

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

APRIL 2014

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.



MASBO Staff

Denise Williams, Executive Director
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www.masbo.com

MASBO LAUNCHES NEW WEBSITE

The MASBO Board of Directors approved the purchase of an association membership database called Internet4Associations (i4a). This database has a number of features, including a website from which we can maintain our membership information, conduct surveys, provide registration for conferences and workshops, post publications and presentations and have a non-public Discussion Forum where you can view and/or post questions and answers on various subjects.

By now, all current MASBO members should have received an email from Marie that provides your user name and password needed to access secure features, such as updating your profile and accessing the Discussion Forum. If you haven't received this message or if you have questions, please contact Marie at mroach@masbo.com or 406-443-0631.

Many thanks to Marie for her hard work and dedication to getting this website up and running!

LIVE TO BALANCE ~

Date	Account Title and Description	Ref.	Debit	Credit
2013	Aug. 1	100	50,000	
	Cash			50,000
2013	Aug. 1	280		50,000
	Notes Payable		50,000	
	Borrowed \$50,000			

Date	Explanation	Ref.	Debit	Credit	Balance
2013	Aug. 1	Borrowed \$50,000	50,000		50,000

Date	Explanation	Ref.	Debit	Credit	Balance
2013					280

BALANCE TO LIVE



2014 Summer Conference & New Clerk Academy

New Clerk Academy June 16 & 17
Summer Conference June 18, 19 & 20

Billings Holiday Inn Grand

For room reservations, call (800) 465-4329 and ask for group booking code "MAS"

Note: Sessions for the summer conference will begin on Wednesday, June 18 at 8:30 a.m. and the opening session is moved to lunch. You may want to check your room reservations if you need a room on Tuesday night (June 17).

Registration and conference details coming soon!

PAYROLL REMINDERS

Quarter I (January – March) Payroll Reports are due April 30, 2014.

Form 941 (form) <http://www.irs.gov/pub/irs-pdf/f941.pdf> and (instructions) <http://www.irs.gov/pub/irs-pdf/i941.pdf>

Also, check out quarterly reporting requirements for unemployment insurance and workers' comp insurance.

Looking for information about Employment Posters? Go to <http://wsd.dli.mt.gov/service/posters.asp>

Montana Department of Labor & Industry will be holding its 2014 Assistance for Business Clinics classes soon. For more information and a schedule, click on this link: <http://dli.mt.gov/resources/abc-schedule>

MASBO Board of Directors

President	Mike Arnold, Havre Schools	Region 1 Director	Cindy Foley, West Valley Schools
Vice-President	Tammy Tulberg, Target Range Schools	Region 2 Director	Brigette Clark, Geraldine Schools
Past President	Jacki Young, Fairview Schools	Region 3 Director	Rhonda Opp, Medicine Lake Schools
Fiscal Agent	Kim Aarstad, East Helena Schools	Region 4 Director	Lorie Carey, Jefferson Co. High School
Ex-Officio Director	Sherri Hesar, Browning Schools	Region 5 Director	Rita Huck, Huntley Project Schools
Ex-Officio Director	Janelle Mickelson, OPI	Region 6 Director	Della Van Horn, Circle Schools

REGION DIRECTOR ELECTION RESULTS

Elections for Region Director were held at the spring workshops. Here's the results:

- **Region 1 – Cindy Foley** (West Valley), for the remainder of the term: March 2014 – June 30, 2016.
- **Region 2 – Sherri Hesar** (Browning) for July 1, 2014 – June 30, 2017.
- **Region 3 – Rhonda Opp** (Medicine Lake) for July 1, 2014 – June 30, 2017.
- **Region 4 – Lorie Carey** (Jefferson County High School) for the remainder of the term: March 2014 – June 30, 2016
- **Region 6 – Jen Mettler** (Baker) for July 1, 2014 – June 30, 2017.

Congratulations to all and welcome to the MASBO Board of Directors!

KNOW ANYONE RETIRING THIS YEAR?

If you are planning to retire or know of anyone who is retiring, please contact us at the MASBO office by May 15, 2014. The Board of Directors would like to give special recognition to retirees at the annual summer conference in June.

SUMMER CONFERENCE SUNSHINE FUND

Each year at the summer conference, MASBO holds a silent auction of member-donated items to raise money for the Sunshine Fund. The Sunshine Fund is a great way to help MASBO members that have incurred extensive medical bills due to illness. Please notify your Region Director or the MASBO office if you know of a MASBO member or a member's spouse who might need this help. Also, put on your shopping shoes and bring items for the silent auction with you to the conference!

