



Long-Range Building Program

Agency Status Report for

CWIP and Asset
Management

Agency Project Status Report (APS)

Where?

Published on A&E's website:

<https://doa.mt.gov/ae/>

Under State Agencies section 'Project Status Reports'

When?

Quarterly-by October 10th, January 10th, April 10th, July 3rd, & daily beginning July 6th (or first business day after July 5th)

*First published report is for FY26 quarter 3 plus April

Why?

Replaces the monthly distribution of MTGL 0106 reports. The APS will provide agencies with pertinent project status and financial information for reporting capital projects in Asset Management. Agencies will also be able to run datamine reports at anytime to review project status and view additional appropriation & account information.

Agency Active Projects

Include projects that have not started, are in the planning, construction, and warranty phases, projects whose warranty phase ended in current FY, 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.

Example. 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

- Datamine reports will provide agencies with expenditures by accounts and specific funds & sub-classes in a projects budget.
- If an agency is only interested in expenditures, the Revenue/Expenditure Datamine report is best. If an agency would like to see remaining appropriation balances or remaining contracted balances, the Approp/Org/Rev Budgets Datamine report is needed.
 - *Up until AM closes, an agency can see remaining contract balances in the encumbrance column. Except for non-continuing A-accruals, these balances are reversed before the end of the adjustment period and re-established in the beginning of the new fiscal year.*
- The business unit for LRBP projects is 61070.
- The ‘Show Acctg Per Detail’ should be selected.

61070 Datamine Reports Continued

- 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).
- Reporting period should end with either the last full month of the fiscal year or a quarter end month (03 (Sep), 06 (Dec), 09 (Mar), 12 (Jun)).

For FY26 Reports....

- 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".

Datamine Filters

- 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

Assets

A&E capital projects include expenditures for equipment, infrastructure, and capital improvements. Each of these asset classifications have different capitalization thresholds for reporting and must be entered into AM under the correct asset classification.

Capitalization Thresholds

| | |
|----------------------|-------------|
| Equipment | \$10,000 |
| Capital Improvements | \$100,000 |
| Infrastructure | \$1,000,000 |

- When a project includes equipment purchases (account 63000), agencies must determine if project costs include more than one asset purchase. For purchases > \$10,000, agencies must individually add them to AM.

Project Status Report Project Info & Asset Classifications

White Section of Report = Project Info

- A. Agency column - agencies will want to select only their agency
 - Department of Administration includes capital complex buildings except for those that have an agreement with DOA
 - Currently PSR does not include Universities
- B. Agency Campus
- C. SABHRS ORG # and Project Name
- D. SABHRS ORG #
- E. Estimated Budget
- F. Project Status
- G. Estimated Construction Completion Date
- H. Substantial Completion/Asset In-Service Date
- I. Final Acceptance
- J. FY Asset Add
- K. Misc Info for Agencies

Financial & Asset Classifications

- L-M. Total Project Costs - Yellow Section
- O-Q. Capital Improvements - Lilac Section
- R-T. Infrastructure Budget - Green Section
 - See Inf-A&E Op-Prop Projects spreadsheet for needed information
- U-W. Equipment (Furnishings) - Orange Section

Project Status Report Misc Entries

AB-AC. A&E Commitment of Operational Budget – See Inf-A&E Op-Prop Projects spreadsheet for needed information

AD-AG. State Building Energy Conservation Program

AI-AK. Agency Proprietary Funding / Split Funded Projects – See Inf-A&E Op-Prop Projects spreadsheet for needed information

AL. RMTD Funding – A&E records a capital contribution

AM. SEFA – A&E reports federal expenditures on their SEFA report. If agencies transferred federal cash to A&E for administrative appropriations, the agency should include the transfer on their SEFA report. No entries are needed by A&E or agency for this section.



Construction Work-in-progress (CWIP)

- 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:

- 1. Agency adds CWIP - AM Generated Entry**

| | |
|--------|---------------------------|
| Debit | 1706 CWIP |
| Credit | 1811 Fixed Asset Clearing |

- 2. 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:

- 1. Agency revert CWIP after substantial completion - AM Generated Entry**

| | |
|--------|---------------------------|
| Debit | 1811 Fixed Asset Clearing |
| Credit | 1706 CWIP |

