

SECTION I: PAYROLL YEAR END

THINGS TO REVIEW AND RECORD



Do you have all payroll completed?

1. When is your county's deadline? Allow enough time.
2. Did you check balances in grants and code?
3. Classified/Supt-Sick/Vacation can use Fund 21
4. Salaries should be Paid in Fiscal Year Earned...
5. Set a deadline and stick with it!

Quarterly Reports and Taxes

SUCH AS FICA/Medicare, State, TRS, PERS, Annuities, etc.

RECOMMEND COMPLETING BEFORE COUNTY DEADLINE
so clears your Payroll Clearing Fund!

IF NOT – must Record what is to be paid in July as an
Accrual in your TFS

JV in your accounting system

Salaries and Benefits Payable Account 661

To record the Workers' Compensation Premium liability at fiscal year-end:

Debit: 802	Expenditures	\$1,802.74
Credit: 661	Salaries and Benefits Payable	\$1,802.74
Expenditures Subsidiary Ledger		
:XXX-XXX-XXXX-250	Workers' Compensation	\$1,802.74

(To record the workers' compensation premium for the quarter ended June 30.)

To record the premium payment in the next fiscal year:

Debit: 661	Salaries and Benefits Payable	\$1,802.74
Credit: 620 or 101	Warrants Payable or Cash	\$1,802.74

(To record payment for workers' compensation premiums for the quarter ended June 30. This entry reverses the liability recorded at fiscal year-end. If the actual premium paid differs slightly from the amount accrued, charge the difference to current expenditures in the year paid. See 5-0340.00, "RECORDING DIFFERENCES BETWEEN ACCRUAL AND PAYMENT AMOUNTS.")

****** POWER USER DISCUSSION ******

‘How can I tell if I have liability payables?’

‘How do I enter liability payables in my system?’

CHECK PAYROLL CODING

1. Run a Payroll Accounting Report – Does everything look ok?
2. Pay close attention to Program 280 – Special Ed State Reversion And Medicare Match
3. Did you ‘spend/code out all payroll grant salaries?
 1. Remember Fed. Grants –
 2. Fund X14 (County Retirement Fund) cannot pay employer benefits
4. Do you need to do a JV to correct Coding?
 1. Do as much as possible in Payroll !
Why? OPI Payroll Expenditure Report...
Must be within a reasonable amount 10%



NOTIFY THE COUNTY WHEN CORRECTING BETWEEN FUNDS

- Grants (15) recoded to General or visa versa
- Be sure to do by County deadline to hit their June Books
 - NO system transfers after County deadline –
 - Make sure clearing fund transfers show your corrections
- Verify that your transfer is allowable – OPI Transfer Grid

TRANSFER MATRIX

TRANSFER MATRIX (DRAFT)		TO BUDGETED FUNDS			TO NON-BUDGETED FUNDS				
		General (01)	Debt Service (50)	All Other Budgeted Funds*	Miscellaneous Programs (15)	Compensated Absences (21)	Litigation Reserve (27)	Interlocal Agreement (82)	All Other Non-Budgeted Funds**
FROM BUDGETED FUNDS	General (01)					MCA 20-9-512	MCA 20-9-515	MCA 20-9-703 (see Note D)	
	Transportation (10)							MCA 20-9-703 (see Note D)	
	Bus Depreciation (11)								
	Retirement (14)								
	Debt Service (50)								
	All Other Budgeted Funds* (see list below)							MCA 20-9-703 (see Note D)	
FROM NON-BUDGETED FUNDS	Miscellaneous Programs (15) (Federal & State Grants)							MCA 20-9-703 OPI approval req'd	
	Compensated Absences (21)	MCA 20-9-512 ARM 10.10.320(4)							
	Impact Aid (26)		MCA 20-9-437 and 20-9-443					MCA 20-9-703 (see Note D)	
	Litigation Reserve (27)	MCA 20-9-515							
	All Other Non-Budgeted Funds** (see list below)							MCA 20-9-703 (see Note D)	

* Other Budgeted Funds:

