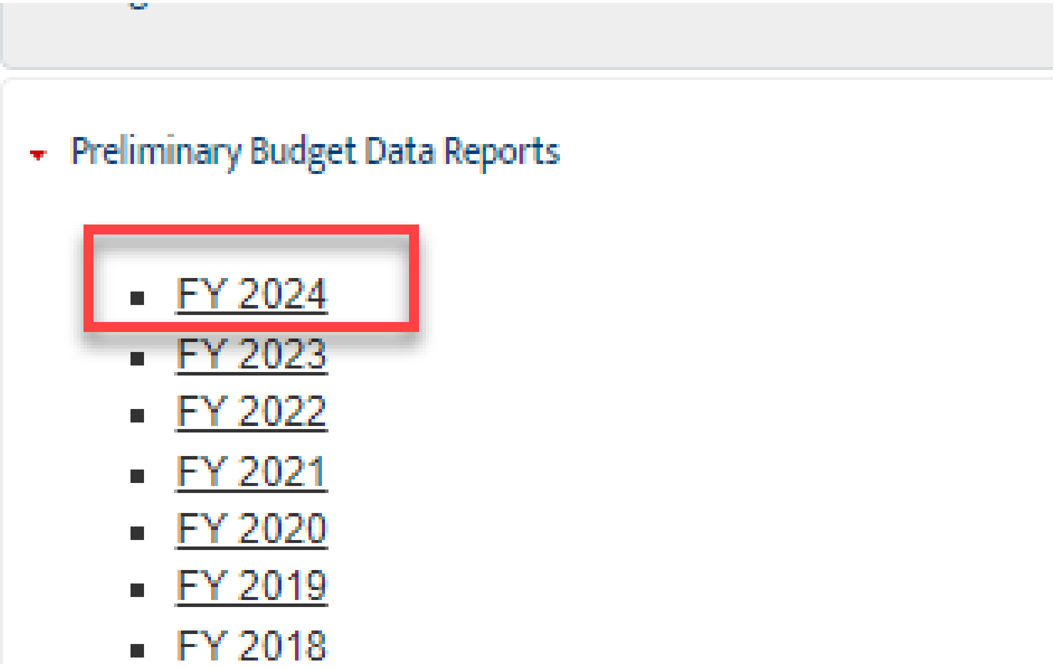
- Budget Spreadsheets & Guidance

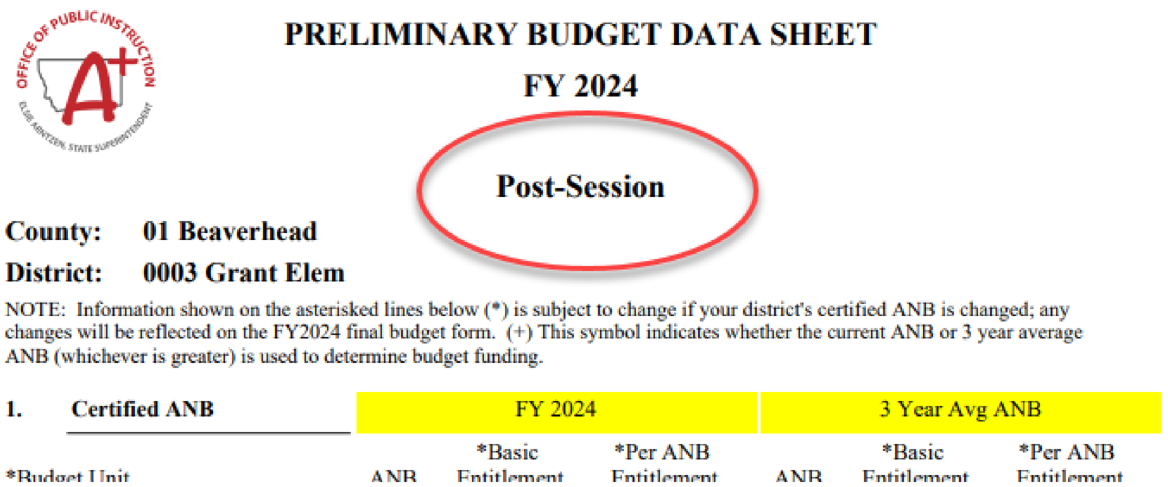
  - FY2023 Budget Instructions
  - FY2024 General Fund Budget Spreadsheet
  - FY2024 General Fund Budget Overview Worksheet
  - Transportation Budgeting Worksheet
  - Technology Fund levy Spreadsheet
  - Projecting General Fund Reserves
  - Budget Amendment Packet
  - Building Reserve Fund Guidance Document April 2023

Budget Fund Instructions

- General Fund 01







PRELIMINARY BUDGET DATA SHEET

FY 2024

Post-Session

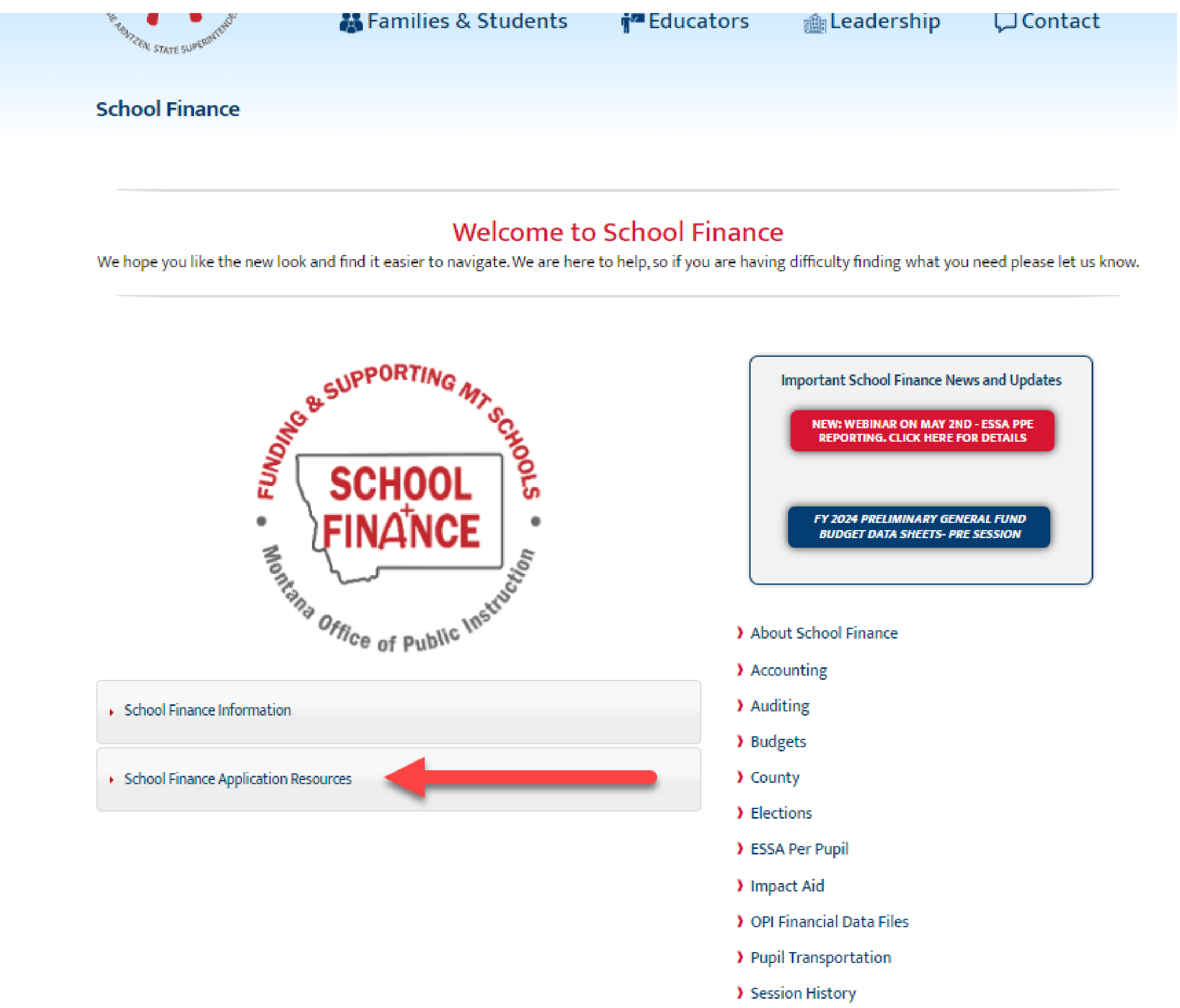
County: **01 Beaverhead**

District: **0003 Grant Elem**

NOTE: Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2024 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

1.	**Certified ANB**	FY 2024			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement

OPI.MT.GOV/LEADERSHIP/FINANCE-GRANTS/SCHOOL-FINANCE



FUNDING & SUPPORTING MT SCHOOLS
SCHOOL FINANCE
Montana Office of Public Instruction

Important School Finance News and Updates

NEW: WEBINAR ON MAY 2ND - ESSA PPE REPORTING. CLICK HERE FOR DETAILS

FY 2024 PRELIMINARY GENERAL FUND BUDGET DATA SHEETS- PRE SESSION

- School Finance Information
- School Finance Application Resources

Application Access Resources

[OPI Application Access Guide]

[School Finance Access Form]

Application Login Links

[MAEFAIRS System]

[County System]

[Pupil Transportation System]

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

OPI Secure Portal

Bookmark this page or store it in your favorites, so you can easily navigate here to access the majority of your OPI applications.

username

password

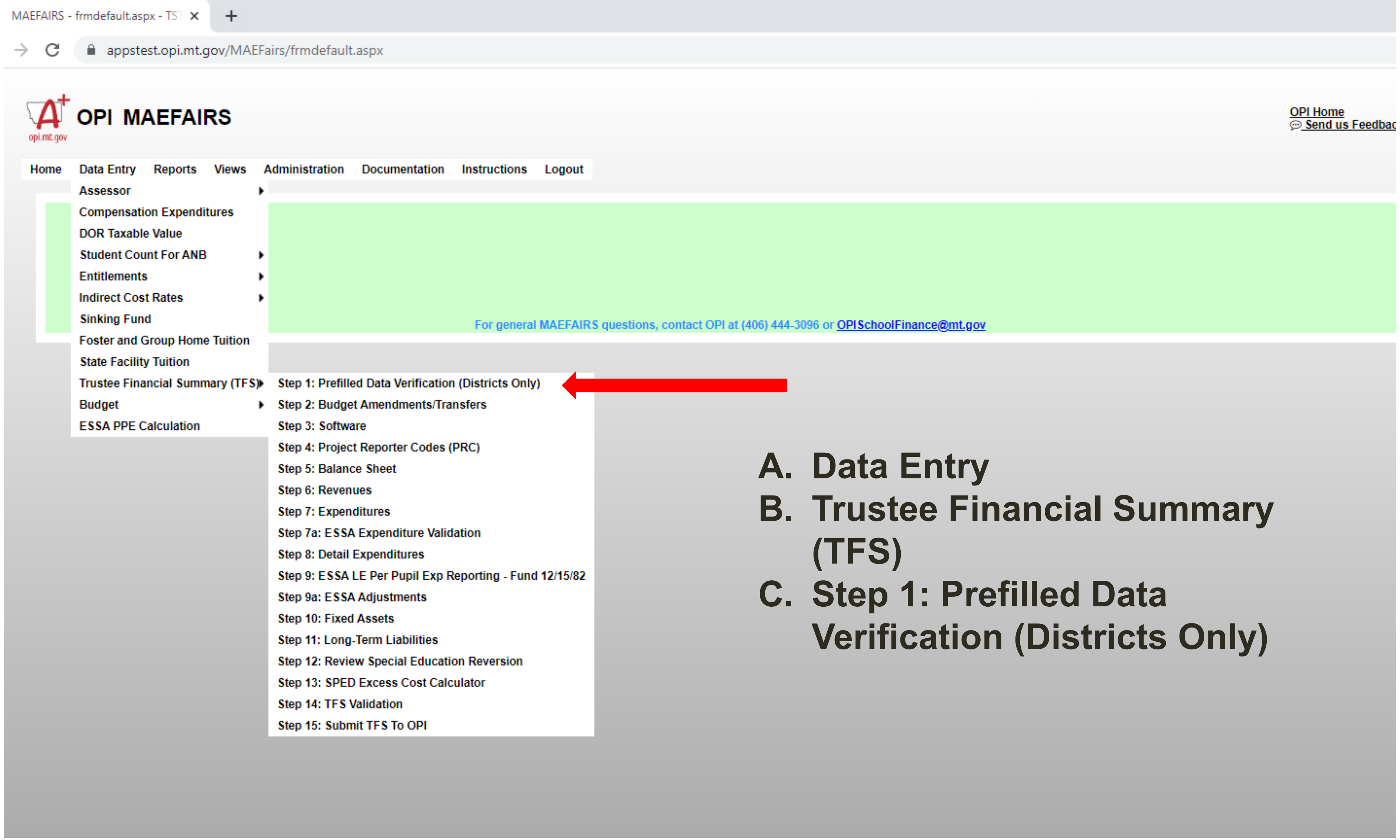
Login

Contact the Helpdesk
Reset Password
How to Reset Your Password and Other Frequently Asked Questions
User Access Request Forms

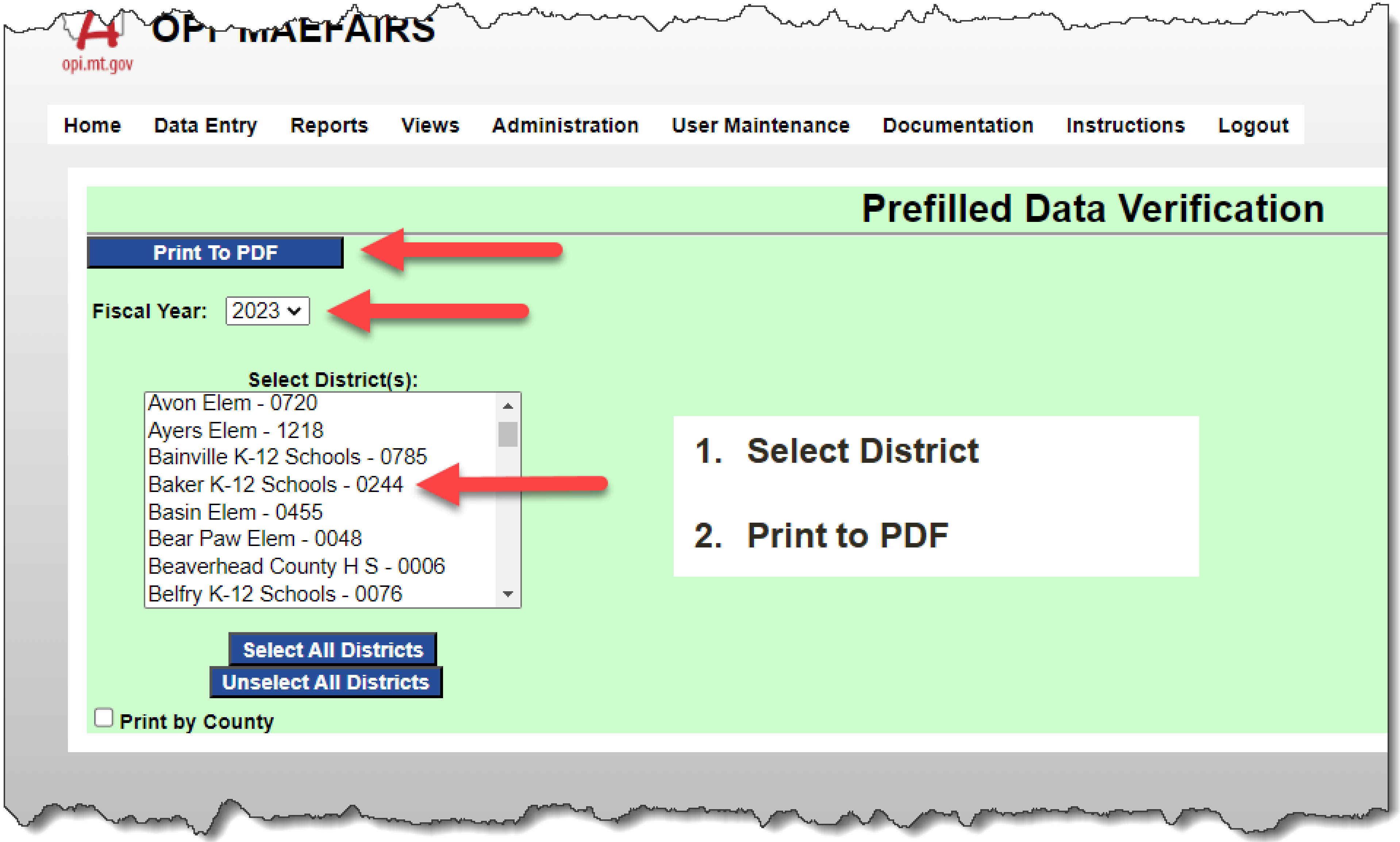
ase contact the OPI HelpDesk (406) 444-0087 to get the app a

Financial Reporting (MAEFAIRS)

Step 1: Prefilled Data Verification (Districts Only)



A. Data Entry
B. Trustee Financial Summary (TFS)
C. Step 1: Prefilled Data Verification (Districts Only)


OPI MAEFAIRS
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Home
Data Entry
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Documentation
Instructions
Logout
Prefilled Data Verification
Print To PDF
Fiscal Year: 2023
Select District(s):
Avon Elem - 0720
Ayers Elem - 1218
Bainville K-12 Schools - 0785
Baker K-12 Schools - 0244
Basin Elem - 0455
Bear Paw Elem - 0048
Beaverhead County H S - 0006
Belfry K-12 Schools - 0076
Select All Districts
Unselect All Districts
Print by County
1. Select District
2. Print to PDF

Prefilled Data Verification

43 Roosevelt

0785 Bainville K-12 Schools

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 2023 TFS amounts. Contact Laci Novark (406) 444-4401 or Andrea Mohammadi (406) 444-1960 to correct information.

