

Agency Project Status Report

A&E posts quarterly Agency Project Status Reports (APS) on their website (<https://doa.mt.gov/ae/>), within the “State Agencies” section. Quarterly posts will occur by October 10th, January 10th, April 10th, and July 3rd. During the fiscal year end adjustment period, total project costs will be updated daily starting July 6th (or first business day after July 5th) and through the closure of asset management (AM).

The agency uses the APS to determine all their current active projects and projects that are in their warranty period. Projects added to AM in the prior fiscal year but were still in a warranty period remain on the APS because there may be unforeseen costs during the warranty phase.

Agency Active Projects within the APS

Agency’s active projects include projects that have not started, are in the planning, construction, and warranty phases and projects cancelled in the current fiscal year.

Agencies identify their active projects (Orgs) by selecting their agency in column A (Agency) dropdown list.

- Column A identifies the agency associated with a project.
- Column B identifies agencies projects by statewide campuses.
- Column C identifies the SABHRS Org number and name. The Org is A&E’s project number and name.
 - Org’s first 4 digits is the year the project was established.
 - Org’s 5th & 6th digits identify the agency.
 - Org’s 7th & 8th digit is sequentially numbered.
 - If an Org has a 9th & 10th digit, they identify a sub-project of an existing project.
- I.e. 2011-11-01-04 project was established in fiscal year 2011 for DPHHS Mt. State Hospital (agency number 11), is the first project number assigned in FY 2011, and is a sub-project to 2011-11-01.

61070 Datamine Reports

While the APS provides most information needed for CWIP & AM entries, the agency should also run Datamine reports to view a project’s specific funds, sub-classes, and account activity and to verify all project costs.

For FY26 Datamine reports, update criteria as follows:

- Select the ‘Approp/Org/Rev Budgets’ Datamine Workbook
- Business Unit is 61070
- The ‘Show Acctg Per Detail:’ should be selected.

- Reporting period should begin with 01(Jul) of the oldest active project, which is the oldest fiscal year from the first 4 digits of a project's ORG number (except for the Mt History Center beginning fiscal year is 2004).
 - DPHHS runs report from 01 (Jul) / Fiscal Year 2011 through current Fiscal Year and updates OBPP Program to "03".
 - DOC runs report from 01 (Jul) / Fiscal Year 2019 through current Fiscal Year and updates OBPP Program to "04".
 - DOA runs report from 01 (Jul) / Fiscal Year 2004 (due to the Museum project) through current Fiscal Year and updates OBPP Program to "01".
 - All other agencies run report from 01 (Jul) / Fiscal Year 2019 through current Fiscal Year and updates OPBB Program to "01".

Filtering Datamine for Specific Project Information:

1. Select the 'ORG Bud by OBPP Prog, Fund, Subclass' report.
2. Grab & drop the ORG column so it is Column B, between OBPP Program and Fund columns.
3. Select only the agencies active projects (Orgs) identified in the APS.
4. For each section of the PSR, agency will need to filter DataMine fields per the following:
 - a. **FY_BudPer** - For all columns, filter to include only current fiscal year, only prior fiscal years, or all fiscal years according to column titles.
 - b. **Acct Lvl 1** –
 - i. All account levels for following sections:
 - Total Project Costs
 - State Building Energy Conservation Program
 - Agency Proprietary / Split Funded Projects
 - RMTD Funding
 - SEFA
 - ii. Only 64000 for Capital Improvements & Infrastructure section.
 - iii. Only 63000 for Equipment (Furnishings) section
 - iv. Only 62000 and 68000 for Expensed & Transfer-Out section
 - c. **Fund** – For sections that don't include all agency's active projects, it is best to use the ORG Bud by OBPP Prog,Subcl,Fund Datamine report.
 - i. All funds for following sections:
 - Total Project Costs
 - Capital Improvements
 - Infrastructure
 - Equipment (Furnishings)
 - Expensed & Transfer-Out Costs
 - ii. State Building Energy Conservation Program section

