

# MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS APRIL 2016

*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

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## TRAINING OPPORTUNITIES

### ASSISTANCE FOR BUSINESS CLINICS

**Hosted by** the following Montana state agencies:

- Department of Labor & Industry
- Department of Public Health & Human Services
- Department of Revenue
- Employer Support of the Guard & Reserve

**Intended audience:**

- new and established employers
- accountants and bookkeepers
- human resource professionals
- lawyers



**Purpose:** this hands-on clinic is specially designed to provide a broader understanding and/or steps to implement the latest changes to various laws, rules and regulations. Topics covered:

- state withholding
- unemployment insurance (UI) tax requirements
- workers' comp coverage
- tax incentives
- minimum wage
- overtime
- new hire reporting
- income withholding orders
- USERRA laws and regulations

The Assistance for Business Clinic will be held at various locations around the state. The fee is \$35 - \$40, depending on the location.

For more information, dates and locations, and to download a registration form, click [here](#).

### MONTANA SOCIETY OF CPAs GOVERNMENTAL AUDIT, ACCOUNTING & FINANCIAL REPORTING CONFERENCE

The GAAFR Conference will be held in **Helena** on **May 13** at the Radisson Colonial Hotel. Designed for auditors of local governments, representatives of city, county, town and district governing boards and accountants from city, county, town and school district business offices, the conference will focus on accounting, auditing and reporting issues. For more information and to register, click [here](#).

### IRS TAX EXEMPT (TE) AND GOVERNMENT ENTITIES (GE) DIVISION



On **May 12 at noon**, watch a free webcast: **TE/GE Worker Classification: Employee or Independent Contractor?**

Learn about: 1) why this matters, 2) recognize control factors, 3) benefits of voluntary compliance, and 4) how the Form SS-8 can help. To register, click [here](#).

To view previous webcasts on a variety of employer topics, click [here](#) to visit the IRS Video Portal.

## MASBO Board of Directors

President	Tammy Tulberg, Target Range Schools	Region 1 Director	Noreen Anderson, Hellgate K-8 School
Vice-President	Cindy Foley, West Valley Schools	Region 2 Director	Belinda Klick, Sun River Valley Schools
Past President	Mike Arnold, Havre 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, MSUIP	Denise Williams	Region 5 Director	Rita Huck, Huntley Project Schools
Ex-Officio, OPI	Janelle Mickelson	Region 6 Director	Jen Mettler, Baker Schools

### ***MEET YOUR MASBO BOARD OF DIRECTORS***

*[To help you get to know the Board of Directors, we'll feature the bio of a different board member each month.]*

#### **DENISE WILLIAMS, EXECUTIVE DIRECTOR**

Hi MASBO Members –

Having served as your Executive Director since April 2012, I can say it has been a truly enjoyable and rewarding experience. My favorite part is writing this newsletter because I know (hope) everyone anticipates all the news, tips and deadline reminders 😊.



I began my public school work experience journey after I graduated from MSU – Bozeman in 1991 (B.S. in Business, Accounting Option). I was the deputy auditor at Gallatin County where one of my duties was to assist in an “audit” of a couple of third-class school districts. I also helped the County Superintendent of Schools with the paper TFS and Budget forms she received from the 13 or so school districts in our county. My job was to check totals and ensure the ending fund balance in the budgeted funds flowed over into the budget reports. That was back in the day when the reports were sent to OPI for input. Can you imagine working at OPI and keying in all those numbers from all those reports? Yikes!

At the same time, I also worked from my home as the bookkeeper for Amsterdam Schools for a year. Since then, I’ve worn a variety of hats, including district clerk/business manager at East Helena Schools for 6½ years, revenue analyst for the Department of Revenue for 7 months, secretary at East Valley Middle School in East Helena for a year, financial specialist at the Office of Public Instruction for 2 years and 8 years as the School Finance division administrator for OPI.

Having this background has served me well. I know the feeling of being a new clerk, wondering, “There’s so much to do – how am I going to pull this off?” and driving home from the workshops and conferences feeling overwhelmed. Then, after a year (or two?), some familiarity and confidence sets in, except that once you’re actually feeling comfortable, odd issues rear their ugly head and legislative changes happen, new technology is introduced, your board wants you to perform miracles and you’re back to, “How am I going to pull this off?” Knowing this helps me to help you.