Verified	Amount	Fund	Rev Code	Description
	$739,094.39	01	3110	Direct State Aid
	$76,384.00	01	3111	Quality Educator
	$2,049.28	01	3112	At Risk Student
	$4,027.44	01	3113	Indian Education For All
	$2,977.00	01	3114	American Indian Achievement Gap
	$25,462.49	01	3115	State Special Education Allowable Cost Payment to Districts

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

Verified	Amount	Fund	Rev Code	Description
	$3,856.17	01	3116	Data For Achievement
	$165,901.71	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

Prefilled Data Verification

31 Mineral

0577 Alberton K-12 Schools

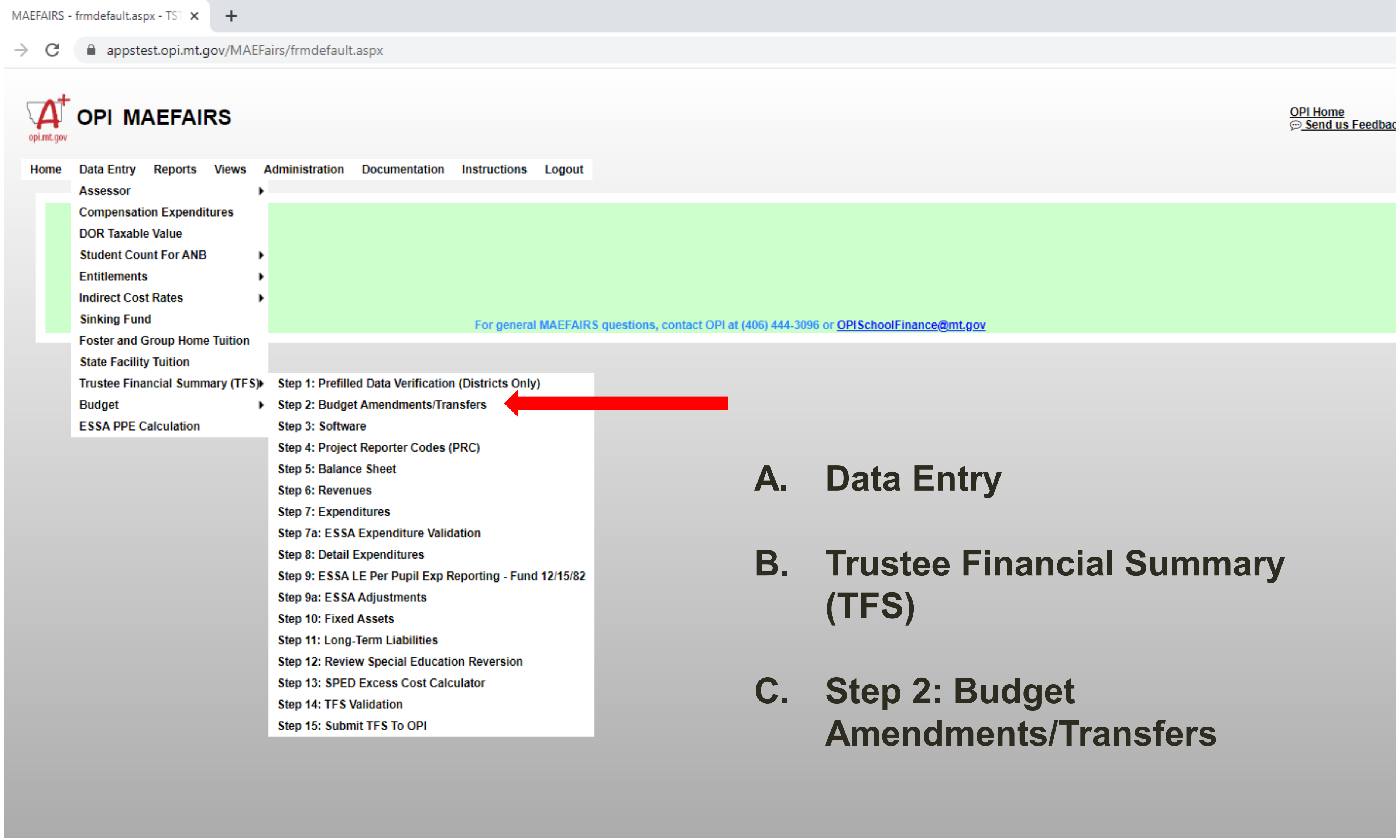
2. Print a blank FY 2024 budget report 0577 Alberton K-12 Schools and verify the following prefilled FY 2023-2024 budget information. Contact Laci Novark (406) 444-4401 or Andrea Mohammadi (406) 444-1960 to correct information.

ANB used to create budget 168

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)
	$743,903.34	01	3110	Direct State Aid
	$94,499.00	01	3111	Quality Educator
	$10,839.92	01	3112	At Risk Student
	$4,016.88	01	3113	Indian Education For All
	$1,410.00	01	3114	American Indian Achievement Gap
	$39,587.10	01	3115	State Special Education Allowable Cost Payment to Districts
	$3,845.52	01	3116	Data For Achievement
	$0.00	01	3449	School Block Grant Coal Mitigation
		11		Assets list is correct?
	$1,431.03	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.

Step 2: Budget Amendments/Transfers



A. **Data Entry**

B. **Trustee Financial Summary (TFS)**

C. **Step 2: Budget Amendments/Transfers**

OPI MAEFAIRS

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

Confirm Budget Amendment And Transfer PRCs

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

There are no budget amendments or transfer entered for this LE.

If you have a budget amendment that is not displayed above or have questions about budget amendments please contact Autumn Belmont at (406) 444-9852 or Autumn.Belmont@mt.gov.

If you have a transfer that is not displayed above please contact Autumn Belmont at (406) 444-9852 or Autumn.Belmont@mt.gov.

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Confirm Budget Amendment And Transfer PRCs

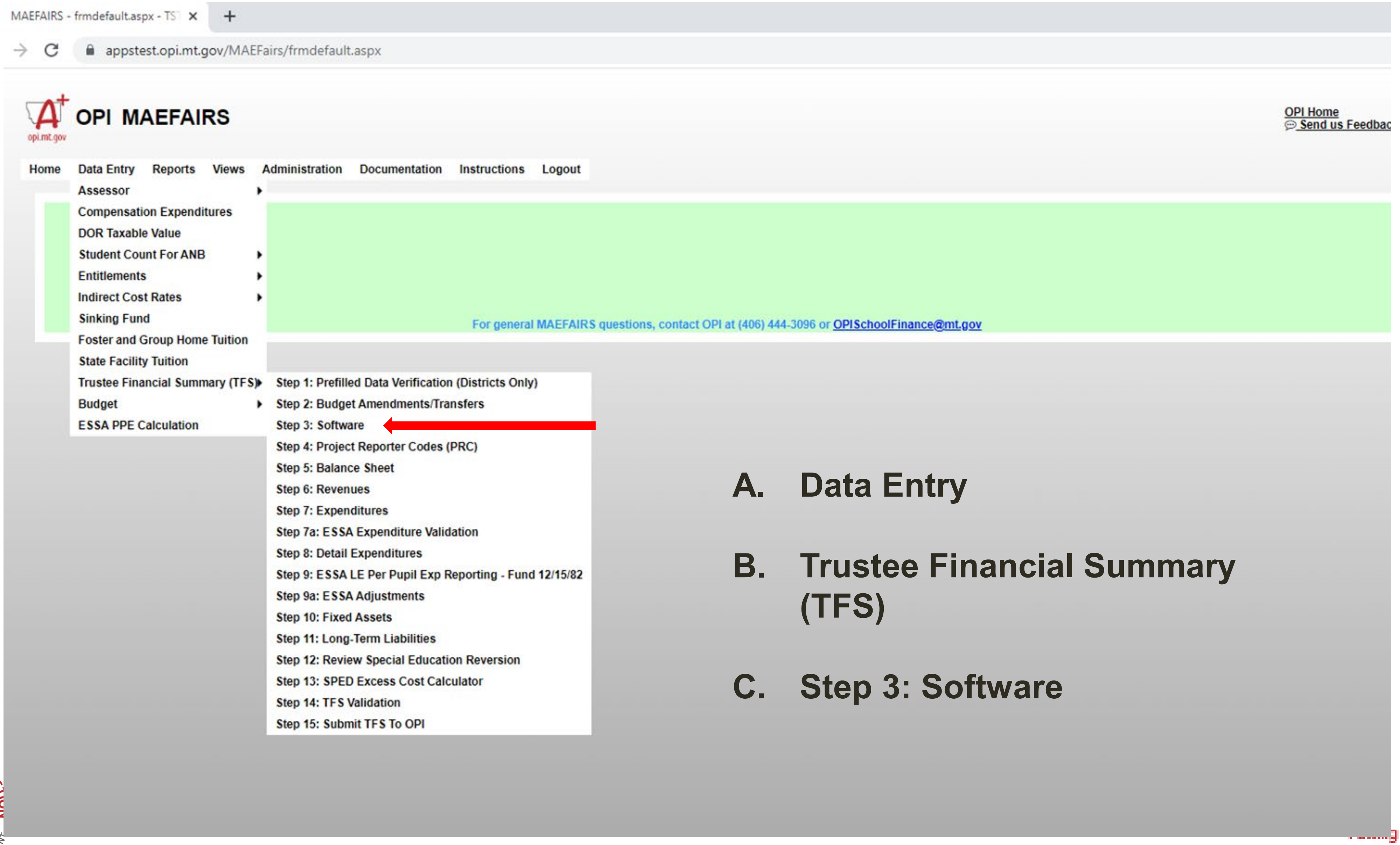
Fiscal Year: 2023

LE: Smith Valley Elem - 0324

PRC	Title	Reason	Fund Code	Amount
910	Budget Amendment	Safety of Students and District Employees	10	$4,634.07

If you have a budget amendment that is not displayed above or have questions about budget amendments please contact Autumn Belmont at (406) 444-9852 or Autumn.Belmont@mt.gov.

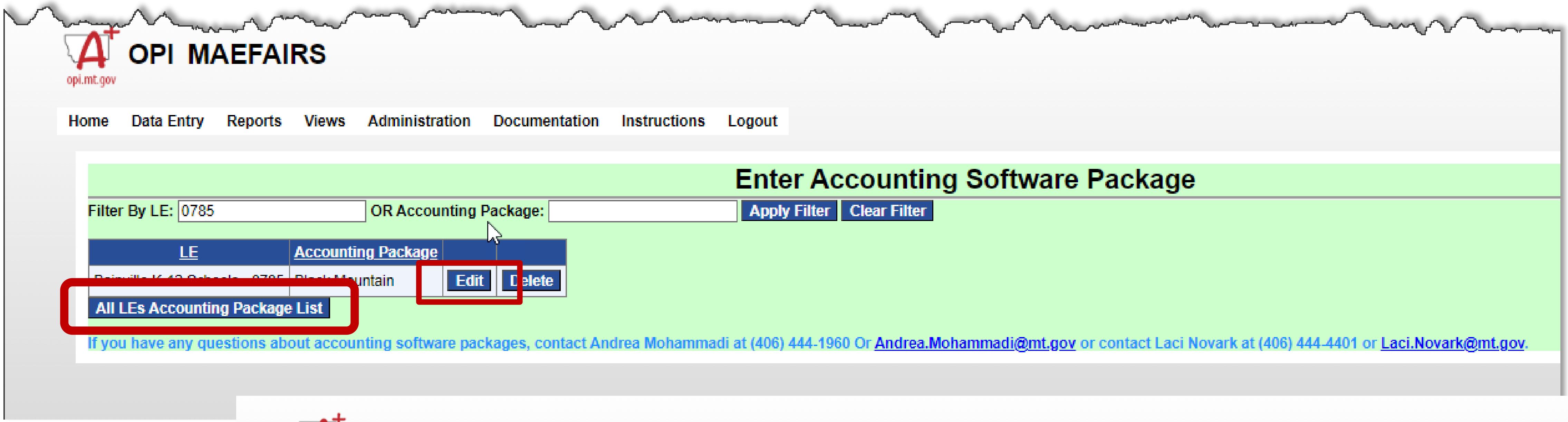
Step 3: Software



A. **Data Entry**

B. **Trustee Financial Summary (TFS)**

C. **Step 3: Software**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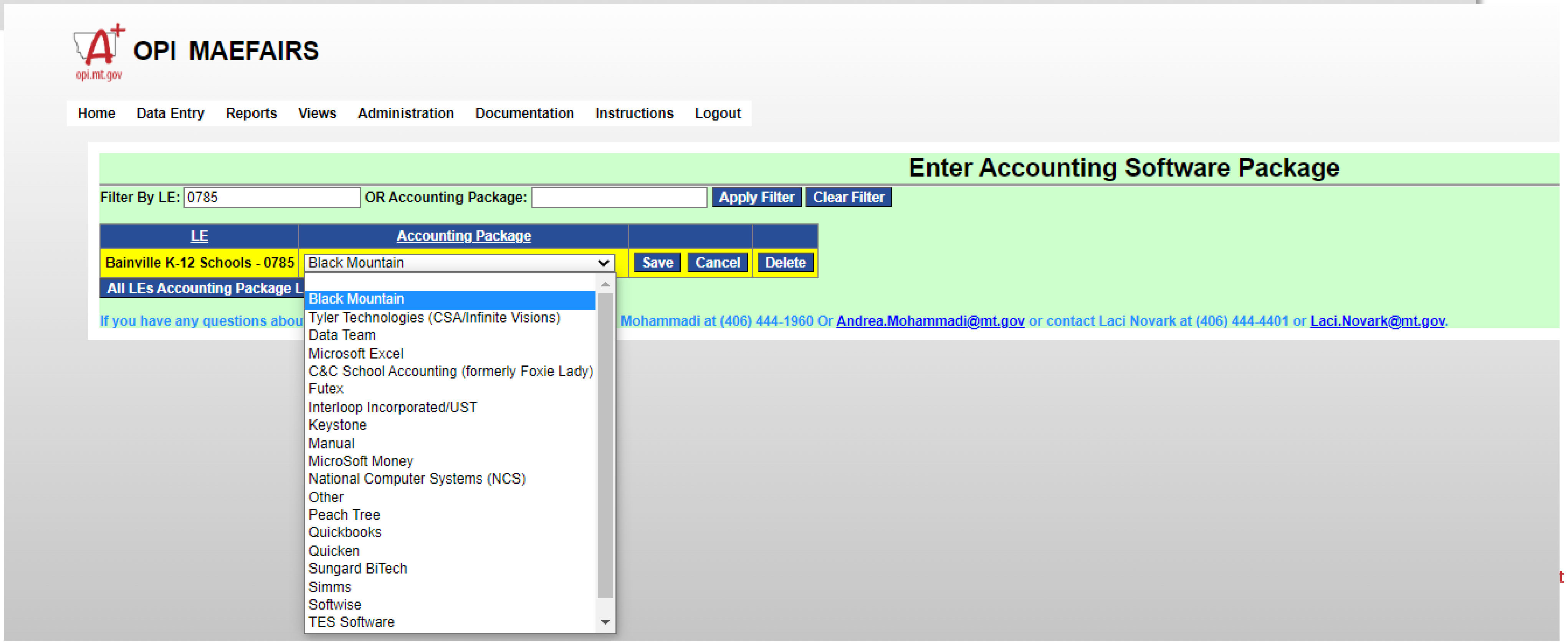
Instructions
Logout
Enter Accounting Software Package
Filter By LE: 0785
OR Accounting Package:
Apply Filter
Clear Filter
LE
Accounting Package
Edit
Delete
All LEs Accounting Package List
If you have any questions about accounting software packages, contact Andrea Mohammadi at (406) 444-1960 Or Andrea.Mohammadi@mt.gov or contact Laci Novark at (406) 444-4401 or Laci.Novark@mt.gov.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Enter Accounting Software Package
Filter By LE: 0785
OR Accounting Package:
Apply Filter
Clear Filter
LE
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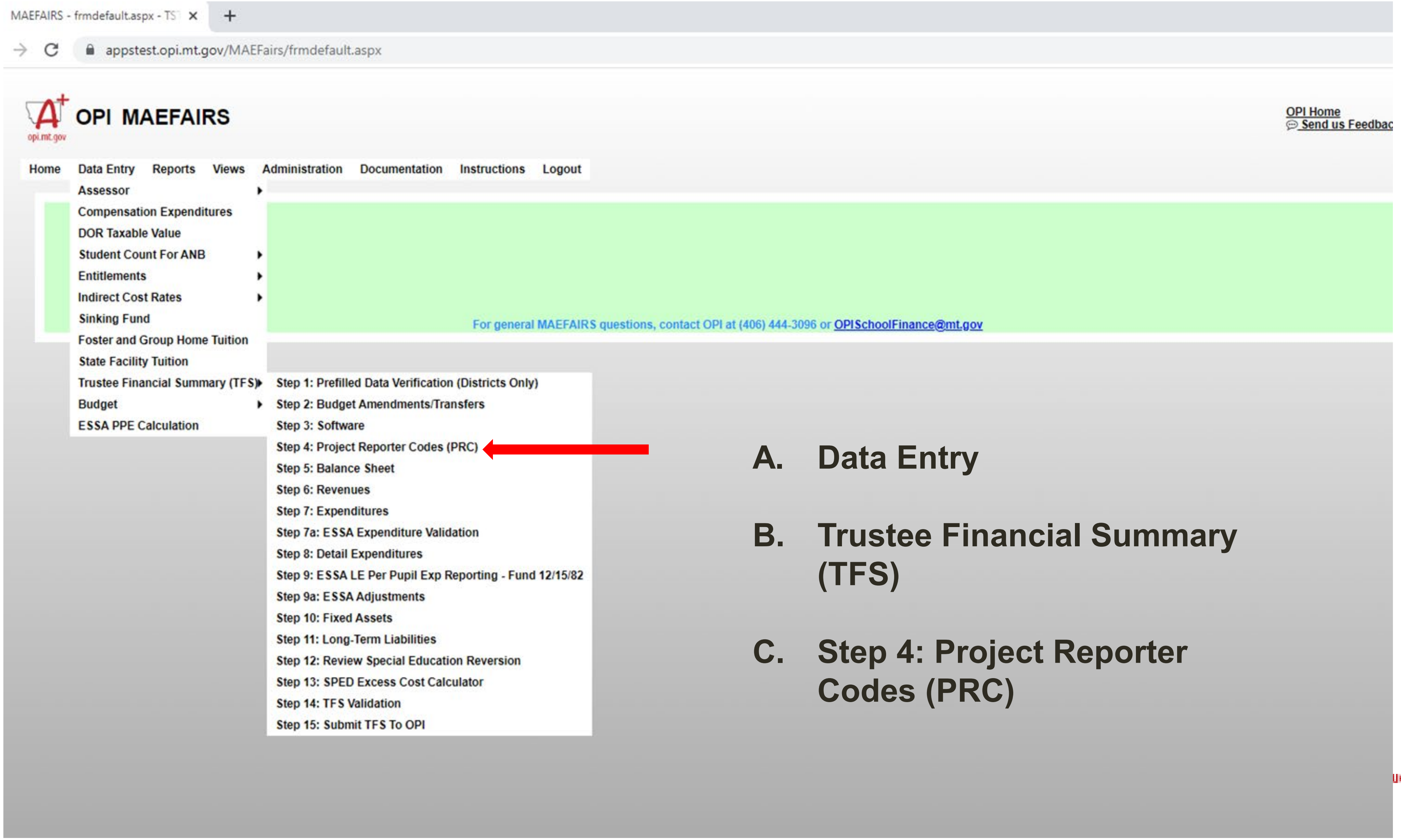
Bainville K-12 Schools - 0785
Black Mountain
Save
Cancel
Delete
Black Mountain
Tyler Technologies (CSA/Infinite Visions)
Data Team
Microsoft Excel
C&C School Accounting (formerly Foxie Lady)
Futex
Interloop Incorporated/UST
Keystone
Manual
MicroSoft Money
National Computer Systems (NCS)
Other
Peach Tree
Quickbooks
Quicken
Sungard BiTech
Simms
Softwise
TES Software