13 Tuition
17 Adult Education
19 Non-Operating
28 Technology
29 Flexibility
61 Building Reserve

= NOT ALLOWED

MCA 20-9-208 (2)(a)(ii) No transfers to or from General Fund, unless specifically authorized in law
ARM 10.10.320 (3) No transfers from Retirement Fund
ARM 10.10.320 (4) No transfers from Compensated Absences Fund to any fund other than the General Fund
ARM 10.10.320 (6) No transfers of any portion of Debt Service Fund, except to close the fund
ARM 10.10.320 (9) No transfers of cash received through state and federal grants
ARM 10.10.320 (11) No transfers from budgeted funds to non-budgeted funds, unless specifically authorized in law
MCA 20-9-208 (2)(a)(ii) No transfers from non-budgeted funds to budgeted funds, unless specifically authorized in law

**Other Non-Budgeted Funds

12 School Food Services
18 Traffic Education
20 Lease Rental Agreement
24 Metal Mines Tax Reserve
25 State Mining Impact
45 Permanent Endowment
60 Building
70 - 72 Enterprise funds
73 - 80 Internal Service funds
80 - 85 Trust funds

= BUDGETED TO BUDGETED ALLOWED (see Note A)

ARM 10.10.320 (2) Public hearing and resolution required (document in board meeting minutes)
ARM 10.10.320 (7) Tax dollars transferred must be used for same purpose as original levy; non-tax dollars may be used for any purpose
ARM 10.10.320 (13) Notify OPI, County Superintendent, and County Treasurer within 30 days of transfer

= NON-BUDGETED TO NON-BUDGETED ALLOWED (see Note B)

ARM 10.10.320 (2) Public hearing and resolution required (document in board meeting minutes)
ARM 10.10.320 (10) Trustees' resolution must state specifically how transfer will be used to improve efficiency of spending
ARM 10.10.320 (13) Notify OPI, County Superintendent, and County Treasurer within 30 days of transfer

= TRANSPORTATION FUND RESTRICTION

ARM 10.10.320 (8) State and county transportation aid not available for transfer to any other fund of the district

= BUS DEPRECIATION FUND RESTRICTION (see Note C)

MCA 20-10-147 (4) Must dispose of all buses and obtain voter approval to transfer
ARM 10.10.320 (5) When all buses are sold, may transfer any portion to any other fund contingent on voter approval
ARM 10.10.320 (2)(g) No public hearing required after voter approval

(SEE REVERSE SIDE FOR
MORE INFORMATION)

IMPORTANT REMINDERS:

- TRANSFERS SHOULD NOT BE USED TO CORRECT CODING ERRORS OR FUND DEFICITS!

For example, if the School Food Services fund has a deficit, DO NOT transfer money from another fund to the School Food Services fund to correct it. Correct the coding of the expenditures by crediting expenditures in the School Food Services fund and debiting expenditures in the General, Impact Aid or Flexibility funds. Do not use the transfer codes.

- DONT FORGET TO HAVE A PUBLIC HEARING!

Unless specifically exempted in ARM 10.10.320 (2)(a) through (h), trustees are required to hold a properly noticed hearing to accept public comment on a transfer BEFORE the transfer can occur.

- DONT FORGET TO NOTIFY OPI AND COUNTY OFFICIALS!

Unless specifically exempted from a public hearing under ARM 10.10.320 (2)(a) through (h), ARM 10.10.320 (13) requires the district must notify OPI, and the County Superintendent and Treasurer IN WRITING within 30 days of approving the transfer. The notice must include a) the funds affected, b) the amount of budget authority and cash transferred, and c) the purposes for which the amount transferred will be used. OPI will accept a copy of approved board meeting minutes to satisfy this requirement provided all the information is included in the minutes.

NOTE A - TRANSFERS BETWEEN BUDGETED FUNDS

MCA 20-9-208 (2)(a)(i) Except as provided in subsection (2)(a)(ii), transfers may be made from one budgeted fund to another budgeted fund or between the final budget and a budget amendment for a budgeted fund whenever the trustees determine, in their discretion, that the transfer of funds is necessary to improve the efficiency of spending within the district or when an action of the trustees results in savings in one budgeted fund that can be put to more efficient use in another budgeted fund. Transfers may not be made with funds approved by the voters or with funds raised by a nonvoted levy unless the transfer is within or directly related to the purposes for which the funds were raised. Before a transfer can occur, the trustees shall hold a properly noticed hearing to accept public comment on the transfer.