In MASBO, we are blessed to work within a culture of community-minded professionals. Everyone is experiencing the same thing, and help is truly only a phone call or email away. I enjoy seeing everyone at our ever-growing workshops and conferences. Sure, the travel can be grueling, but it’s well worth it to spend even a few moments getting to know you better and hearing about the latest and greatest in your schools. Whether you’re a newbie or have 40 years under your belt, you are all rockstars to me!

Keep in touch,  
Denise

## MASBO MOBILE — CHECK IT OUT!

You can now access the MASBO website from your phone or other mobile device. MASBO Mobile allows you expanded access to the pages and items posted on the MASBO website. Open your web browser and enter masbo.com. Click on the menu located in upper left-hand corner to access the individual website pages.

Thanks, Marie for going the extra mile to provide this capability to our members!



## SPRING REGIONAL WORKSHOPS AND DIRECTOR ELECTIONS

Thanks to everyone who was able to attend the Spring Regional Workshops, and congratulations to the following Region Directors:

- **Region 1:** Noreen Anderson was elected to serve March 2016 – June 30, 2018 (remainder of the term vacated by Cindy Foley).
- **Region 2:** Belinda Klick was elected to serve March 2016 – June 30, 2018 (remainder of the term vacated by Lucinda Woodland).
- **Region 4:** Lorie Carey was elected to serve for the three-year term July 1, 2016 – June 30, 2019.
- **Region 5:** Rita Huck was elected to serve for the three-year term July 1, 2016 – June 30, 2019.

If you missed the workshops, you can find some of the presentations posted on the MASBO website. Click [here](#) and scroll down to 2016 Spring Regional Workshops.

## IN MEMORIAM — CONNIE DAVIS (White Sulphur Springs Public Schools)

Connie Davis, District Clerk/Business Manager at White Sulphur Springs Schools, passed unexpectedly on April 15. Her obituary is available online (click [here](#)). Connie was a member of MASBO for 39 years and a mainstay at the annual summer conference and workshops. We'll miss her friendship and smile. Please keep Connie's family in your thoughts and prayers.

## MASBO SUMMER CONFERENCE & NEW CLERK ACADEMY

The MASBO Summer Conference will be held June 15-17, preceded by the New Clerk Academy June 13-15, at the Billings Hotel & Convention Center. This year's theme is *R&R in MT* and our Thursday night social will be a Hawaiian luau dinner followed by a show by Nova Improv! Plan now to bring your favorite Hawaiian attire. Click [here](#) for more information and to register.

### ATTENTION MIRACLE WORKERS!

Last chance to order Shirts & Hoodies  
Click [here](#) and **ORDER BY MAY 5** for pick up at the summer conference.

#### Shirts (women's and men's sizing)

S, M, L, XL, XXL, XXXL

\$20 - \$25 includes shipping

#### Hoodies (men's sizing)

M, L, XL, XXL, XXXL

\$25 - \$30 plus shipping/handling





### MASBO P-CARD PURCHASES REPORT

P-Card purchases for April – March (12 months) totaled **\$15,935,763** with 104 districts and special education cooperatives showing spending in the program. Last year at this time, there were 87 participants spending \$12,816,980. Click [here](#) to see the current year p-Card report. As of today, there are **105** districts participating in the program!

### CHIP CARDS ARE ON THEIR WAY

New cards with chip technology will be on their way to you soon. With over 40,000 cards in the program (all states), BMO Harris Bank will be creating new cards in waves. Account numbers will remain the same as the old magnetic cards. When you receive your new cards, you (or someone else designated as a program administrator for your district) must call and activate them. After your new cards are successfully activated, destroy the old cards. Please contact Marie at 406-461-8804 or [mroach@masbo.com](mailto:mroach@masbo.com) if you have questions.