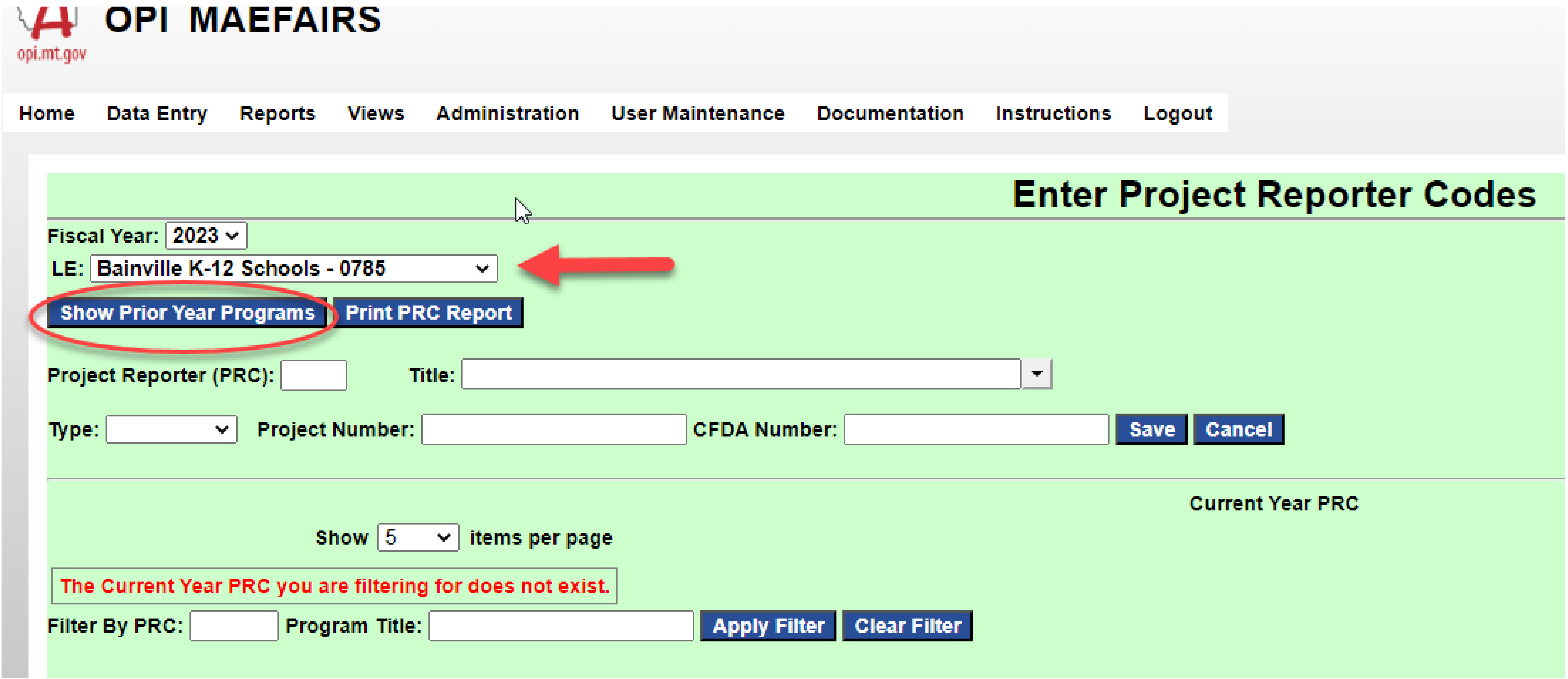
Step 4: Project Reporter Codes (PRC)



A. Data Entry

B. Trustee Financial Summary (TFS)

C. Step 4: Project Reporter Codes (PRC)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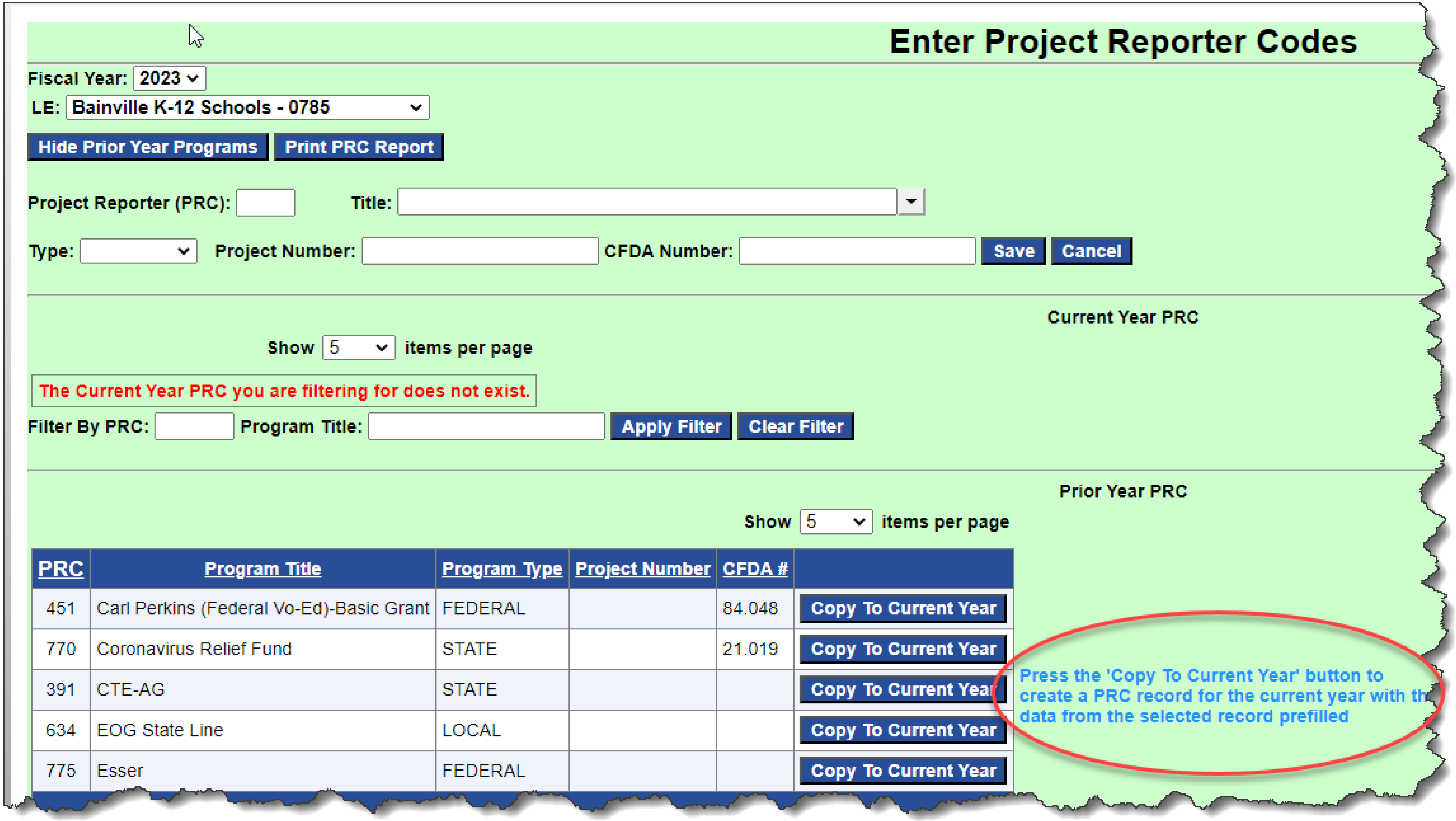
User Maintenance
Documentation
Instructions
Logout
Enter Project Reporter Codes
Fiscal Year: 2023
LE: Bainville K-12 Schools - 0785
Show Prior Year Programs
Print PRC Report
Project Reporter (PRC):
Title:
Type:
Project Number:
CFDA Number:
Save
Cancel
Current Year PRC
Show 5 items per page
The Current Year PRC you are filtering for does not exist.
Filter By PRC:
Program Title:
Apply Filter
Clear Filter



PRC	Program Title	Program Type	Project Number	CFDA #	
451	Carl Perkins (Federal Vo-Ed)-Basic Grant	FEDERAL		84.048	Copy To Current Year
770	Coronavirus Relief Fund	STATE		21.019	Copy To Current Year
391	CTE-AG	STATE			Copy To Current Year
634	EOG State Line	LOCAL			Copy To Current Year
775	Esser	FEDERAL			Copy To Current Year

Enter Project Reporter Codes

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

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

PRC	Program Title	Program Type	Project Number	CFDA #		
391	CTE-AG	STATE			Select	Delete
451	Carl Perkins (Federal Vo-Ed)-Basic Grant	FEDERAL		84.048	Select	Delete
770	Coronavirus Relief Fund	STATE		21.019	Select	Delete

Filter By PRC: Program Title: Apply Filter Clear Filter

Prior Year PRC

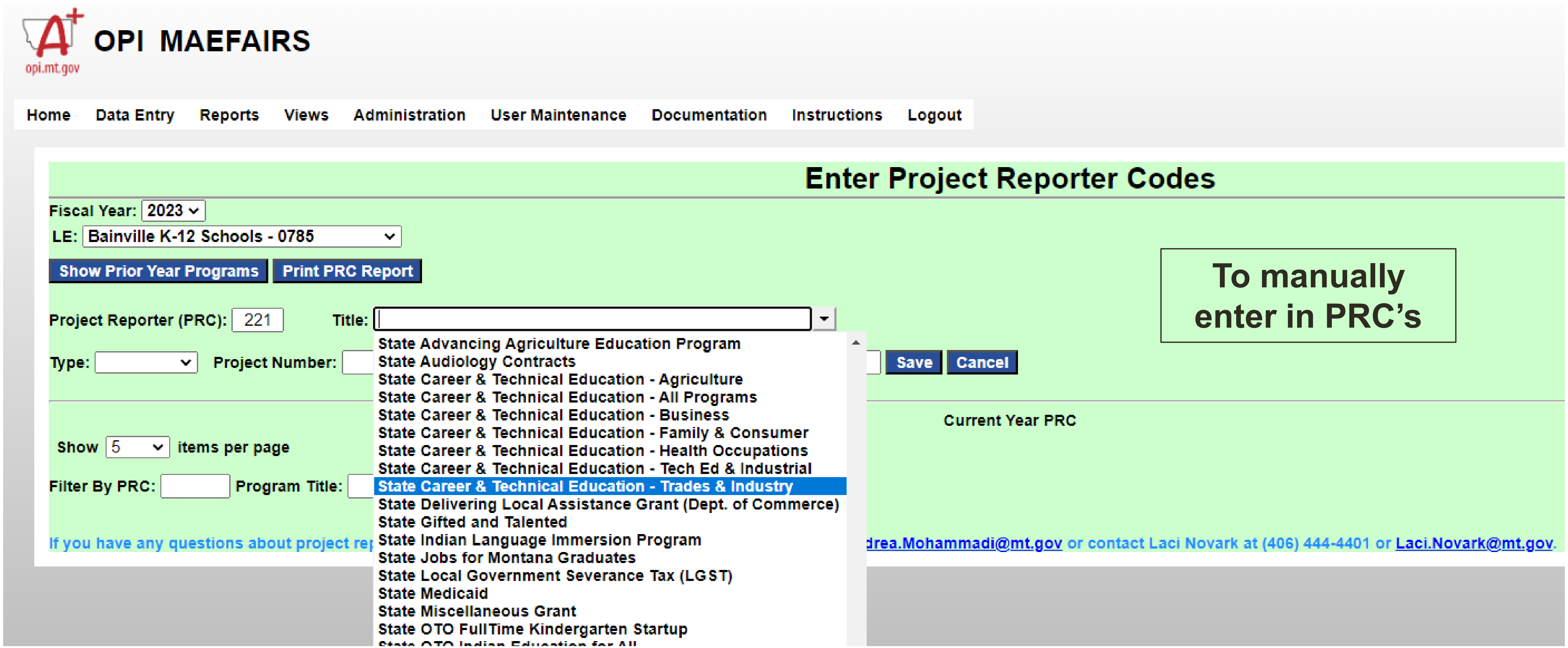
Show 5 items per page

PRC	Program Title	Program Type	Project Number	CFDA #	
634	EOG State Line	LOCAL			Copy To Current Year
775	Esser	FEDERAL			Copy To Current Year
765	ESSER !!	FEDERAL			Copy To Current Year
005	Montana History Teacher of the Year	LOCAL			Copy To Current Year
465	MTSS	STATE			Copy To Current Year

Previous Page 1 of 3 Next

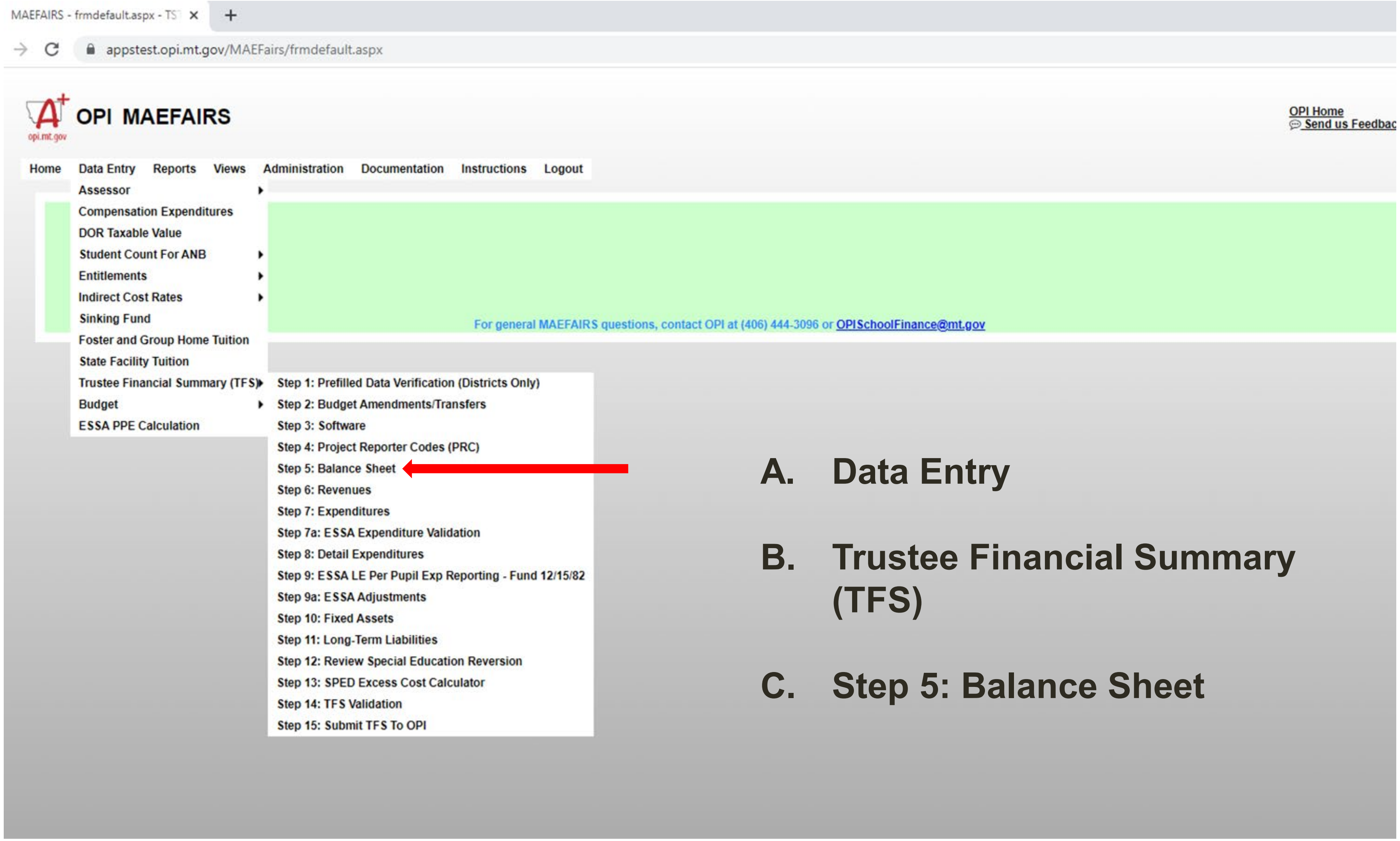
Filter By PRC: Program Title: Apply Filter Clear Filter

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



To manually enter in PRC's

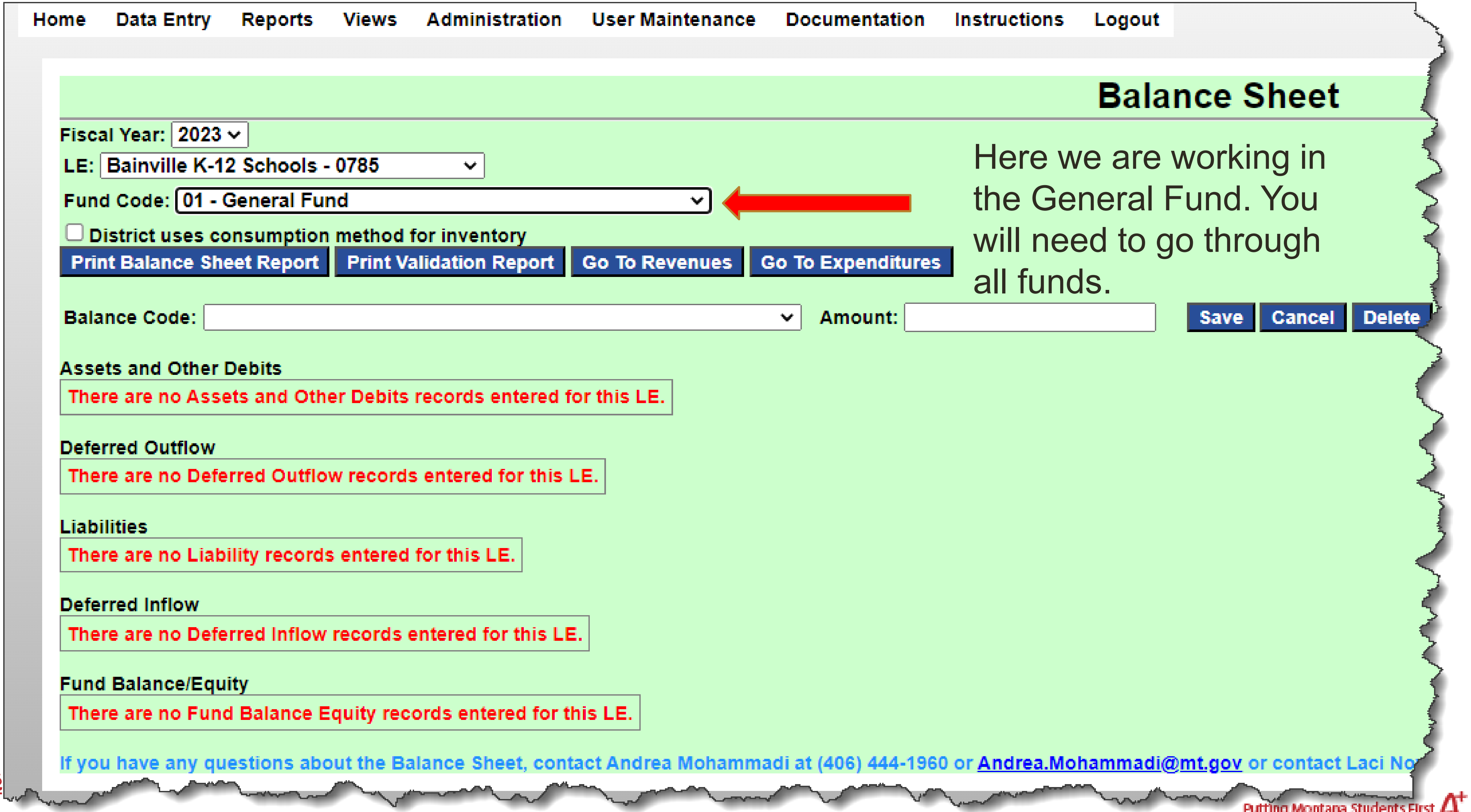
Step 5: Balance Sheet



A. **Data Entry**

B. **Trustee Financial Summary (TFS)**

C. **Step 5: Balance Sheet**



Here we are working in the General Fund. You will need to go through all funds.