- Only fund 05145 for A&E Expenditure columns
- Only fund 05147 for DEQ Expenditure columns
- iii. Agency Proprietary Funding / Split Funded Projects section
 - All proprietary funds (06XXX), except for RMTD fund 06532
 - All governmental funds (all funds, except for 06XXXX) plus RMTD fund 06532
- iv. RMTD Funding section – only fund 06532
- v. SEFA – All 03XXX funds plus 05XXX funds tied to 03XXX cash transfers. See MOM's 302XV section.

d. **Org** –

- i. All active projects (Orgs) for agency reported on PSR for following sections.
 - Total Project Costs
 - Equipment (Furnishings)
 - Expensed & Transfer-Out Costs
 - State Building Energy Conservation Program
 - RMTD Funding
 - SEFA
- ii. Capital Improvements section, exclude only A&E reported Infrastructure projects.
- iii. Infrastructure section, include only A&E reported infrastructure projects.
- iv. Agency Proprietary / Split Funded Projects section, include only A&E reported proprietary projects.

Datamine tips and information:

- Because project authority is usually continuing, **DO NOT** depend on the Datamine's ORG Budget for the project. To get the current total project budget, the agency will drop down the Fiscal Year in the Datamine report and sum up the following:
 Actuals Amt for **all** fiscal years + A Accrual Amt for **all** fiscal years + the ORG Bud Balance amount for the **current** fiscal year.
- **DO NOT** include A Accrual Amt balances for project costs.
- If an agency would like to look at individual project budgets, it is helpful to do so within the 'ORG Bud by OBPP Prog,Subcl,Fund' report so agency does not have to re-select all active projects.
- Agency may need to move Datamine fields in different orders & included different fields to manipulate data needed.

MOM's 302XV Accounting for Capital Projects:

Per MOM's 302XV policy for capital projects, A&E records most project expenditures from the capital project fund type (05XXX funds). For expenditures funded with governmental funds (general fund, state special revenue, federal special revenue, and private funds), A&E performs an entry that transfers the cash from the originating funding source to a capital projects fund.

Proprietary and university plant funds do not require cash transfers, so expenditures are recorded directly in those two fund types.

- The following funds are used to report expenditures tied to authority in governmental funds.

Fund
05059 CPF FWP
05060 CPF DOJ
05065 CPF DMA
05066 CPF DOA
05067 CPF DEQ
05068 CPF DOT
05088 CPF DPHHS
05142 CPF DNRC

- The sub-classes in these funds are used for project expenditures and a cash transfer from the originating fund source is recorded in one of the following transfer-out Org's.

Org
1308107 TRANSFERS - DOA
1318107 TRANSFERS - DOT
1338107 TRANSFERS - DMA
1358107 TRANSFERS - DFWP
1378107 TRANSFERS - DOJ
1388107 TRANSFERS - DNRC
1428107 TRANSFERS - DOLI
1448107 TRANSFERS - DOAg
2008107 TRANSFERS - UNIV SYS
3008107 TRANSFERS - DPHHS
3118107 TRANSFERS - MSH
3128107 TRANSFERS - MSP
4008107 TRANSFERS - DOC
4108107 TRANSFERS - REG PRISONS & MYAP
4128107 TRANSFERS - MSP

- The sub-class name for all project expenditures in the listed 05XXX funds includes the originating fund and sub-class. If an agency has committed administrative authority with a cash transfer to A&E, the originating funding source becomes A&E's 02554 or 03696 fund.
- Identifying originating funding source will allow agencies to verify A&E's reported SEFA amounts and may be useful to them when adding assets to AM.
- To see the transfers-out tied to the listed 05XXX expenditures:
 1. Identify the originating funding source sub-class in the 05XXX sub-class names.
 2. Clear any Datamine filters in the Org and Fund fields.

3. In the sub-class filter, search for the sub-class's identified in step 1.
4. Searching for these sub-class numbers will return both the expenditure sub-class and the transfer-out sub-class as shown in the table below. This example shows that authority was expended in numerous projects and the total expenditure for all projects reconciles with the total cash transfers.