ARM 10.10.320 (7) Except for the general fund, retirement fund, debt service fund, and bus depreciation fund, trustees may transfer: (a) any portion of the cash balance in a budgeted fund to another budgeted fund for any purpose allowed by law, provided the money being transferred is comprised of revenue from sources other than tax receipts; and (b) tax revenues from one budgeted fund to another budgeted fund, provided the money is subsequently expended for purposes the same as, or directly related to, the purposes for which the taxes were levied. When tax receipts are transferred, the trustees' resolution shall state the purpose for which the taxes were levied and the purpose for which the funds will be used.

ARM 10.10.320 (12) When the trustees transfer cash from one budgeted fund to another budgeted fund, the trustees may also transfer budget authority up to the amount of the cash transfer, from the paying fund to the receiving fund.

NOTE B - TRANSFERS BETWEEN NON-BUDGETED FUNDS

MCA 20-9-208 (2)(b) Transfers may be made from one nonbudgeted fund to another nonbudgeted fund whenever the trustees determine that the transfer of funds is necessary to improve the efficiency of spending within the district. Transfers may not be made with funds restricted by state or federal law unless the transfer is in compliance with any restrictions or conditions imposed by state or federal law. Before a transfer can occur, the trustees shall hold a properly noticed hearing to accept public comment on the transfer.

ARM 10.10.320 (10) Trustees may transfer any portion of the cash balance in a nonbudgeted fund of the district. The trustees' resolution shall state specifically how the transfer will be used to improve efficiency of spending within the district.

NOTE C - BUS DEPRECIATION FUND

In July 2003, OPI requested an Attorney General's Opinion on the interpretation of MCA 20-9-208 and 20-10-147, concerning closing district funds and transferring district funds. OPI interprets that trustees may not transfer money from a bus depreciation fund until the district has sold or otherwise disposed of all its buses and asked for voter approval for the transfer. This has been the opinion of the State Superintendent since that requirement was specifically amended into MCA 20-10-147 (4) during the 1997 Legislative Session. It is also the interpretation promulgated into ARM 10.10.320 (5). OPI will inform school districts when we receive notice of the Attorney General's opinion.

MCA 20-10-147 (4) Whenever the trustees of a district maintaining a bus depreciation reserve fund sell all of the district's buses and consider it to be in the best interest of the district to transfer any portion or all of the bus depreciation reserve fund balance to any other fund maintained by the district, the trustees shall submit the proposition to the electors of the district. The electors qualified to vote at the election shall qualify under 20-20-301, and the election must be called and conducted in the manner prescribed by this title for school elections. If a majority of those electors voting at the election approve the proposed transfer from the bus depreciation reserve fund, the transfer is approved and the trustees shall immediately order the county treasurer to make the approved transfer.

ARM 10.10.320 (5) Pursuant to 20-10-147, MCA, when all the buses of a school district have been sold or otherwise disposed of, trustees may transfer any portion of the bus depreciation reserve fund balance to any other fund of the district contingent on voter approval.

NOTE D - INTERLOCAL AGREEMENT FUND (a copy of the Interlocal Agreement must be filed with the Secretary of State's office.)

MCA 20-9-703 (1) When the prime agency is a district, it is authorized and required to establish a nonbudgeted interlocal cooperative fund for the purpose of the financial administration of the interlocal cooperative agreement. All revenues received, including federal, state, or other types of grant payments in direct support of the agreement and the financial support provided by cooperating agencies, shall be deposited in such fund. All financial support of the agreement contributed by a district designated as the prime agency may be transferred to the interlocal cooperative fund from any fund maintained by such district by resolution of the trustees. Any such transfer to the interlocal cooperative fund shall be used to finance those expenditures under the agreement which are comparable to those that are permitted by law to be made out of the fund from which the transfer was made and which are within the final budget for the fund from which the transfer was made. No transfer shall be made from the miscellaneous federal programs fund without the express approval of the superintendent of public instruction.

TFS PAYROLL WORK SESSION

- * *** POWER USER DISCUSSION –
- * ‘What is the easiest way to check my payroll coding?’
- * ‘How do I make Coding Corrections?’

TFS – PAYROLL COMPENSATED LONG TERM LIABILITIES

WHAT ARE LONG TERM PAYROLL COMPENSATED LIABILITIES?

Section 1350.0 OPI Accounting Manual Definition:

“Compensated absences” are absences from employment because of illness, holiday, vacation, or other ‘reasons’ for which the employer pays the employee.