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Balance Sheet

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

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

- 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

Assets and Oth

There are no A

Deferred Outflo

There are no D

Liabilities

There are no Li

Deferred Inflow

There are no D

Fund Balance/E

There are no Fu

If you have any … t (406) 444-1960 or Andrea.Mohammadi@mt.gov or contact Laci Novark at (406) 444-4401 or La

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

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).

Note: Reporting Taxes Receivable

Taxes Receivable by 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, if material, 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)

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.

If the district recorded allowances for uncollectible taxes, subtract the balances in accounts 129 Allowance for Uncollectible Taxes-Real Property, 139 Allowance for Uncollectible Taxes-Personal Property, and 149 Allowance for Uncollectible Taxes-Other, from the total of taxes receivable accounts and enter the NET amount on Line 02-Taxes Receivable-Real and Personal (120-149) and on Line 36- Deferred Inflows (680).

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

Enter the amount of protested taxes receivable for each fund outstanding as of June 30 as reported to the district by the County Treasurer. Include the amount in Line 03-Taxes Receivable-Protested (150-159) in the total on Line 25-Deferred Inflows (680).

If the district recorded allowances for uncollectible protested taxes, subtract the balance in Allowance for Uncollectible Taxes - Protested Taxes (159) from the total of taxes receivable accounts and enter the NET amount on Line 03-Taxes Receivable- Protested (150-159).

Balance Sheet

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

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

Balance Code	Amount	Calculated	
01 - Cash & Investments (101-119) Less Warrants Payable (620)	50,000.00	No	Select
02 - Taxes Receivable - Real and Personal (120-149)	1,000.00	No	Select

Deferred Outflow

There are no Deferred Outflow records entered for this LE.

Liabilities

There are no Liability records entered for this LE.

Deferred Inflow

Balance Code	Amount	Calculated	
36 - Deferred Inflows (680)	1,000.00	No	Select

Fund Balance/Equity

Balance Code	Amount	Calculated	
48 - Fund Balance for Budget	50,000.00	Yes	

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

PUTTING MONTANA STUDENTS FIRST

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School Finance

Welcome to School Finance

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

Important School Finance News and Updates

NEW: WEBINAR ON MAY 2ND - ESSA PPE REPORTING. CLICK HERE FOR DETAILS

FY 2024 PRELIMINARY GENERAL FUND BUDGET DATA SHEETS- PRE SESSION

- School Finance Information
- School Finance Application Resources

- About School Finance
- Accounting
- Auditing
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- County
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- Indirect Cost Rates
- Other Accounting Resources
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  - 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

IRS Issues Standard Mileage Rates for 2021

MAEFAIRS TFS Upload Instructions

Revenue and Expenditure Uploads

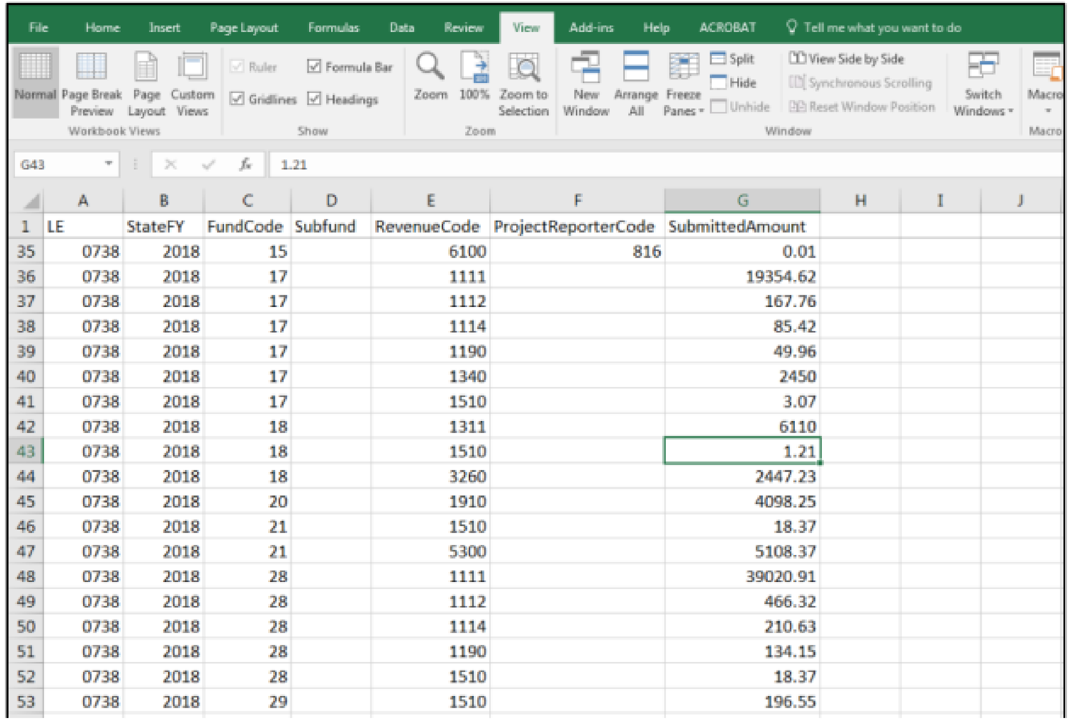
Updated July 14, 2020

Revenues

The template needed to upload the revenues is located online on the School Finance webpage under the Accounting tab or found at:
http://opi.mt.gov/Portals/182/Page%20Files/School%20Finance/Accounting/TFS%20Expenditure%20and%20Revenue%20Upload/Copy%20of%20Revenue%20Upload%20Template.xlsx?ver=2018-05-18-113653-463

Step 1 – Format File

The MAEFAIRS Revenue File must be in *.csv format. The file may be opened and edited in Excel prior to saving. It is important to note that there are columns that require special formatting. Files that do not have proper formatting or are not in *.csv format will not upload. The files generated from software vendors should be in the correct format, and will not need further modification. The following is a description of each column and the method of formatting from Excel to *.csv.



	LE	StateFY	FundCode	Subfund	RevenueCode	ProjectReporterCode	SubmittedAmount
35	0738	2018	15		6100	816	0.01
36	0738	2018	17		1111		19354.62
37	0738	2018	17		1112		167.76
38	0738	2018	17		1114		85.42
39	0738	2018	17		1190		49.96
40	0738	2018	17		1340		2450
41	0738	2018	17		1510		3.07
42	0738	2018	18		1311		6110
43	0738	2018	18		1510		1.21
44	0738	2018	18		3260		2447.23
45	0738	2018	20		1910		4098.25
46	0738	2018	21		1510		18.37
47	0738	2018	21		5300		5108.37
48	0738	2018	28		1111		39020.91
49	0738	2018	28		1112		466.32
50	0738	2018	28		1114		210.63
51	0738	2018	28		1190		134.15
52	0738	2018	28		1510		18.37
53	0738	2018	29		1510		196.55

Families & Students Educators Leadership Cont

Accounting

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- Indirect Cost Rates
- Other Accounting Resources

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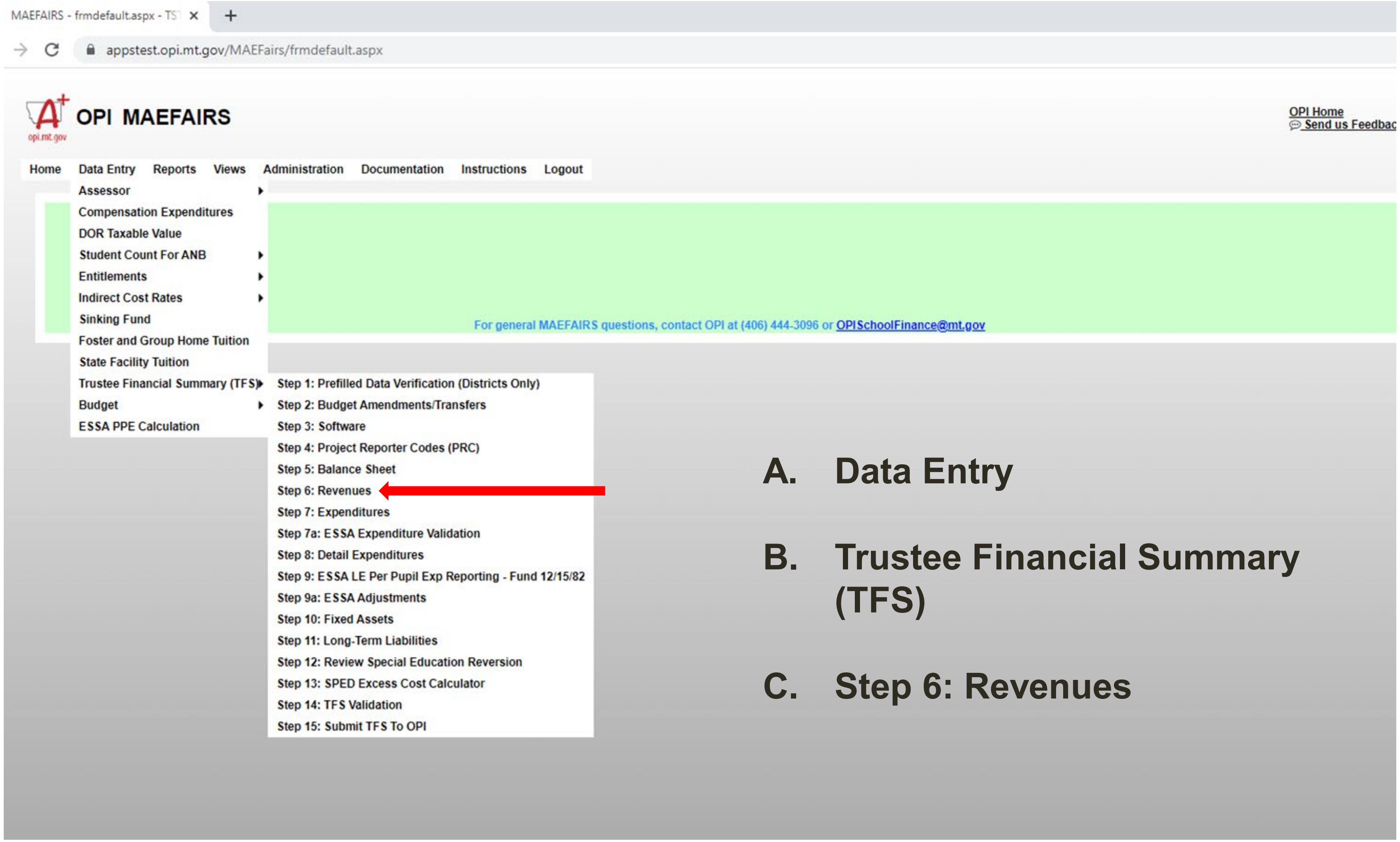
- TFS Additional Expenditure Upload Template

IRS Issues Standard Mileage Rates for 2021

Please click here to view the IRS guidance for the 2019 increase in reimbursable mileage rate, effective January 1, 2021.

State of Montana Mileage

Step 6: Revenues



A. **Data Entry**

B. **Trustee Financial Summary (TFS)**

C. **Step 6: Revenues**

Home Data Entry Reports Views Administration User Maintenance Documentation Instructions Logout

Revenues

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

Fund Code: 01 - General Fund

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

Revenues Import File:

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

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

Import Revenues

Project Reporter Code:

Revenue Code:

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

Revenues

SubFund Code	Revenue Code	PRC	Amount	Calculated
	3110 - Direct State Aid		739,094.39	Yes
	3111 - Quality Educator		76,384.00	Yes
	3112 - At Risk Student		2,049.28	Yes
	3113 - Indian Education For All		4,027.44	Yes
	3114 - American Indian Achievement Gap		2,977.00	Yes
	3115 - State Special Education Allowable Cost Payment to Districts		25,462.49	Yes
	3116 - Data For Achievement		3,856.17	Yes
	3120 - State - Guaranteed Tax Base Aid		165,901.71	Yes
			1,019,752.48	

Revenues

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

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:

- 1110 - District Tax Levy
- 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
- 1117 - District Levy - Distribution of Prior Year Protested/Delinquent Taxes
- 1118 - District Levy - Dept. or Revenue Tax Audit Receipts
- 1123 - Coal Gross Proceeds
- 1130 - Tax Title and Property Sales
- 1190 - Penalties and Interest on Taxes
- 1291 - TIF Distribution Post 5/5/2015 MCA 7-15-4291
- 1292 - TIF Distribution Pre 5/5/2015 or Exempted MCA 7-15-4291
- 1310 - Individual Tuition
- 1320 - Tuition from School Districts Within State
- 1330 - Tuition from School Districts Outside State
- 1510 - Interest Earnings
- 1520 - Dividends on Investments
- 1530 - Net Increase (Decrease) in the Fair Value of Investments

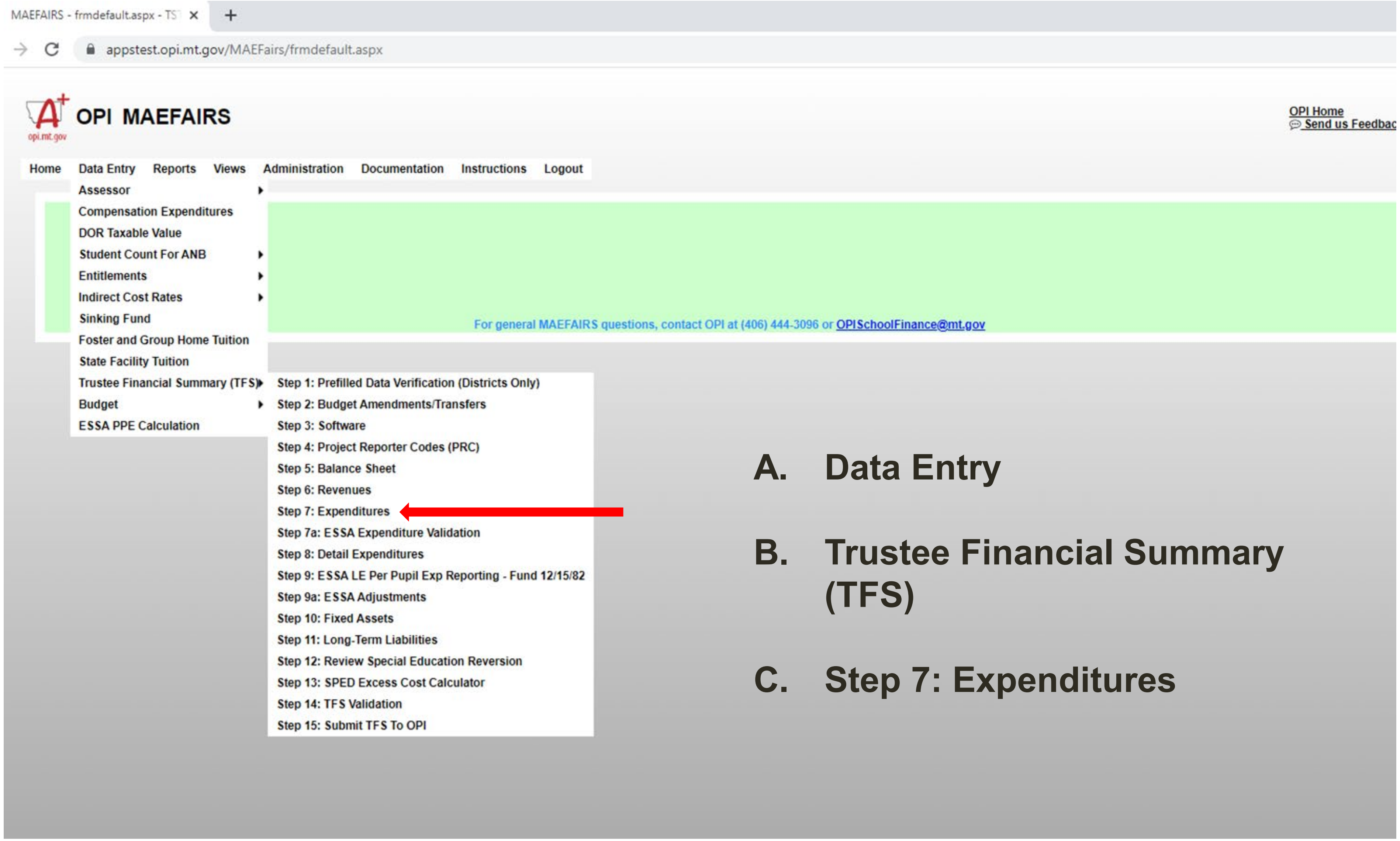
Amount:

Revenues

SubFund Code		Calculated
	3110 -	Yes
	3111 -	Yes
	3112 -	Yes
	3113 -	Yes
	3114 -	Yes
	3115 -	Yes
	3116 -	Yes
	3120 -	Yes

If you have any question ... Mohammadi@mt.gov or contact Laci Novark at (406) 444-4401 or Laci.Novark@mt.gov.

Step 7: Expenditures



A. **Data Entry**

B. **Trustee Financial Summary (TFS)**

C. **Step 7: Expenditures**

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Expenditures

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785 SC:

Bainville 7-8 - 1760
Bainville High School - 1028
Bainville School - 1027

Fund Code: 01 - General Fund

Print Expenditure Report | Print Validation Report

Go To Project Reporter Page | Go To Revenue Pag | 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.

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 Show 5 items per page

There are no expenditure records entered for this LE/SC.

If you have any questions about the expenditures, contact Andrea Mohammadi at (406) 444-1960 Or Andrea.Mohammadi@mt.gov or contact Laci Novark at (406) 444-4401 or Laci.Novark@mt.gov.

me Data Entry Reports Views Administration User Maintenance Documentation Instructions Logout

Expenditures

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785 SC: Bainville 7-8 - 1760

Fund Code: 15 - Miscellaneous Programs 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.

Import Expenditures

Project Reporter Code: PRC Total:

Program Code: 420 - Title I, Part A, Improving Basic Programs

Function Code: 1XXX - Instruction

Object Code: 1XX - Personal Services - Salaries

Amount: 1000 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 5 items per page

There are no expenditure records entered for this LE/SC.

