



## Montana Office of Public Instruction

### ESSER Internal Control and Subrecipient Monitoring Plan

#### Introduction

The State of Montana received an award of \$41,295,230 from the Elementary and Secondary School Emergency Relief Fund (ESSER). The Montana Office of Public Instruction (OPI) has elected to reserve 10% of the award, \$4,129,523, as allowed under the terms of the grant. The OPI has committed \$615,022 to ensure all LEAs, including those that do not receive Title I, receive a minimum of \$10,000. The OPI has also committed \$3,000,000 of the reserve as awards to LEAs and cooperatives to support additional costs related to the provision of special education services. The OPI has awarded \$10,000 each to five state funded schools. The OPI will use 0.5%, or \$206,476 for administrative costs related to the ESSER award. Finally, the OPI has kept \$258,025 in reserve for emergency needs that may arise in the state. The total distribution of the Montana ESSER award is as follows:

Fund Use	Budget
Allocation of 90% using Title I awards	37,165,707
Ensure minimum award of \$10,000 per school	615,022
Related services support to schools and cooperatives	3,000,000
Award to state funded schools	50,000
Administrative Costs	206,476
Held in Reserve	258,025
	41,295,230

The feedback to the OPI from LEAs through numerous Zoom meetings is that the prime needs of school districts resulting from the pandemic vary according to the unique circumstances of each district. In addition the uncertainty of the direction the pandemic will take is causing districts to be cautious in deciding on the best use of the grant funds. Districts want to reserve some portion of grant funds to be ready for unexpected developments.

#### Internal Control Plan

**Management Structure.** The following personnel will be involved with the management of the ESSER grant:

**Ken Bailey, Chief Financial Officer** – Responsible for overall grant management, creating the risk assessment matrix of subrecipients, approval of subrecipient applications including budget proposals, review of cash draws for subrecipients classified as “risky”, communication of grant requirements to public school stakeholders, monitoring of “risky” subrecipients.

**Jay Phillips, Centralized Services Division Administrator** – Responsible for development of Egrants modules to support the grant, approval of cash draw requests by subrecipients, management of accounting systems to preserve auditable documents for transactions, drawing cash from G5 as needed.

**Jack O'Connor, Title I Director** – Responsible for managing data collection for nonpublic school enrollment, serves as the nonpublic school Ombudsman for Montana, and supports and advises on all equitable share issues.

**TBN, Egrants System Analyst** – Administrative position funded by the grant to provide direct support of all Egrants processes and design Egrants improvements to improve usability and ease of access for subrecipients.

**Barb Quinn, Budget Analyst** – Responsible for processing ESSER GANS, obtain and manage spending authority from the State Office of Budget Program Planning, and provide financial analysis support for the grant.

Two grant modules were added to Egrants to support the ESSER award; one for the 90% allocation to LEA's based upon this past year's Title I awards and one to support the award of \$3,000,000 to LEA's to provide support for additional related services costs due to the COVID-19 related shutdown of schools. The process flow is the same for each of the grants:

- Award amounts are loaded for each LEA.
- Each LEA creates an application that includes sections for equitable share calculation, budget proposal, certification of compliance with requirements of this grant and Uniform Guidance, a statement for plans to comply with GEPA 427.
- The application is submitted by the LEA's authorized representative, a role within each LEA with authority to agree to grant requirements.
- The application is reviewed by the Chief Financial Officer with special attention given to:
  - Equitable share calculation is reasonable
  - Budget amounts are reasonable and uses of the funds meet ESSER requirements, and
  - The GEPA 427 statement is reasonable.
- Any deficiencies are documented, and the application is returned to the LEA for revision.
- When there are no deficiencies, the CFO approves the application.
- The LEA files a cash request that details the budget area and specific use of the funds.
- Cash requests for "risky" subrecipients are routed to the CFO for review.
- Approved "risky" cash requests and all "not risky" cash requests are routed to the Centralized Services Division Administrator for review and final approval.
- Approved cash requests are paid once per month.

A description of standard fiscal controls for all OPI federal grants is attached as Appendix A.

### **Risk Assessment and Mitigation**

The OPI was cited in last October's Title I audit for not complying with the requirements for risk assessment of subrecipients. The OPI created the Federal Grant Risk Assessment Process for its response to the audit and the submission was approved by the audit team. The document is attached as Appendix B to this document. The process was applied to the ESSER grant and the matrix of results was reviewed by a team consisting of the CFO, the Centralized Services Division Administrator, the Title I Director, the Student Support Services Division Administrator, the Student Support Services Financial Manager, and the OPI Auditor. As a result of this review, 31 LEA's out of 400 total were designated as risky. The risk assessment team also concurred that appropriate mitigation of risk consists of having cash requests receive an extra review by the CFO and the CFO conducting a grant review with the business manager of "risky" LEA's once each quarter. These conditions were added to the GAN included in the Egrants module for each of these LEAs. The risk assessment matrix for OPI LEAs is attached as Appendix C to this document.

The OPI determined that a key risk to the grant effectiveness was for subrecipients to not comply with the CARES Act provision for funds to be expended *"to prevent, prepare for, and respond to coronavirus."* In order to mitigate this risk, the OPI took the following steps:

- Created clear guidance for LEAs that emphasized this requirement.

- Included this requirement on the overview, allowable uses, and ESSER assurance pages agreed to by each LEA in the Egrants process.
- Made sure LEA budget proposal line items included sufficient information to make a reasonable belief the COVID-19 connection was present.

### Subrecipient Monitoring Plan

Due to the continued presence of COVID-19 in Montana, the OPI has instituted a policy of not traveling to an LEA site unless requested to do so by the LEA Superintendent. Therefore, the monitoring plan does not include any site visits. Instead, the OPI will rely on the equivalent of desk audits for monitoring.

As noted above, the LEAs classified as “risky” will receive a desk audit once each quarter conducted by the CFO. The remaining LEAs will receive desk audits according to the size of the award using the following schedule:

Award Size	Count of LEA's	Audit schedule
0-25k	115	10% random sample once in two years
25k-50k	68	33% random sample once in two years
50k-500k	108	Once in two years
Over 500k	17	Once each year
Grand Total	308	

The desk audit form is attached as Appendix D. The desk audit will review:

- Detailed documentation of one month’s expenditures, reconciling LEA accounting system transactions with cash draws to supporting documents.
- Status of corrective actions from last budget.
- Inventory of any equipment purchased with grant funds.
- Discussion of provision of equitable share services.
- Discuss plans for remaining grant funds.

**APPENDIX A**


**Does the SEA have standardized, documented procedures for accounting for Federal funds and Does the SEA's accounting system allow for the identification of award amounts, authorizations, obligations, subaward amounts, and unobligated balances for each federal award?**

OPI utilizes the state of Montana's approved accounting system (SABHRS) to complete all fiscal activity for state and federal funding. SABHRS allows OPI to manage state and federal funds from initial budget setup, tracking of expenditures, and extraction of fiscal data for applicable reporting.

When OPI receives the current years funds (GAN) the funds are allocated based on the requirements of the grant (i.e. Admin, Set Asides, Flow through, etc). To setup budgets in SABHRS the OPI Budget Analyst utilizes the New Grant Setup Checklist to ensure all applicable steps are completed in setting up allocations. OPI utilizes "project ID's" for each type of funding source to ensure funding is expended within the applicable budget period and incurred expenditures are accurately reported at the state level. Use of project ID's allows OPI to separately track funds expended for administration (Personal Services and Operating) of the program and those funds which are sub-granted (Flow through).

*Example New Grant Setup Checklist*

## Montana Office of Public Instruction



**New Grant Setup Checklist** Date: 7/3/2018

**GRANT INFORMATION**

Division name/Adm Name: EOE 028070 Debbie Hunsaker

Description: Title 1 Education

CFDA# 84.010A

Determine the Prog Program 6 Program 9 PRIVATE / PROPRIATARY / STATE SPECIAL

Project ID	<u>EOE_651</u>	<u>EOE_658</u>	<u>F5 1931-1</u>
Fund	<u>03002</u>	<u>03002</u>	<u>47,240,692</u>
Budget Code	<u>651</u>	<u>658</u>	
Fund Source	<u>19651</u>	<u>19651</u>	<u>New Day 43,372</u>
Sub Class	<u>15549</u>	<u>15549</u>	<u>PART D 472,099</u>
Org	<u>H80002-09</u>	<u>H80002-09</u>	

**CHECKLIST**

<p><input checked="" type="checkbox"/> <b>Create Project ID:</b> Set-up Financial/Supply Chain&gt;Common Definitions&gt;Design Chart fields&gt;Define Values&gt;Chartfield Values&gt;Project</p> <p><input checked="" type="checkbox"/> <b>Funding Source:</b> Commitment Control &gt; Define Control Budgets &gt; Funding Source</p> <p><input checked="" type="checkbox"/> <b>OPI Project Budget Definition:</b> Commitment Control&gt;Define Control Budgets&gt;OPI Project Definition</p> <p><input checked="" type="checkbox"/> <b>Funding Source Allocation (for Federal):</b> Commitment Control&gt;Define Control Budgets&gt;Funding Source Allocation</p> <p><input checked="" type="checkbox"/> <b>Budget Journals</b> A. PMRST_EXP (only Federal) Commitment Control&gt;Budget Journals&gt;Enter Budget Journals</p> <p><input checked="" type="checkbox"/> <b>Budget Journals</b> B. PROJ/GRNT Commitment Control&gt;Budget Journals&gt;Enter Budget Journals</p>	<p><u>EOE_65119 EOE_65819</u></p> <p>Prog 06 <u>1,471,753</u></p> <p><u>EOE_651 448,791</u></p> <p><u>EOE_658 1,022,962</u></p> <p><u>7/1/2018 7/1/2018</u></p> <p><u>12/31/2019 12/31/2019</u></p> <p><u>448,791 1,022,962</u></p> <p><u>J# 3942690</u></p> <p><u>J# 3942693</u></p> <p><u>61000 280,245 61000 376,120</u></p> <p><u>62000 169,526 62000 646,842</u></p>
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## Example Budget Setup Page in SABHRS

STATE OF MONTANA  
SABHRS FS

All Search Advanced Search Last Search Results

### Commitment Control Funding Source

Funding Source 1931-1

\*Funding Type Federal  
\*Currency Code USD

Fed Aid USDE Reimbursable Authority

Customer SetID  
Customer ID  
Reimb Agr Num

CFDA Number 84.010  
Letter of Credit ID S010A18002

Description

Amount 44,853,783.00 Applied Amount 44,853,370.00

\*Unit Option All Business Units

Funding Source Transaction Logs Personalize Find View All First 1 of 1 Last

Date/Time Added	User ID	Description	Amount
09/07/2018 9:41:44.000000AM	CP8235	TITLE I GRANTS TO LOCAL EDUCATION AGENCIES	44,853,783.00

Save Return to Search Notify Add Update/Display

#### Funding Source Definition

TITLE I GRANTS TO LOCAL EDUCATION AGENCIES  
07/01/18 - 09/30/19  
TYDINGS APPLIES  
TOTAL GRANT AWARD - \$48,712,445 | less \$444 - now \$48,712,001  
TO PROGRAM 09 - \$47,240,692 | now \$46,899,274 = (44,853,783+2,045,904 - 413)  
MT31 - \$47,240,692 | now \$46,899,274 (New Day-\$43,372 & Part D-\$472,099)  
MT30 - \$?  
MT33 - \$?  
MT37 - \$?  
TO PROGRAM 06 - \$1,471,753 | now \$1,812,727  
651 - \$448,791 | same  
658 - \$1,022,962 | now \$1,363,936

Return

Note: This is the initial setup of the funding source which is then allocated into the individual programs. This applies the entire grant amount available for allocation.

