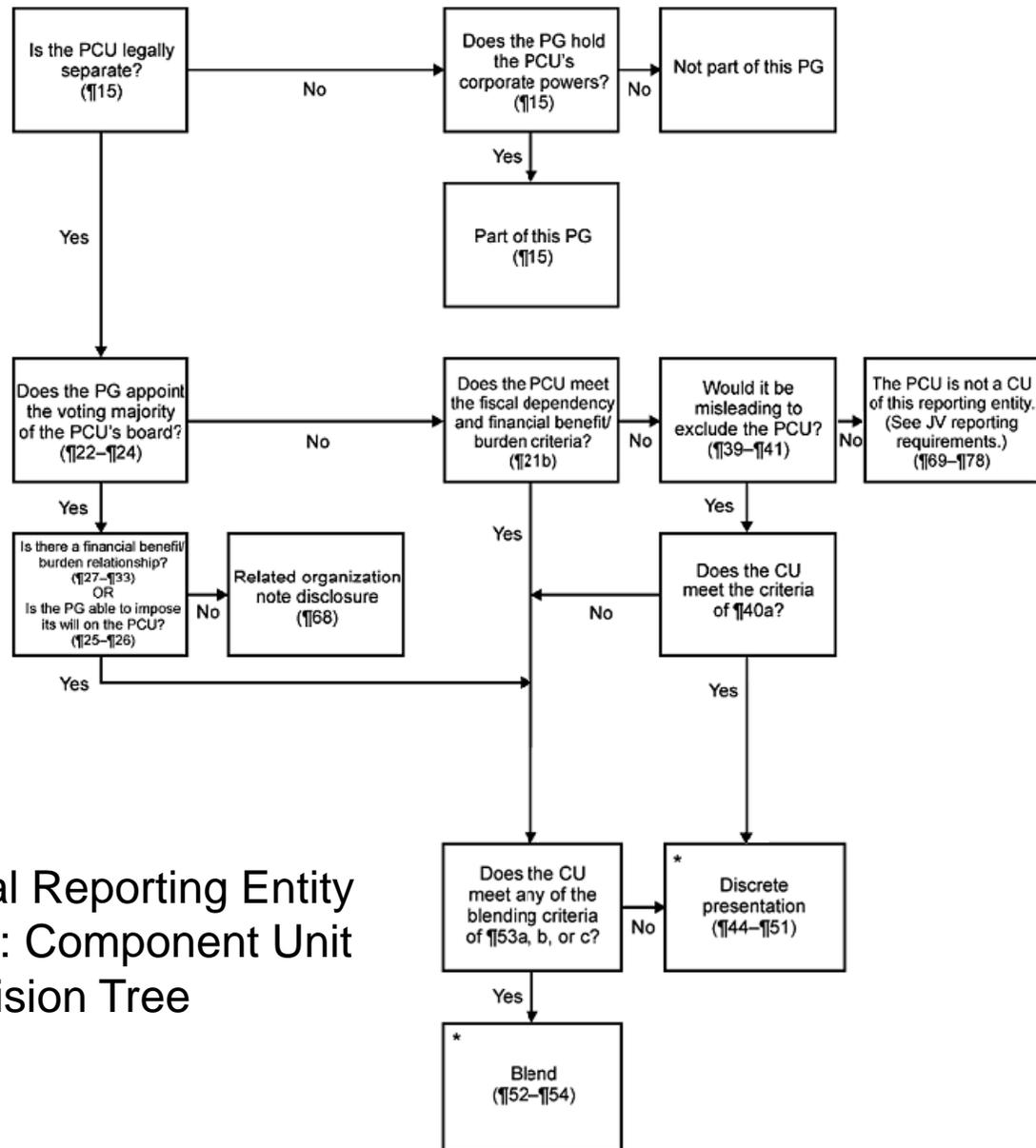


CAFR Questionnaire

New Updated Questionnaire

Excel Questionnaire

	A	B
1		Agency Name
2		Agency Business Unit
3		Completed By
4		Date Completed
5	Each business unit must respond for their use of the fund!	
6	Question 1	Component Units
7	Description:	A legally separate organization that either the State is financially accountable for, or the exclusion of which would cause the State's financial statements to be misleading.
8	MOM Policy:	372 Financial Reporting Entity
9		Is your agency aware of any new potential component units?
10		If so, who at your agency may we contact to discuss?
11		
12	Question 2	Related Parties
13	Description:	A legally separate organization that the State is not financially accountable for but whose board is appointed, in majority, by the State.
14	MOM Policy:	372 Financial Reporting Entity
15		Is your agency aware of any new potential related parties?
16		If so, who at your agency may we contact to discuss?



