

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS AUGUST 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

Denise Williams, Executive Director
406-461-3659 or dwilliams@masbo.com

Marie Roach, Administrative Assistant/
E-rate Specialist
406-461-8804 or mroach@masbo.com

REGISTER NOW!

VETERAN CLERKS WORKSHOP

September 14 in Great Falls

Open to clerks/business managers and other business officials with 5 or more years' experience in school finance, budgeting and accounting. Topics for the day include FLSA Overtime Rules Update, Security Awareness, Office Ergonomics & Stress Reduction Techniques, Gearing Up for the 2017 Legislative Session and Errors & Omission Insurance. Click [here](#) to see the agenda, and click [here](#) to register.

SCHOOL FACILITIES PLANNING & FINANCING WORKSHOP

September 15 – 16 in Great Falls

This is a 1½ day workshop designed to provide guidance and ideas on how to approach school facilities planning and financing. We'll hear from all the appropriate experts, beginning with how to start planning, funding considerations, bond elections, energy performance contracting, and accounting and auditing issues. Your peers will share their experience with recent projects, too! Click [here](#) to see the agenda, and click [here](#) to register.



MONTANA CONFERENCE OF EDUCATION LEADERSHIP (MCEL)

October 19 – 21 in Billings



Montana Conference
of Education Leadership.

Professional development
to help ensure your success
as a school leader!

"Collaboration is the Glue that holds G.R.E.A.T. together". MCEL is the annual gathering of school leadership - business officials, administrators and trustees. It's a prime opportunity to attend training together and to hear and share ideas from other school districts. Go to www.mcel.org for registration, conference schedule and hotel reservation information.

ASBO ANNUAL MEETING & EXPO

The ASBO Annual Meeting & Expo will be held **September 23 - 26** in Phoenix, AZ. This conference offers a lot of valuable workshops and seminars on school business topics and best practices, top notch keynote speakers, and opportunities to meet and network with school business officials nationwide. Click [here](#) to read more, register and make hotel reservations.

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, Billings 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	Kara Sperle	Region 6 Director	Jen Mettler, Baker Schools

A MESSAGE FROM YOUR MASBO PRESIDENT

TAMMY TULBERG, TARGET RANGE SCHOOLS



Happy greetings! I hope that your summer was filled with great family time, fun and laughter. I don't know about you but I think summer should have gotten a speeding ticket.

Now that we have survived the MAEFAIRS season it is time for school to begin. For some of you, that has already occurred and for the rest of us, the sounds of children's voices will soon be resonating through our buildings. The beginning of school is such a time of flux for students, staff and yes even for us. We will be making the transition into all of the new school year reporting: preparation for your audits, completing the consolidated e-grant applications (yes, I just started on mine yesterday), the OPI Expenditure report, TEAMS/TOE and then your first enrollment count. And of course all of this reporting is on top of your daily work. One thing to say is that our lives are never boring! But this helps to remind me that we are all in this wonderful world together. If you find you are struggling, I encourage you to reach out to MASBO. We will find someone to help you or provide the resources that will assist you in answering your questions.

There are quite a few things that have occurred this summer:

- OPI has had some major staffing changes.
- There are changes in coding for technology expenditures and revenue.
- PERS changed to the new ERIC system, which definitely has had its challenges.

Please be patient as we all work through these transitions. We **will** get to the other side together.

We now also begin the season for attending training opportunities. I highly recommend that if you can't attend all of these opportunities, pick a few that you think will benefit you the most. Upcoming events are: Veteran Clerks and Facilities Planning & Financing in Great Falls, MCEL in Billings, ASBO International Conference in Phoenix, AZ, New Clerk Academy in Bozeman, Technology and Elections in Miles City, Billings and Missoula, just to name a few. Look to the MASBO website and/or newsletters for additional information. Please remember that these are not only great learning opportunities, but they are also opportunities for networking and connecting with our friends in the field of school finance. I love getting together with you all and listening to your experiences.

I wish that this will be the kick off to a great year and I hope to see you soon!

Tammy Tulberg
MASBO President



DID YOU RECEIVE YOUR REBATE CHECK?

On July 22, 2016, we issued rebate checks totaling \$167,325.53, which represents a 1.05% rebate on total purchases made April 2015 through March 2016. Click [here](#) to see the rebate schedule posted on the MASBO website. Please deposit your check as soon as possible, or if you didn't receive it, contact Marie Roach at mroach@masbo.com or call her at (406) 461-8804.