## Example individual program ID setup in SABHRS

STATE OF MONTANA  
SABHRS FS

All Search Advanced

### Commitment Control Funding Source Allocation

Business Unit 35010 Ledger Group PRMST\_EXP ChartField Value EOE\_65119

Project Status Open Start Date 07/01/2018 End Date 12/31/2019

Overall Amount 654,794.50 USD Manager 028070 Hunsaker,Deborah

Allocated Amount 654,794.50 USD  Funding Source Error

\*Allocation Method Priority

Please review your key chartfield setup for revenue types to insure consistency with the allocations below.  
It is important that the key chartfields are populated below if the budget setup requires them.

Funding Source Allocation Details Personalize Find View All First 1-4 of 4 Last

Priority	Funding Source	*Spend Option	Spending Cap	Available Amt	Revenue %
1	18651C	Budgeted	192,100.50	192,100.50	
2	19651N	Budgeted	2,195.00	2,195.00	
3	19649	Budgeted	11,708.00	11,708.00	
4	19651	Budgeted	448,791.00	448,791.00	

Note: This sets up the available amount for the individual program that is allocated from the overall granted funds above.

Example Budget Detail in SABHRS

STATE OF MONTANA  
SABHRS FS

All Search >> Advanced S

### Commitment Control Budget Details

Business Unit	Ledger Group	Project	CF Ind	Budget Description
35010	PRMST_EXP	EOE_65119		

Display Chart ⓘ Previous Next Return to Inquiry Criteria

#### Ledger Amounts

Budget:	654,794.50 USD			Max Rows <input type="text" value="100"/>
Expense:	461,534.00 USD			Attributes
Encumbrance:	0.00 USD			Parent / Children
Pre-Encumbrance:	0.00 USD			Associated Budgets

Associate Revenue 0.00 USD

#### Available Budget

Without Tolerance	193,260.50	USD	Percent (29.51%)
With Tolerance	193,260.50	USD	Percent (29.51%)

#### Budget Exceptions

Note: This presents the program amount allocated above. This screen presents the “cap” on the funds which as stated can not be exceeded and ensures program funds allocated are not over expended.

Example Project ID’s in SABHRS

Fund	Project	Amount
03002 Public Instruction		1,273,350.40
	EOE_65119 TITLE I ADMINISTRATION	461,534.00
	EOE_65819 TITLE 1 SCHOOL SUPPORT	811,816.40
03170 Grant Clearance Discretionary		31,894,394.00
	19T1A Title IA (31)	31,894,394.00

Note: OPI utilizes various “funds” to account for the different types of funding received. The use of these funds are required and utilized across all state agencies to meet Governmental Accounting standards. Fund 03002 is used by OPI to account for federal state level administrative activity and fund 03170 is used to account for sub-granted federal funds.

EOE\_651xx – These are funds used for administering the program which includes personal services and operational expenses. First three numbers represent the “ID” assigned for those programs funds and last two numbers of the project ID designate the program year funding. This program year designator ensures OPI can track program expenses over several state fiscal years as one federal year crosses two state fiscal years.

xxTIA – These are funds sub-granted to LEA’s within the state. The first two numbers of the project ID designate the program year of funding.

In addition to the use of SABHRS for the tracking of program expenses at the state level, OPI has a Grants Management System (E-grants) which is used in the sub-granting process (Flow through). E-Grants serves as a centralized system which tracks the sub-granting of funds from initial application, monthly grantee cash requests, and final expenditure reports.

The following screen shot is from E-grants which shows several funding sources for a grantee. As presented, the E-grants system allows OPI and the grantee to track the allocated/awarded amount and total expended, including carryover as applicable.

	TitleIA	Schoolwide	TitleIIA	TitleIII	TitleVI B
<b>Current Year Funds</b>					
Allocation	\$443,514	\$0	\$95,321	\$0	\$33,732
ReAllocated (+)	\$0	\$0	\$0	\$0	\$0
Released (-)	\$0	\$0	\$0	\$0	\$0
<b>Total Current Year Funds</b>	\$443,514	\$0	\$95,321	\$0	\$33,732
<b>Prior Year(s) Funds</b>					
Carryover (+)	\$44,094	\$0	\$0	\$0	\$6,419
ReAllocated (+)	\$0	\$0	\$0	\$0	\$0
<b>Total Prior Year(s) Funds</b>	\$44,094	\$0	\$0	\$0	\$6,419
<b>Sub Total</b>	<b>\$487,608</b>	<b>\$0</b>	<b>\$95,321</b>	<b>\$0</b>	<b>\$40,151</b>
<b>Multi-District</b>					
Transfer In (+)	\$0	\$0	\$0	\$0	\$0
Transfer Out (-)	\$0	\$0	\$0	\$0	\$0
Administrative Agent					
<b>Adjusted Sub Total</b>	<b>\$487,608</b>	<b>\$0</b>	<b>\$95,321</b>	<b>\$0</b>	<b>\$40,151</b>

State level administration of sub-granted funds in relation to cash management and allowability is also completed through E-grants. Each grantee is required to submit a budget which breaks out use of granted funds by specified categories (personal services, operational, equip, etc). These categories are utilized across all grant programs and are the basis for local level reporting. Incurred expenses by the grantee are presented in “cash requests” which are reviewed and approved by OPI Grant Accountants. Accountants review the cash requests and compare the activity to the approved budget. Accountants also consider general allowability regulations as defined in 34 CFR Part 200 and program specific regulations provided by the applicable federal cognizant agency.

The following screen shot from E-grants presents an example of the category specific expenses grantees utilize in expending program funds.

Topic 1: Improving Academic Achievement											
Purpose Category	100 Personal Service-Salaries	200 Employee Benefits	300 Purchased Professional and Technical	400 Purchased Property Services	500 Other Purchased Services	600 Supplies	700 Property & Equipment	800 Other Objects	Total TitleVI B Funds	Delete Row	
10-Instruction	\$0	\$0	\$0	\$0	\$0	\$33,732	\$0	\$0	\$33,732	<input type="checkbox"/>	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/>	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	<input type="checkbox"/>	
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,732</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,732</b>	<input type="checkbox"/>	
<b>Create Additional Entries</b>											
<b>TOTALS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,732</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,732</b>		
Note: This Budget Summary displays to aid in creating and editing the Request and will not display once the Request is submitted to the SEA.											
<b>Paid to Date Amounts</b>	100	200	300	400	500	600	700	800	Indirect Cost		
	\$0	\$0	\$0	\$0	\$0	\$33,732	\$0	\$0	\$0		
<b>Current Budgeted Amounts by Object Code</b>	\$0	\$0	\$0	\$0	\$0	\$33,732	\$0	\$0	\$0		
Determining Maximum Indirect Cost allowed											
(A) Total Allocation Available for Budgeting									\$33,732	(F) Total budgeted above	\$33,732
(B) Budgeted Property and Equipment Cost (Object 700)									\$0	(G) Budgeted Indirect Cost	\$0
(C) Allowable Direct Costs (A-B)									\$33,732	(H) Total Budget (F+G)	\$33,732
(D) Indirect Cost Rate %									0.0000		
(E) Maximum Indirect Cost (C*(D)/(1+D))									\$0	Allocation Remaining (A-H)	\$0

E-grants produces various reports which are utilized at the state level to ensure funds are expended in the applicable program year. The following report reflects grantee level appropriations in comparison to current year expenditures. The lower portion of the report reflects each program years funding and balances. Previous and current year balances are closely monitored to ensure funds are expended with the program period which ensures period of availability provisions are met.

<b>Payment Funding Stream Summary</b>								Run Date: 9/2/2019 10:45:41AM
Program: Title I A - Basic				Year: 2019				
<u>LE Number</u>	<u>LE Name</u>	<u>Reporting Category</u> <u>Year</u>	<u>LE Amount</u>	<u>LE Transfers</u>	<u>Total</u>	<u>Payment</u>	<u>Paid Under Other Program</u> <u>Balance</u>	
0000000	OPI - Office of Public Instruction - 00	2017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		2018	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		2019	\$134,651.00	\$0.00	\$134,651.00	\$0.00	\$134,651.00	
		<b>District Total</b>	<b>\$134,651.00</b>	<b>\$0.00</b>	<b>\$134,651.00</b>	<b>\$0.00</b>	<b>\$134,651.00</b>	
0010003	Grant Elem - 00	2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		<b>District Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
0010005	Dillon Elem - 00	2018	\$3,707.00	\$0.00	\$3,707.00	\$3,707.00	\$0.00	
		2019	\$194,368.00	\$0.00	\$194,368.00	\$165,688.00	\$28,680.00	
		<b>District Total</b>	<b>\$198,075.00</b>	<b>\$0.00</b>	<b>\$198,075.00</b>	<b>\$169,395.00</b>	<b>\$28,680.00</b>	
0010006	Beaverhead County H S - 00	2018	\$3,698.00	\$0.00	\$3,698.00	\$3,698.00	\$0.00	
		2019	\$45,336.00	\$0.00	\$45,336.00	\$45,334.00	\$2.00	
		<b>District Total</b>	<b>\$49,034.00</b>	<b>\$0.00</b>	<b>\$49,034.00</b>	<b>\$49,032.00</b>	<b>\$2.00</b>	



## APPENDIX B OPI FEDERAL GRANT RISK ASSESSMENT PROCESS

### **Basis for Risk Assessment:**

2 C.F.R. 200.331(b) states an SEA must evaluate *each* subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring which may include consideration of such factors as:

- The subrecipient's prior experience with the same or similar subawards;
- The results of previous audits, including whether or not the subrecipient receives an A-133 Single Audit in accordance with Subpart F-Audit Requirements of the Uniform Grant Guidance and the extent to which the same or similar subaward has been audited as a major program;
- Whether the subrecipient has new personnel or new or substantially changed systems; and
- The extent and results of Federal awarding agency monitoring (e.g., if the subrecipient also receives Federal awards directly from a Federal awarding agency).

### **OPI Responsibility:**

Each Division Administrator, Director, Assistant Superintendent and Deputy Superintendent has the responsibility to ensure risk assessments are completed for each federal grant managed in their area of responsibility.

Each federal Grant Manager has the responsibility to conduct a risk assessment when grants are either awarded (competitive) or allocated (formula) and to implement special grant conditions where appropriate. The Grant Manager also has the responsibility to keep on file the documents used for the risk assessment and the resulting special conditions.

The School Finance School Auditor has the responsibility to review all subrecipient audits and assign a financial risk status for each.

The Centralized Services Division Administrator has the responsibility to review the results of the risk assessment and implementing any special conditions prior to distributing funds to subrecipients.