Fund	Subclass	Org	ORG Budget	Actuals Amt
03244	Long Range Building		1,231,231.89	572,562.09
	AT409 SMART HB5 68 AT		1,231,231.89	572,562.09
		1338107 TRANSFERS - DMA	1,231,231.89	572,562.09
05065	CPF DMA		1,231,231.89	572,562.09
	AA422 SMART 03244/AT409 HB5 68 AA		1,231,231.89	572,562.09
		2023331501 GLLTN RC&FMS TMPRTR CNTRL UPGR	101,389.19	21,180.08
		20233316 FTH HAFRC LGHTNG&CNTRL MODFCTN	0.00	0.00
		20233317 STATEWIDE SMART DEF MAINT PROG	40,685.25	0.00
		2023331701 HAFRC ISOLATION VALVE INSTALL	81,372.57	74,012.26
		2023331703 KAFRC EXTERIOR AND PARKING	294,779.45	78,224.10
		2023331705 BAFRC PARKING SUSTAINMENT	4,296.83	(922.77)
		2023331707 HAVRE RC ANNEX EXTERIOR	138,391.07	123,721.07
		2023331708 GREAT FALLS AFRC EXTERIOR	258,920.92	111,734.70
		2023331709 MAFRC EXTERIOR SUSTAINMENT	142,914.08	32,287.45
		2023331711 HAVRE RC ROOF REPLACEMENT	115,700.87	98,197.37
		2023331901 HAFRC TEMPERATURE CONTROL UPGR	52,781.66	34,127.83
Grand Total			2,462,463.78	1,145,124.18

A&E Reported Information Needed for APS:

- A&E Commitment of Operational Budget – This section identifies when A&E has committed operational budget to fund design and professional services in business unit 61010. For these project costs, A&E does a non-budgeted entry to recognize the project cost and off set 63XXX/64XXX AM entries.

The NB entry does not appear on Datamine so agencies must add these balances to either the Capital Improvements or Infrastructure sections. A&E does not purchase equipment with these funds.

- On a spreadsheet within the APS, A&E provides agencies a listing of infrastructure and proprietary projects. These listings are necessary for the Capital Improvements section and Infrastructure sections that cannot be separated within Datamine.

Agencies must filter their Org's to include or exclude the infrastructure and proprietary projects within the Capital Improvements, Infrastructure, and Proprietary sections. As mentioned in the tips section, it is best if agencies don't use the Datamine report that is sorted with all agencies for these sections.

Construction Work-in-progress (CWIP) & Asset Management

For all A&E 63XXX and 64XXX amounts, agencies record CWIP during planning and construction phases. Once a project reaches substantial completion, CWIP is reverted and the assets are added as either capital improvements, infrastructure, or equipment.

CWIP Entries

- During the planning and construction of capital projects, agency's recorded project costs (61070 Actuals plus A&E reported operating expense) as CWIP in AM, per MOM's 335 policy.
- Agency must first determine if the asset will reside in a governmental fund or proprietary fund. If the asset will reside in a proprietary fund, see capital contributions & split funded section for additional GL entries.
 - ***For proprietary assets, all AM generated entries and agency GL entries are done in the ACTUALS ledger.***
 - ***For governmental assets, all AM generated entries and agency GL entries are done in the ENTITYWIDE ledger.***

Agency CWIP Entries:

- For fiscal years when project is in planning and construction phases:

Agency adds CWIP - AM Generated Entry

Debit	1706 CWIP
Credit	1811 Fixed Asset Clearing

Agency entry to offset 1811 & A&E 63/64 Expenditures

Debit	1811 Fixed Asset Clearing
Credit	63198/64298 NB Full Accr Equip/Build Offset

- For substantial completion fiscal year if project had prior year CWIP:

Agency revert CWIP after substantial completion - AM Generated Entry

Debit	1811 Fixed Asset Clearing
Credit	1706 CWIP

Agency entry to offset 1811 & re-establish 63XXX/64XXX balances

Debit	63198/64298 NB Full Accr Equip/Build Offset
Credit	1811 Fixed Asset Clearing

AM Entries

Once a project reaches substantial completion, agency must first determine if the project is over the following capitalization thresholds reported in MOM's 335 Capital Assets policy.

- Capital Improvements - \$100,000
 - Buildings
 - Building Improvements
 - Land Improvements (i.e.. Parking lots)
- Infrastructure - \$1,000,000
 - Water & Sewer Systems
 - Power plants and distribution networks
- Equipment - \$10,000
 - Equipment (Furnishings) - Agency needs to determine if these costs should be separated into multiple assets because costs are often for equipment or furnishings that should not be combined into one asset.