MASBO P-CARD PURCHASES REPORT

P-Card purchases for the first three months of the rebate year (April – June 2016) totaled just over **\$5.5 million** with 109 school districts and special education cooperatives participating in the program. Last year at this time, there were 88 participants spending \$4.2 million. Click [here](#) to see the current year P-Card purchases report.



Registration will open soon for these important workshops:

Fall New Clerk Academy:

- November 14 – 15 in Bozeman

Technology and Elections Workshops:

- November 1 – 2 in Miles City
- November 3 – 4 in Billings
- November 16 – 17 in Missoula



**2017 MASBO SUMMER CONFERENCE
& NEW CLERK ACADEMY
JUNE 12 – 16, 2016
FAIRMONT HOT SPRINGS & RESORT**

You can now book your reservations for the Summer Conference (June 14-16) and New Clerk Academy (June 12-14).

HOTEL: 1-406-797-3241

\$93/night single, \$108 two person, \$123 three person

---OR---

CAMPGROUND: 1-406-797-3505

Back In \$37; Pull thru 30 amp \$40; Pull thru 50 amp \$43 per night

<http://www.fairmontvrresort.com/>

---OR---

CHALETS: 1-406-797-8169

\$150/night for 2; can sleep up to 6 at \$12.50 per additional person

<http://www.fairmontchalets.com/>



OPI SCHOOL STAFFING/TEAMS PROGRAM FOR 2016-2017

TEAMS TO OPEN SEPTEMBER 1

The Office of Public Instruction will open the 2016-2017 TEAMS program September 1 through November 1. Prepare now by ensuring your authorized representative and anyone else entering data has access to TEAMS. For more information about the OPI School Staffing Project and TEAMS, click [here](#).

TEAMS WORK SESSIONS

OPI will host several full day work sessions at various locations around the state to help you complete with your annual accreditation data collection. You can expect to receive help with every aspect of TEAMS, use your own data and work at your own pace. Preregistration is required. For more information and a link to online registration, click [here](#).

IMPORTANT RESOURCES

- [MASBO Clerk and Superintendent Duty List](#) to define and discuss the division of duties between the clerk/business manager and the superintendent.
- [MASBO Payroll Manual](#) to assist you with the payroll process.
- [MASBO Student Activity Manual](#) contains recommended guidelines for the recordkeeping for extracurricular finances.
- [E-Grants Access Select Instructions](#) for instructions on how to access your grant information after you've logged in to the E-Grants System.
- [E-Grants Payment System User Guide](#) provides step-by-step instructions to help you complete and submit Cash Requests and a Final Expenditure Report (Fiscal Closeout) for applications in E-Grants.
- OPI SCHOOL NUTRITION PROGRAM
 - [FY2016-17 Program Checklist](#) to check off School Nutrition Program requirements as they are completed.
 - [FY2016-17 Administrative Update Packet for Schools](#) provides all the information you need to meet your administrative responsibilities associated with your district's food service program.

GASB STATEMENT NO. 68 Accounting and Financial Reporting for Pensions

GASB Statement No. 68 requires governments providing defined benefit pensions to recognize 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 are effective for fiscal years beginning after June 15, 2014 (i.e., FY2015 or later). School districts will need information from the Montana Public Employee Retirement Administration (MPERA) and the Teachers Retirement System (TRS).

MPERA recently released the AUDITED GASB 67 and 68 Reports on their website. The audit was performed by the Legislative Audit Division to provide assurance at the system level, not the employer level. Click [here](#) to view MPERA's "GASB Information" page, which includes GASB 68 Employer Specific Information and MPERA's related reports.

TRS also released its (unaudited) GASB 68 Note Disclosure and Supplemental Information. Click [here](#) to view TRS' "GASB 68 Reports: 2016" page, which includes your GASB 68 Note Disclosure, Supplemental Information and sample journal entry with information specific to your organization. Be sure to read the memo that explains the GASB 68 report in more detail.