### **Financial Risk Assessment:**

The OPI School Auditor has the responsibility to maintain a list of all LEAs and the most recent risk rating of each and to make this list available to all grant managers.

Upon the request of a Grant Manager, the OPI School Auditor will review audits of non-LEAs and assign a financial risk rating.

Upon the request of a Grant Manager or the Centralized Services Division Administrator the OPI School Auditor will recommend special conditions that will mitigate the financial risk of an entity.

Annually, the OPI School Auditor will do a search of the Federal Audit Clearinghouse for audits of OPI subrecipients that occur because of awards made directly to the subrecipient.

### **Risk Assessment Process**

The Grant Manager will conduct a risk assessment prior to awarding or allocating grants to subrecipients. Prior to the risk assessment, the Grant Manager will assemble the following items for each potential subrecipient:

- Size of grant – Estimate of amount to be awarded for this grant. When the size of the grant is less than \$50,000 only those subrecipients with a financial risk assessment of High Risk will be considered as potentially receiving a “Risky” rating.

- Prior experience – A notation of any issues that have been observed in achieving the goals of the grant in prior years.
- Financial Risk Assessment – Obtained from the School Auditor, possible ratings are High Risk, Watch, Pass, and Not Rated.
- Management Changes - Whether the subrecipient has new personnel or new or substantially changed systems. In a case where an LEA hires a superintendent, for example, the new individual's prior experience may be considered as a mitigating factor to risk.
- Other Federal Monitoring – Any results of other Federal agency audits. An example would be a Single Audit conducted due to Impact Aid or Head Start awards made directly to the entity

The Grant Manager and possibly other members of the grant team will meet to review the items above for each potential subrecipient and rate each subrecipient as “Risky” or “Pass”.

For each subrecipient rated as “Risky”. The review team will determine appropriate special conditions that may include but are not limited to:

- A review with the subrecipient management of the reasons for the rating and plans to mitigate.
- Additional desk or site monitoring in addition to the regular cycle for the grant.
- Additional requirements for funds disbursement such as requiring invoices or other documents for cash disbursements.

The Grant Manager will create a Risk Assessment Summary listing the results of the risk assessment and special conditions for each subrecipient and send to the Centralized Services Division Administrator.

The grant award notice sent to the subrecipient must include the risk rating and any special conditions attached to the award as well as notice of the process for appeal.

The Centralized Services Division Administrator will review the Risk Assessment Summary and implement the special conditions noted in regard to processing of payments.

The Grant Manager will implement special conditions not related to payment processing.

### **Implementation:**

The OPI intends to implement this process as part of all grant awards from this point forward. However, the OPI's ongoing response to the COVID-19 pandemic and its effect on Montana schools may prevent us from fully implementing the process for grants being awarded over the next six months.

## APPENDIX C

### State School Emergency Relief Funding Distribution FY 2020 - Revised 5/22/2020 for Risk Assessment

Co	County Name	LE	Legal Entity Name	Level	Associated Cooperative	Allocation Based on Prior Title I	Adjustment to Minimum	District Allocation Based on Related Service	Allocation Based on Related Service as Passthrough to Cooperative	Total Allocation	Prior Experience	Financial Risk Assessment	Mgt Changes	Other Federal Grants	Overall Risk
01	Beaverhead	0003	Grant Elem	EL	9703 Great Divide Educ Serv	3,179.08	6,820.92	-	138.01	10,138.01	Low				Low
01	Beaverhead	0005	Dillon Elem	EL	9703 Great Divide Educ Serv	236,620.50	-	-	14,767.16	251,387.66	Low				Low
01	Beaverhead	0006	Beaverhead County H S	HS		34,030.84	-	6,230.21	-	40,261.05	Low				Low
01	Beaverhead	0007	Wise River Elem	EL	9703 Great Divide Educ Serv	5,078.86	4,921.14	-	197.16	10,197.16	Low				Low
01	Beaverhead	0009	Lima K-12 Schools	K12		31,649.03	-	1,123.80	-	32,772.83	Low				Low
01	Beaverhead	0010	Wisdom Elem	EL	9703 Great Divide Educ Serv	7,911.01	2,088.99	-	295.74	10,295.74	Low				Low
01	Beaverhead	0012	Polaris Elem	EL	9703 Great Divide Educ Serv	-	10,000.00	-	138.01	10,138.01	Low				Low
01	Beaverhead	0014	Jackson Elem	EL	9703 Great Divide Educ Serv	-	10,000.00	-	138.01	10,138.01	Low				Low
01	Beaverhead	0015	Reichle Elem	EL	9703 Great Divide Educ Serv	-	10,000.00	-	492.90	10,492.90	Low				Low
02	Big Horn	0020	Spring Creek Elem	EL	9694 E. Yellowstone Spec. Ser Coop	-	10,000.00	-	138.01	10,138.01		0			Low
02	Big Horn	0021	Pryor Elem	EL	9707 Yellowstone/W Carbon Coop	119,435.69	-	-	1,202.67	120,638.36	High				Risky
02	Big Horn	0023	Hardin Elem	EL		984,027.18	-	27,385.29	-	1,011,412.47	High				Risky
02	Big Horn	0025	Lodge Grass Elem	EL		156,120.21	-	5,145.83	-	161,266.04	High				Risky
02	Big Horn	0026	Wyola Elem	EL		72,215.67	-	2,011.01	-	74,226.68	High				Risky
03	Blaine	0028	Chinook Elem	EL	9689 Bear Paw Cooperative	52,297.21	-	-	5,185.26	57,482.47	Low				Low
03	Blaine	0029	Chinook H S	HS	9689 Bear Paw Cooperative	19,081.16	-	-	2,267.32	21,348.48	Low				Low
03	Blaine	0030	Harlem Elem	EL	9689 Bear Paw Cooperative	255,025.31	-	-	8,990.42	264,015.73	Low				Low
03	Blaine	0031	Harlem H S	HS	9689 Bear Paw Cooperative	91,593.71	-	-	3,312.26	94,905.97	Low				Low
03	Blaine	0032	Cleveland Elem	EL	9689 Bear Paw Cooperative	7,245.50	2,754.50	-	118.29	10,118.29	Watch				Risky
03	Blaine	0034	Zurich Elem	EL	9689 Bear Paw Cooperative	14,333.38	-	-	433.75	14,767.13	Low				Low
03	Blaine	0044	Turner Elem	EL	9689 Bear Paw Cooperative	10,419.58	-	-	1,281.53	11,701.11	Low				Low
03	Blaine	0045	Turner H S	HS	9689 Bear Paw Cooperative	14,234.14	-	-	453.46	14,687.60	Low				Low
03	Blaine	0048	Bear Paw Elem	EL	9689 Bear Paw Cooperative	210.16	9,789.84	-	78.86	10,078.86		0			Low
04	Broadwater	0055	Townsend K-12 Schools	K12	9697 Prickly Pear Coop	115,386.78	-	-	13,189.89	128,576.67	Low				Low
05	Carbon	0056	Red Lodge Elem	EL	9707 Yellowstone/W Carbon Coop	52,113.74	-	-	6,368.21	58,481.95	Low				Low
05	Carbon	0057	Red Lodge H S	HS	9707 Yellowstone/W Carbon Coop	16,218.98	-	-	3,667.14	19,886.12	Low				Low
05	Carbon	0059	Bridger K-12 Schools	K12	9707 Yellowstone/W Carbon Coop	50,269.84	-	-	3,805.15	54,074.99	Low				Low
05	Carbon	0060	Joliet Elem	EL	9707 Yellowstone/W Carbon Coop	23,277.67	-	-	5,185.26	28,462.93	Low				Low
05	Carbon	0061	Joliet H S	HS	9707 Yellowstone/W Carbon Coop	10,313.66	-	-	2,227.89	12,541.55	Low				Low
05	Carbon	0069	Roberts K-12 Schools	K12	9707 Yellowstone/W Carbon Coop	28,264.80	-	-	2,287.04	30,551.84		0			Low
05	Carbon	0072	Fromberg K-12	K12	9707 Yellowstone/W Carbon Coop	51,233.90	-	-	2,641.92	53,875.82	Low				Low
05	Carbon	0076	Belfry K-12 Schools	K12	9707 Yellowstone/W Carbon Coop	22,669.71	-	-	1,340.67	24,010.38	Low				Low
06	Carter	0078	Hawks Home Elem	EL	9705 Tri County Coop	5,167.26	4,832.74	-	374.60	10,374.60	Watch				Risky
06	Carter	0087	Ekalaka Elem	EL	9692 Big Country Coop	33,638.04	-	-	1,813.86	35,451.90		0			Low
06	Carter	0096	Alzada Elem	EL	9705 Tri County Coop	-	10,000.00	-	118.29	10,118.29	Watch				Low
06	Carter	0097	Carter County H S	HS	9692 Big Country Coop	14,501.84	-	-	768.92	15,270.76		0			Low
07	Cascade	0098	Great Falls Elem	EL		1,883,372.57	-	147,533.55	-	2,030,906.12	Low				Low
07	Cascade	0099	Great Falls H S	HS		499,026.42	-	57,826.53	-	556,852.95	Low				Low
07	Cascade	0101	Cascade Elem	EL	9699 North Ctrl Learn Res Ctr	40,727.59	-	-	4,179.76	44,907.35	High				Risky
07	Cascade	0102	Cascade H S	HS	9699 North Ctrl Learn Res Ctr	19,565.69	-	-	1,656.13	21,221.82	High				Risky
07	Cascade	0104	Centerville Elem	EL	9699 North Ctrl Learn Res Ctr	46,554.52	-	-	4,593.79	51,148.31	Watch				Low
07	Cascade	0105	Centerville H S	HS	9699 North Ctrl Learn Res Ctr	14,742.86	-	-	1,261.81	16,004.67	Watch				Low
07	Cascade	0112	Belt Elem	EL	9699 North Ctrl Learn Res Ctr	35,577.85	-	-	4,633.22	40,211.07	Watch				Risky
07	Cascade	0113	Belt H S	HS	9699 North Ctrl Learn Res Ctr	18,478.20	-	-	1,577.27	20,055.47	Watch				Low
07	Cascade	0118	Simms H S	HS	9699 North Ctrl Learn Res Ctr	26,568.51	-	-	1,971.58	28,540.09		0			Low
07	Cascade	0127	Vaughn Elem	EL	9699 North Ctrl Learn Res Ctr	79,862.31	-	-	3,371.41	83,233.72	High				Risky
07	Cascade	0131	Ulm Elem	EL	9699 North Ctrl Learn Res Ctr	26,176.54	-	-	2,346.18	28,522.72	Watch				Low
08	Chouteau	0133	Fort Benton Elem	EL	9871 Chouteau Co Joint Service	52,019.50	-	-	4,219.19	56,238.69	Low				Low
08	Chouteau	0134	Fort Benton H S	HS	9871 Chouteau Co Joint Service	14,674.48	-	-	2,050.45	16,724.93	Low				Low
08	Chouteau	0138	Big Sandy K-12	K12	9689 Bear Paw Cooperative	48,315.02	-	-	3,765.72	52,080.74	Low				Low
08	Chouteau	0146	Highwood K-12	K12	9871 Chouteau Co Joint Service	10,693.95	9,306.05	-	2,030.73	22,030.73	Low				Low
08	Chouteau	0154	Gerardine K-12	K12	9871 Chouteau Co Joint Service	31,033.56	-	-	1,301.25	32,334.81	Low				Low
08	Chouteau	0159	Carter Elem	EL	9871 Chouteau Co Joint Service	-	10,000.00	-	197.16	10,197.16	Low				Low
08	Chouteau	0161	Knees Elem	EL	9871 Chouteau Co Joint Service	5,875.29	4,124.71	-	177.44	10,177.44	Low				Low
08	Chouteau	0171	Benton Lake Elem	EL	9871 Chouteau Co Joint Service	-	10,000.00	-	157.73	10,157.73	Low				Low
09	Custer	0172	Miles City Elem	EL		262,079.83	-	19,853.84	-	281,933.67	Low				Low
09	Custer	0173	Kircher Elem	EL	9692 Big Country Coop	11,572.12	-	-	847.78	12,419.90	Low				Low