### HAVE YOU SENT YOUR ANNUAL AUDIT REPORT TO BMO?



Your master agreement requires you send your annual audit report to the BMO Financial Group. Here's how:

Send an electronic (.pdf) copy to: [pcard.Reviews@bmo.com](mailto:pcard.Reviews@bmo.com)

*---OR---*

Mail a hard copy to:  
**BMO Harris Bank**  
**Institutional Markets 5/C**  
**Attn: Jeremiah Wallen**  
**111 W. Monroe Street**  
**Chicago, IL 60603**

*---and, to make it even easier ---*

Add BMO to your distribution list

If you have an email distribution list of people/entities that you send your audited financials to each year, add [pcard.Reviews@bmo.com](mailto:pcard.Reviews@bmo.com) to your list.

### ELECTION DAY - MAY 3, 2016

#### Important Election Resources:

- **School Elections Calendar 2016** (click [here](#)). The calendar includes all the important deadlines for this election and includes links to sample forms.
- **2016 Election Manual** (click [here](#)). Contains frequently asked questions about all phases of school elections.
- **Guidance to County Election Administrators and School Clerks** (click [here](#)). Co-authored by the Secretary of State's Office and the Office of Public Instruction, this document helps sort out the duties and responsibilities of the county election office and the school district office for school elections.





## MPERA DELAYS LAUNCH OF NEW ADMINISTRATION PROGRAM

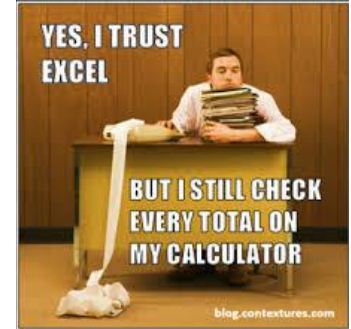
The Montana Public Employees Retirement Administration (MPERA) has postponed the launch date of the Public Employee Retirement Information System (PERIS) and the Employer Reporting Information Center (ERIC)—to **July 11, 2016**. Click [here](#) to read about changes in the reporting process and key dates that may impact your interaction with the MPERA office.

## HANDY RESOURCES

### Projecting General Fund Reserves

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.



Click [here](#) to find the spreadsheet (click on the Budgeting Spreadsheets/Worksheets tab, then Projecting General Fund Reserves Spreadsheet).

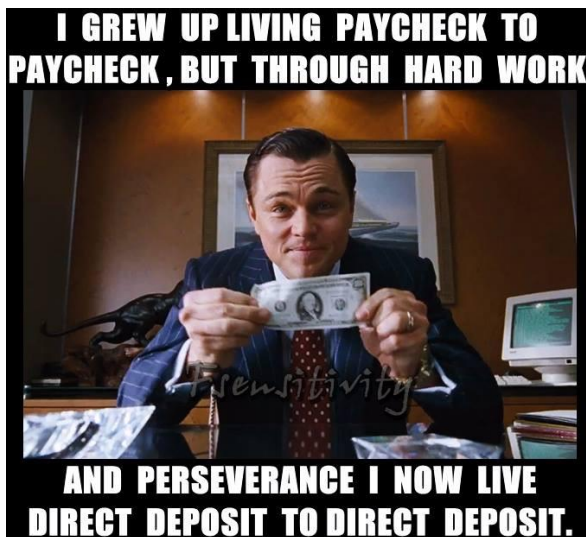
### State Payments to Schools and Cooperatives

OPI posts an electronic Payment Advice on their website each month after it distributes state payments to schools and cooperatives. Click [here](#) access the reports for payments made during FY2015-2016. 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.

### Budget Spreadsheets

**Transportation Budget Spreadsheet** – enter your bus routes and individual transportation contracts for next year and this spreadsheet will help estimate your on-schedule (state and county reimbursements) and contingency amounts. Click [here](#) and begin on the Instructions tab.

**Technology Levy Spreadsheet** - This spreadsheet will allow you to determine and document your Technology Fund levy limits in accordance with 20-9-533, MCA. Click [here](#) at begin on the Instructions & Cover tab.



## PAYROLL REMINDERS

### Quarter 1 Form 941

File your 1<sup>st</sup> Quarter (January – March) form 941 by April 30, 2016

- [Form 941](#)
- [Form 941 Instructions](#)

### End of Year Payroll Tasks

Now is a good time to prepare for end-of-school-year payrolls, terminations and retirements. See the MASBO Payroll Manual, page 22 for help. Click [here](#).