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ELSIE ARNTZEN, STATE SUPERINTENDENT
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IRS Issues Standard Mileage Rates for 2021

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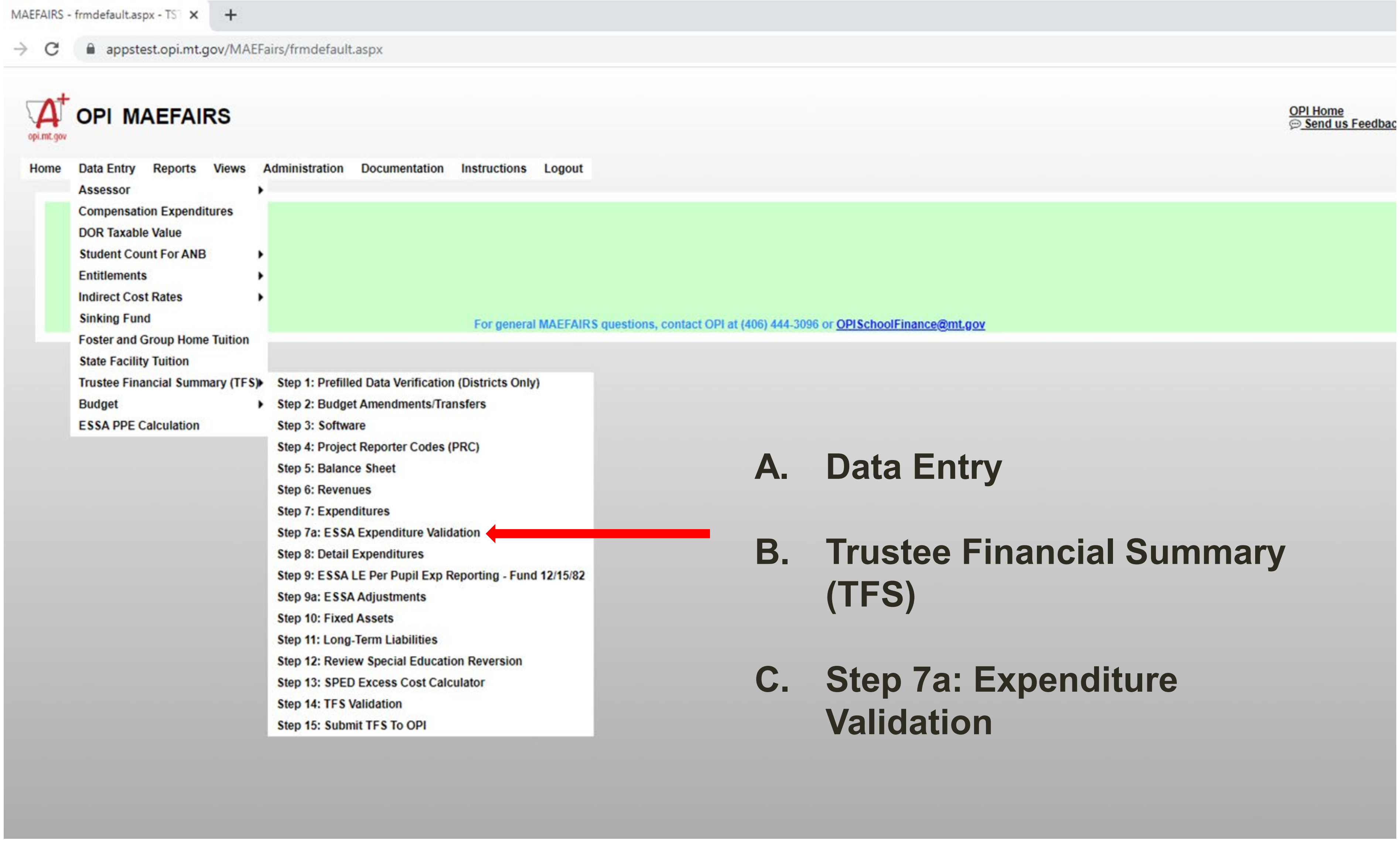
State of Montana Mileage

Step 7a: Essa Expenditure Validation



A. **Data Entry**

B. **Trustee Financial Summary (TFS)**

C. **Step 7a: Expenditure Validation**

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ESSA Expenditure Validation

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

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.

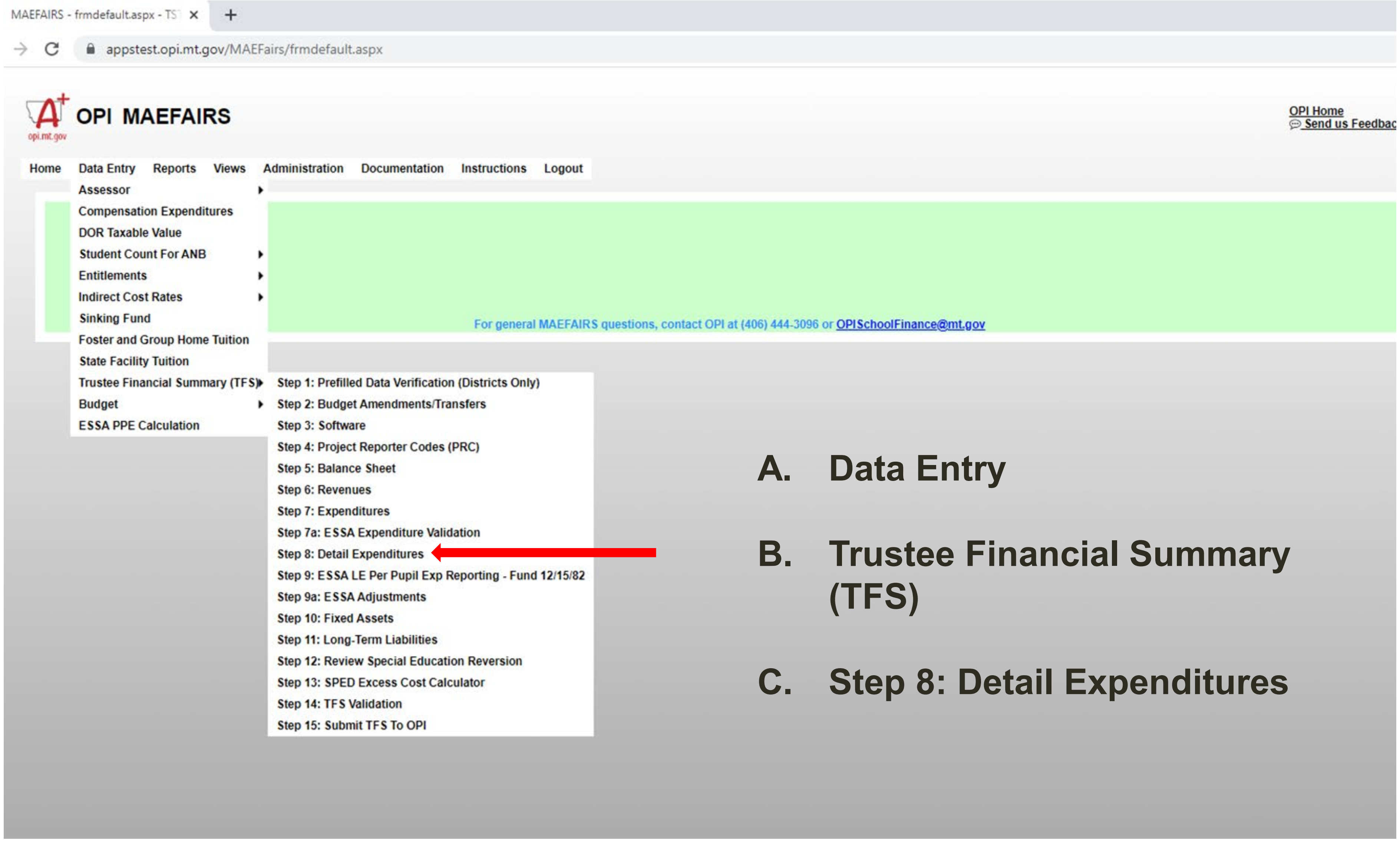
To verify the School Level, District Wide and Excluded expenditures, as well as expenditures assigned by other districts or cooperatives (if the district is a member), please run the following reports:

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.

Step 8: Detail Expenditures



A. **Data Entry**

B. **Trustee Financial Summary (TFS)**

C. **Step 8: 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 20, 21 and 22 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.

XX Detail Expenditures (All Funds)

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

Fund Code: XX - Detail Expenditures (All Funds)

Print Detail Expenditure Report | Print Validation Report

Go To Expenditures | Go To Fixed Assets | ESSA LE Per Pupil Exp Reporting | View Excel ESSA PPE Ex Comparison Rpt | ESSA Expenditures from Other Districts | View Excel ESSA PPE Ex Details

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.

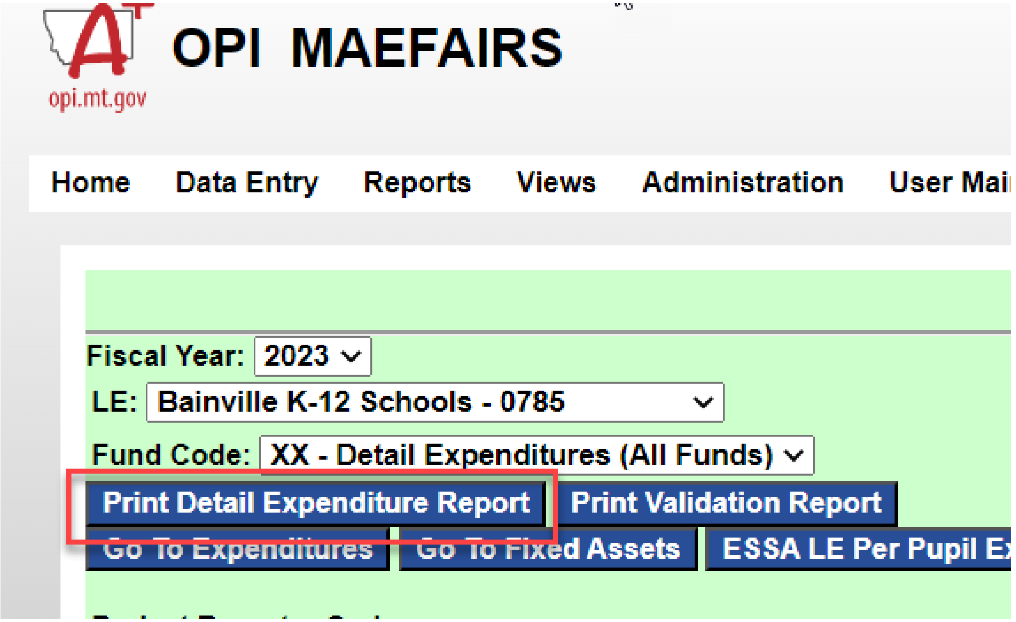
Expenditures

Show 5 items per page

SC	Program Code	Function Code	Object Code	PRC	Amount	
	280	1XXX	112		50,000.00	Select
	XXX	1XXX	112		950,000.00	Select
	XXX	1XXX	640		3,000.00	Select
	XXX	26XX	41X		75,000.00	Select
	XXX	XXXX	682		10,000.00	Select
					1,088,000.00	

(FundXX) / (ProgramXXX) / (FunctionXXXX) / (Object112)

Programs 280, 390, 451, and 457 salary amounts



Trustees' Financial Summary

FY2022-23

Submit ID:

43 Roosevelt County

0785 Bainville K-12 Schools

Detail Expenditure

Fund	Account			Description	2022 Value	2023 Value
XX	280	1XXX	112	Certified Teacher Staff Salaries	50,492.93	50,000.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	1,124,661.95	950,000.00
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	5,867.88	3,000.00
XX	XXX	26XX	41X	Energy Utility Services	60,952.77	75,000.00
XX	XXX	XXXX	682	Technology Supplies	14,668.32	10,000.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	535	Technology Communication Services	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	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	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	735	Technology Equipment and Software	0.00	0.00
XX	XXX	XXXX	455	Technology Repairs and Rental	0.00	0.00
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00

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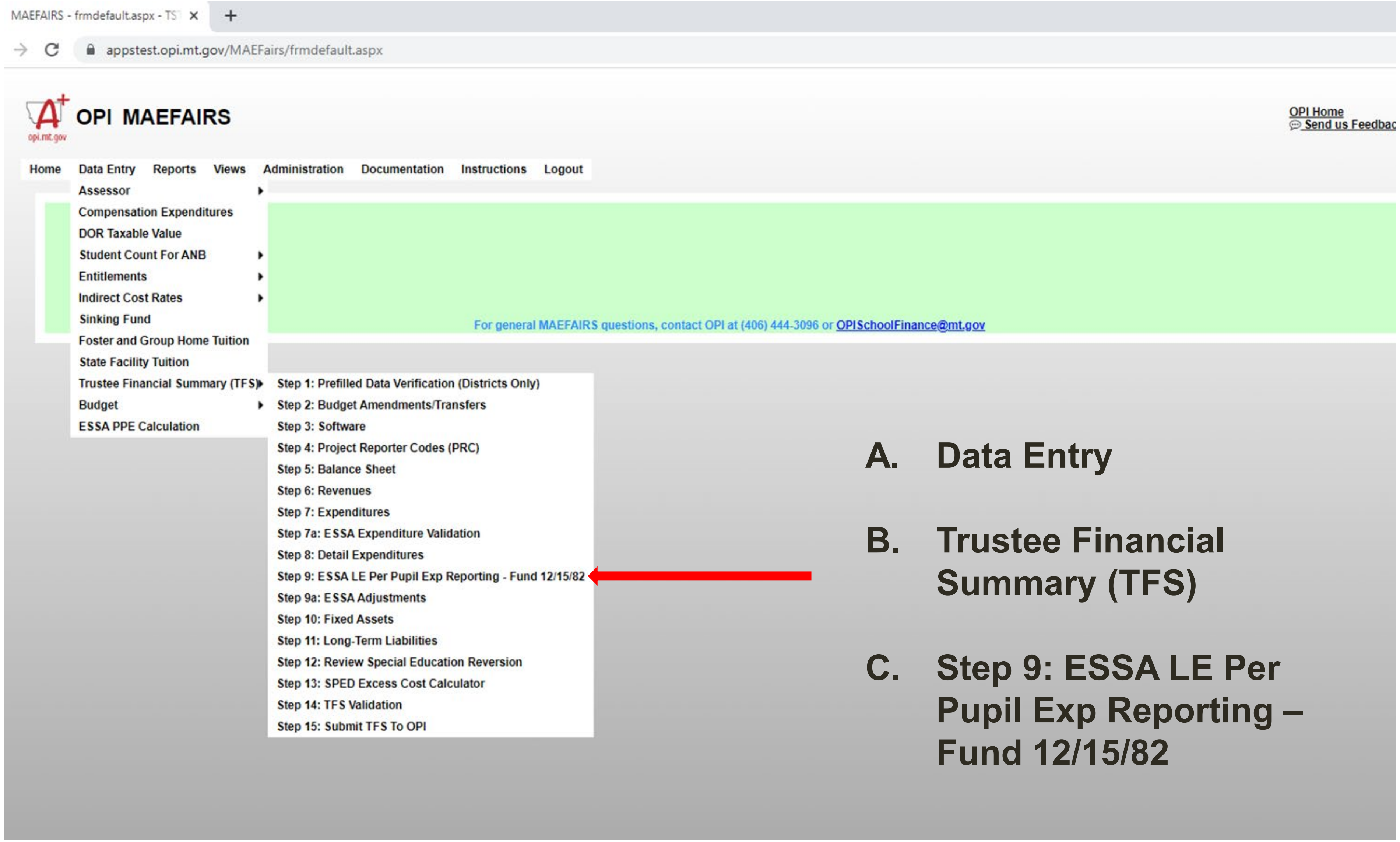
Step 9: ESSA LE Per Pupil Exp Reporting – Fund 12/15/82



A. **Data Entry**

B. **Trustee Financial Summary (TFS)**

C. **Step 9: ESSA LE Per Pupil Exp Reporting – Fund 12/15/82**

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

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: 2023

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** | **Print Validation Report** | **Go To Expenditures**

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 records.

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: 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: 6XX - Supplies and Materials

Amount: 8000 **Last Year's Amount:** 60,858.24 **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.

Expenditures

Fiscal Year: 2023

LE: Absarokee Elem - 0861 SC:

Fund Code: 12 - School Food Services Fund

Print Expenditure Report | Print Validation Report

Go To Project Reporter Page | Go To Revenue Page | Go To Balance Sheet Page | Go To Detailed Expenditures | ESSA LE Per Pupil Exp Reporting | View Excel ESSA PPE Ex 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.

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Import Expenditures

Project Reporter Code:

Program Code:

Function Code:

Object Code:

Amount:

Last Year's Amount: 0.00 Save Cancel Delete

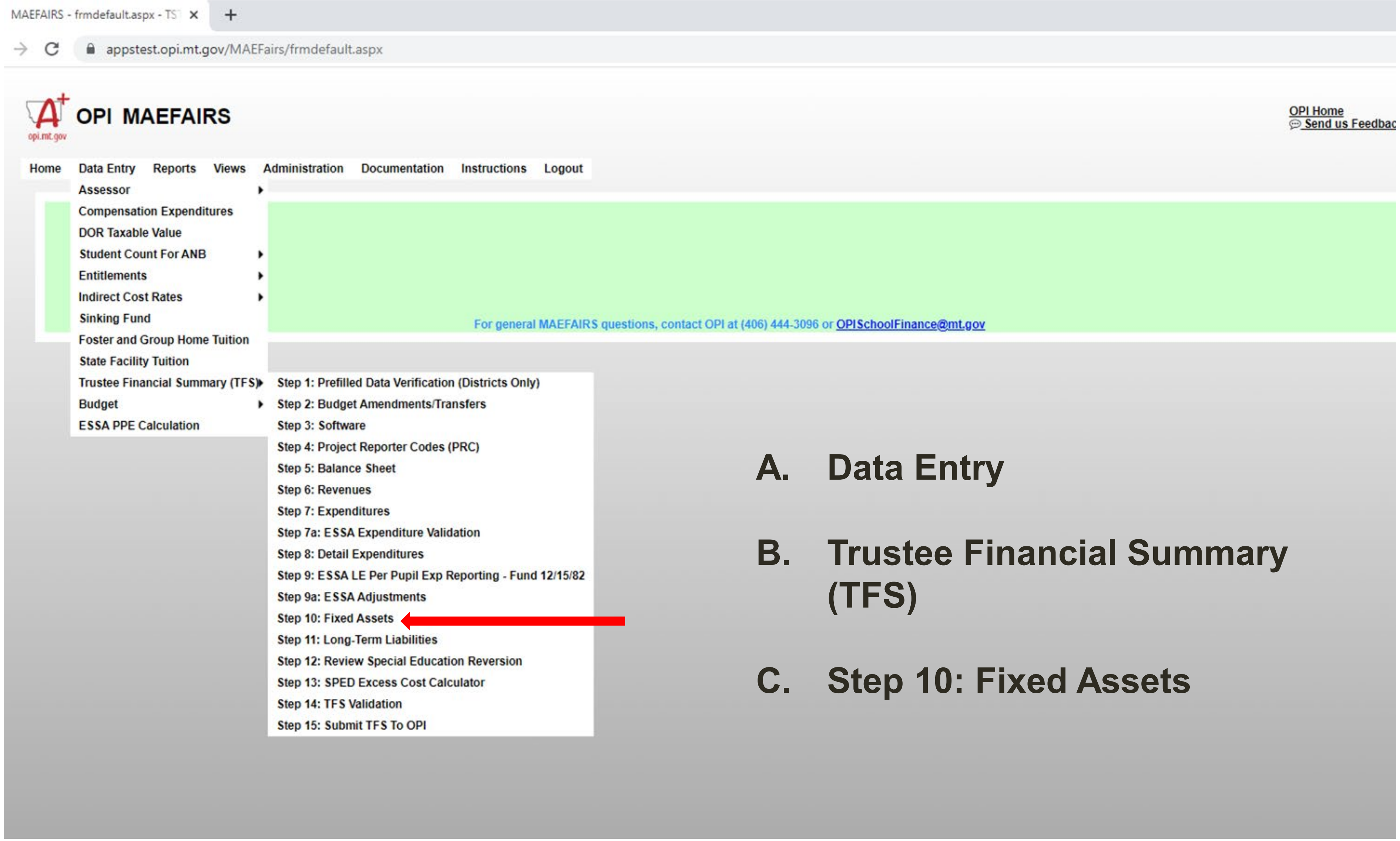
If Last Year's Amount does not seem accurate, check the amounts with and without a school code selected or click Print Expenditure Report for additional information.