09	Custer	0177	Trail Creek Elem	EL	9692 Big Country Coop	-	10,000.00	-	118.29	10,118.29	Low		Low
09	Custer	0179	Spring Creek Elem	EL	9692 Big Country Coop	-	-	-	78.86	78.86		0	Low
09	Custer	0187	Kinsey Elem	EL	9692 Big Country Coop	8,147.85	1,852.15	-	1,242.10	11,242.10		0	Low
09	Custer	0189	S Y Elem	EL	9692 Big Country Coop	-	10,000.00	-	197.16	10,197.16	Low		Low
09	Custer	0192	Custer County H S	HS		88,124.41	-	10,153.65	-	98,278.06		0	Low
10	Daniels	0194	Scobey K-12 Schools	K12	9693 Sheridan/Daniels Coop	20,291.24	-	-	5,697.88	25,989.12	Low		Low
11	Dawson	0206	Glendive Elem	EL		127,013.94	-	17,034.48	-	144,048.42	Low		Low
11	Dawson	0207	Dawson H S	HS		41,086.20	-	7,196.28	-	48,282.48		0	Low
11	Dawson	0215	Bloomfield Elem	EL	9701 Prairie View Coop	-	10,000.00	-	98.58	10,098.58		0	Low
11	Dawson	0216	Lindsay Elem	EL	9701 Prairie View Coop	5,367.41	4,632.59	-	157.73	10,157.73		0	Low
11	Dawson	0227	Richey Elem	EL	9701 Prairie View Coop	9,287.05	712.95	-	768.92	10,768.92	Low		Low
11	Dawson	0228	Richey H S	HS	9701 Prairie View Coop	161.79	9,838.21	-	591.47	10,591.47	Low		Low
12	Deer Lodge	0236	Anaconda Elem	EL	9703 Great Divide Educ Serv	298,860.26	-	-	14,392.56	313,252.82	Low		Low
12	Deer Lodge	0237	Anaconda H S	HS	9703 Great Divide Educ Serv	89,543.82	-	-	6,171.05	95,714.87	Low		Low
13	Fallon	0244	Baker K-12 Schools	K12	9692 Big Country Coop	40,623.35	-	-	9,089.00	49,712.35	Watch		Risky
13	Fallon	0256	Plevna K-12 Schools	K12	9692 Big Country Coop	11,077.58	8,922.42	-	2,129.31	22,129.31	Low		Low
14	Fergus	0258	Lewistown Elem	EL	9691 Central Mt Learn Res Ctr	192,028.31	-	-	17,211.92	209,240.23	Low		Low
14	Fergus	0259	Fergus H S	HS	9691 Central Mt Learn Res Ctr	64,957.66	-	-	6,861.11	71,818.77		0	Low
14	Fergus	0264	Deerfield Elem	EL	9691 Central Mt Learn Res Ctr	209.33	9,790.67	-	315.45	10,315.45		0	Low
14	Fergus	0268	Grass Range Elem	EL	9691 Central Mt Learn Res Ctr	16,954.54	-	-	1,084.37	18,038.91	Low		Low
14	Fergus	0269	Grass Range H S	HS	9691 Central Mt Learn Res Ctr	14,560.22	-	-	394.32	14,954.54	Low		Low
14	Fergus	0272	King Colony Elem	EL	9691 Central Mt Learn Res Ctr	-	10,000.00	-	197.16	10,197.16		0	Low
14	Fergus	0273	Moore Elem	EL	9691 Central Mt Learn Res Ctr	15,505.11	-	-	887.21	16,392.32	Low		Low
14	Fergus	0274	Moore H S	HS	9691 Central Mt Learn Res Ctr	13,172.50	-	-	473.18	13,645.68	Low		Low
14	Fergus	0280	Roy K-12 Schools	K12	9691 Central Mt Learn Res Ctr	8,061.12	11,938.88	-	768.91	20,768.91	Low		Low
14	Fergus	0281	Denton Elem	EL	9691 Central Mt Learn Res Ctr	12,976.52	-	-	630.91	13,607.43	Low		Low
14	Fergus	0282	Denton H S	HS	9691 Central Mt Learn Res Ctr	209.33	9,790.67	-	354.88	10,354.88	Low		Low
14	Fergus	0288	Spring Creek Colony Elem	EL	9691 Central Mt Learn Res Ctr	-	10,000.00	-	118.29	10,118.29		0	Low
14	Fergus	0291	Winifred K-12 Schools	K12	9691 Central Mt Learn Res Ctr	32,166.09	-	-	2,247.60	34,413.69	Low		Low
15	Flathead	0307	Deer Park Elem	EL	9695 Flathead County Coop	22,978.28	-	-	3,036.24	26,014.52	Low		Low
15	Flathead	0308	Fair-Mont-Egan Elem	EL	9695 Flathead County Coop	22,082.60	-	-	3,509.42	25,592.02	Low		Low
15	Flathead	0309	Swan River Elem	EL	9695 Flathead County Coop	32,069.35	-	-	3,371.41	35,440.76	Low		Low
15	Flathead	0310	Kalispell Elem	EL		710,072.50	-	63,248.38	-	773,320.88	Watch		Low
15	Flathead	0311	Flathead H S	HS		474,680.43	-	58,003.97	-	532,684.40		0	Low
15	Flathead	0312	Columbia Falls Elem	EL		417,528.70	-	29,731.47	-	447,260.17	Low		Low
15	Flathead	0313	Columbia Falls H S	HS		121,161.17	-	13,308.18	-	134,469.35	Low		Low
15	Flathead	0316	Creston Elem	EL	9695 Flathead County Coop	20,772.44	-	-	2,070.16	22,842.60	Low		Low
15	Flathead	0317	Cayuse Prairie Elem	EL	9695 Flathead County Coop	77,446.31	-	-	5,362.71	82,809.02	Low		Low
15	Flathead	0320	Helena Flats Elem	EL		61,942.87	-	4,771.23	-	66,714.10		0	Low
15	Flathead	0323	Kila Elem	EL	9695 Flathead County Coop	48,505.16	-	-	3,667.14	52,172.30	Low		Low
15	Flathead	0324	Smith Valley Elem	EL	9695 Flathead County Coop	62,123.00	-	-	4,633.22	66,756.22	Low		Low
15	Flathead	0325	Pleasant Valley Elem	EL	9695 Flathead County Coop	-	10,000.00	-	39.43	10,039.43		0	Low
15	Flathead	0327	Somers Elem	EL	9695 Flathead County Coop	119,398.16	-	-	11,632.34	131,030.50	Low		Low
15	Flathead	0330	Bigfork Elem	EL		125,647.91	-	11,652.06	-	137,299.97	Low		Low
15	Flathead	0331	Bigfork H S	HS		41,948.52	-	6,427.36	-	48,375.88	Low		Low
15	Flathead	0334	Whitefish Elem	EL		166,020.23	-	26,714.95	-	192,735.18	Low		Low
15	Flathead	0335	Whitefish H S	HS		49,105.62	-	10,626.83	-	59,732.45	Low		Low
15	Flathead	0339	Evergreen Elem	EL		418,663.73	-	14,865.74	-	433,529.47	Watch		Risky
15	Flathead	0341	Marion Elem	EL	9695 Flathead County Coop	59,601.92	-	-	2,661.64	62,263.56	Low		Low
15	Flathead	0342	Olney-Bissell Elem	EL	9695 Flathead County Coop	30,259.64	-	-	1,301.24	31,560.88	Low		Low
16	Gallatin	0347	Manhattan School	EL		53,313.82	-	10,015.64	-	63,329.46	Low		Low
16	Gallatin	0348	Manhattan High School	HS		17,153.02	-	5,500.72	-	22,653.74	Low		Low
16	Gallatin	0350	Bozeman Elem	EL		458,251.29	-	98,105.97	-	556,357.26	Low		Low
16	Gallatin	0351	Bozeman H S	HS		159,208.39	-	45,109.82	-	204,318.21	Low		Low
16	Gallatin	0354	Willow Creek Elem	EL	9696 Gallatin/Madison Coop	21,654.78	-	-	1,044.94	22,699.72	Low		Low
16	Gallatin	0355	Willow Creek H S	HS	9696 Gallatin/Madison Coop	-	10,000.00	-	197.16	10,197.16	Low		Low
16	Gallatin	0357	Springhill Elem	EL	9696 Gallatin/Madison Coop	-	10,000.00	-	335.17	10,335.17		0	Low
16	Gallatin	0359	Cottonwood Elem	EL	9696 Gallatin/Madison Coop	-	10,000.00	-	276.02	10,276.02		0	Low
16	Gallatin	0360	Three Forks Elem	EL		80,887.25	-	10,331.09	-	91,218.34	High		Risky
16	Gallatin	0361	Three Forks H S	HS		25,580.26	-	4,100.89	-	29,681.15	High		Risky
16	Gallatin	0362	Pass Creek Elem	EL	9696 Gallatin/Madison Coop	-	10,000.00	-	276.02	10,276.02		0	Low
16	Gallatin	0363	Monforton Elem	EL	9696 Gallatin/Madison Coop	26,698.61	-	-	12,282.96	38,981.57	Low		Low
16	Gallatin	0364	Gallatin Gateway Elem	EL	9696 Gallatin/Madison Coop	17,292.30	-	-	3,371.41	20,663.71	Low		Low
16	Gallatin	0366	Anderson Elem	EL	9696 Gallatin/Madison Coop	3,146.56	6,853.44	-	4,258.62	14,258.62	Low		Low