SAVE THE DATE — VETERAN CLERKS WORKSHOP

Plans are underway for MASBO's 3rd annual Veteran Clerks Workshop. This year's workshop will be held in conjunction with MSGIA to provide a half day of workers comp insurance training and 1½ days of training for school business officials who have 5 or more years' experience in school finance, budgeting and accounting.

- Dates: Thursday, September 11 - Friday, September 12
- Location: MTSBA 4th Floor Training Room – Helena
- Workshop fee: \$125 (lunch provided both days)
- Topics: "Budget Show & Tell" and "Gearing Up for the 2015 Legislative Session"

~ A MESSAGE FROM YOUR MASBO PRESIDENT ~

Greetings, MASBO Members,

Happy Spring to everyone; hopefully, we will soon be having spring like weather. I hope you're surviving the mad rush that spring time brings to schools, such as negotiations, end-of-year purchasing, and final payrolls. Knowing everyone is in the same boat will help you get through this hectic time.

Your MASBO board has been busy finishing up spring regional meetings, budget workshops, and planning for summer conference. But first, let's wrap up the regional meetings. In Region 1, Cindy Foley was elected as Director (she was appointed last year when Tammy Tulberg became vice president). Region 2 elected Sherri Hesser from Browning for Director. Thank you, Brigitte Clark, for your service on the board as Region 2 Director for the past three years. In Region 3, Rhonda Opp was re-elected as Director for another three-year term. Region 4 had Kim Aarstad stepping down as Director since she was appointed Fiscal Agent to the board and Lorie Carey was elected as Director. Welcome aboard, Lorie and we look forward to working with you on the MASBO Board. Region 5 did not have to have an election this year because Rita Huck was elected last year. And finally region 6, thank you to Della Van Horn for her service to the board and also, welcome to Jen Mettler as the newly elected Region 6 Director. Della & Brigitte, please don't feel left out yet, as you get to help with one last summer conference.

The big topic for everyone at the regional workshops was Health Care Reform. Again, MASBO brought in American Fidelity to give a presentation on this volatile subject and hopefully everyone left with a little more understanding of the changes to come. This is very complicated and please know that you are not alone in this, MASBO is working with American Fidelity to keep our members well informed.

A big thank you goes out to Mike Waterman and Denise Williams for their work in putting this year's budget workshops together. The feedback that I have heard, the new format was a success. And please note that we are planning to have a session at summer conference to walk through the manual general fund budget calculations.

And finally, summer conference is just around the corner. Denise & Marie have been busy getting presenters and topics together. We have taken account of the feedback from past conferences and hopefully you will find a wide variety of workshops to fit your needs. We have a lot of information to squeeze into a short conference. We will again kick off the opening of the conference with a motivational keynote speaker that will for sure give us a key message, yet keep us entertained. And then on Thursday night, we will honor the few and the proud male gender of the MASBO organization with a MAnSBO night of activities. There will be live music and you will need to attend to see what else is in store for you.

In closing, I would just like to thank everyone for making MASBO such a great organization. And remember, this is your organization, please let any board member know if you have questions or topics you would like to see addressed at future meetings.

Thanks,

Mike Arnold, President



MAY 6, 2014 SCHOOL ELECTION REMINDERS

Download the 2014 Election Calendar <http://www.opi.mt.gov/pdf/SchoolFinance/ElecHB/14ElectionCalendar.pdf> and review the upcoming deadlines.

- The Election Manual, sample forms and other election resources can be found at http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#gpm1_7
- Notice of election is posted Sunday, April 6 through Wednesday, April 16.
- Send absentee ballots by Wednesday, April 16.
- Send mail ballots between Friday, April 11 and Monday, April 21.

HANDY RESOURCES

Projecting General Fund Reserves

Click on this link: http://opi.mt.gov/Finance&Grants/schoolfinance/Index.html#gpm1_5 and download this handy spreadsheet that will help you:

- Project ending general fund balance based on actual and projected revenue and expenditures during the year.
- Project operating reserves, excess reserves and fund balance reappropriated for the ensuing year's budget.
- Determine the level of reserves necessary to maintain a positive cash balance in the ensuing year.

State Payments to Schools and Cooperatives

OPI posts an electronic Payment Advice on their website each month after it distributes state payments to schools and cooperatives. Click on this link to access the reports for payments made during FY2013-2014:

<http://www.opi.mt.gov/pub/index.php?dir=School%20Finance/Payments/FY2013-14/>

These reports may be useful when you're balancing your cash balances to the county treasurer's report, or if you're trying to project year-end fund balance and need to know about how much you'll be receiving in the coming months through fiscal year end.