## MASBO ENDORSES THESE PROGRAMS

 <p><b>MSGIA</b> WORKERS COMPENSATION RISK RETENTION PROGRAM</p>	<p>Montana Schools Group Insurance Authority Workers Compensation Insurance <b>Shawn Bubb</b>, Director of Insurance Services 406-457-4500 <a href="mailto:sbubb@mtsba.org">sbubb@mtsba.org</a> <a href="http://www.msgia.org/home">http://www.msgia.org/home</a></p>
 <p><b>MUST</b> MONTANA UNIFIED SCHOOL TRUST</p>	<p>Health, Dental, Vision, Life and Long-Term Disability Benefits <b>Christi Sharp</b>, Chief Executive Officer 406-457-4510 <a href="mailto:csharp@ms-sf.org">csharp@ms-sf.org</a> <a href="http://mustbenefits.org/">http://mustbenefits.org/</a></p>
 <p><b>MTSUIP</b> Montana Schools Unemployment Insurance Program</p>	<p>Montana Schools Unemployment Insurance Program <b>Theresia LeSueur</b>, Director 406-457-4407 <a href="mailto:tlesueur@mtsba.org">tlesueur@mtsba.org</a> <a href="http://www.mtsuip.org/">http://www.mtsuip.org/</a></p>
 <p><b>American Fidelity Assurance Company</b></p>	<p>Healthcare Reform Section 125 Services Health Savings Account Services <b>Cheryl Brandt</b>, State Manager 877-589-2544, ext. 353 <a href="mailto:Cheryl.Brandt@americanfidelity.com">Cheryl.Brandt@americanfidelity.com</a> <a href="http://www.americanfidelity.com/home.aspx">http://www.americanfidelity.com/home.aspx</a></p>
 <p><b>Montana Schools</b> Property &amp; Liability Insurance Plan</p>	<p>Montana Schools Property &amp; Liability Insurance Plan <b>Dave Pillatzke</b>, Program Manager 406-457-4531 <a href="mailto:dpillatzke@paynewest.com">dpillatzke@paynewest.com</a> <a href="http://msplip.com/">http://msplip.com/</a></p>

## IMPORTANT DATES & DEADLINES

MAY 1		
Deadline to apply for isolation status	By May 1, trustees apply to County Superintendent for school isolation status when ANB will be less than 10 for elementary or less than 25 for high school for the second consecutive year.	<a href="#">MCA 20-9-302(1)</a>
MAY 2		
Late voter registration is closed between noon – 5:00 p.m.	Late registration is closed between noon and 5pm the day before the election. Electors may late register on election day at the office of the county election administrator.	<a href="#">MCA 13-2-304(1)(b)</a> <a href="#">School Elections Calendar 2016</a>
Deadline for absentee ballot requests (by noon)	Voters who wish to vote absentee may request an absentee ballot in writing or in person <b>until noon the day before the election.</b> <i>**Remember to include a section on the absentee ballot application allowing the voter to become part of the biennial absentee list.</i>	<a href="#">MCA 13-13-211</a> <a href="#">MCA 13-13-214</a>
County election administrator delivers certified copy of the lists of registered electors to the school election administrator	Before the day of election, the county election administrator shall deliver a certified copy of the lists of registered electors for each voting location to the district. The district shall deliver the lists to the election judges prior to the opening of a voting location.	<a href="#">MCA 20-20-313</a>
MAY 3		
SCHOOL ELECTION DAY	The election administrator must prepare the polling places, printed ballots, ensure election judges are present, and conduct a fair and unbiased election (See Election Procedures).  Notify election judges of the names of write-in candidates	<a href="#">Title 13</a> <a href="#">MCA 20-20-105</a> <a href="#">MCA 20-20-401(3)</a> <a href="#">MCA 20-20-411</a> <a href="#">School Election Manual</a> (see Sections VI and VII) <a href="#">2016 Election Judges Handbook</a> <a href="#">Display of Instructions for Electors</a> <a href="#">Election Judges Oath</a>
MAY 9		
First date that provisional ballots may be counted	Following the election, unresolved provisional ballots are sealed. These ballots may not be opened until after 3pm on the 6th day after election. At that time election judges convene and a determination is made as to whether or not the ballots are counted. If there are provisional ballots in a school election, the canvass may not occur until after all provisional ballots are resolved.	<a href="#">MCA 13-15-207</a> <a href="#">Provisional Ballot Instructions</a>