16	Gallatin	0367	LaMotte Elem	EL	9696 Gallatin/Madison Coop	8,544.82	1,455.18	-	1,261.81	11,261.81	Low		Low
16	Gallatin	0368	Belgrade Elem	EL		368,883.43	-	49,664.17	-	418,547.60	Low		Low
16	Gallatin	0369	Belgrade H S	HS		139,373.33	-	19,518.67	-	158,892.00	Low		Low
16	Gallatin	0370	Malmborg Elem	EL	9696 Gallatin/Madison Coop	3,566.88	6,433.12	-	256.31	10,256.31	0		Low
16	Gallatin	0374	West Yellowstone K-12	K12	9696 Gallatin/Madison Coop	43,783.25	-	-	5,973.89	49,757.14	Low		Low
16	Gallatin	0376	Amsterdam Elem	EL	9696 Gallatin/Madison Coop	24,708.76	-	-	2,839.08	27,547.84	0		Low
17	Garfield	0377	Jordan Elem	EL	9692 Big Country Coop	13,588.65	-	-	1,892.72	15,481.37	Low		Low
17	Garfield	0378	Garfield County H S	HS	9692 Big Country Coop	7,070.37	2,929.63	-	887.21	10,887.21	0		Low
17	Garfield	0385	Pine Grove Elem	EL	9692 Big Country Coop	6,912.75	3,087.25	-	177.44	10,177.44	0		Low
17	Garfield	0386	Kester Elem	EL	9692 Big Country Coop	13,347.64	-	-	98.58	13,446.22	0		Low
17	Garfield	0387	Cohagen Elem	EL	9692 Big Country Coop	14,434.29	-	-	335.17	14,769.46	0		Low
17	Garfield	0392	Sand Springs Elem	EL	9692 Big Country Coop	9,584.78	415.22	-	98.58	10,098.58	0		Low
17	Garfield	0394	Ross Elem	EL	9692 Big Country Coop	-	10,000.00	-	59.15	10,059.15	0		Low
18	Glacier	0400	Browning Elem	EL		939,658.49	-	27,306.42	-	966,964.91	Watch		Low
18	Glacier	0401	Browning H S	HS		396,875.52	-	12,085.80	-	408,961.32	Watch		Low
18	Glacier	0402	Cut Bank Elem	EL	9755 Big Sky SE Coop	184,545.13	-	-	11,730.92	196,276.05	Low		Low
18	Glacier	0403	Cut Bank H S	HS	9755 Big Sky SE Coop	39,618.42	-	-	3,410.84	43,029.26	Low		Low
18	Glacier	0404	East Glacier Park Elem	EL		30,817.57	-	1,143.52	-	31,961.09	Low		Low
19	Golden Valley	0407	Ryegate K-12 Schools	K12	9691 Central Mt Learn Res Ctr	27,615.97	-	-	1,104.08	28,720.05	Low		Low
19	Golden Valley	0411	Lavina K-12 Schools	K12	9691 Central Mt Learn Res Ctr	22,660.54	-	-	1,360.39	24,020.93	Low		Low
20	Granite	0416	Phillipsburg K-12 Schools	K12	9703 Great Divide Educ Serv	47,074.91	-	-	3,529.13	50,604.04	Low		Low
20	Granite	0418	Hall Elem	EL	9703 Great Divide Educ Serv	4,737.76	5,262.24	-	512.61	10,512.61	0		Low
20	Granite	0419	Drummond Elem	EL	9703 Great Divide Educ Serv	28,558.35	-	-	1,754.71	30,313.06	Low		Low
20	Granite	0420	Drummond H S	HS	9703 Great Divide Educ Serv	20,679.04	-	-	1,399.82	22,078.86	Low		Low
21	Hill	0424	Davey Elem	EL	9689 Bear Paw Cooperative	-	10,000.00	-	295.74	10,295.74	0		Low
21	Hill	0425	Box Elder Elem	EL	9689 Bear Paw Cooperative	197,318.99	-	-	5,973.90	203,292.89	Low		Low
21	Hill	0426	Box Elder H S	HS	9689 Bear Paw Cooperative	73,608.39	-	-	2,129.31	75,737.70	Low		Low
21	Hill	0427	Havre Elem	EL		385,457.68	-	25,039.10	-	410,496.78	Low		Low
21	Hill	0428	Havre H S	HS		97,654.98	-	10,252.23	-	107,907.21	Low		Low
21	Hill	0445	Cottonwood Elem	EL	9689 Bear Paw Cooperative	8,068.63	1,931.37	-	256.31	10,256.31	0		Low
22	Jefferson	0452	Clancy Elem	EL	9697 Prickly Pear Coop	34,885.66	-	-	6,801.96	41,687.62	Low		Low
22	Jefferson	0453	Whitehall Elem	EL	9697 Prickly Pear Coop	105,781.15	-	-	6,151.34	111,932.49	Low		Low
22	Jefferson	0454	Whitehall H S	HS	9697 Prickly Pear Coop	27,527.57	-	-	2,701.07	30,228.64	Low		Low
22	Jefferson	0455	Basin Elem	EL	9697 Prickly Pear Coop	17,306.47	-	-	374.60	17,681.07	0		Low
22	Jefferson	0456	Boulder Elem	EL	9697 Prickly Pear Coop	61,032.18	-	-	3,726.29	64,758.47	Watch		Low
22	Jefferson	0457	Jefferson H S	HS	9697 Prickly Pear Coop	36,749.57	-	-	5,500.72	42,250.29	Watch		Low
22	Jefferson	0458	Cardwell Elem	EL	9697 Prickly Pear Coop	17,012.92	-	-	828.06	17,840.98	Low		Low
22	Jefferson	0460	Montana City Elem	EL	9697 Prickly Pear Coop	13,430.20	-	-	9,660.76	23,090.96	Low		Low
23	Judith Basin	0464	Stanford K-12 Schools	K12	9691 Central Mt Learn Res Ctr	25,898.83	-	-	2,681.35	28,580.18	Low		Low
23	Judith Basin	0469	Hobson K-12 Schools	K12	9691 Central Mt Learn Res Ctr	18,541.58	1,458.42	-	2,503.91	22,503.91	Low		Low
23	Judith Basin	0472	Geysler Elem	EL	9691 Central Mt Learn Res Ctr	15,004.73	-	-	414.03	15,418.76	Low		Low
23	Judith Basin	0473	Geysler H S	HS	9691 Central Mt Learn Res Ctr	7,582.42	2,417.58	-	354.88	10,354.88	Low		Low
24	Lake	0474	Arlene Elem	EL	9698 Missoula Area Coop	184,937.93	-	-	6,525.94	191,463.87	Low		Low
24	Lake	0475	Arlene H S	HS	9698 Missoula Area Coop	60,465.08	-	-	2,523.63	62,988.71	Low		Low
24	Lake	0477	Polson Elem	EL		390,091.20	-	24,270.19	-	414,361.39	Low		Low
24	Lake	0478	Polson H S	HS		92,358.46	-	9,542.46	-	101,900.92	Low		Low
24	Lake	0481	St Ignatius K-12 Schools	K12	9698 Missoula Area Coop	261,654.51	-	-	10,370.53	272,025.04	Low		Low
24	Lake	0483	Valley View Elem	EL		18,466.52	-	768.92	-	19,235.44	0		Low
24	Lake	0486	Swan Lake-Salmon Elem	EL	9695 Flathead County Coop	3,531.85	6,468.15	-	59.15	10,059.15	0		Low
25	Lewis & Clark	0487	Helena Elem	EL		826,863.68	-	107,194.96	-	934,058.64	Low		Low
25	Lewis & Clark	0488	Helena H S	HS		377,167.22	-	57,156.19	-	434,323.41	Low		Low
25	Lewis & Clark	0491	Trinity Elem	EL	9697 Prickly Pear Coop	31,631.52	-	-	335.17	31,966.69	0		Low
25	Lewis & Clark	0495	Wolf Creek Elem	EL	9697 Prickly Pear Coop	14,526.03	-	-	276.02	14,802.05	0		Low
25	Lewis & Clark	0498	Auchard Creek Elem	EL	9755 Big Sky SE Coop	12,076.67	-	-	236.59	12,313.26	0		Low
25	Lewis & Clark	0502	Augusta Elem	EL	9755 Big Sky SE Coop	22,999.96	-	-	1,360.39	24,360.35	Low		Low
25	Lewis & Clark	0503	Augusta H S	HS	9755 Big Sky SE Coop	12,070.00	-	-	630.91	12,700.91	Low		Low
27	Lincoln	0519	Troy Elem	EL		113,887.31	-	4,830.38	-	118,717.69	Watch		Low
27	Lincoln	0520	Troy H S	HS		55,943.31	-	2,582.77	-	58,526.08	Watch		Low
27	Lincoln	0522	Libby K-12 Schools	K12		379,116.20	-	23,244.96	-	402,361.16	Low		Low
27	Lincoln	0527	Eureka Elem	EL		148,615.35	-	9,641.04	-	158,256.39	Low		Low
27	Lincoln	0528	Lincoln County H S	HS		84,171.41	-	5,402.14	-	89,573.55	Low		Low
27	Lincoln	0529	Fortine Elem	EL	9695 Flathead County Coop	32,422.95	-	-	1,675.85	34,098.80	Low		Low
27	Lincoln	0530	McCormick Elem	EL		32,317.87	-	315.45	-	32,633.32	0		Low
27	Lincoln	0533	Yaak Elem	EL		12,575.38	-	197.16	-	12,772.54	0		Low