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

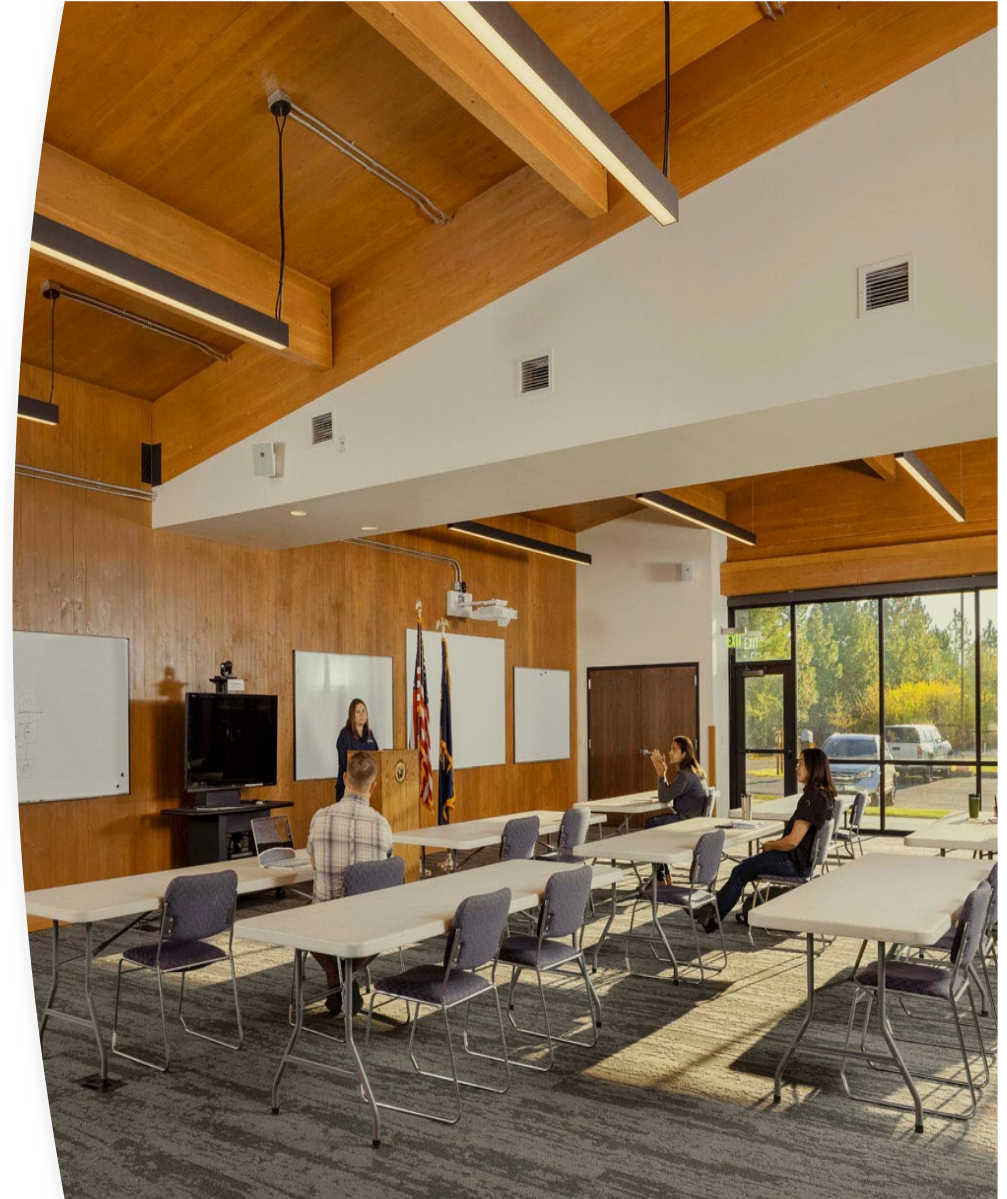
| | |
|--------|---|
| Debit | 63198/64298 NB Full Accr Equip/Build Offset |
| Credit | 1811 Fixed Asset Clearing |

Agency AM Entries

- Once a project reaches Final Acceptance and CWIP is reversed, the agency must add the asset to AM if it is over the capitalization threshold. The substantial completion date should be used for the asset in-service date.
 - A project will remain on the APS until the warranty end date has been met. An agency needs to verify that no unforeseen project costs have occurred after final acceptance (excluding warranty inspection costs recorded as expensed).

1. 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.
- Agencies may choose to add asset as expensed in AM.
- For projects that agencies determine are below the capitalization threshold and expenditures are recorded in 63XXX/64XXX, agencies will need to reverse any prior year CWIP & offset 63/64 balances