## IMPORTANT DATES & DEADLINES

### MAY 10

File school food program claim for reimbursement with OPI	Claims for reimbursement are due on the 10 <sup>th</sup> of each month; except months with less than 10 operating days. If a month has less than 10 operating days, combine the month with another (i.e., combine August and September on the September claim and May and June on the May claim).	<a href="#">School Nutrition Programs Checklist</a> <a href="#">FY2015-2016 Reimbursement Rates</a>
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25 <sup>th</sup> of the previous month.	<a href="#">Payments to Schools and Coops</a> Click on Grants tab

### MAY 18

Trustees canvass the votes, issue certificates of election, and publish results.	Following receipt of the tally sheets from all polls and within 15 days after the election, the trustees review the tally sheets compiled by the election judges to ascertain their accuracy. Recounts are ordered, if necessary. If the tally is complete and accurate, trustees issue certificates of election to successful candidates. The canvassed results shall be published immediately in a newspaper that will give notice to the largest number of people in the district.	<a href="#">MCA 20-20-415</a> <a href="#">MCA 20-20-416</a> <a href="#">Canvass of Votes and Results Certificate of Election of Trustee</a>
Deadline for trustees to hold organizational meeting	The trustees of each district shall annually organize as a governing board of the district after the regular school election day and after the issuance of the election certificates to the newly elected trustees, but not later than 15 days after the election.	<a href="#">MCA 20-3-321</a> <a href="#">School Board Organization</a>

### MAY 24

Second semester transportation claims due	Submit second semester transportation claims online to the Superintendent of Public Instruction and transmit one copy of each claim to the County Superintendent of Schools. <ul style="list-style-type: none"> <li>• <b>TR-5</b> Claim for State Reimbursement for Individual and Isolated Transportation</li> <li>• <b>TR-6</b> Claim for Reimbursement for School Bus Transportation</li> </ul>	<a href="#">MCA 20-10-145(2)</a> <a href="#">A.R.M. 10-7-104(2)(a)</a> <a href="#">OPI Transportation Forms Calendar</a>
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### MAY 25

Grant cash request due to OPI	Grant cash requests made by this date will be paid on June 10.	<a href="#">OPI Grants Calendar</a>
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### MAY 27

OPI makes K-12 BASE aid payments	(GTB) Guaranteed Tax Base Aid (SBG) School Block Grants (FAC REIM) Facilities Reimbursement	<a href="#">FY2016 Payment Schedule</a> <a href="#">State Payments to School and Cooperatives</a>
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## MASBO EXHIBITOR MEMBERS

<p><b>Todd Watkins Consulting Services</b> Todd Watkins <a href="mailto:Toddwatkinsconsulting101@gmail.com">Toddwatkinsconsulting101@gmail.com</a></p>	<p><b>TCPN (The Cooperative Purchasing Network)</b> Shelley Andrews <a href="mailto:shelley.andrews@nationalipa.org">shelley.andrews@nationalipa.org</a></p>	<p><b>Montana Schools Property &amp; Liability Insurance Plan (MSPLIP)</b> Dave Pillatzke <a href="mailto:dpillatzke@paynewest.com">dpillatzke@paynewest.com</a></p>
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<p><b>Tyler Technologies</b> Darlene Markegard <a href="mailto:Darlene.Markegard@tylertech.com">Darlene.Markegard@tylertech.com</a></p>	<p><b>Montana Unified School Trust</b> Christi Sharp <a href="mailto:csharp@ms-sf.org">csharp@ms-sf.org</a></p>	<p><b>Stifel Nicolaus</b> Bryan Stelmack <a href="mailto:yroybal@stifel.com">yroybal@stifel.com</a></p>
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	<p><b>CHMS, P.C.</b> Doris Leader, CPA <a href="mailto:doris@chmspc.com">doris@chmspc.com</a></p>	

## OFFICE OF PUBLIC INSTRUCTION PROPOSED CHANGES TO SCHOOL FINANCE ADMINISTRATIVE RULES

The OPI has issued a notice that it intends to change several administrative rules related to school finance. To help you understand the proposed changes, please see the chart below. This chart lists each proposed change, the subject area, a link to the current text of each administrative rule and a short explanation of the proposed change. Most of the changes are to implement state laws that were amended in the 2011, 2013 and 2015 legislative sessions. Some changes are simply clean-up language. You may want to play close attention to the proposed changes to or establishment of deadline dates (see rows highlighted in light yellow).