372 Financial Reporting Entity Section IV.C: Component Unit Decision Tree

372 Financial Reporting Entity Section IV.D

Related Organizations and Joint Ventures

In addition to component units, other reporting relationships can exist (discussed in more detail in GASB 14, par. 67-81 and amended in GASB 61, par. 65-66). Related organizations are those that the State is accountable for, because it appoints a voting majority of the organization's board, but not financially accountable for. A joint venture is a legal entity or other organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain an ongoing financial interest or an ongoing financial responsibility. These situations are disclosed in the footnotes to the State's financial statements.

PCU Questionnaire

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Welcome to the State Accounting Bureau

The State Accounting Bureau strives to maintain excellence in financial reporting as well as timely and accurate disbursement of funds to the citizens of the State of Montana. We maintain a statewide structure and related policies and procedures to allow all branches of government to meet their reporting needs and assist all state agencies in the operations of the state accounting system.

[Julie Feldman](#), Bureau Chief

Our Organization:

- [Accounting Principles/Financial Reporting](#)
- [Warrant Writer Section](#)

SEARCH

More Information and Important Links

- [Goals and Objectives](#)
- [SABHRS Help Desk](#)
- [FYE Lease Memo](#)
- [FYE Lease Template](#)
- [Lease Amortization Schedule](#)
- [PCU Questionnaire](#)

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MONTANA'S OFFICIAL STATE WEBSITE

<http://accounting.mt.gov/accounting.mcp>

	A	B
17		
18	Question 3	Commitments
19	Description:	Contractual or legal obligations not recorded in SABHRS.
20		Is your agency aware of any material potential commitments? Commitments of less than \$500,000 are not considered material.
21		If so, who at your agency may we contact to discuss?
22		
23	Question 4	Loss Contingencies
24	Description:	An existing condition, situation, or set of circumstances involving uncertainty as to possible loss to a government that will ultimately be resolved when one or more future events occur or fail to occur. The likelihood of a contingency loss must be probable and amount must be reasonably estimated .
25	Probable:	The future event or events are likely to occur.
26		Is your agency aware of any potential material loss contingencies? Contingencies of less than \$500,000 are not considered material.
27		If so, who at your agency may we contact to discuss?
28		
29	Question 5	Subsequent Events
30	Description:	Events or transactions that affect the financial statements that occur subsequent to the financial reporting period but before the financial statements are issued.
31	Examples:	Bond issuance, loss contingencies, substantial case settlements
32	GASB Statement:	No. 56 Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards
33		
34		Is your agency aware of any potential subsequent events?
35		If so, who at your agency may we contact to discuss?

Question 6

36	
37	Question 6 FY12 financial transactions not recorded in SABHRS at FYE
38	Cash, bank accounts or investments?
39	Capital assets or asset impairments?
40	Capital leases, excluding those with another state agency?
41	Debt issuance, retirement or guaranteed?
42	Pollution remediation?
43	If so, who at your agency may we contact to discuss?

IMPORTANT

Termination Benefits

	A	B
44		
45	Question 7	Termination Benefits, including RIFs
46	Description:	Benefits paid in exchange for termination and not for employee services rendered. May include continued contribution of State's share of health insurance benefits.
47	MOM Policy:	355 Pension/OPEB
48		Did your agency provide any termination benefits in FY12?
49		If so, complete the "Question 7" tab of this file



	A	B	C	D	E	F	G	H	I	J	K
1	Expensed and Accrued Liabilities for Termination Benefits										
2	Note: All agencies and component units, with the exception of higher education systems										
3											
4	Business Unit	Type of Benefit	Number of employees who received benefit	Date of obligation provided	Length of time benefits are expected to be provided	Total Cost of Benefit	FY12 Expensed Amount	FY12 Ending Liability Amount	Fund Number	Was the FYE liability recorded in SABHRS, if applicable	Any significant methods or assumptions used to determine liability
5											
6											

Reclassifications

Question 8
Tab



50	
51	Question 8 Fund Balance Classification Changes for Governmental funds only (02xxx, 08xxx-08499, 04xxx, 05xxx, 09xxx-09499)
52	MOM Policy: 311 Fund Balance/Net Assets
53	Do you need to make a fund balance classification change to one or more of your agency's governmental funds?
54	If so, complete the "Question 8" tab of this file

	A	B	C	D	E	F
1	Governmental Fund's Changes in Fund Balance Classifications					
2	Note: All Governmental Funds only, with the exception of Federal Special Revenue Funds (02xxx, 08xxx-08499, 04xxx, 05xxx, 09xxx-09499)					
3						
4	Business Unit	Governmental Fund Number	Initial Fund Balance Classification	New Fund Balance Classification	Adjusting SABHRS Journal number	Explanation for change in Fund Balance classification
5						
6						
7						