1. Agency revert CWIP after substantial completion - AM Generated Entry

Debit 1811 Fixed Asset Clearing
Credit 1706 CWIP

2. Agency entry to offset 1811 & establish non-budgeted operating expense for prior year

Debit 63/64298P Non-budgeted Operating Expense
Credit 1811 Fixed Asset Clearing

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

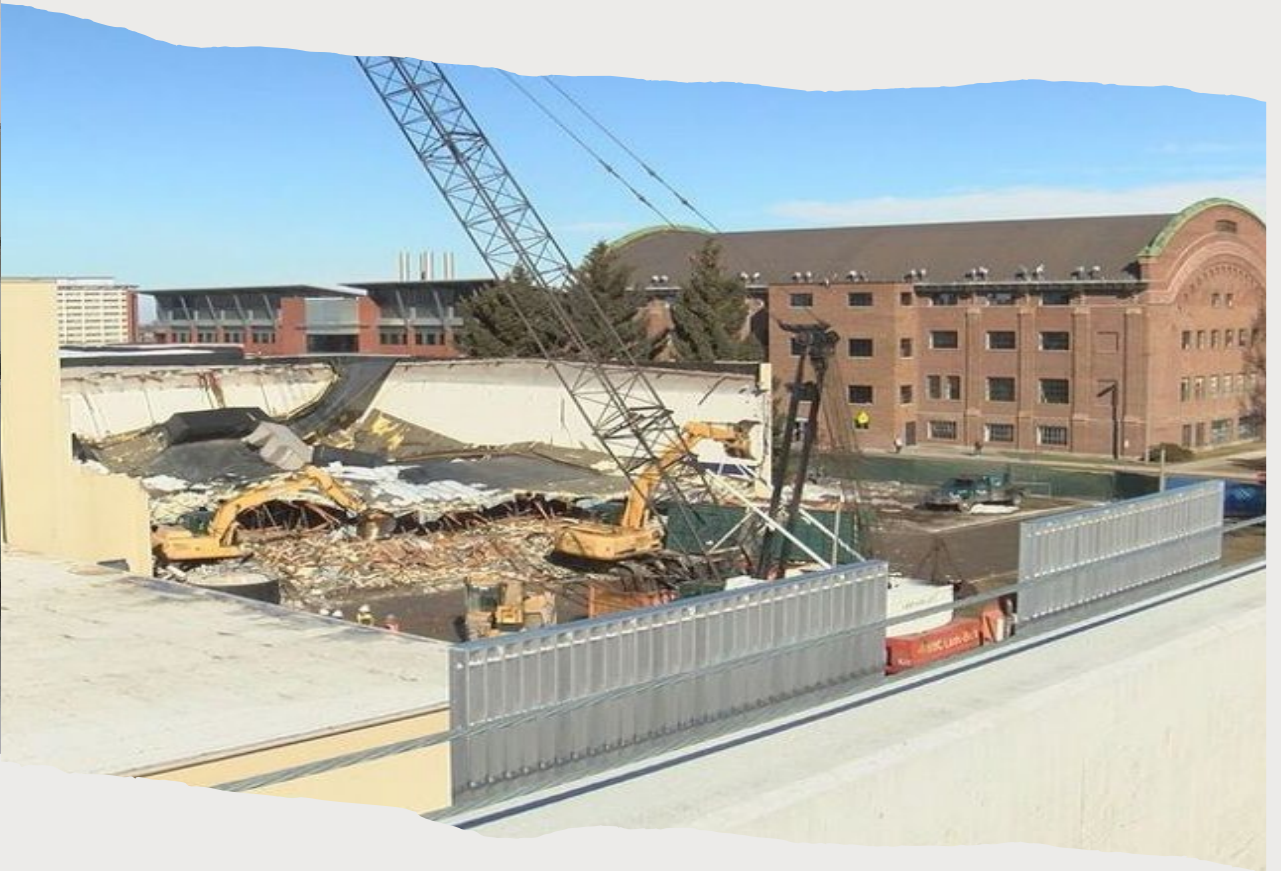
Debit 62XXX Non-budgeted Operating Expense
Credit 63198/64298 NB Full Accr Equip/Build Offset



State Building Energy Conservation Program



- The 69th session transferred the general fund portion (05145 fund) of the SBECPP program from DEQ to A&E. DEQ retains the federal funding and loan paybacks (05147 fund).
- Changes to the policy are coming in FY27.
- For FY26, state accounting will make CAFR adjustments to re-classify loans payable & receivable to due to/due from between agencies and funds.
- Agencies continue to record CWIP, long-term payables, principle and interest payments, reclassify long-term to current payable, and accrued interest expense per MOM's 345 Interfund Activities policy.



RMTD Insurance Proceeds Fund 06532

- If a project's funding includes governmental funds and fund 06532 expenditures, A&E performs a capital contribution journal from RMTD fund 06532 to the general fund between the Entitywide & Actuals ledger.
- If a project's funding includes 06532 and only an agencies proprietary funding, A&E will record the capital contribution to the agencies proprietary fund in the Actuals ledger.
- For split-funded projects (funded with both governmental funds and proprietary funds excluding fund 06532), agencies should consider 06532 expenditures as governmental funding because of the capital contribution. If their proprietary fund will record the asset, the agency will include 06532 expenditures with their governmental fund expenditures capital contribution.

A&E Operating Funds & Warranty Costs

- A&E may contribute to a project's funding from their operational budget for planning and professional services only. A&E will record the following entry to move from a 62XXXX expense in their operating budget to 63198/64298 NB Full Accr Equip/Build in the LRBP business unit at the end of the fiscal year. The A&E operational expenditures must be included in CWIP and the asset's cost.
- Often there is a balance remaining in the architect or engineer's contract for warranty inspection costs. This portion of the contract is usually billed and expended at the end of a one or two year warranty period and is immaterial to the cost of the project. A&E will move this portion of the contract to the 62XXX level and record expense as operating cost. Agency does not include this cost in the asset's cost.

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