27	Lincoln	0534	Trego Elem	EL	9695 Flathead County Coop	11,856.50	-	-	177.44	12,033.94	0	Low
28	Madison	0536	Alder Elem	EL	9703 Great Divide Educ Serv	15,245.74	-	-	512.61	15,758.35	0	Low
28	Madison	0537	Sheridan Elem	EL		27,784.43	-	2,464.48	-	30,248.91	0	Low
28	Madison	0538	Sheridan H S	HS		13,637.86	-	1,222.38	-	14,860.24	0	Low
28	Madison	0540	Twin Bridges K-12 Schools	K12	9703 Great Divide Educ Serv	31,810.82	-	-	4,140.32	35,951.14	Low	Low
28	Madison	0543	Harrison K-12 Schools	K12	9696 Gallatin/Madison Coop	19,621.57	378.43	-	1,695.56	21,695.56	Low	Low
28	Madison	0546	Ennis K-12 Schools	K12	9696 Gallatin/Madison Coop	44,191.05	-	-	7,768.04	51,959.09	Low	Low
29	McCone	0547	Circle Elem	EL	9701 Prairie View Coop	25,962.21	-	-	2,523.63	28,485.84	Low	Low
29	McCone	0548	Circle H S	HS	9701 Prairie View Coop	11,592.97	-	-	1,242.10	12,835.07	Low	Low
29	McCone	0566	Vida Elem	EL	9701 Prairie View Coop	10,883.26	-	-	394.32	11,277.58	0	Low
30	Meagher	0570	White Sulphur Spgs K-12	K12	9697 Prickly Pear Coop	81,335.93	-	-	4,534.64	85,870.57	Low	Low
31	Mineral	0577	Alberton K-12 Schools	K12	9698 Missoula Area Coop	57,695.48	-	-	2,760.21	60,455.69	Low	Low
31	Mineral	0579	Superior K-12 Schools	K12	9698 Missoula Area Coop	102,938.16	-	-	5,579.58	108,517.74	Watch	Risky
31	Mineral	0582	St Regis K-12 Schools	K12	9702 Sanders County Coop	85,199.69	-	-	3,351.69	88,551.38	Low	Low
32	Missoula	0583	Missoula Elem	EL		1,528,483.09	-	111,216.99	-	1,639,700.08	Low	Low
32	Missoula	0584	Missoula H S	HS		781,016.37	-	74,407.54	-	855,423.91	Low	Low
32	Missoula	0586	Hellgate Elem	EL		245,652.36	-	30,914.42	-	276,566.78	Low	Low
32	Missoula	0588	Lolo Elem	EL	9698 Missoula Area Coop	118,256.46	-	-	11,060.58	129,317.04	Watch	Risky
32	Missoula	0589	Potomac Elem	EL	9698 Missoula Area Coop	20,609.82	-	-	1,813.86	22,423.68	Low	Low
32	Missoula	0590	Bonner Elem	EL	9698 Missoula Area Coop	110,973.43	-	-	6,999.12	117,972.55	Low	Low
32	Missoula	0591	Woodman Elem	EL	9698 Missoula Area Coop	9,757.41	242.59	-	788.63	10,788.63	Watch	Low
32	Missoula	0592	DeSmet Elem	EL	9698 Missoula Area Coop	62,486.61	-	-	2,188.46	64,675.07	Low	Low
32	Missoula	0593	Target Range Elem	EL		96,722.61	-	11,947.79	-	108,670.40	Watch	Low
32	Missoula	0594	Sunset Elem	EL	9698 Missoula Area Coop	9,702.37	297.63	-	295.74	10,295.74	0	Low
32	Missoula	0595	Clinton Elem	EL	9698 Missoula Area Coop	53,512.30	-	-	3,864.30	57,376.60	Low	Low
32	Missoula	0596	Swan Valley Elem	EL	9698 Missoula Area Coop	15,601.01	-	-	591.47	16,192.48	Low	Low
32	Missoula	0597	Seeley Lake Elem	EL	9698 Missoula Area Coop	61,469.17	-	-	3,667.14	65,136.31	Watch	Risky
32	Missoula	0599	Frenchtown K-12 Schools	K12		256,864.21	-	27,109.27	-	283,973.48	Low	Low
33	Musselshell	0605	Roundup Elem	EL	9691 Central Mt Learn Res Ctr	127,532.67	-	-	7,886.33	135,419.00	Low	Low
33	Musselshell	0606	Roundup High School	HS	9691 Central Mt Learn Res Ctr	44,613.04	-	-	3,292.54	47,905.58	Low	Low
33	Musselshell	0607	Melstone Elem	EL	9691 Central Mt Learn Res Ctr	16,751.89	-	-	847.78	17,599.67	Low	Low
33	Musselshell	0608	Melstone H S	HS	9691 Central Mt Learn Res Ctr	11,833.15	-	-	611.19	12,444.34	Low	Low
34	Park	0612	Livingston Elem	EL		240,125.66	-	19,262.37	-	259,388.03	Low	Low
34	Park	0613	Park H S	HS		70,712.03	-	8,891.84	-	79,603.87	0	Low
34	Park	0614	Gardiner Elem	EL	9700 Park County Coop	7,837.62	2,162.38	-	2,188.46	12,188.46	Low	Low
34	Park	0617	Cooke City Elem	EL	9700 Park County Coop	-	10,000.00	-	118.29	10,118.29	0	Low
34	Park	0620	Pine Creek Elem	EL	9700 Park County Coop	248.52	9,751.48	-	768.92	10,768.92	Low	Low
35	Petroleum	0642	Winnett K-12 Schools	K12	9691 Central Mt Learn Res Ctr	33,334.48	-	-	1,399.83	34,734.31	Low	Low
36	Phillips	0648	Dodson K-12	K12	9689 Bear Paw Cooperative	50,271.51	-	-	1,734.99	52,006.50	Low	Low
36	Phillips	0657	Saco H S	HS	9689 Bear Paw Cooperative	8,490.61	1,509.39	-	354.88	10,354.88	Low	Low
36	Phillips	0659	Malta K-12 Schools	K12		112,272.75	-	9,700.19	-	121,972.94	Low	Low
36	Phillips	0663	Whitewater K-12 Schools	K12	9689 Bear Paw Cooperative	17,163.03	2,836.97	-	926.64	20,926.64	Low	Low
37	Pondera	0671	Dupuyer Elem	EL	9755 Big Sky SE Coop	11,408.66	-	-	394.32	11,802.98	0	Low
37	Pondera	0674	Conrad Elem	EL	9755 Big Sky SE Coop	84,141.39	-	-	7,097.70	91,239.09	Watch	Low
37	Pondera	0675	Conrad H S	HS	9755 Big Sky SE Coop	16,923.68	-	-	2,543.34	19,467.02	Watch	Low
37	Pondera	0679	Valier Elem	EL	9755 Big Sky SE Coop	30,152.90	-	-	2,227.89	32,380.79	Low	Low
37	Pondera	0680	Valier H S	HS	9755 Big Sky SE Coop	17,047.11	-	-	946.36	17,993.47	Low	Low
37	Pondera	0684	Miami Elem	EL	9755 Big Sky SE Coop	12,329.36	-	-	512.61	12,841.97	0	Low
38	Powder River	0692	Biddle Elem	EL	9705 Tri County Coop	-	10,000.00	-	118.29	10,118.29	0	Low
38	Powder River	0705	Broadus Elem	EL	9705 Tri County Coop	45,425.33	-	-	2,720.78	48,146.11	Low	Low
38	Powder River	0706	Powder River Co Dist H S	HS	9705 Tri County Coop	18,810.12	-	-	1,340.68	20,150.80	0	Low
39	Powell	0712	Deer Lodge Elem	EL		139,822.84	-	8,339.80	-	148,162.64	Low	Low
39	Powell	0713	Powell County H S	HS	9703 Great Divide Educ Serv	32,959.19	-	-	3,943.17	36,902.36	Low	Low
39	Powell	0715	Ovando Elem	EL	9703 Great Divide Educ Serv	215.16	9,784.84	-	177.44	10,177.44	0	Low
39	Powell	0717	Helmsville Elem	EL	9703 Great Divide Educ Serv	236.85	9,763.15	-	315.45	10,315.45	0	Low
39	Powell	0718	Garrison Elem	EL	9703 Great Divide Educ Serv	7,459.00	2,541.00	-	354.88	10,354.88	0	Low
39	Powell	0719	Elliston Elem	EL	9703 Great Divide Educ Serv	11,236.03	-	-	335.17	11,571.20	0	Low
39	Powell	0720	Avon Elem	EL	9703 Great Divide Educ Serv	9,588.95	411.05	-	315.45	10,315.45	0	Low
39	Powell	0721	Gold Creek Elem	EL	9703 Great Divide Educ Serv	9,713.21	286.79	-	157.73	10,157.73	0	Low
40	Prairie	0726	Terry K-12 Schools	K12	9701 Prairie View Coop	35,649.57	-	-	2,740.50	38,390.07	Low	Low
41	Ravalli	0731	Corvallis K-12 Schools	K12		264,856.11	-	27,838.75	-	292,694.86	Low	Low
41	Ravalli	0732	Stevensville Elem	EL	9690 Bitterroot Valley Coop	172,687.79	-	-	13,505.34	186,193.13	Low	Low
41	Ravalli	0733	Stevensville H S	HS	9690 Bitterroot Valley Coop	68,024.99	-	-	7,846.90	75,871.89	Low	Low
41	Ravalli	0735	Hamilton K-12 Schools	K12		356,307.21	-	31,052.43	-	387,359.64	Low	Low