Purpose is to provide full disclosure of all obligations of the district as required by GAAP. “

DOES NOT INCLUDE TERMINATION PAY PAID OUT IN CURRENT FISCAL YEAR.

NOT ENTERED IN YOUR ACCOUNTING SYSTEM BUT RETAINED FOR TFS PURPOSES ONLY!

TFS-PAYROLL LONG TERM LIABILITIES

TWO TYPES: Current and Projected

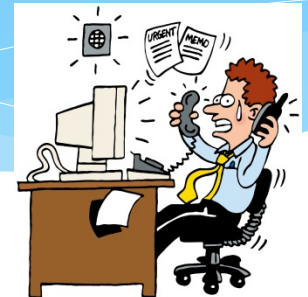
1) CURRENT LIABILITIES

COMPENSATION OWED DISTRICT CURRENT EMPLOYEES-

- *The cost of Employer payouts of Sick/Vacation and/or personal days to ALL staff
- *Check the Collective Bargaining Agreements
- *Use current FY salaries (not next year)

Includes Employer Taxes -

Fica(social security)/Medicare, TRS/PERS, WC and UI



A	B	C	D	E	F	G	H	I	J	K	L	M	N	U	P
2015-2016	PAY	ACCT	VAC	VAC	SICK	0.25	SICK	TOTAL	DISTRICT	DISTRICT	DISTRICT	DISTRICT	ABSENCES	TOTAL	RETIRMT
	RATE	FUNCTION	HOURS	LIAB	LEAVE	LEAVE	LIAB	VAC/SICK	FICA/MED	PERS/TRS	UNEMP	WC	PAYABLE	BY	SYSTEM
	15-16								7.65%	8.000%	0.0023	0.0059		FUNCTION	
										8.670%		0.0729			
J DILLER	\$16.90	2600	164.07	2772.78	135.04	33.76	\$570.54	\$3,343.33	\$255.76	\$267.47	\$7.69	\$19.73	\$3,893.97		PERS
G GLENN	\$16.90	2600	47.06	795.31	437.88	109.47	\$1,850.04	\$2,645.36	\$202.37	\$211.63	\$6.08	\$15.61	\$3,081.05		PERS
J HYDE	\$17.92	2600	64.53	1156.38	237.16	59.29	\$1,062.48	\$2,218.85	\$169.74	\$177.51	\$5.10	\$13.09	\$2,584.30		PERS
J MCKEE	\$22.92	2600	204.79	4693.79	616.71	154.18	\$3,533.75	\$8,227.54	\$629.41	\$658.20	\$18.92	\$48.54	\$9,582.61		PERS
C MUNSON	\$17.32	2600	101.12	1751.40	154.49	38.62	\$668.94	\$2,420.34	\$185.16	\$193.63	\$5.57	\$14.28	\$2,818.97		PERS
B PARKS	\$36.52	2600	384.38	14037.56	470.84	117.71	\$4,298.77	\$18,336.33	\$1,402.73	\$1,466.91	\$42.17	\$108.18	\$21,356.32		PERS
J RAINES	\$15.32	2600	59.89	917.51	21.24	5.31	\$81.35	\$998.86	\$76.41	\$79.91	\$2.30	\$5.89	\$1,163.38		PERS
A THOMAS	\$16.90	2600	52.67	890.12	16.47	4.12	\$69.59	\$959.71	\$73.42	\$76.78	\$2.21	\$5.66	\$1,117.77		PERS
T TRAN	\$16.49	2600	137.07	2260.28	305.79	76.45	\$1,260.62	\$3,520.90	\$269.35	\$281.67	\$8.10	\$20.77	\$4,100.80		PERS
D TYLER	\$17.32	2600	90.52	\$1,567.81	218.26	54.57	\$945.07	\$2,512.87	\$192.23	\$201.03	\$5.78	\$14.83	\$2,926.74	\$56,797.20	PERS
T ALFSON	\$13.49	3100	11.34	\$152.98	9.04	2.26	\$30.49	\$183.46	\$14.03	\$14.68	\$0.42	\$1.08	\$213.68		PERS
J BELNAP	\$13.02	3100	52.86	\$688.24	34.42	8.61	\$112.04	\$800.27	\$61.22	\$64.02	\$1.84	\$4.72	\$932.08		PERS
S BERGESON	\$13.41	3100	20.22	\$271.15	130.56	32.64	\$437.70	\$708.85	\$54.23	\$56.71	\$1.63	\$4.18	\$825.60		PERS
Y GAVIGAN	\$13.02	3100	20.92	\$272.38	2.98	0.75	\$9.70	\$282.08	\$21.58	\$22.57	\$0.65	\$1.66	\$328.54		PERS
C HEAVY RUNNER	\$13.02	3100	9.05	\$117.83	9.91	2.48	\$32.26	\$150.09	\$11.48	\$12.01	\$0.35	\$0.89	\$174.81		PERS
A JOHNSEN	\$13.41	3100	1.86	\$24.94	35.84	8.96	\$120.15	\$145.10	\$11.10	\$11.61	\$0.33	\$0.86	\$168.99		PERS
L JOHNSON	\$13.08	3100	0.00	\$0.00	106.09	26.52	\$346.91	\$346.91	\$26.54	\$27.75	\$0.80	\$2.05	\$404.05		PERS
J MAY	\$13.08	3100	11.09	\$145.06	14.82	3.71	\$48.46	\$193.52	\$14.80	\$15.48	\$0.45	\$1.14	\$225.39		PERS
P RUSS-CRITTENDEN	\$13.02	3100	44.29	\$576.66	41.46	10.37	\$134.95	\$711.61	\$54.44	\$56.93	\$1.64	\$4.20	\$828.81		PERS
J SMITH	\$21.74	3100	87.92	\$1,911.38	810.05	202.51	\$4,402.62	\$6,314.00	\$483.02	\$505.12	\$14.52	\$37.25	\$7,353.92		PERS
A STEPHAN	\$13.08	3100	6.46	\$84.50	84.87	21.22	\$277.52	\$362.02	\$27.69	\$28.96	\$0.83	\$2.14	\$421.65		PERS
M THAO	\$15.93	3100	63.68	\$1,014.42	354.66	88.67	\$1,412.43	\$2,426.86	\$185.65	\$194.15	\$5.58	\$14.32	\$2,826.56		PERS
T WELLMAN	\$13.08	3100	10.70	\$139.96	93.00	23.25	\$304.11	\$444.07	\$33.97	\$35.53	\$1.02	\$2.62	\$517.20	\$15,221.28	PERS
			4241.41		13042.55										
													\$233,053.85	\$233,053.85	
												FUND 121	30%	\$69,916.15	
														\$47,808.40	
														6499.92	
														\$28,607.67	