GOVERNMENTAL ACCOUNTING & AUDITING NEWS

GASB STATEMENT NO. 68 Accounting and Financial Reporting for Pensions

GASB Statement No. 68 requires governments providing defined benefit pensions to recognize, for the first time, their long-term obligation for pension benefits as a liability, and to more comprehensively and comparably measure the annual costs of pension benefits. The requirements will take effect for governments, including school districts, for fiscal years beginning after June 15, 2014 (i.e., FY2015 or later).

More information on GASB Statement No. 68 is available on the GASB website at:

<http://www.gasb.org/cs/ContentServer?c=Page&pagename=GASB%2FPAGE%2FGASBSectionPage&cid=1176163527868>

MSCPA HOSTS 2014 GOVERNMENTAL CONFERENCE

The Montana Society of CPAs' Governmental Audit, Accounting & Financial Reporting Committee will present a conference that focuses on accounting, auditing and reporting issues affecting Montana's local governments. This conference is designed for auditors of local governments, representatives of city, county and district governing boards, and accountants from city, county and school district business offices.

May 9, 2014-----Red Lion Colonial Inn, Helena-----8:00 a.m. – 4:45 p.m.-----9 CPE credits (2 ethics)

To register, go to www.mscca.org or call 406- 442-7301

MASBO ENDORSES THESE PROGRAMS



<http://www.americanfidelity.com/home.aspx>

Healthcare Reform Services
Section 125 Services
Health Savings Account Services

Debbie Braden
Fringe Benefit Consultant
866-576-0201, ext. 26
Debbie.Braden@af-group.com



Western States
School Program

<http://msplip.com/>

Property & Liability Insurance Plan

Dave Pillatzke
Program Manager
406-457-4531
dpillatzke@paynewest.com



<http://msgia.org/Home.aspx>

Montana School Group Insurance Authority
Workers' Compensation Insurance

Shawn Bubb
Director of Insurance Services
406-442-2180
sbubb@mtsba.org



Montana School Unemployment Insurance Program
<http://mtsba.org/InsuranceServices/tabid/98/Default.aspx>

Theresia LeSueur
Director
406-457-4407
tlesueur@mtsba.org



PUPIL TRANSPORTATION — IMPORTANT DEADLINES



FY2014 SECOND SEMESTER TR-5 & TR-6 CLAIM FORMS DUE

By **May 24, 2014**, schools must electronically submit their TR-5 and TR-6 claim forms for second semester to the OPI online Pupil Transportation program. Send a signed hard-copy of the forms to your county superintendent.

By **June 1, 2014**, the county superintendent must electronically authorize the TR-5 and TR-6 claim forms for each district. OPI will verify and disburse the approved amount of state reimbursement for second semester on June 27, 2014. The county superintendent should order the payment of the county transportation reimbursement when they receive the electronic state payment report from OPI.

Questions? Contact Donell Rosenthal at OPI at 444-3024 (drosenthal@opi.mt.gov)

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

Enter online by April 24 for your chance to win one of 16 complimentary registrations to attend the ASBO 2014 Annual Meeting & Expo, September 19–22, in Kissimmee, Florida!

[<http://asbo.informz.net/survistapro/sn.asp?u=751709469&gid=D1C077F8-5BDD-4909-8BEC-1365D28A4D9A>]

The Annual Meeting & Expo is the ultimate networking and professional development event for school business officials to connect with peers, exchange information, learn best practices, and improve leadership skills. Don't miss out on this one-of-a-kind opportunity!

2014 LEGISLATIVE INTERIM COMMITTEE NEWS



EDUCATION & LOCAL GOVERNMENT (ELG)

HJR2 Electronic Records Management

HJR 2 calls for a study to investigate electronic records management by state and local government. The ELG sanctioned a Work Group to contribute to the investigation. Background materials, and the Work Group plan, meetings and discussions can be accessed at this link: <http://www.leg.mt.gov/css/Committees/Interim/2013-2014/Education-and-Local-Government/Committee-Topics/HJR2/hjr2.asp>.

The ERM Work Group Report and Recommendation as of April 2014 is located at:

<http://www.leg.mt.gov/content/Committees/Interim/2013-2014/Education-and-Local-Government/Meetings/April-2014/HJR2workgrprpt.pdf>

K-12 Funding Study and Options

In 20-9-309 (5), MCA, state law requires the legislature to, at least every 10 years following April 7, 2005, “authorize a study to reassess the education needs and costs related to the basic system of free quality public elementary and secondary schools; and if necessary, incorporate the results of those assessments into the state’s funding formula.”