Expenditures

Show 5 items per page

SC	Program Code	Function Code	Object Code	PRC	Amount	
	910	31XX	6XX		8,000.00	Select
1125	910	31XX	6XX		30,000.00	
1775	910	31XX	6XX		5,000.00	
					43,000.00	

Step 10: Fixed Assets



A. **Data Entry**

B. **Trustee Financial Summary (TFS)**

C. **Step 10: Fixed Assets**

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Fixed Assets

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

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

Activity

Description	Beginning Balance	Adjustments	Additions	Removals	Ending Balance	
Land	483,945.29	0.00	0.00	0.00	483,945.29	Select
Buildings	6,195,727.00	0.00	0.00	0.00	6,195,727.00	Select
Machinery and Equipment	1,216,221.00	0.00	0.00	0.00	1,216,221.00	Select
Building Accum	3,434,715.00	0.00	0.00	0.00	3,434,715.00	Select
Machinery and Equipment Accum	857,252.00	0.00	0.00	0.00	857,252.00	Select
	3,603,926.29	0.00	0.00	0.00	3,603,926.29	

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

Fixed Assets

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

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: 483,945.29

Adjustments: 0.00

Additions: 0.00

Removals: 0.00

enter changes/correction here

Comments:

Save Cancel

Activity

Description	Beginning Balance	Adjustments	Additions	Removals	Ending Balance	
Land	483,945.29	0.00	0.00	0.00	483,945.29	Select
Buildings	6,195,727.00	0.00	0.00	0.00	6,195,727.00	Select
Machinery and Equipment	1,216,221.00	0.00	0.00	0.00	1,216,221.00	Select

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Fixed Assets

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

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

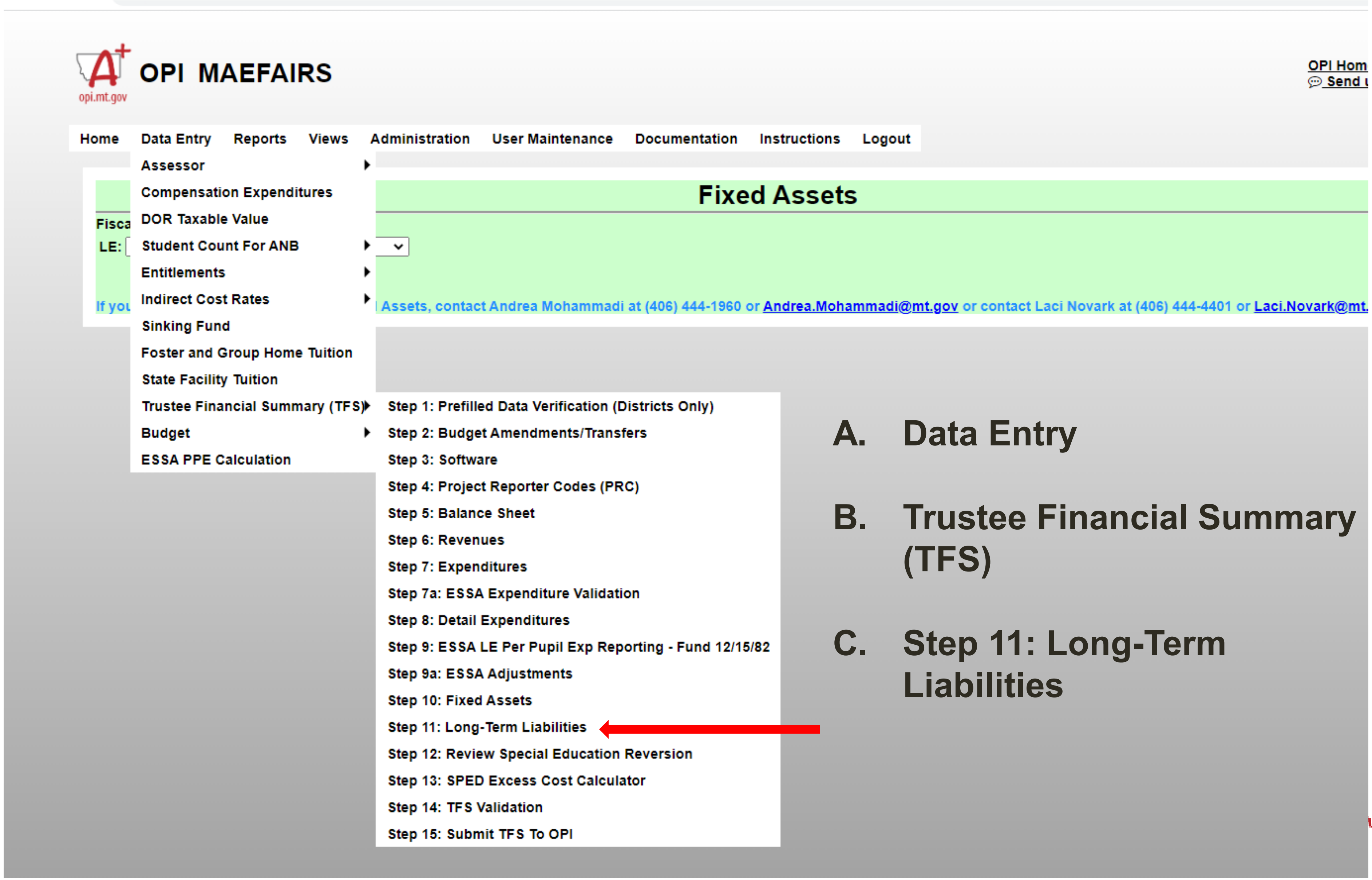
Add A New Depreciation Record

Depreciation

Description	Governmental	Business	Adjustments	
Instruction (1XXX)	33,247.00	0.00	0.00	Select
General Administration (23XX)	752.00	0.00	0.00	Select
School Administration (24XX)	751.00	0.00	0.00	Select
Financial Administration (25XX)	751.00	0.00	0.00	Select
Operations and Maintenance (26XX)	2,322.00	0.00	0.00	Select
Transportation (27XX)	8,235.00	0.00	0.00	Select
Food Service (31XX)	4,344.00	0.00	0.00	Select
Extracurricular (34XX, 35XX)	3,440.00	0.00	0.00	Select
	53,842.00	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 cont

Step 11: Long Term Liabilities



A. **Data Entry**

B. **Trustee Financial Summary (TFS)**

C. **Step 11: Long-Term Liabilities**

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Long Term Liabilities

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

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

Long Term Liabilities

Description	Beginning Balance	Ending Balance	Current Due	Long Term Due	
Compensated Absences	108,363.27	108,363.27	0.00	0.00	Select

Net Pension Liabilities

Description	Beginning Balance	Additions	Reductions	Ending Balance	
Net Pension - PERS	465,183.00	0.00	0.00	465,183.00	Select
Net Pension - TRS	1,708,647.00	0.00	0.00	1,708,647.00	Select

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

Compensated Absences Worksheet

Compensated Absence Worksheet
Teaching Staff

Enter rates here: (use rates effective June 30 of the current year)

FICA	TRS	Unemploy	WorkComp
7.6500%	7.4700%		8.0000%

School District Name/No.

For fiscal year ended:

Enter pay-out rate for vacation and sick leave: **100%** **25%**

			1 x 2 x pay-out rate		1 x 4 x pay-out rate	3 + 5	Rate times Column 6				6 + 7 + 8 + 9 + 10
	1	2	3	4	5	6	7	8	9	10	11
Employee Name	Hourly or Daily Rate	Accum Vacation Hours or Days	Total Vacation Liability	Accum Sick Leave Hours or Days	Total Sick Leave Liability	Total Vacation and Sick Leave Liability	Employer FICA	Employer TRS	Employer Unemploy-ment	Employer Workers Comp	Compensated Absence Liability
TOTALS			0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
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... TEACHING | ADMIN & NONTEACHING WCOMP 8868 | ADMIN & NONTEACHING WCOMP 9101 | RECAP & FUND21_Limi ...

Compensated Absence Worksheet
Administrative & Non-Teaching Staff: Worker's Comp 9101

Enter rates here: (use rates effective June 30 of the current year)	FICA	PERS	TRS	Unemploy	9101 WorkComp
	7.6500%	**6.8000%**	**7.4700%**		

School District Name/No.		**For fiscal year ended:**	

Enter pay-out rate for vacation and sick leave:	**100%**	**25%**

				1 x 2 x pay-out rate		1 x 4 x pay-out rate	3 + 5	Rate times Column 6					6 + 7 + 8 + 9 + 10+ 11
		1	2	3	4	5	6	7	8	9	10	11	12
Employee Name	PERS or TRS? (Enter "P" or "T")	Hourly or Daily Rate	Accum Vacation Hours or Days	Total Vacation Liability	Accum Sick Leave Hours or Days	Total Sick Leave Liability	Total Vacation and Sick Leave Liability	Employer FICA	Employer PERS	Employer TRS	Employer Unemploy-ment	Employer Workers Comp	Compensated Absence Liability
TOTALS				**0.00**		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
				0.00		0.00	0.00	0.00	0	0	0.00	0.00	0.00
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				0.00		0.00	0.00	0.00	0	0	0.00	0.00	0.00

... | ADMIN & NONTEACHING WCOMP 8868 | **ADMIN & NONTEACHING WCOMP 9101** | RECAP & FUND21_Limit

Total Liability for Administrative & Non-Teaching Staff	0.00
	X 30%
Maximum amount allowed in Compensated Absences Liability Fund (21)	0.00
Enter Cash Balance in Fund 21 as of June 30	
Amount allowed to transfer (if negative, must transfer back to General Fund; if positive, may transfer up to this amount from General Fund)	**0.00**

Accounting Entries:

To move money **from** Compensated Absence Liability Fund (21) **to** General Fund (01)

Debit:	X21-999-6100-910 Operating Transfer to Other Funds		(Compensated Absence Liability Fund)
Credit:	X21-101	Cash	(Compensated Absence Liability Fund)
Debit:	X01-101	Cash	(General Fund)
Credit:	X01-5300	Operating Transfer from Other Funds	(General Fund)

- - - - - OR - - - - -

To move money **from** General Fund (01) **to** Compensated Absence Laiblity Fund (21)

Debit:	X01-999-6100-910 Operating Transfer to Other Funds		(General Fund)
Credit:	X01-101	Cash	(General Fund)
Debit:	X21-101	Cash	(Compensated Absence Liability Fund)
Credit:	X21-5300	Operating Transfer from Other Funds	(Compensated Absence Liability Fund)

20-9-512, MCA. Compensated absence liability fund. (1) The trustees of a school district may establish a compensated absence liability fund for the purpose of paying: (a) any accumulated amount of sick leave that a nonteaching or administrative school district employee is entitled to upon termination of employment with the district in accordance with the provisions of 2-18-618; and (b) any accumulated amount of vacation leave that a nonteaching or administrative school district employee is entitled to upon termination of employment with the district. (2) The compensated absence liability fund may be used only for the stated purpose of this section. (3) The trustees may transfer money from the general fund, within the adopted budget, to establish and maintain the compensated absence liability fund. (4) The maximum amount in a reserve fund established under the provisions of subsections (1) and (3) may not exceed 30% of: (a) the total school district liability for accumulated sick leave of nonteaching and administrative school district employees on June 30 of the current school fiscal year; and (b) the total school district liability for accumulated vacation leave of nonteaching and administrative school district employees on June 30 of the current school fiscal year. (5) For the purposes of this section, "administrative school district employee" means a school district employee who is employed in an administrative position and who accrues vacation leave as part of the employee's contract with the school district.

... | ADMIN & NONTEACHING WCOMP 8868 | ADMIN & NONTEACHING WCOMP 9101 | RECAP & FUND21_Limit

Accounting

Guidance & Manuals

Most Accessed

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

Other Materials

- Attendance Center FAQ
- Building Reserve Fund Guidance Document April 2023
- Compensated Absences Worksheet
- Compensation Expenditure Report Instructions FY2023
- Compensation Expenditure Upload Template
- CSCT Accounting Guidance FY21-22
- 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

ESSER/COVID

- Enrollment Increase (HB630) BASE Aid Payment GuidanceFY2023
- Enrollment Increase Allocation FY2023
- Enrollment Increase (HB630) BASE Aid Payment Guidance FY2022
- Enrollment Increase Allocation FY2022
- Governors COVID Relief Fund Per ANB Guidance
- Governors COVID Relief Fund Technology Guidance
- Governors COVID Relief Fund Transportation Guidance
- DPHHS-Governor's COVID Relief Fund Food Security Funds

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Long Term Liabilities

Fiscal Year: 2023

LE: Bainville K-12 Schools - 0785

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

Long Term Liabilities

Description	Beginning Balance	Ending Balance	Current Due	Long Term Due	
Compensated Absences	108,363.27	108,363.27	0.00	0.00	Select

Net Pension Liabilities

Description	Beginning Balance	Additions	Reductions	Ending Balance	
Net Pension - PERS	465,183.00	0.00	0.00	465,183.00	Select
Net Pension - TRS	1,708,647.00	0.00	0.00	1,708,647.00	Select

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PUTTING MONTANA STUDENTS FIRST

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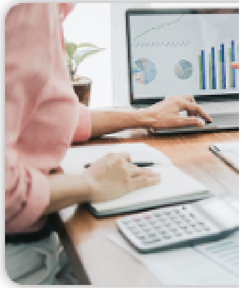
Accounting

- 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

IRS Issues Standard Mileage Rates for 2021

Please click here to view the IRS guidance for the 2019 increase in reimbursable mileage rate, effective January 1, 2021.

State of Montana Mileage Reimbursement Rates

Please click here to view the State of Montana guidance for the 2022 reimbursable mileage rate, effective January 1, 2022.

Montana Teachers' Retirement System

GASB 68 Reports: 2022

Page updated August 8, 2022

Use the alphabetical lists below to find the GASB 68 Note Disclosure report for your school district or organization. Please download and forward your report to the person who prepares your annual financial statements.

- ***Note:*** TRS also distributed **this memo** to each TRS employer by email. If you did not receive it, please log into the TRS Wage and Contribution Reporting System and update your *Employer Contact* page. TRS must have on file the name and email address of your organization's current payroll contact person.
- The reports are available in PDF format only. If you have questions or problems downloading your report, please contact Nolan Brilz.

+ Employer Names: A and B

Popular Links

Member Login

Employer Login:
› Wages & Contributions
› Insurance Deductions

Forms

Fact Sheets

MPERA

MONTANA PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION

Employer Basics

- Introduction and Responsibilities
- Joining PERS and Other Retirement Systems
- Employer Participation in MPERA Pension Plans
- Employer Forms

457(b) Deferred Comp

- Why Join
- How to Join

Vendor Support

- Job Classification Pay Types
- File Layout for Employer Reporting

Employer Reporting

- Adjustments and Corrections
- Deadlines and Interest
- Contribution Rates
- Contribution by Pay Types (excel)
- Payroll Reports
- Termination and Final Payout
- Insurance
- New Employee Enrollment
- Setting up a New Contact
- Changing the Primary Contact
- Inactivating a Contact

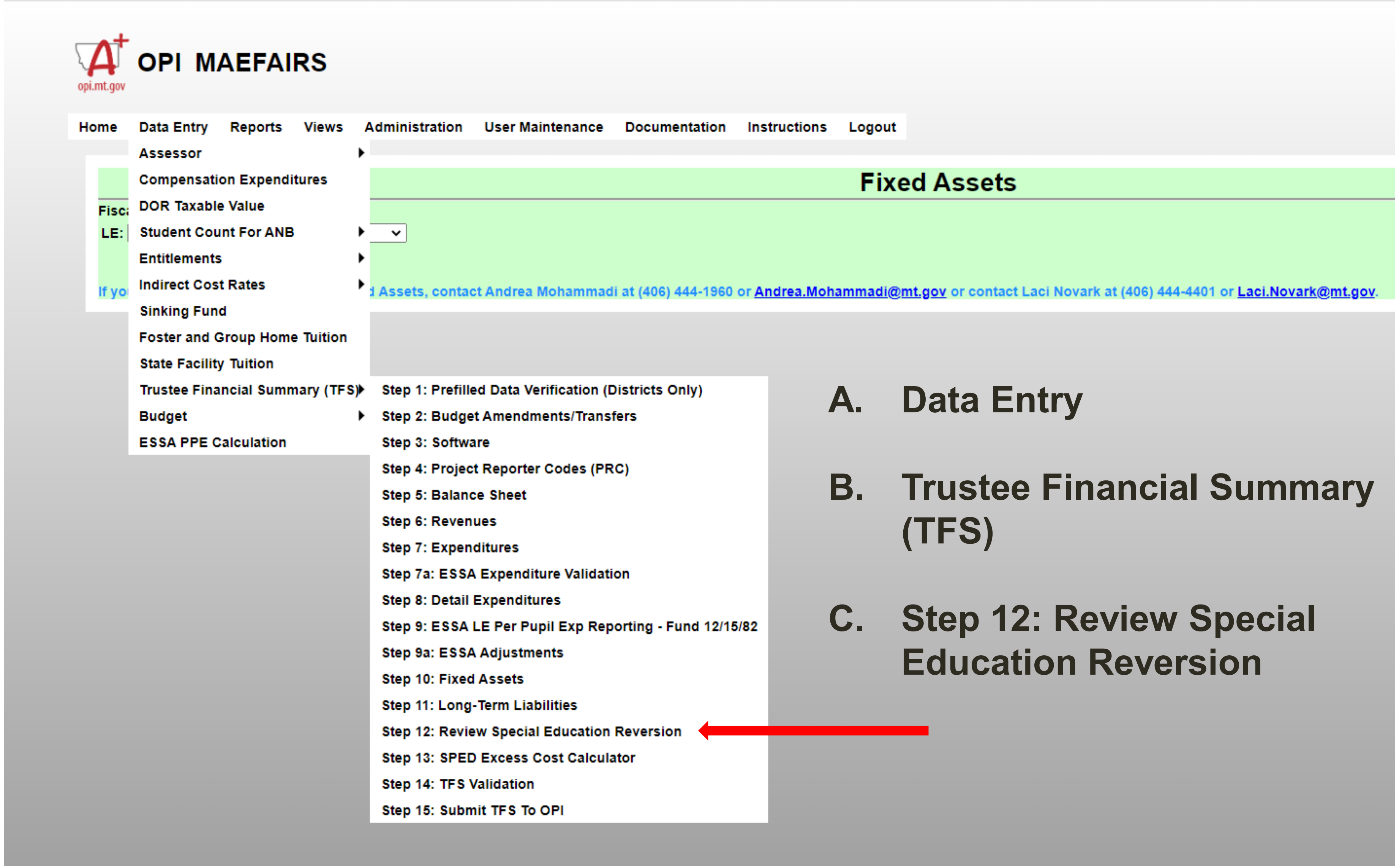
Employer Specific GASB Reports

- 2022
- 2021
- 2020
- 2019
- 2018

Employer Resources

- ERIC Login page
- Creating a new Okta account
- Logging into ERIC through Okta
- File Transfer Service Instructions
- Employer Reporting FAQ's
- Contribution Rate History