41	Ravalli	0738	Victor K-12 Schools	K12	9690 Bitterroot Valley Coop	144,473.03	-	-	5,481.00	149,954.03	Low	Low
41	Ravalli	0740	Darby K-12 Schools	K12	9690 Bitterroot Valley Coop	127,052.31	-	-	6,644.24	133,696.55	Watch	Risky
41	Ravalli	0741	Lone Rock Elem	EL	9690 Bitterroot Valley Coop	52,488.19	-	-	3,982.60	56,470.79	Low	Low
41	Ravalli	0743	Florence-Carleton K-12 Schls	K12	9690 Bitterroot Valley Coop	116,084.81	-	-	16,541.58	132,626.39	Watch	Risky
42	Richland	0745	Sidney Elem	EL		117,293.23	-	18,552.60	-	135,845.83	Low	Low
42	Richland	0746	Sidney H S	HS		26,721.12	-	7,906.05	-	34,627.17	0	Low
42	Richland	0747	Savage Elem	EL	9701 Prairie View Coop	13,851.35	-	-	1,498.40	15,349.75	Watch	Risky
42	Richland	0748	Savage H S	HS	9701 Prairie View Coop	8,786.67	1,213.33	-	552.04	10,552.04	Watch	Low
42	Richland	0749	Brorson Elem	EL	9701 Prairie View Coop	3,536.02	6,463.98	-	177.44	10,177.44	0	Low
42	Richland	0750	Fairview Elem	EL	9701 Prairie View Coop	27,922.03	-	-	3,824.87	31,746.90	Watch	Low
42	Richland	0751	Fairview H S	HS	9701 Prairie View Coop	11,727.24	-	-	2,405.33	14,132.57	Watch	Low
42	Richland	0754	Rau Elem	EL	9701 Prairie View Coop	10,683.11	-	-	1,025.22	11,708.33	Watch	Low
42	Richland	0768	Lambert Elem	EL	9701 Prairie View Coop	9,065.22	934.78	-	1,656.13	11,656.13	Low	Low
42	Richland	0769	Lambert H S	HS	9701 Prairie View Coop	3,341.70	6,658.30	-	650.62	10,650.62	Low	Low
43	Roosevelt	0774	Frontier Elem	EL	9801 Roose-Valley Sp Ed Coop	55,204.42	-	-	3,055.95	58,260.37	High	Risky
43	Roosevelt	0775	Poplar Elem	EL		444,273.17	-	14,215.11	-	458,488.28	Low	Low
43	Roosevelt	0776	Poplar H S	HS		142,016.17	-	4,574.07	-	146,590.24	Low	Low
43	Roosevelt	0777	Culbertson Elem	EL	9801 Roose-Valley Sp Ed Coop	59,325.05	-	-	4,081.18	63,406.23	Low	Low
43	Roosevelt	0778	Culbertson H S	HS	9801 Roose-Valley Sp Ed Coop	15,950.44	-	-	1,616.70	17,567.14	Low	Low
43	Roosevelt	0780	Wolf Point Elem	EL		364,081.45	-	11,277.45	-	375,358.90	Low	Low
43	Roosevelt	0781	Wolf Point H S	HS		143,943.46	-	4,574.07	-	148,517.53	Low	Low
43	Roosevelt	0782	Brockton Elem	EL	9801 Roose-Valley Sp Ed Coop	92,713.73	-	-	2,129.31	94,843.04	Low	Low
43	Roosevelt	0783	Brockton H S	HS	9801 Roose-Valley Sp Ed Coop	29,926.06	-	-	768.92	30,694.98	Low	Low
43	Roosevelt	0785	Bainville K-12 Schools	K12	9801 Roose-Valley Sp Ed Coop	13,869.70	6,130.30	-	3,233.39	23,233.39	Low	Low
43	Roosevelt	0786	Froid Elem	EL	9801 Roose-Valley Sp Ed Coop	14,517.69	-	-	1,754.71	16,272.40	Low	Low
43	Roosevelt	0787	Froid H S	HS	9801 Roose-Valley Sp Ed Coop	6,951.11	3,048.89	-	414.03	10,414.03	Low	Low
44	Rosebud	0789	Birney Elem	EL	9705 Tri County Coop	-	10,000.00	-	98.58	10,098.58	0	Low
44	Rosebud	0790	Forsyth Elem	EL	9692 Big Country Coop	38,776.94	-	-	4,633.22	43,410.16	Low	Low
44	Rosebud	0791	Forsyth H S	HS	9692 Big Country Coop	8,375.53	1,624.47	-	2,149.03	12,149.03	Low	Low
44	Rosebud	0792	Lame Deer Elem	EL		303,506.29	-	8,320.08	-	311,826.37	Low	Low
44	Rosebud	0795	Rosebud K-12	K12	9692 Big Country Coop	29,824.31	-	-	709.77	30,534.08	Watch	Low
44	Rosebud	0796	Colstrip Elem	EL		71,622.72	-	7,669.46	-	79,292.18	Low	Low
44	Rosebud	0797	Colstrip H S	HS		20,865.01	-	3,272.83	-	24,137.84	Low	Low
44	Rosebud	0800	Ashland Elem	EL		199,247.96	-	1,399.82	-	200,647.78	Low	Low
45	Sanders	0803	Plains K-12	K12		151,901.17	-	9,325.58	-	161,226.75	Low	Low
45	Sanders	0804	Thompson Falls Elem	EL	9702 Sanders County Coop	106,629.30	-	-	5,717.59	112,346.89	Low	Low
45	Sanders	0805	Thompson Falls H S	HS	9702 Sanders County Coop	63,733.39	-	-	3,272.83	67,006.22	Low	Low
45	Sanders	0807	Trout Creek Elem	EL	9702 Sanders County Coop	37,155.71	-	-	1,242.10	38,397.81	Low	Low
45	Sanders	0809	Dixon Elem	EL	9698 Missoula Area Coop	87,503.11	-	-	966.08	88,469.19	Low	Low
45	Sanders	0811	Noxon Elem	EL	9702 Sanders County Coop	58,527.77	-	-	2,484.19	61,011.96	Watch	Low
45	Sanders	0812	Noxon H S	HS	9702 Sanders County Coop	24,466.91	-	-	1,458.97	25,925.88	Watch	Risky
45	Sanders	0815	Hot Springs K-12	K12	9702 Sanders County Coop	82,069.82	-	-	3,667.15	85,736.97	Low	Low
46	Sheridan	0819	Westby K-12 Schools	K12	9693 Sheridan/Daniels Coop	6,027.91	13,972.09	-	1,163.23	21,163.23	Low	Low
46	Sheridan	0822	Medicine Lake K-12 Schools	K12	9693 Sheridan/Daniels Coop	24,712.10	-	-	2,011.01	26,723.11	Low	Low
46	Sheridan	0828	Plentywood K-12 Schools	K12	9693 Sheridan/Daniels Coop	53,493.12	-	-	7,117.41	60,610.53	Low	Low
47	Silver Bow	0840	Butte Elem	EL		947,145.85	-	61,237.37	-	1,008,383.22	Low	Low
47	Silver Bow	0842	Ramsay Elem	EL		23,039.16	-	3,154.53	-	26,193.69	0	Low
47	Silver Bow	0843	Divide Elem	EL	9703 Great Divide Educ Serv	-	10,000.00	-	177.44	10,177.44	0	Low
47	Silver Bow	0844	Melrose Elem	EL	9703 Great Divide Educ Serv	7,079.54	2,920.46	-	59.15	10,059.15	0	Low
48	Stillwater	0846	Park City Elem	EL	9704 Stillwater/Swt Grass Coop	27,585.95	-	-	4,357.20	31,943.15	Watch	Low
48	Stillwater	0847	Park City H S	HS	9704 Stillwater/Swt Grass Coop	7,257.18	2,742.82	-	1,971.58	11,971.58	Watch	Low
48	Stillwater	0848	Columbus Elem	EL	9704 Stillwater/Swt Grass Coop	48,023.13	-	-	10,074.79	58,097.92	Low	Low
48	Stillwater	0849	Columbus H S	HS	9704 Stillwater/Swt Grass Coop	17,126.34	-	-	4,633.22	21,759.56	Low	Low
48	Stillwater	0850	Reed Point Elem	EL	9704 Stillwater/Swt Grass Coop	15,139.00	-	-	926.64	16,065.64	Low	Low
48	Stillwater	0851	Reed Point H S	HS	9704 Stillwater/Swt Grass Coop	8,870.90	1,129.10	-	374.60	10,374.60	Low	Low
48	Stillwater	0852	Molt Elem	EL	9707 Yellowstone/W Carbon Coop	-	10,000.00	-	59.15	10,059.15	0	Low
48	Stillwater	0853	Fishtail Elem	EL	9704 Stillwater/Swt Grass Coop	17,083.81	-	-	138.01	17,221.82	0	Low
48	Stillwater	0857	Nye Elem	EL	9704 Stillwater/Swt Grass Coop	-	10,000.00	-	78.86	10,078.86	0	Low
48	Stillwater	0858	Rapelje Elem	EL	9704 Stillwater/Swt Grass Coop	8,633.22	1,366.78	-	847.78	10,847.78	0	Low
48	Stillwater	0859	Rapelje H S	HS	9704 Stillwater/Swt Grass Coop	4,775.29	5,224.71	-	394.32	10,394.32	Low	Low
48	Stillwater	0861	Absarokee Elem	EL	9704 Stillwater/Swt Grass Coop	13,027.39	-	-	2,996.81	16,024.20	Low	Low
48	Stillwater	0862	Absarokee H S	HS	9704 Stillwater/Swt Grass Coop	5,078.02	4,921.98	-	1,774.42	11,774.42	Low	Low
49	Sweet Grass	0865	Big Timber Elem	EL	9704 Stillwater/Swt Grass Coop	36,428.49	-	-	6,565.37	42,993.86	Low	Low
49	Sweet Grass	0868	Melville Elem	EL	9704 Stillwater/Swt Grass Coop	2,504.40	7,495.60	-	552.04	10,552.04	0	Low

49	Sweet Grass	0872	Greycliff Elem	EL	9704 Stillwater/Swt Grass Coop	7,739.21	2,260.79	-	236.59	10,236.59	0	Low
49	Sweet Grass	0875	McLeod Elem	EL	9704 Stillwater/Swt Grass Coop	2,425.17	7,574.83	-	177.44	10,177.44	0	Low
49	Sweet Grass	0882	Sweet Grass County H S	HS	9704 Stillwater/Swt Grass Coop	15,063.10	-	-	3,253.11	18,316.21	Low	Low
50	Teton	0883	Choteau Elem	EL	9755 Big Sky SE Coop	48,570.21	-	-	4,495.21	53,065.42	Low	Low
50	Teton	0884	Choteau H S	HS	9755 Big Sky SE Coop	14,983.04	-	-	2,503.91	17,486.95	Low	Low
50	Teton	0889	Bynum Elem	EL	9755 Big Sky SE Coop	3,038.97	6,961.03	-	492.90	10,492.90	0	Low
50	Teton	0890	Fairfield Elem	EL	9755 Big Sky SE Coop	58,139.15	-	-	4,120.61	62,259.76	Watch	Low
50	Teton	0891	Fairfield H S	HS	9755 Big Sky SE Coop	13,600.33	-	-	2,287.04	15,887.37	Watch	Low
50	Teton	0894	Power Elem	EL	9755 Big Sky SE Coop	15,353.32	-	-	1,439.26	16,792.58	Low	Low
50	Teton	0895	Power H S	HS	9755 Big Sky SE Coop	10,502.14	-	-	768.92	11,271.06	Low	Low
50	Teton	0896	Golden Ridge Elem	EL	9755 Big Sky SE Coop	-	10,000.00	-	709.77	10,709.77	0	Low
50	Teton	0898	Pendroy Elem	EL	9755 Big Sky SE Coop	18,138.77	-	-	295.74	18,434.51	0	Low
50	Teton	0900	Greenfield Elem	EL	9755 Big Sky SE Coop	13,590.32	-	-	1,991.30	15,581.62	Low	Low
51	Toole	0903	Sunburst K-12 Schools	K12	9755 Big Sky SE Coop	24,989.81	-	-	3,529.13	28,518.94	Low	Low
51	Toole	0910	Shelby Elem	EL	9755 Big Sky SE Coop	94,979.62	-	-	6,368.21	101,347.83	Low	Low
51	Toole	0911	Shelby H S	HS	9755 Big Sky SE Coop	16,429.14	-	-	2,385.62	18,814.76	0	Low
51	Toole	0915	Galata Elem	EL	9755 Big Sky SE Coop	16,325.73	-	-	138.01	16,463.74	0	Low
52	Treasure	0923	Hysham K-12 Schools	K12	9694 E. Yellowstone Spec. Ser Coop	24,279.27	-	-	1,064.65	25,343.92	Watch	Low
53	Valley	0926	Glasgow K-12 Schools	K12		148,258.41	-	17,152.77	-	165,411.18	Low	Low
53	Valley	0927	Frazer Elem	EL	9801 Roose-Valley Sp Ed Coop	164,303.09	-	-	1,912.44	166,215.53	Watch	Low
53	Valley	0928	Frazer H S	HS	9801 Roose-Valley Sp Ed Coop	82,151.55	-	-	532.33	82,683.88	Watch	Risky
53	Valley	0932	Hinsdale Elem	EL	9689 Bear Paw Cooperative	28,257.29	-	-	985.79	29,243.08	Low	Low
53	Valley	0933	Hinsdale H S	HS	9689 Bear Paw Cooperative	4,897.05	5,102.95	-	473.18	10,473.18	Low	Low
53	Valley	0935	Opheim K-12 Schools	K12	9801 Roose-Valley Sp Ed Coop	5,888.64	14,111.36	-	571.76	20,571.76	Low	Low
53	Valley	0937	Nashua K-12 Schools	K12		25,033.17	-	2,129.31	-	27,162.48	Low	Low
53	Valley	0941	Lustre Elem	EL	9801 Roose-Valley Sp Ed Coop	10,560.52	-	-	946.36	11,506.88	Low	Low
54	Wheatland	0946	Harlowton K-12	K12	9691 Central Mt Learn Res Ctr	177,930.10	-	-	5,638.73	183,568.83	Low	Low
54	Wheatland	0948	Judith Gap Elem	EL	9691 Central Mt Learn Res Ctr	9,205.32	794.68	-	295.74	10,295.74	High	Risky
54	Wheatland	0949	Judith Gap H S	HS	9691 Central Mt Learn Res Ctr	-	10,000.00	-	118.29	10,118.29	High	Risky
55	Wibaux	0964	Wibaux K-12 Schools	K12	9701 Prairie View Coop	25,823.77	-	-	2,720.78	28,544.55	Low	Low
56	Yellowstone	0965	Billings Elem	EL		2,495,621.62	-	233,336.84	-	2,728,958.46	Low	Low
56	Yellowstone	0966	Billings H S	HS		710,144.22	-	110,842.39	-	820,986.61	Low	Low
56	Yellowstone	0968	Blue Creek Elem	EL	9707 Yellowstone/W Carbon Coop	15,490.10	-	-	3,982.60	19,472.70	Low	Low
56	Yellowstone	0969	Canyon Creek Elem	EL	9707 Yellowstone/W Carbon Coop	27,122.26	-	-	5,204.98	32,327.24	Low	Low
56	Yellowstone	0970	Laurel Elem	EL	9707 Yellowstone/W Carbon Coop	248,915.67	-	-	29,632.89	278,548.56	Low	Low
56	Yellowstone	0971	Laurel H S	HS	9707 Yellowstone/W Carbon Coop	63,039.53	-	-	13,012.45	76,051.98	Low	Low
56	Yellowstone	0972	Elder Grove Elem	EL	9707 Yellowstone/W Carbon Coop	35,227.58	-	-	11,257.74	46,485.32	Low	Low
56	Yellowstone	0975	Custer K-12 Schools	K12	9694 E. Yellowstone Spec. Ser Coop	20,408.00	-	-	1,873.01	22,281.01	High	Risky
56	Yellowstone	0976	Morin Elem	EL	9707 Yellowstone/W Carbon Coop	31,420.52	-	-	1,005.51	32,426.03	0	Low
56	Yellowstone	0978	Broadview Elem	EL	9707 Yellowstone/W Carbon Coop	28,950.32	-	-	2,050.45	31,000.77	Low	Low
56	Yellowstone	0979	Broadview H S	HS	9707 Yellowstone/W Carbon Coop	9,316.24	683.76	-	808.35	10,808.35	0	Low
56	Yellowstone	0981	Elysian Elem	EL	9707 Yellowstone/W Carbon Coop	42,931.77	-	-	7,866.62	50,798.39	Low	Low
56	Yellowstone	0983	Huntley Project K-12 Schools	K12	9694 E. Yellowstone Spec. Ser Coop	183,382.58	-	-	15,969.82	199,352.40	Low	Low
56	Yellowstone	0985	Shepherd Elem	EL	9694 E. Yellowstone Spec. Ser Coop	86,860.95	-	-	11,652.06	98,513.01	0	Low
56	Yellowstone	0986	Shepherd H S	HS	9694 E. Yellowstone Spec. Ser Coop	32,066.01	-	-	5,204.98	37,270.99	0	Low
56	Yellowstone	0987	Pioneer Elem	EL	9694 E. Yellowstone Spec. Ser Coop	24,667.90	-	-	1,182.95	25,850.85	Low	Low
56	Yellowstone	0989	Independent Elem	EL	9707 Yellowstone/W Carbon Coop	19,004.43	-	-	6,407.64	25,412.07	0	Low
15	Flathead	1184	West Valley Elem	EL	9695 Flathead County Coop	70,411.80	-	-	13,465.91	83,877.71	Low	Low
02	Big Horn	1189	Hardin H S	HS		342,985.43	-	10,843.71	-	353,829.14	High	Risky
02	Big Horn	1190	Lodge Grass H S	HS		103,684.56	-	3,391.12	-	107,075.68	High	Risky
34	Park	1191	Gardiner H S	HS	9700 Park County Coop	3,502.66	6,497.34	-	1,301.24	11,301.24	Low	Low
11	Dawson	1193	Deer Creek Elem	EL	9701 Prairie View Coop	13,565.30	-	-	414.03	13,979.33	0	Low
56	Yellowstone	1196	Yellowstone Academy Elem	EL	9707 Yellowstone/W Carbon Coop	180,342.77	-	-	1,064.65	181,407.42	Low	Low
24	Lake	1199	Ronan Elem	EL		577,859.61	-	22,338.03	-	600,197.64	Low	Low
24	Lake	1200	Ronan H S	HS		170,835.55	-	6,979.40	-	177,814.95	Low	Low
36	Phillips	1203	Saco Elem	EL	9689 Bear Paw Cooperative	14,570.23	-	-	749.20	15,319.43	Low	Low
24	Lake	1205	Charlo Elem	EL	9698 Missoula Area Coop	63,032.03	-	-	3,489.70	66,521.73	Low	Low
24	Lake	1206	Charlo H S	HS	9698 Missoula Area Coop	23,031.65	-	-	1,794.14	24,825.79	Low	Low
21	Hill	1207	Rocky Boy Elem	EL	9689 Bear Paw Cooperative	293,459.49	-	-	8,852.41	302,311.90	Low	Low
24	Lake	1211	Upper West Shore Elem	EL		39,779.37	-	1,616.70	-	41,396.07	0	Low
47	Silver Bow	1212	Butte H S	HS		276,336.49	-	24,270.19	-	300,606.68	Low	Low
03	Blaine	1213	Hays-Lodge Pole K-12 Schls	K12	9689 Bear Paw Cooperative	212,505.52	-	-	4,574.07	217,079.59	Low	Low
02	Big Horn	1214	Plenty Coups H S	HS	9707 Yellowstone/W Carbon Coop	39,379.07	-	-	1,281.53	40,660.60	0	Low
34	Park	1215	Arrowhead Elem	EL	9700 Park County Coop	28,254.79	-	-	1,399.82	29,654.61	Low	Low



