



Montana Legislative Services Division
Financial and Human Resource Office

TO: Members, Legislative Council
FROM: Jennifer Simmons, Financial Services Manager
RE: Operating Plan Change, Fiscal Year 2015
DATE: July 21, 2015

Operating Plan Change:

- \$260,400 from Operating Expenses to Equipment
To appropriately account for purchases of capital assets individually exceeding \$5,000, as required by State accounting policy.

The assets purchased were servers, audio/video workstations (as part of TVMT's Phase Project), a Smart Board, and contract payments for the Session Systems Replacement Project.

This first-level operating plan change triggers the "substantial compliance" provisions of 17-7-138, MCA, and will be reported to the Legislative Finance Committee at their next meeting.

Due to fiscal year end closing deadlines, this operating plan change was processed prior to notification to the Legislative Council and Legislative Finance Committee. The funds were used for the purpose in which the appropriation was provided.

EXAMPLE OF OPERATING PLAN CHANGE