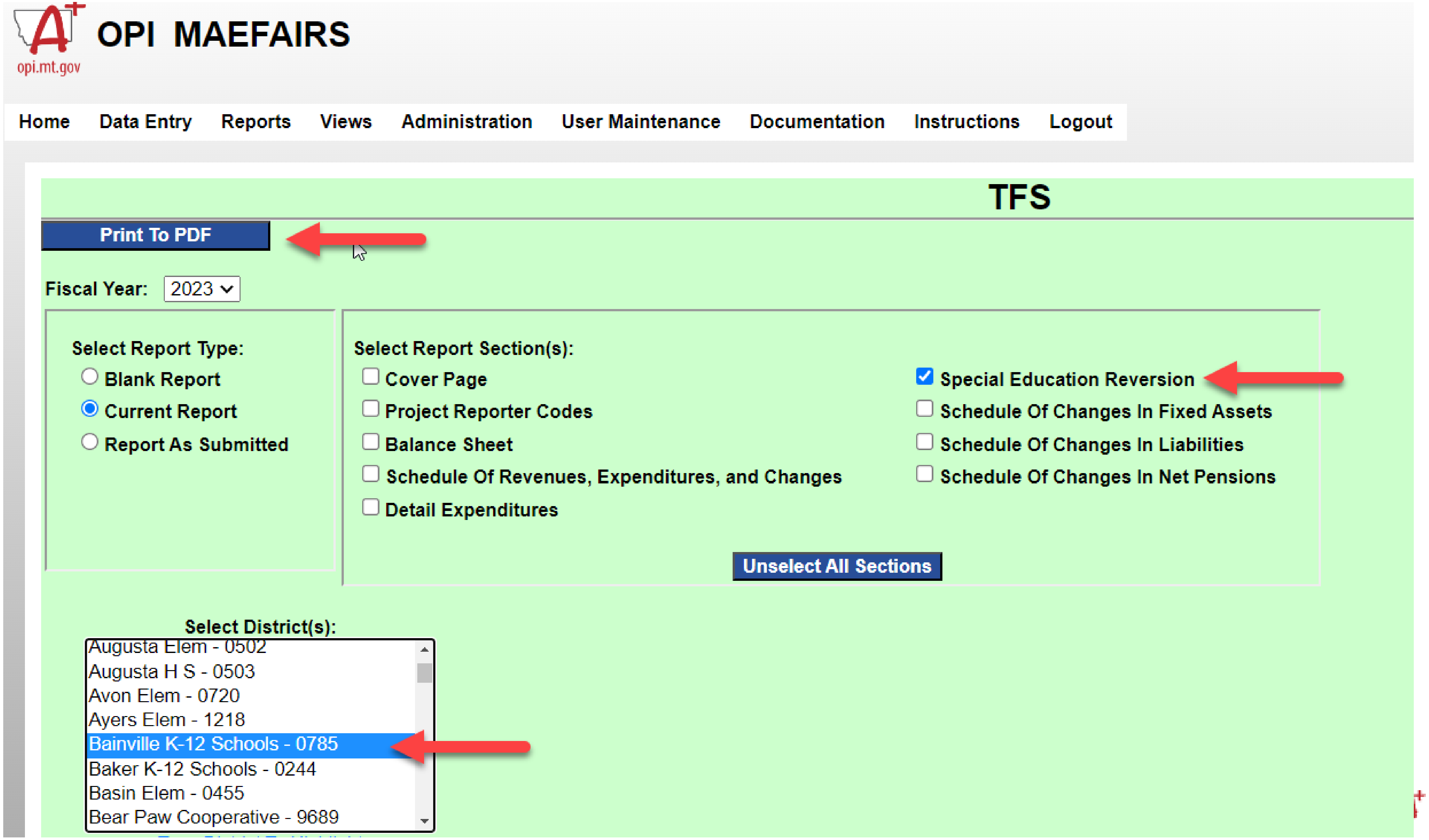
Step 12: Review Special Education Reversion



A. **Data Entry**

B. **Trustee Financial Summary (TFS)**

C. **Step 12: Review Special Education Reversion**



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Trustees' Financial Summary

FY2022-23

Submit ID:

43 Roosevelt County

0785 Bainville K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	25,462.49
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	25,462.49

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	8,486.94
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	36,665.80
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	0.00
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	25,462.49

Note to District:

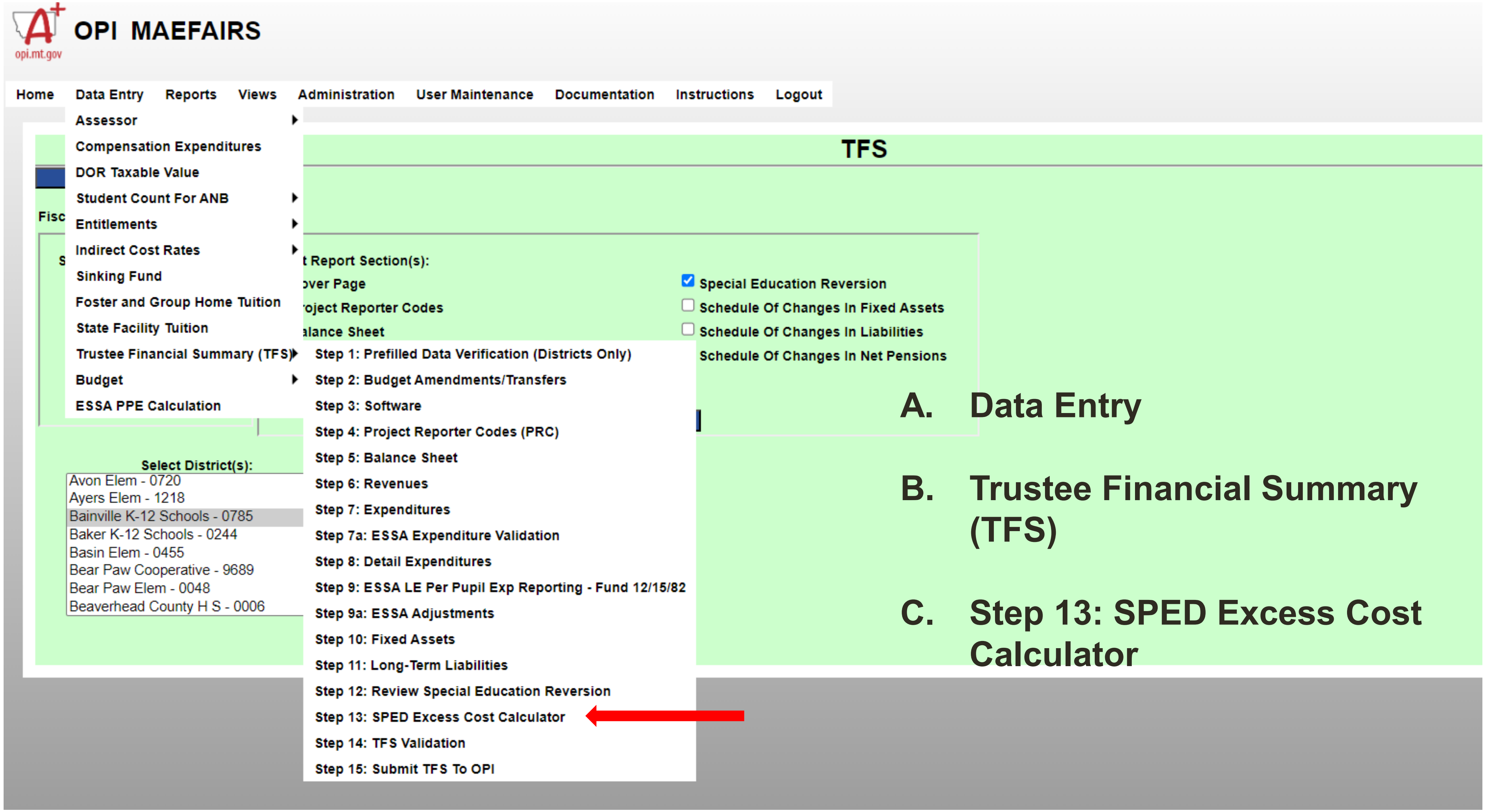
If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Step 13: SPED Excess Cost Calculator



A. Data Entry

B. Trustee Financial Summary (TFS)

C. Step 13: SPED Excess Cost Calculator

Special Education Excess Cost Calculation

2023

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: 0785

Name: Bainville K-12 Schools

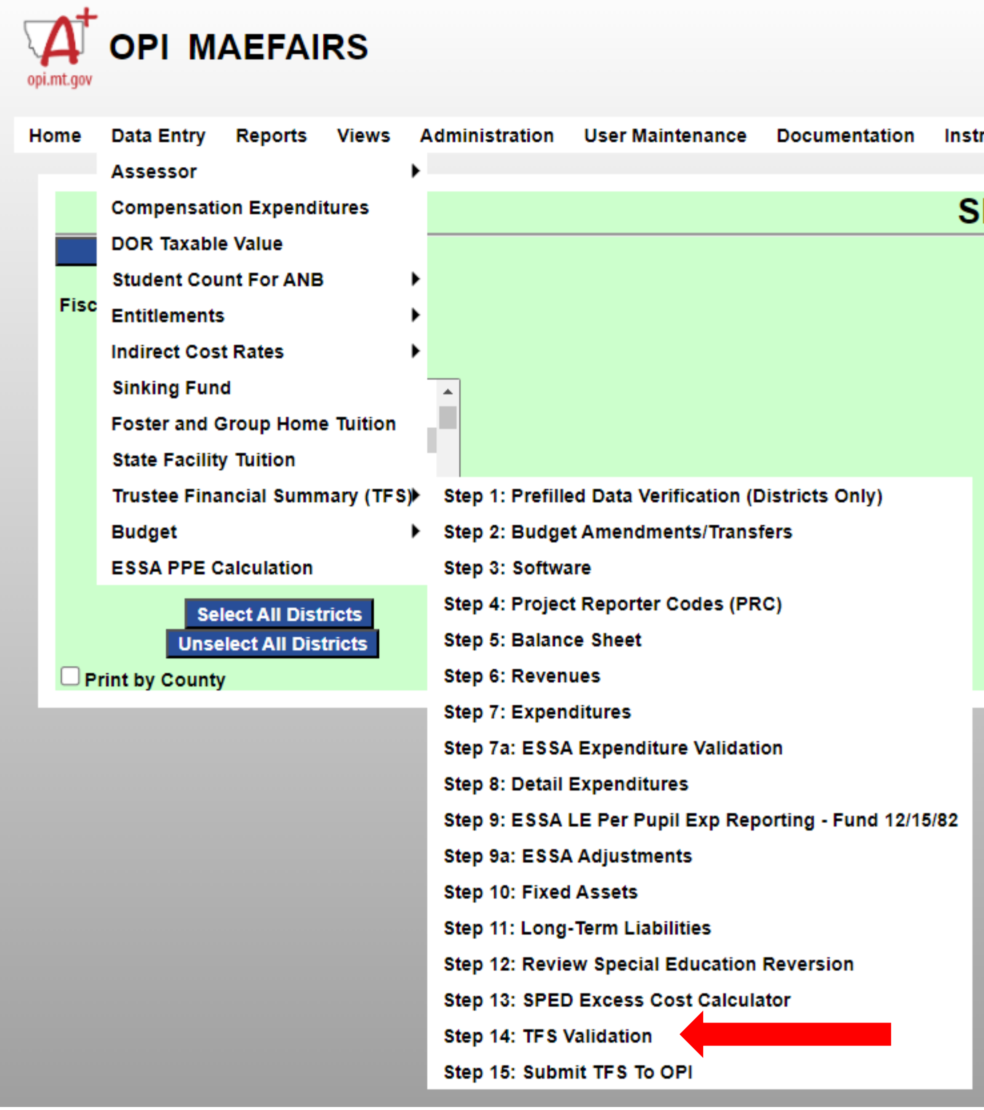
LE Level: K12

Elementary Ratio: 0.58 **High School Ratio:** 0.42
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)	$2,807,197.44	$2,032,798.15
B.	Amount spent for capital outlay or debt service	$69,362.26	$50,227.85
C.	Expenditures from IDEA		
D.	Expenditures from ESEA Title I		
E.	Expenditures from ESEA Title III		
F.	State and Local Expenditures	$75,302.62	$54,529.49
G.	Other Expenditures State and Local Support of Title I or Title III	$25,701.13	$18,611.16
H.	Remainder (A - (B + C + D + E + F + G))	$2,636,831.43	$1,909,429.65
I.	Average number of students	123.00	50.00
J.	Average annual expenditure per student (H/I)	$21,437.65	$38,188.59
K.	Average number of students with disabilities	10.00	9.00
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)	**$214,376.50**	**$343,697.31**

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

Step 14: TFS Validation



A. Data Entry

B. Trustee Financial Summary (TFS)

C. Step 14 TFS Validation

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TFS 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):

- Augusta Elem - 0502
- Augusta H S - 0503
- Avon Elem - 0720
- Ayers Elem - 1218
- Bainville K-12 Schools - 0785
- Baker K-12 Schools - 0244
- Basin Elem - 0455
- Bear Paw Cooperative - 9689

Select All Districts

Unselect All Districts

☐ Print by County

TFS Validation
2023

0785 Bainville K-12 Schools

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.

An amount entered for an expenditure string in LE Per Pupil Ex Reporting - Accounting string (0862 1126 12 910 31XX 6XX 8,000.00) does not have matching expenditures in fund 12/15/82 in the TFS expenditures screen for Fund 12, 15 and/or 82. Recheck coding and amounts. (TFSADD-C01)

Fund 01 - The amount reported on Line 52 of the Balance Sheet (50,000.00) does not equal Line 5 of the Schedule of Revenues, Expenditures and Changes in Fund Balance (1,040,615.17). The difference (-990,615.17) 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 (188,264.60). The difference (-188,264.60) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

Fund 11 - 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 (212,806.82). The difference (-212,806.82) 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 (81,374.41). The difference (-81,374.41) 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 (120,715.03). The difference (-120,715.03) 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 (365,652.36). The difference (-365,652.36) 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 (4,748.83). The difference (-4,748.83) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

Fund 18 - 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 (9,339.23). The difference (-9,339.23) 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 (8,353.69). The difference (-8,353.69) 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 (32,558.90). The difference (-32,558.90) must be corrected. If the Balance Sheet is correct, adjust revenues or expenditures. (TFSBS-C02)

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.

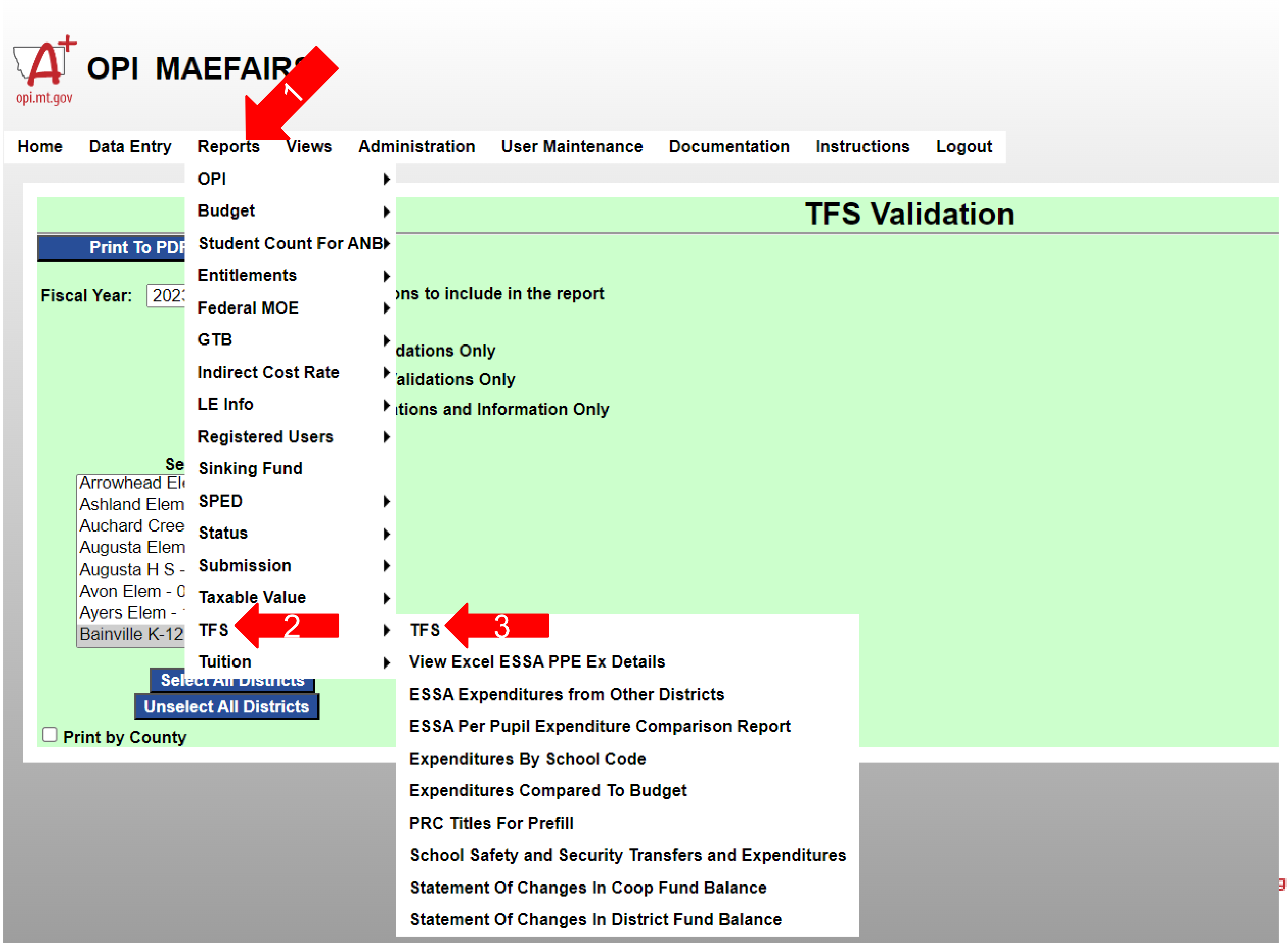
No interest earnings (revenue source 1510) were reported in the General Fund(01). Section 20-9-235(7), MCA, provides interest earnings must be used to reduce property taxes. Please recheck coding. (TFSRE-R21)

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)

MAEFAIRS has calculated a special education reversion of $4,774.54 for the school district. Verify that the match for related services block grant was remitted to the cooperative consistent with the requirements of 20-9-321 MCA. If so, the school district may consider making an additional contribution to the cooperative to support the cooperatives expenses to avoid reversion. (TFSRE-W04)

There were no Career and Technical Education expenditures reported in program 39X. Please recheck coding. (TFSEX-W01)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Documentation
Instructions
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Student Count For ANB
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Registered Users
Sinking Fund
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Arrowhead Ele
Ashland Elem
Auchard Cree
Augusta Elem
Augusta H S -
Avon Elem - 0
Ayers Elem -
Bainville K-12
Select All Districts
Unselect All Districts
Print by County
TFS
3
View Excel ESSA PPE Ex Details
ESSA Expenditures from Other Districts
ESSA Per Pupil Expenditure Comparison Report
Expenditures By School Code
Expenditures Compared To Budget
PRC Titles For Prefill
School Safety and Security Transfers and Expenditures
Statement Of Changes In Coop Fund Balance
Statement Of Changes In District Fund Balance