A document located at this link: <http://www.leg.mt.gov/content/Committees/Interim/2013-2014/Education-and-Local-Government/Meetings/April-2014/K-12-Funding-Study-Options.pdf> provides background information and possible options that ELG could take if the committee is interested in pursuing a committee bill to address the required study.

School Transportation Funding & Safety Audit Report

At its December 2 meeting, the ELG heard a report on an audit conducted by the state Legislative Audit Division on School Transportation Funding & Safety. The report, which includes 5 findings and OPI’s responses, is located at:

<http://www.leg.mt.gov/content/Committees/Interim/2013-2014/Education-and-Local-Government/Meetings/December-2013/School%20Transportation%20Audit%20Report.pdf>

Recommendation #3 in the audit calls for a review of the effects of the statutory reimbursement schedule. The ELG is considering possible options to address this recommendation. Background and a description of the options is located at:

<http://www.leg.mt.gov/content/Committees/Interim/2013-2014/Education-and-Local-Government/Meetings/April-2014/school-trans-possibilities.pdf>

The ELG’s next meeting is June 16-17.

STATE ADMINISTRATION & VETERANS’ AFFAIRS (SAVA)

SJR 14 Study Combining Primary & School Elections

SJR 14 calls for an interim study to identify opportunities to make combined primary and school elections feasible.

The SAVA Committee established SJR 14 Subcommittee on Combining Elections. After much research and discussion (see September 18, 2013 meeting materials at <http://www.leg.mt.gov/css/Committees/Interim/2013-2014/State-Administration-and-Veterans-Affairs/Meetings/September-2013/september-2013.asp>), consideration of combining primary and school elections was set aside. The Subcommittee continued its work to consider ways to de-conflict election deadlines and clean-up election laws for consistency and clarity.

The Subcommittee presented its recommendation to the full SAVA Committee at its April 9 meeting (see <http://www.leg.mt.gov/content/Committees/Interim/2013-2014/State-Administration-and-Veterans-Affairs/Meetings/April-2014/SJR%2014%20Recommendations.pdf>). The proposed changes to school elections are:

- Establishes a definition of "regular school election", "school election", and "special school election" to allow these terms to be used in the statutes more clearly (20-3-202, MCA).
- Clarifies oath of office and term of office provisions for superintendent (20-3-202, MCA.)
- ***Changes candidate filing deadline to conform with standard time period of 145 days to 85 days before the election [Note: current law provides 135 days to 40 days prior to the election.] (20-3-305, MCA).***

- Changes notification of cancellation of a school election and election by acclamation from 25 days to 30 days before the election (20-3-313, MCA).
- Changes notification requirements to allow notice to be published or broadcast no later than 10 days before an election (rather than no later than 20 days) (13-1-108 and 20-20-204, MCA).
- **Changes statute that allows an election to be called at least 40 days before the election, to be called at least 70 days before the election (20-20-201, MCA).**
- **Applies late voter registration to school elections (20-20-311, 20-20-312, and 13-2-304, MCA).**
- Changes deadline for ballot certification for trustee elections from 25 days to 30 days prior to the election (20-20-401, MCA) and amends 13-19-207, MCA, for mail ballot elections to match this change.

Proposed changes highlighted in yellow may be a concern for school districts. Please let Denise know if you have comments on any or all of these proposals.

The SAVA's next meeting is June 5.

MASBO EXHIBITOR MEMBERS		
Pine Cove Consulting Brandon VanCleeve bvanclleeve@pinecc.com	Western States School Program Dave Pillatzke dpillatzke@paynewest.com	Montana Schools Unified Insurance Program Theresa LeSueur tlesueur@mtsba.com
United Pension Administration Elizabeth Harris upahelp@msn.com	Fellon Insurance Services Dale Fellon fellonins@msn.com	D.A. Davidson & Co. Bridget Ekstrom Bekstrom@dadco.com
VALIC John Wing John.wing@valic.com	MNJ Technologies Jeremy Downing jdowning@mnjtech.com	Klimas Financial Services, Inc. Charles Klimas Charles.klimas@securitiesamerica.com
Infinite Campus Stephanie Sondrol Stephanie.sondrol@infinitecampus.com	TCPN (The Cooperative Purchasing Network) Derek Anderson danderson@tcpn.org	Black Mountain Software Teresa Van Buren teresav@blackmountainsoftware.com
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