MASBO ENDORSES THESE PROGRAMS

	<p>Healthcare Reform Section 125 Services Health Savings Account Services Cheryl Brandt, State Manager 877-589-2544, ext. 353 Cheryl.Brandt@americanfidelity.com http://www.americanfidelity.com/home.aspx</p>
	<p>Unemployment Insurance Program Theresa LeSueur, Director 406-457-4407 tleueur@mtsba.org http://www.mtsuip.org/</p>
	<p>Health, Dental, Vision, Life & Long-Term Disability Benefits Andy Holmlund, Chief Executive Officer 406-457-4400 aholmlund@ms-sf.org http://mustbenefits.org/</p>
	<p>Workers Compensation Insurance Shawn Bubb, Director of Insurance Services 406-457-4500 sbubb@mtsba.org http://www.msgia.org/home</p>
	<p>Montana Schools Property & Liability Insurance Plan Dave Pillatzke, Program Manager 406-457-4531 dpillatzke@paynewest.com http://msplip.com/</p>

IMPORTANT DATES & DEADLINES

SEPTEMBER 1

Last day to submit grant amendments for grant projects ending September 30

Last day to submit grant amendments (budget or program modifications) for projects that will end September 30.

- ESEA Title I, Part A, Improving Basic Programs
- ESEA Title I, Part A, Improvement Grants
- ESEA Title I, Part B, Subpart 3, Even Start
- ESEA Title I, Part C, Migrant Education
- ESEA Title I, Part D, Neglected, Delinquent and At-Risk Youth
- ESEA Title I, Part E, Striving Readers
- ESEA Title II, Part A, Improving Teacher Quality
- ESEA Title III, Part A, English Language Acquisition & Language Enhancement
- ESEA Title VI, Part B, Subpart 2, Rural and Low-Income School Program (RLIS)
- ESEA Title X, Part C, Education of Homeless Children and Youth

[OPI Grants Calendar](#)

SEPTEMBER 10

File school food program claim for reimbursement with OPI

Claims for reimbursement are due on the 10th 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).

[School Nutrition Programs Checklist](#)
[Reimbursement Rates for FY2017](#)

OPI pays grant cash requests

OPI pays grant cash requests submitted by the 25th of the previous month.

[OPI Grants Calendar](#)

[E-Grants System](#)

Log in to your district's account, or click on Public Access, then Vendor Payee Details

Birthday cutoff date for 19-year-olds in ANB counts

Students who reach age 19 on or before September 10 of the school year may not be counted for ANB

[20-1-101, MCA](#)
[20-5-101, MCA](#)

Birthday cutoff date for 5-year-olds entering kindergarten

The trustees of an elementary district shall establish or make available a kindergarten program capable of accommodating, at a minimum, all the children of the district who will be 5 years old on or before September 10 of the school year for which the program is to be conducted or who have been enrolled by special permission of the board of trustees.

[20-7-117, MCA](#)

IMPORTANT DATES & DEADLINES

SEPTEMBER 15		
Trustees Financial Summary (TFS) due to OPI	County superintendent submits annual reports to OPI, including the budget form for each district. In MAEFAIRS, both the TFS and Budget are submitted at the same time.	20-9-134, MCA
SEPTEMBER 23		
OPI makes K-12 BASE aid payments	(DSA) Direct State Aid (QEC) Quality Educator Component (ARC) At Risk Student Component (IEA) Indian Education for All (SAG) Student Achievement Gap (SPED) State Special Education Payments (D4A) Data for Achievement (NRD) Natural Resource Development	FY2017 Payment Schedule State Payments to School and Cooperatives
SEPTEMBER 25		
Grant cash request due to OPI	Grant cash requests made by this date will be paid on October 10.	OPI Grants Calendar
SEPTEMBER 30		
Last day to obligate funds for grant projects ending September 30	Last day to obligate funds for projects that will end September 30. <ul style="list-style-type: none"> • ESEA Title I, Part A, Improving Basic Programs • ESEA Title I, Part A, Improvement Grants • ESEA Title I, Part B, Subpart 3, Even Start • ESEA Title I, Part C, Migrant Education • ESEA Title I, Part D, Neglected, Delinquent and At-Risk Youth • ESEA Title I, Part E, Striving Readers • ESEA Title II, Part A, Improving Teacher Quality • ESEA Title III, Part A, English Language Acquisition & Language Enhancement • ESEA Title VI, Part B, Subpart 2, Rural and Low-Income School Program (RLIS) • ESEA Title X, Part C, Education of Homeless Children and Youth 	OPI Grants Calendar
Last day for actual cash transfer to/from Compensated Absences Fund and Litigation Reserve Funds	Actual cash transfers to/from the Compensated Absences Liability Fund that were accrued at fiscal year end must be made by September 30 of the next fiscal year.	20-9-512, MCA ARM 10.10.312
	Actual cash transfers to/from the Litigation Reserve Fund that were accrued at fiscal year end must be made by September 30 of the next fiscal year.	20-9-515, MCA ARM 10.10.315



MASBO SUNSHINE FUND

Thank you to everyone who brought an item for the silent auction, bought surplus logo wear from the garage sale and/or donated cash. Your efforts and generosity brought in a total of **\$1,840.10**, which we promptly forwarded 50/50 to Betty Sweet (Bridger Schools) and Carol Williams (Lincoln Schools).