TFS PAYROLL WORK SESSION

- * **** POWER USER DISCUSSION ****
- * ‘Where do I find the data to complete the Current Long-Term Liability Spreadsheet?’

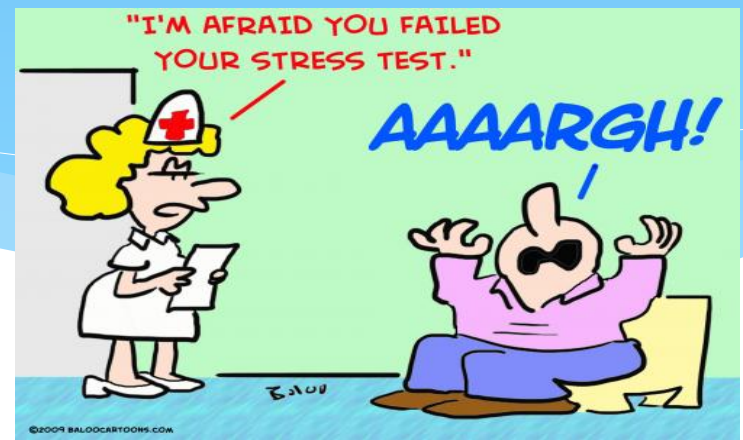
TFS - PAYROLL LONG TERM LIABILITIES

2) PROJECTED LIABILITIES

RETIREES –DISTRICT RETIREMENT INCENTIVES

DEFINED AS RETIREMENT AGREEMENTS ENTERED INTO WHICH OBLIGATES THE DISTRICT TO MAKE PAYMENTS IN FUTURE FISCAL YEARS.