<b>MAR (Montana Administrative Rules) Notice No. 10-10-127</b> <b>Proposed Changes to School Finance Rules</b> (see <a href="#">original notice</a> and <a href="#">amended notice</a> ) <b>Hearing: May 6, 2016 at 9:00 a.m.</b>		
ADMINISTRATIVE RULE BEING CHANGED (links are to current, full text of the rule being amended)	SUBJECT AREA	PROPOSED CHANGE
<a href="#">10.20.102</a> (4)	Calculation of Average Number Belonging (ANB)	Establishes a deadline of December 31 for changes to the October enrollment count (no deadline in current rule) except in cases of significant reporting error, as determined by the Superintendent of Public Instruction.
<a href="#">10.20.104</a> (4)(c)(d) and (e)	Anticipated Unusual Enrollment Increase – Calculation	This appears to be clean-up language. OPI compares ANB calculated using actual enrollment counts to ANB calculated using anticipated enrollment counts. If the actual ANB is equal to higher than the anticipated ANB, the district gets to keep using the anticipated ANB for its General Fund Budget. If the actual ANB is lower than the anticipated ANB, OPI will adjust the General Fund Budget to reflect the actual (lower) ANB.
<a href="#">10.10.301</a>	Calculating Tuition Rates	Clean up language. Fixes a reference to state statute.
<a href="#">10.10.301B</a> (8)	Out-of-District Attendance Agreements	Applies to student attendance agreements required for state tuition and transportation payments under provisions of <a href="#">20-5-321(1)(d) and (e), MCA</a> .  Proposes a change to the deadline from “June 30 of the year following the year of attendance” to “December 31 following the school year of attendance” for the trustees to submit a copy of the student’s attendance agreement to OPI for approval.
<a href="#">10.10.301C</a>	Out-of-State Attendance Agreements	Clean up language to remove reference to county superintendent. Also includes proposed date change from June 30 to December 31 consistent with the proposed change in <a href="#">10.10.301B(8)</a> above.
<a href="#">10.10.301D</a>	Tuition Reports	For state payments for tuition and transportation reimbursements under <a href="#">20-5-324, MCA</a> , the trustees of a district must submit the tuition report for (a) resident students who attended a public school out-of-state for which the district is responsible for payment of the tuition charges; and (b) resident students attending day treatment programs under approved individualized education programs at private nonsectarian schools in the previous school year.  Proposed change in deadline from June 30 to December 31 consistent with the proposed change in <a href="#">10.10.301B(8)</a> above.

**MAR (Montana Administrative Rules) Notice No. 10-10-127**Proposed Changes to School Finance Rules (see [original notice](#) and [amended notice](#))

Hearing: May 6, 2016 at 9:00 a.m.

