

**MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS**  
**LIST OF COMMON ACRONYMS**  
 August 2021



ACRONYM	DEFINITION
ADA	Americans with Disabilities Act
AICPA	American Institute of Certified Public Accountants
AIM	Achievement in Montana - An electronic reporting system that provides the OPI timely and accurate educational data about the progress of students, schools, and the state.
ANB	Average Number Belonging - a student COUNT USED FOR SCHOOL FUNDING PURPOSES. It is the formula based on factors that include enrollment on two count dates, PIR days, and an average school year of 180 days. ANB is used to determine ANB based entitlements as well as calculate school BASE and maximum general fund budgets.
ARM	Administrative Rules of Montana - agency regulations, standards, or statements of applicability that implement, interpret, or set law or policy. An agency can also adopt administrative rules that describe the organization, procedures, or practice requirements of the agency. Agencies are given rulemaking authority through the legislative process (i.e. state law).
ASBO	Association of School Business Officials - MASBO is an affiliate of ASBO
BASE	Base Amount for School Equity - the minimum General Fund expenditures budget that all public schools must adopt
BOR	Board of Regents - This group governs the Montana University System
BPE	Board of Public Education - A board appointed by the Governor that exercises general supervision over elementary and secondary schools in Montana.
CST	Child Study Team - the multidisciplinary evaluation process which determines the presence of a disability and identifies a student's special education needs.
CSCT	Comprehensive School & Community Treatment - one of several school based health service programs eligible for federal Medicaid reimbursement. CSCT is for school based mental health services
ESEA	Elementary and Secondary Education Act - Federal legislation governing how most federal education programs are funded. Replaced by the Every Student Succeeds Act. 1965-2015.
ESSA	Every Student Succeeds Act - the reauthorization of the ESEA that provides funding to K-12 schools and districts throughout the nation and emphasizes equal access to education, high standards, and accountability. Signed into law December of 2015.
ESSER	Elementary & Secondary School Emergency Relief - funding provided by the federal government under the CARES Act (ESSER-I), CRSSA (ESSER-II) and ARP (ESSER-III) to aid school district to prevent, prepare for and respond to coronavirus.
FAPE	Free and Appropriate Education - The provision that special education and related services that schools are obligated to provide for a handicapped student.
FERPA	Family Education Rights and Privacy Act - A Federal Act governing privacy of student records.
FMLA	Family Medical Leave Act - The FMLA entitles eligible employees of covered employers to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave.

**MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS**  
**LIST OF COMMON ACRONYMS**  
 August 2021



ACRONYM	DEFINITION
FSLA	Fair Labor Standards Act - The Fair Labor Standards Act (FLSA) establishes minimum wage, overtime pay, recordkeeping, and child labor standards affecting full-time and part-time workers in the private sector and in Federal, State, and local governments (which includes school districts).
FTE	Full-Time-Equivalent - A number that equates to the percentage of time an employee works. (1.00 = fulltime) (.5=half-time)
FYE or FY	Fiscal Year End or Fiscal Year. A fiscal year is a 12-month period that an organization uses to report its finances. A school district's fiscal year is July 1 through June 30.
GAAP	Generally Accepted Accounting Principals - Generally Accepted Accounting Principles are a collection of commonly-followed accounting rules and standards for financial reporting.
GASB	Governmental Accounting Standards Board - A private, non-governmental organization that develops Generally Accepted Accounting Principals (GAAP) and financial reporting standards used by state and local governments.
GEMS	Growth and Enhancement of Montana Schools - Data warehouse maintained by the OPI. Provides access to data collected from Montana's educational community to help inform the OPI, schools, educators, and the community about the success of Montana's schools.
GTB	Guaranteed Tax Base - A state payment to support a district's General Fund BASE mills when the district's mill value to BASE budget ratio is less than the statewide ratio.
IDEA	Individuals with Disabilities Education Act - A federal law imposing requirements for education of handicapped children.
IEP	Individualized Education Program - the document that specifies the special education and related services a handicapped child needs.
LEA	Local Education Agency - A term used by the federal government to describe a public authority legally constituted by the state as an administrative agency to provide control of and direction for kindergarten through 12th grade public educational institutions. LEAs include school districts (elementary, high school or K-12), and special education cooperatives. An LEA is identified using a four-digit number (XXXX).
LGS	Local Government Services - a division of Montana's Department of Administration that works with local governments to ensure uniform financial accountability and assist with financial reporting requirements and audits.
MACIE	Montana Advisory Council for Indian Education. Advises the BPE and OPI on matters related to Indian education.
MAEFAIRS	Montana Automated Educational Finance and Information Reporting Services - Montana's school finance reporting system which includes the TFS, Budgets, Compensated Absences, and Student Count for ANB (based on student enrollment).
MASBO	Montana Association of School Business Officials. MASBO's mission is to empower school business leaders through education. MASBO is dedicated to training and supporting the people responsible for business operations in Montana schools. Our goal is to enable members to manage the business in order to support education for Montana children.
MCA	Montana Code Annotated - Laws of Montana adopted by the state legislature.

**MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS**  
**LIST OF COMMON ACRONYMS**  
 August 2021



ACRONYM	DEFINITION
MEA-MFT	Montana Education Association-Montana Federation of Teachers - The former teachers' union prior to the creation of the MFPE.
META	Montana Educational Technologists Association (A sub-group of SAM)
MFPE	Montana Federation of Public Employees - The union created by the merger of the MEA-MFT and MPEA in 2018. The union represents many Montana public employees.
MHSA	Montana High School Association - The organization that governs Montana high school interscholastic activities.
MPEA	Montana Public Employee Association - The former union that represented state employees. Part of the MFPE since 2018.
MPERA	Montana Public Employees Retirement Administration. A state agency that administers several retirement systems, including PERS.
MREA	Montana Rural Education Association - An organization which is concerned with all aspects of the public education system in rural Montana.
MSDB	Montana School for the Deaf and Blind. Located in Great Falls
MTSBA	Montana School Boards Association
MTSUIP	Montana Schools Unemployment Insurance Program - Administered by MTSBA and MASBO.
MUS	Montana University System - 16 universities and colleges throughout Montana
OCHE	Office of the Commissioner of Higher Education - The central administrative unit of the MUS and BOR. Communicates and implements policies and directives of the BOR.
OPI	The Office of Public Instruction
PERS	Public Employees Retirement System - The state retirement system for school employees excluding teachers and administrators. A part of MPERA.
PRC	Project Reporter Code. A three-digit code (XXX) used in accounting for school district finances to track grants and other special activities within a fund.
PIR	Pupil-Instruction-related - days that districts can use for teacher training or parent teacher conferences.
SAM	School Administrators of Montana - The professional organization for Montana administrators, including superintendents, principals, special educator directors, and technology directors. Sub-Groups of SAM are MASS, MASSP, MAEMSP, MACSS, MCASE and META.
SEA	State Education Agency - A term used by the federal government to describe a State board of education or other agency or officer primarily responsible for the State supervision of public elementary schools and secondary schools. The Office of Public Instruction (OPI) is the state education agency for Montana.
TFS	Trustee's Financial Summary - A reporting module in the OPI MAEFAIRS system that school districts and special education cooperatives (co-ops) use to report their financial data (assets, liabilities, fund balance, revenues, expenditures and other information) for the fiscal year. Also know as simply the Trustee's Report.
TRS	Teachers Retirement System - The state retirement system for teaching staff and administrators.