Restricted Enterprise Funds

55	
56	Question 9 Restricted Net Assets within Enterprise funds only (06xxx-06499)
57	MOM Policy: 311 Fund Balance/Net Assets
58	Do you have enterprise funds that should have a restricted net asset amount?
59	If so, complete the "Question 9" tab of this file

Question 9
Tab

	A	B	C	D	E
1	Enterprise Fund's Restricted Net Assets				
2	Note: All Primary Government Enterprise Funds (06xxx-06499)				
3					
4	Business Unit	Fund Number	Restricted Net Asset Amount	Restriction Purpose	
5					
6					
7					
8					

Expendable Permanent Fund Portion

Question 10
Tab



60		
61	Question 10	Expendable portion of Permanent fund's equity balance (09xxx-09499, excluding 09002, 09004, 09006, 09025, 09037, 09045, 09053)
62		Is a portion of your permanent fund's equity balance expendable? Review both your fund balance in the Actuals Ledger and your net assets in the Entitywide Ledger.
63		If so, complete the "Question 10" tab of this file

	A	B	C	D	E	F	G	H
1	Expendable portion of Permanent Fund's equity balance							
2	Note: All Primary Government's Permanent Funds (09xxx-09499, excluding 09002, 09004, 09006, 09025, 09037, 09045, 09053)							
3								
4	Business Unit	Fund Number	Expendable Fund Balance Amount (Actuals Ledger)	Expendable Net Assets Amount (Entitywide Ledger)				
5								
6								
7								
8								

Unrestricted Grants/Contributions

	A	B	C
65	Question 11	Unrestricted grants and/or contributions, all non-fiduciary, primary government funds and component units except pension systems and university systems	
66		Is a portion of your grants and/or contributions recorded in accounts 549000-549999, 581000-581999 and 590000-599999 unrestricted?	
67		If so, complete the "Question 11" tab of this file	

	A	B	C	D	E	F	G	H
1	Unrestricted Grants and/or Contributions							
2	Note: All Non-fiduciary Primary Government Funds and Component Units, excluding Pension and Higher Education Systems							
3	Grant and Contribution Accounts: 549000-549999, 581000-581999 and 590000-599999							
4								
5	Business Unit	Fund Number	Grant and/or Contribution Account Number	Unrestricted Amount				
6								
7								



Question 11
Tab

Capital Grants/Contributions

Question 12
Tab



68	Question 12	Program grants and/or contributions restricted for capital projects, all non-fiduciary, primary government funds and component units except pension systems and university systems
69		
70		Is a portion of your program grants and/or contributions recorded in accounts 581000-581999 and 590000-599999 restricted for the purchase, construction and/or renovation of a capital asset(s)?
71		If so, complete the "Question 12" tab of this file

	A	B	C	D	E	F	G	H	I
1	Program Grants and/or Contributions Restricted for Capital Projects								
2	Note: All Non-fiduciary Primary Government Funds and Component Units, excluding Pension and Higher Education Systems								
3	Grant and Contribution Accounts: 581000-581999 and 590000-599999								
4									
5	Business Unit	Fund Number	Grant and/or Contribution Account Number	Amount Restricted for Capital Projects					
6									
7									

Restricted Investment Earnings

Question 13
Tab



72	Question 13	Restricted investment earnings, all non-fiduciary, primary government funds and component units except pension systems and university systems
73		
74		Is a portion of your investment earnings recorded in accounts 530000-539999 (excluding security leading expense accounts 531626-531632) restricted?
75		If so, complete the "Question 13" tab of this file

	A	B	C	D	E	F	G	H	I
1	Restricted Investment Earnings								
2	Note: All Non-fiduciary Primary Government Funds and Component Units, excluding Pension and Higher Education Systems								
3	Investment Earnings Accounts: 530000-539999, excluding 531626-531632								
4									
5	Business Unit	Fund Number	Investment Earnings Account Number	Restricted Amount					
6									
7									
8									
9									

Restricted Settlement Revenue

Question 14
Tab

76		
77	Question 14	Restricted settlement revenue, all non-fiduciary, primary government funds and component units except pension systems and university systems
78		Is a portion of your settlement revenue recorded in accounts 546000-546999 and 583400-583499 restricted?
79		If so, complete the "Question 14" tab of this file
80		
81		

	A	B	C	D	E	F	G	H
1	Restricted Settlement Revenue							
2	Note: All Non-fiduciary Primary Government Funds and Component Units, excluding Pension and Higher Education Systems							
3	Settlement Revenue Accounts: 546000-546999 and 583400-583499							
4								
5	Business Unit	Fund Number	Settlement Revenue Account Number	Restricted Amount				
6								
7								
8								