Agency Asset Add Entries:

- For projects that reach the capitalization threshold:

Agency reverts CWIP after substantial completion - AM Generated Entry

Debit	1811 Fixed Asset Clearing
Credit	1706 CWIP

Agency entry to offset CWIP 1811 & re-establish 63XXX/64XXX balances

Debit	63198/64298 NB Full Accr Equip/Build Offset
Credit	1811 Fixed Asset Clearing

Agency Adds Asset – AM Generated Entry

Debit	17XX Building/Infrastructure/Equipment
Credit	63198/64298 NB Full Accr Equip/Build Offset

Agency Expensed Asset Entries:

- If a project cost is listed in the Expenses Transfer-Out Costs section of the APS, there is no 63XXX/64XXX balances to offset. Therefore, no agency entries are needed for this section of the APS.
- For projects that agencies determine are below the capitalization threshold, the agency can choose to add the asset as expensed in AM. AM will not generate an entry that offsets A&E's current fiscal year 63XXX/64XXX expenses or the 63198/64298 AM generated balance from reversion of CWIP balances.

Agency reverts CWIP after substantial completion - AM Generated Entry

Debit	1811 Fixed Asset Clearing
Credit	1706 CWIP

Agency entry to offset CWIP 1811 & re-establish 63XXX/64XXX balances

Debit	63198/64298 NB Full Accr Equip/Build Offset
Credit	1811 Fixed Asset Clearing

Agency offsets 63/64 for A&E CY expenditures & CWIP reversion

62XXX	Non-budgeted Operating Expense
Credit	63198/64298 NB Full Accr Equip/Build Offset

State Building Energy Conservation Program

When a project includes funding from the State Building Energy Conservation Program, A&E & DEQ will notify agencies for any entries needed for long- and short-term payables. This policy will be updated in FY27 changing the designation from debt/loans to due to/due from between agencies. For FY26, the State Accounting Division will make CAFR adjustments.

Agency Proprietary Funding / Split Funded Projects

A&E has identified projects that include agency proprietary funds on the AE-AH Proprietary tab. For any agency projects on the list, filter Datamine's Org to include only those projects.

- Use a separate Datamine sheet that is not filtered to include all active projects.
- For each project, agencies must determine if the asset is recorded in a governmental fund or proprietary fund and record any capital contributions for all split funded projects as described in MOM's 335 Capital Assets policy.

RMTD Funding (Insurance Proceeds)

A&E performs a capital contribution journal to the general fund for all projects that have RMTD expenditures. Agencies should consider this cost as a governmental fund cost when adding assets to AM and for split funded proprietary projects.

SEFA Reporting (Federal expenditures)

Beginning in FY25, A&E includes all federal expenditures & transfers on their SEFA report. A&E reports all project expenditures in 03XXX funds and project expenditures that are tied to 03XXX transfers-out. See MOM's 302XV Accounting for Capital Projects section for how A&E identifies the transfer-out balances needed.

Cancelled Projects

Agencies can verify cancelled projects by choosing only Cancelled in Column F 'Project Status' filter.

Agency Entries for cancelled projects:

For all cancelled projects that have A&E expenditures, agencies must retire CWIP and do the following entry to offset 63XXX/64XXX balances.

Agency reverts CWIP after project is cancelled - AM Generated Entry

Debit	1811 Fixed Asset Clearing
Credit	1706 CWIP

Agency entry to offset CWIP 1811 & re-establish 63XXX/64XXX balances

Debit	63198/64298 NB Full Accr Equip/Build Offset
Credit	1811 Fixed Asset Clearing

Agency offsets 63/64 for A&E CY expenditures & CWIP reversion

62XXX	Non-budgeted Operating Expense
Credit	63198/64298 NB Full Accr Equip/Build Offset

Other Agency Resources

MOM's Policy 335 – Capital Assets, MOM's Policy 345 – Interfund Activities
MOM's Policy 375 – Fiscal Year-end Procedures, SABHRS AM – Asset Management Manual
FYE26 Recorded Training, FYE26 Training PowerPoint, State Accounting Help Desk