03	Blaine	1216	North Harlem Colony Elem	EL	9689 Bear Paw Cooperative	-	10,000.00	-	276.02	10,276.02	Watch		Low
21	Hill	1217	Gildford Colony Elem	EL	9689 Bear Paw Cooperative	23,309.37	-	-	335.17	23,644.54		0	Low
14	Fergus	1218	Ayers Elem	EL	9691 Central Mt Learn Res Ctr	6,454.90	3,545.10	-	98.58	10,098.58		0	Low
25	Lewis & Clark	1221	Lincoln K-12 Schools	K12	9703 Great Divide Educ Serv	68,647.12	-	-	2,858.80	71,505.92	Low		Low
18	Glacier	1222	Mountain View Elem	EL	9755 Big Sky SE Coop	11,352.79	-	-	374.60	11,727.39		0	Low
15	Flathead	1223	West Glacier Elem	EL	9695 Flathead County Coop	-	10,000.00	-	1,301.24	11,301.24	Low		Low
26	Liberty	1224	Liberty Elem	EL	9689 Bear Paw Cooperative	51,983.64	-	-	1,399.82	53,383.46		0	Low
07	Cascade	1225	Sun River Valley Elem	EL	9699 North Ctrl Learn Res Ctr	36,019.02	-	-	3,548.85	39,567.87	Watch		Low
37	Pondera	1226	Heart Butte K-12 Schools	K12	9755 Big Sky SE Coop	135,102.58	-	-	3,746.01	138,848.59	High		Risky
34	Park	1227	Shields Valley Elem	EL	9700 Park County Coop	21,534.68	-	-	2,878.51	24,413.19	Watch		Low
34	Park	1228	Shields Valley H S	HS	9700 Park County Coop	8,775.83	1,224.17	-	1,242.10	11,242.10	Watch		Risky
21	Hill	1229	Rocky Boy H S	HS	9689 Bear Paw Cooperative	94,233.22	-	-	2,444.76	96,677.98	Low		Low
44	Rosebud	1230	Lame Deer H S	HS		262,159.06	-	2,937.66	-	265,096.72	Low		Low
05	Carbon	1231	Luther Elem	EL	9707 Yellowstone/W Carbon Coop	4,797.81	5,202.19	-	630.91	10,630.91	Watch		Risky
21	Hill	1233	North Star Elem	EL	9689 Bear Paw Cooperative	29,917.72	-	-	2,661.64	32,579.36	Low		Low
21	Hill	1234	North Star HS	HS	9689 Bear Paw Cooperative	15,126.49	-	-	1,005.51	16,132.00	Low		Low
50	Teton	1235	Dutton/Brady K-12 Schools	K12	9755 Big Sky SE Coop	54,621.47	-	-	2,661.64	57,283.11	Low		Low
26	Liberty	1236	Chester-Joplin-Inverness El	EL	9689 Bear Paw Cooperative	44,402.05	-	-	3,410.84	47,812.89	Low		Low
26	Liberty	1237	Chester-Joplin-Inverness HS	HS	9689 Bear Paw Cooperative	11,719.73	-	-	1,202.67	12,922.40	Low		Low
09	Custer	1238	S H Elem	EL	9692 Big Country Coop	-	10,000.00	-	39.43	10,039.43	Low		Low
16	Gallatin	1239	Big Sky School K-12	K12	9696 Gallatin/Madison Coop	6,608.35	13,391.65	-	7,669.46	27,669.46	Low		Low
25	Lewis & Clark	1240	East Helena K-12	K12	9697 Prickly Pear Coop	317,654.54	-	-	28,587.96	346,242.50	Low		Low
56	Yellowstone	1241	Lockwood K-12	K12	9694 E. Yellowstone Spec. Ser Coop	314,989.17	-	-	25,591.15	340,580.32	low		Low
<b>Total</b>						<b>37,165,707.00</b>	<b>613,992.17</b>	<b>2,059,850.69</b>	<b>940,149.31</b>	<b>40,779,699.17</b>			

**APPENDIX D**

**ESSER GRANT MONITORING TOOL 2020-2021**

<p>Expenditure supporting documentation is being maintained at the LEA for each ESSER grant. Expenditures are for allowable and approved activities. Expenditures are reasonably tied to the COVID-19 virus.</p>	<p>For the selected month (provided by OPI) provide a copy of the detailed E-grants expenditure report, detailed expenditure report from internal accounting system, and the corresponding cash request(s) support for the month.</p> <p>Each cash request support should provide: Evidence the expenditure was approved by a secondary reviewer (i.e. AR, Superintendent, Business Manager) and supporting documentation for expenditures (including requisitions, Purchase Orders, Invoices, etc.).</p> <p><i>Note: Support should be sufficient to tie E-grants expenditure data to internal expenditure data and then to supporting documentation.</i></p>
<p>OPI has an internal Sub-Recipient monitoring process housed in School Finance Division. This process is designed to review school audits to ensure compliance with applicable regulations. In the event of a finding an audit follow-up sheet is completed by the applicable program personnel to ensure compliance and adequate corrective action has been implemented. To reduce burden on schools and duplication of monitoring review, the ESSER grant monitoring review will rely on the Sub-Recipient monitoring process, as applicable.</p>	<ol style="list-style-type: none"> <li>1. Obtain the most current audit report submitted to School Finance. Review the report and discuss with School Finance if all audit findings were adequately addressed.</li> <li>2. If findings are still outstanding contact district to get status of findings and determine if timeline or response is reasonable.</li> <li>3. In review of findings determine if repeat or material findings are related to federal or funds. Determine if the district has adequately addressed findings. If not, consider additional review of documentation or if additional provisions should be applied to district (i.e. reimbursement basis, additional review of T&amp;E, etc).</li> </ol>
<p>The LEA has a current inventory for any materials or equipment purchased with Title IA funds.</p>	<p>Present to OPI a list which presents all inventory purchased with ESSER funds. Inventory records and process should present:</p> <p>Property records on hand which includes description of property, a serial number or other identification number, the funding source of property, title owner, acquisition date, cost of property, percentage of federal participation in the cost of property, and any disposition data including the date of disposal and sale price of property.</p>

Review equitable share calculation. LEA documents value supplied to nonpublic participants.	LEA can show equitable share is or has been fulfilled.	
Discuss plans for remaining grant funds.	LEA has a plan to disburse funds for allowable expenses prior to end of grant period. Plan is in line with Egrants budget.	