- *Cost of incentives per year is a reportable liability
- * Includes any payouts and/or insurance or other benefits as part of agreement



6/1/2017		HELLGATE SD #4				
RETIREMENT INCENTIVES - LIABILITY SCHEDULE						
Employee	Dist. Max Contributed	# of Mo. insurance	END DATE	Balance	Balance	Balance
				as of 06/30/15 2014-2015	as of 06/30/16 2015-2016	as of 06/30/17 2016-2017
Cooper-Doolittle, C.	\$615.00	24	6/30/16	\$7,380.00	\$0.00	
Johnson, C.	\$615.00	24	6/30/16	\$7,380.00	\$0.00	
Martinsen, C.	\$615.00	24	6/30/16	\$7,380.00	\$0.00	
O'Conner, C.	\$615.00	24	6/30/16	\$7,380.00	\$0.00	
Messmer, M.	\$615.00	24	6/30/17	\$14,760.00	\$7,380.00	\$0.00
Meyers, K.	\$615.00	24	6/30/17	\$14,760.00	\$7,380.00	\$0.00
Singleton, N	\$615.00	24	6/30/17	\$14,760.00	\$7,380.00	\$0.00
Washburn, R	\$615.00	24	6/30/17	\$14,760.00	\$7,380.00	\$0.00
Woodruff, S	\$615.00	24	6/30/17	\$14,760.00	\$7,380.00	\$0.00
TOTAL LIABILITY				\$103,320.00	\$36,900.00	\$0.00
				\$103,320.00	\$36,900.00	\$0.00
Amt to budget	16-17	\$36,900.00				
				**	**	
		Beginning	additions	paid off	other	ending
FY 2015-16		\$103,320.00	\$0.00	-\$66,420.00	0.00	36,900.00
		LAST YEAR		\$103,320.00		
		CURRENT YT		-\$36,900.00		
		PAID OFF		\$66,420.00		

TFS PAYROLL WORK SESSION

- * ***** POWER USER DISCUSSION *****
- * 'How can I use my system data to help complete this spreadsheet?'

TFS – PAYROLL LONG TERM LIABILITIES

3) GASB68 – TRS AND PERS LIABILITIES

*Amount to be provided by TRS/PERS – as of June 30th

*Available on MPERA/TRS Website – e-mail notification

*More info available PERS/TRS website/OPI Summer Workshop and your auditors

MAEFAIRS-TFS PAYROLL INPUTS



OPI MAEFAIRS

Home	Data Entry	Reports	Views	Administration	Instructions	Logout
	CSCT Match					
	Compensation Expenditures					
	Student Count For ANB		▶			
	Sinking Fund					
	State Paid Tuition					
	Trustee Financial Summary (TFS)		▶	Step 1: Prefilled Data Verification (Districts Only)		
	Budget		▶	Step 2: Budget Amendments/Transfers	Questions, contact	
				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: Fixed Assets		
				Step 10: Long-Term Liabilities		
				Step 11: Review Special Education Reversion		
				Step 12: SPED Excess Cost Calculator		
				Step 13: TFS Validation		
				Step 14: Submit TFS To OPI		

MAEFAIRS-TFS PAYROLL INPUTS

Home Data Entry Reports Views Administration

Fiscal Year: 2016

LE:

This LE has been submitted.
No changes can be made to this data.

Activity Type:

If you have any long term liabilities, contact Kara Sp

MAEFAIRS-TFS PAYROLL INPUTS



OPI MAEFAIRS

Home

Data Entry

Reports

Views

Administration

Instructions

Logout

Long Term Liabilities

Fiscal Year: 2016

LE:

This LE has been submitted.

No changes can be made to this data.

Activity Type:

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.

[Print Long Term Liabilities Report](#)

[Go To Fixed Assets](#)

Long Term Liabilities

Description	Beginning Balance	Ending Balance	Current Due	Long Term Due	
Compensated Absences	706,129.77	795,460.64	0.00	795,460.64	Select
Other	132,840.00	36,900.00	0.00	36,900.00	Select
Other Post Employment Benefits	732,918.00	847,024.00	0.00	847,024.00	Select
Special Improvements (SIDs)	143,640.48	68,489.00	0.00	68,489.00	Select

Net Pension Liabilities

Description	Beginning Balance	Additions	Reductions	Ending Balance	
Net Pension - PERS	0.00	1,103,278.96	0.00	1,103,278.96	Select
Net Pension - TRS	732,918.00	7,580,730.00	0.00	8,313,648.00	Select

TFS – PAYROLL

WRAP UP - Be sure you've transferred all work in Payroll to FINANCE – and POSTED!

Check your Payroll JV's

Q&A?

**A BIG THANK
YOU –**

Power Users