<b>ADMINISTRATIVE RULE BEING CHANGED</b> (links are to current, full text of the rule being amended)	<b>SUBJECT AREA</b>	<b>PROPOSED CHANGE</b>
<a href="#">10.10.304</a>	Student Extra-curricular Activity Funds	Proposed changes to implement the new provisions of <a href="#">20-9-504, MCA</a> (SB 32, 2013 Legislative Session) allowing excess money in a school extracurricular fund to be invested.
<a href="#">10.10.311</a>	Bus Depreciation Reserve Fund	Proposed changes to implement the new provisions of <a href="#">20-10-147, MCA</a> (HB 31, 2015 Legislative Session) expanding the use of the bus depreciation reserve fund to include communication systems and safety devices installed on a bus.
<a href="#">10.10.319</a>	Closure of a School District Fund	Proposed change to implement the new provisions of <a href="#">20-10-147, MCA</a> (SB 329, 2011 Legislative Session) removing the requirement that trustees submit to electors the proposition of transferring bus depreciation reserve funds to another fund.
<a href="#">10.10.320</a>	Cash and Budget Transfers Between School District Funds	Proposed change to implement the new provisions of <a href="#">20-9-208</a> and <a href="#">20-3-363, MCA</a> (SB 329, 2011 Legislative Session) allowing for multidistrict agreements; allowing trustees to decide the disposition of inactive tuition funds; and removing the requirement that trustees submit to electors the proposition of transferring bus depreciation reserve funds to another fund.
<a href="#">10.10.504</a>	Funding Adjustments for Prior/Current Year Reporting Errors	Proposes a change to the deadline from December 20 to December 10 for making revisions to the annual trustees' financial summary report.
<a href="#">10.10.613</a>	Agreement with the County Treasurer	Proposed change eliminates the requirement for a separate agreement for each elementary, high school, or K-12 school district or special education cooperative for school district investment accounts. Current practice allows one agreement for each school system.
<a href="#">10.10.614</a>	Payments into an Investment Account	Clean up language. Proposed change is to include the quality educator payment to special education cooperatives.
<a href="#">10.15.101</a>	Definitions	Proposed change is to establish a data-for-achievement payment, revise the date for the enrollment count in February (SB 175, 2013 Legislative Session), and to clarify terminology.
<a href="#">10.16.3817</a>	Special Education Funding Reversion	Proposes a change to the deadline from December 20 to December 10 for making revisions to the annual trustees' financial summary (TFS) report.

**MAR (Montana Administrative Rules) Notice No. 10-10-127**Proposed Changes to School Finance Rules (see [original notice](#) and [amended notice](#))

Hearing: May 6, 2016 at 9:00 a.m.

<b>ADMINISTRATIVE RULE BEING CHANGED</b> (links are to current, full text of the rule being amended)	<b>SUBJECT AREA</b>	<b>PROPOSED CHANGE</b>
<a href="#">10.20.102</a>	Calculation of Average Number Belonging (ANB)	Proposed change is to revise the calculation of ANB to include students mastering content in fewer hours than otherwise required, revise the date for the enrollment count in February (SB 175, 2013 Legislative Session), and to clarify terminology.
<a href="#">10.20.104</a>	Anticipated Unusual Enrollment Increase – Calculation	Proposed changes are to implement the provisions of <a href="#">20-9-314, MCA</a> (SB 175, 2013 Legislative Session) by amending the threshold for determining eligibility for an increase in ANB due to an unusual enrollment increase. Also, preschool enrollment is not included in calculation of ANB.
<a href="#">10.20.105</a>	Unanticipated Enrollment Increase	Proposed changes are to implement the provisions of <a href="#">20-9-314, MCA</a> (SB 175, 2013 Legislative Session) by amending the threshold for determining eligibility for an increase in ANB due to an unusual enrollment increase.
<a href="#">10.21.101H</a>	Calculation of Debt Limits	Proposed change is to implement the new provisions of <a href="#">20-9-406, MCA</a> (HB 373, 2015 Legislative Session) amending the debt limit for school districts and to clarify the calculation of the debt capacity for K-12 districts in order to reflect statutory intent and to be consistent with practice.
<a href="#">10.22.102</a>	General Fund Spending Limits	Proposed change is to implement the new provisions of <a href="#">20-9-308, MCA</a> (SB 175, 2013 Legislative Session) amending the general fund spending limits.
<a href="#">10.22.104</a>	Unreserved Fund Balance Reappropriated	Proposed change is to implement the new provisions of <a href="#">20-9-308, MCA</a> (SB 329, 2011 Legislative Session) establishing a limit (15% of the maximum GF budget) on the amount of fund balance that can be reappropriated in the General Fund with any excess being remitted to the state.
<a href="#">10.23.102</a>	Funding the BASE Budget Levy	Proposed change is to implement the new provisions of <a href="#">20-9-308, MCA</a> (SB 175, 2013 Legislative Session) amending the calculation for determining the BASE budget levy (adds data for achievement payment).
<a href="#">10.30.405</a>	K-12 Issuance of Bonds	Proposed change is to repeal this rule as the calculation is inaccurate and clarified in ARM 10.21.101H (see above)