Trustees' Financial Summary

FY2022-23

Submit ID:

43 Roosevelt County

0785 Bainville K-12 Schools

Due Date:

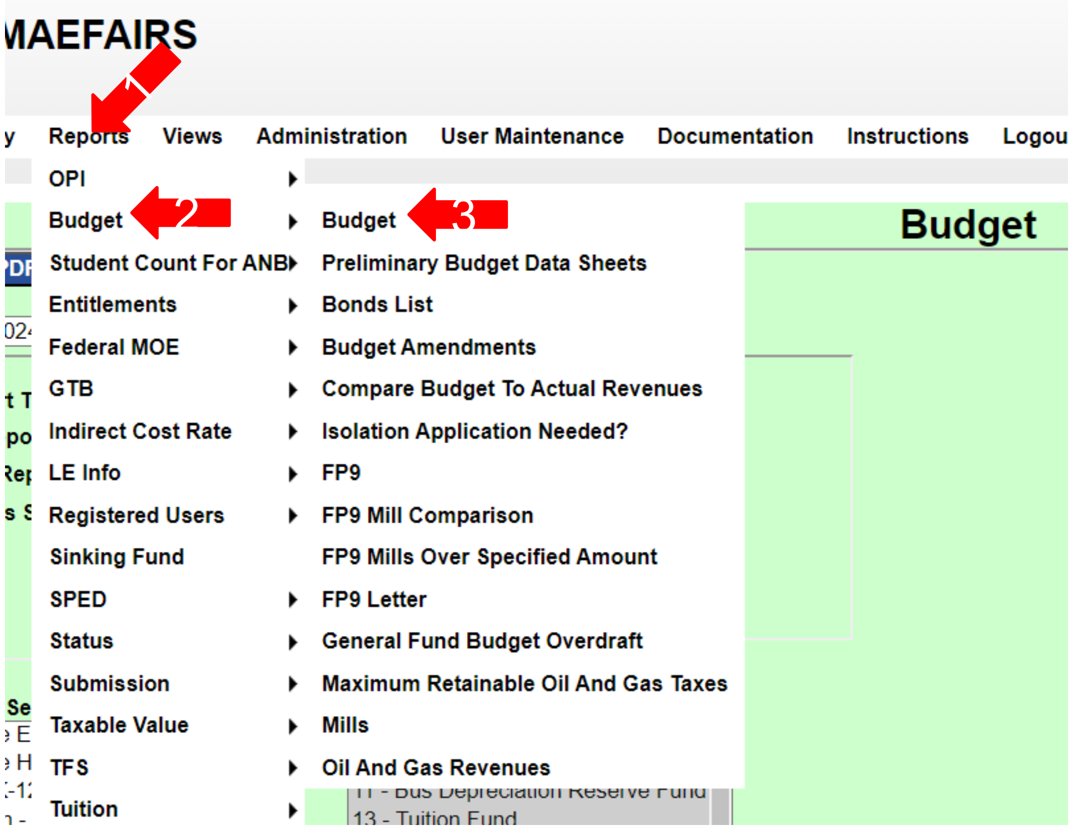
Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)
County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk:	Kt Northington	**Phone #:**	(406) 769-2321
(Signature)		(Date)	
Chair, Board of Trustees:	Dana Berwick		
(Signature)		(Date)	
County Superintendent	Jeri Toavs		
(Signature)		(Date)	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1
Reports
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Instructions
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OPI
Budget
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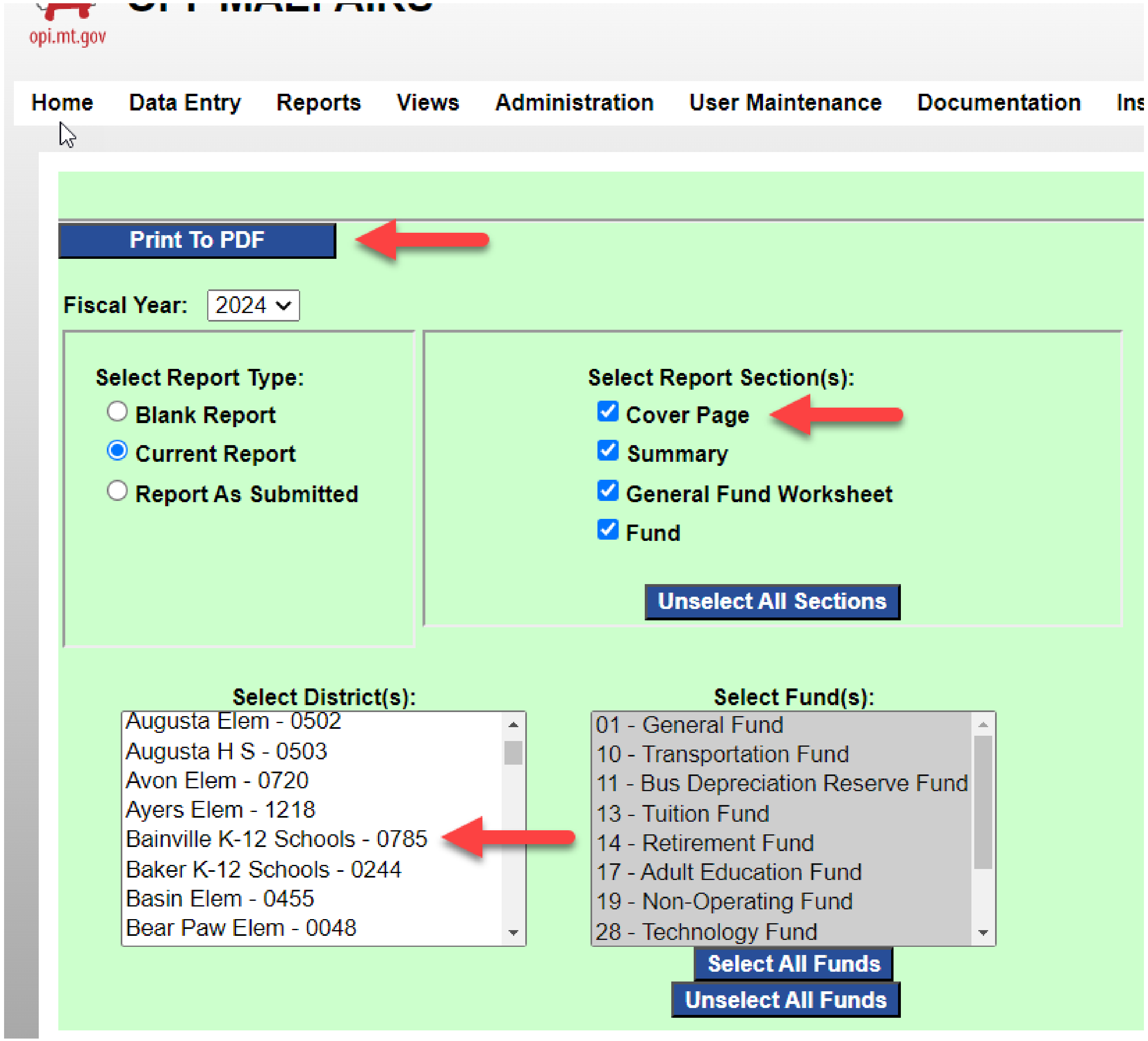
Student Count For ANB
Entitlements
Federal MOE
GTB
Indirect Cost Rate
LE Info
Registered Users
Sinking Fund
SPED
Status
Submission
Taxable Value
TFS
Tuition
Budget
3
Preliminary Budget Data Sheets
Bonds List
Budget Amendments
Compare Budget To Actual Revenues
Isolation Application Needed?
FP9
FP9 Mill Comparison
FP9 Mills Over Specified Amount
FP9 Letter
General Fund Budget Overdraft
Maximum Retainable Oil And Gas Taxes
Mills
Oil And Gas Revenues
Budget
13 - Tuition Fund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Home
Data Entry
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Documentation
Print To PDF
Fiscal Year: 2024
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):
Augusta Elem - 0502
Augusta H S - 0503
Avon Elem - 0720
Ayers Elem - 1218
Bainville K-12 Schools - 0785
Baker K-12 Schools - 0244
Basin Elem - 0455
Bear Paw Elem - 0048
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

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Budget Report

FY 2024

43 Roosevelt

Submit ID:

0785 Bainville K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 120	* 48	

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kt Northington

(Signature) (Date)

Chairperson, School Trustees: Dana Berwick

(Signature) (Date)

County Superintendent: Jeri Toavs

(Signature) (Date)

Chairperson, County Commissioners:

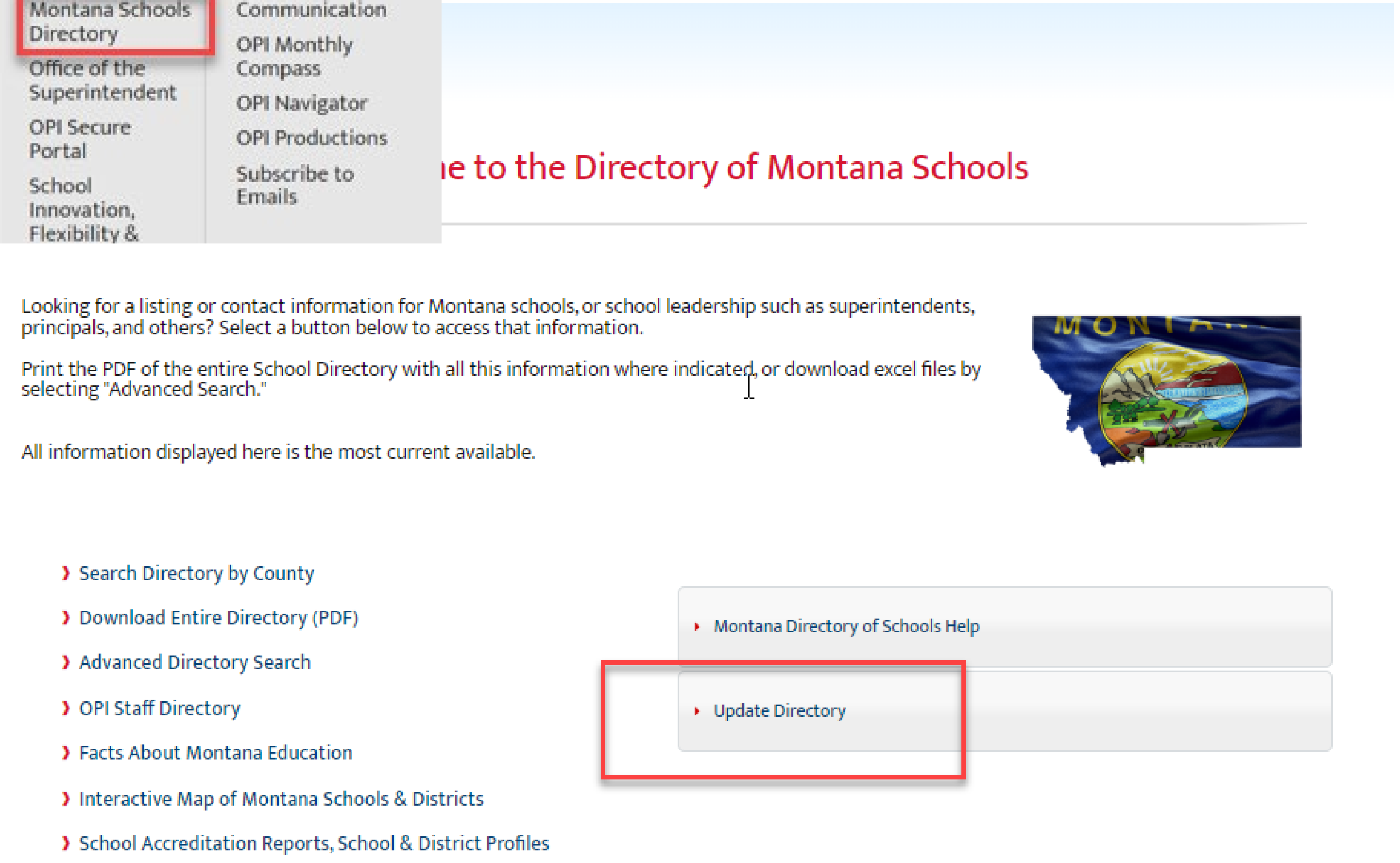
(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)



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

Districts

District Profiles

Montana Directory of Schools Help

Update Directory

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

UPDATE DIRECTORY

Resources

- Instructions
- Contact the OPI for Help

OPI Secure Portal

Bookmark this page or store it in your favorites, so you can easily navigate here to access the majority of your OPI applications.

username

password

Login

Contact the Helpdesk
Reset Password
How to Reset Your Password and Other Frequently Asked Questions
User Access Request Forms

Montana Office of Public Instruction
opi.mt.gov Elsie Arntzen, Superintendent

OPI Secure Portal

Sign Out

You can see the list of integrated applications here. After checking the list, if you don't see the icon in your portal below, and you think you should see it, please contact the OPI HelpDesk (406) 444-0087 to get the app added to your portal.

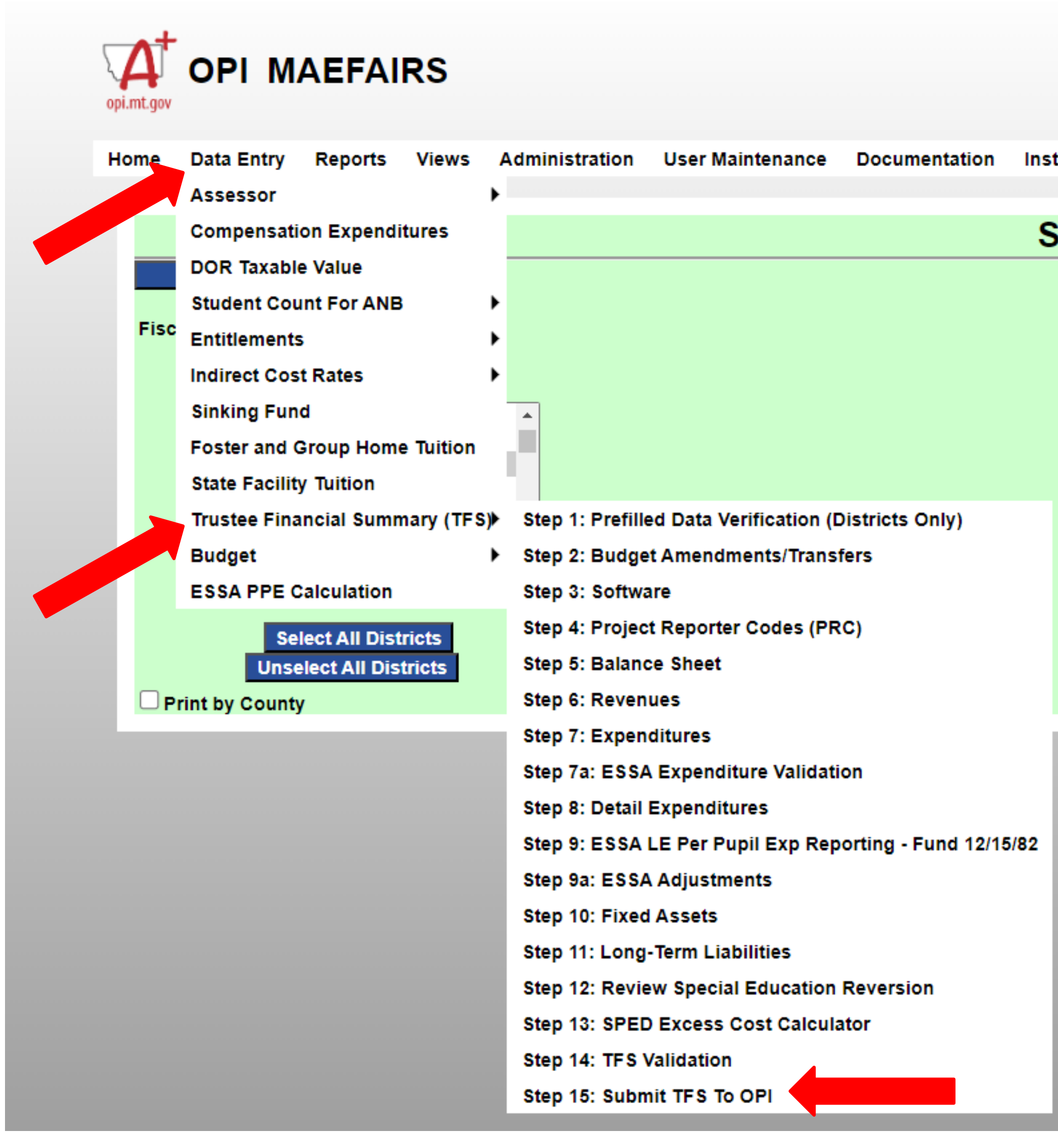
Audit

Central

Contacts
Montana Dir of Schools
AIM Contacts - OPI Only

County Finance (County)

Step 15: Submit TFS to OPI



A. Data Entry

B. Trustee Financial Summary (TFS)

C. Step 15: Submit TFS to OPI

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OPI MAEFAIRS

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

Submit TFS

FY2023

Only districts that will not have a budget for fiscal year 2024 and Special Education Cooperatives can submit in this screen.

- Bear Paw Cooperative - 9689
- Big Country Coop - 9692
- Big Sky Special Needs Coop - 975
- Bitterroot Valley Coop - 9690
- Cabinet Mountain Cooperative - 9
- Central Mt Learn Res Ctr - 9691
- Chouteau Co Joint Service - 9871
- E. Yellowstone Spec. Ser Coop - 9
- Flathead Special Ed. Coop. - 9695
- Gallatin/Madison Coop - 9696
- Great Divide Educ Serv - 9703
- Missoula Area Education Coop - 9
- North Ctrl Learn Res Ctr - 9699
- Park County Coop - 9700
- Prairie View Coop - 9701

Submit

Select All Districts

When the TFS and Budget reports are completed, and the Budget is approved by your Board of Trustees, County Superintendent and County Commissioners. Then they can be submitted to the OPI.

SCHOOL FINANCE STAFF

Amanda Zigan, Computer Support Specialist, Amanda.Zigan@mt.gov or 444-3096 - *Assistance with access to MAEFAIRS, Pupil Transportation, County, access problems, general questions

Kristen Becker, Auditor, Kristen.Becker@mt.gov or 444-0701 *Assistance with audit responses and assistance with school finance questions

Donell Rosenthal, Director of Pupil Transportation, drosenthal@mt.gov or 406-461-9316 *Assistance with pupil transportation questions, questions or problems with transportation and bus depreciation funds

Autumn Belmont, Budget Analyst, Autumn.Belmont@mt.gov or 444-9852 *Assistance with GTB, debt service, FP 6, FP 10a, questions or problems with debt service, building reserve, budget, bonds and debt service

Laci Novark, Budget Analyst, Laci.Novark@mt.gov or 444-4401 *Assistance with structure changes, TFS, Budget, Impact Aid, and Compensation Expenditures

Andrea Mohammadi, Business Analyst, Andrea.Mohammadi@mt.gov or 444-1960*Assistance with elections, enrollment, tuition agreements, and MAEFAIRS data verification

Paul Taylor, Lead Budget Analyst, ptaylor2@mt.gov or 444-1257 *Assistance with data requests, and general fund questions

Barb Quinn, School Finance Senior Manager, Barbara.Quinn@mt.gov or 444-3249 *Assistance with all topics

Thank you!