To my fellow MASBO Members, Vendors, Presenters and everyone else who came together to make this Summer Conference the enjoyable, informative and memorable experience that it is - thank you for your thoughts and support. I feel so blessed to be a part of this organization that is really a state-wide 'family' filled with people who want to help you, hear from you and root for you. Your kindness and encouragement mean the world to me. Take care, drive home safely and I'll see you next year.

~ Betty Sweet

To my fellow MASBO members,

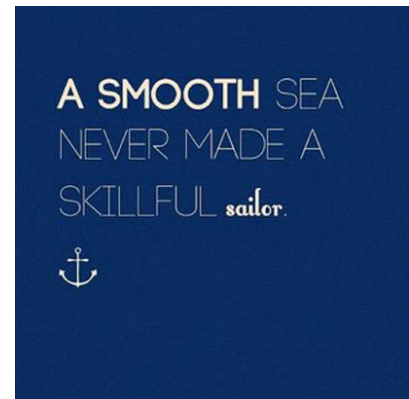
Words cannot say how grateful I am. Thank you for allowing me to take part in your sunshine fund. I truly am grateful and blessed. I received the results from my MRI scan of my brain and there is no tumor coming back. The neurosurgeon seemed quite surprised by how good my scan looked. He had to look to make sure it was the right scan.

This experience has been life changing. As all of you know our jobs are incredibly busy, sometimes very stressful and all encompassing. After my brain surgery this past fall, I was able to come back to work, do my job, and at the same time, I had a whole new perspective. I consider my brain surgery a blessing because it really helped me to understand that life is precious. It could be over in any moment. I appreciate the moments as they come. I live in a positive space, and keep my thoughts positive. I realized, I control what I choose to think about and dwell on, and I choose Love, Truth, Peace and Happiness.

Once again, thank you all from the bottom of my heart for your donations and support. Love and Peace to you all! ~ Carol Williams

WELCOME KARA SPERLE

The Office of Public Instruction has announced that **Kara Sperle** is joining the OPI as the new **School Finance Division Administrator**. Kara was formerly Bureau Chief for the Addictive and Mental Disorders Division of the Montana Department of Public Health & Human Services, and prior to that worked for 14 years at the Department of Corrections where she held various accounting and budgeting positions. Her past experience with testifying before legislative committees and managing federal grants will serve her well in her new position at OPI. MASBO looks forward to working with Kara in her role as OPI Ex-Officio on the MASBO Board of Directors.



WORTH REPEATING

NEW ACCOUNTING CODES FOR FY2017

Please use the following new expenditure object codes beginning July 1, 2016:

355 Computer Services

Contracted services to the school district for computer services, such as consulting and planning.

455 Repairs & Maintenance- Technology Equipment

Includes ongoing service agreements for technology hardware (e.g., personal computers and servers) and for the costs for renting or leasing technological equipment.

535 Communications

Services provided by persons or businesses to assist in transmitting and receiving data communication services, to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite.

645 Online Textbooks

E-Books.

682 Supplies – Technology Related *(revised)*

Technology-related supplies include supplies that are typically used in conjunction with technology-related hardware or software. Some examples are CDs, flash or jump drives, parallel cables, and monitor stands. E-readers, including Kindles and iPads, that fall below capitalization thresholds should be reported here as well. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported with object code 535 Communications. (Used primarily with functions 1000, 2230 and 2580, but may also be used with 2620, 2650 and 2730.) Audio-Visual supplies previously reported here are now reported under object code 610.

780 Major Technology Hardware

Expenditures for computer hardware, monitors, overhead projection devices for computers, and computer packages. See object code 681 for reporting computer software expenditures.

NEW PROGRAMS AND REVENUES

	<u>Fund</u>	<u>Program</u>	<u>Revenue</u>
Pre-Employment Transition Services	X15	474	4740
School Nutrition Equipment Grant	X12	461	4610
Innovative Education	X29	192	1925



IMPORTANT TAX BENEFIT FOR EDUCATORS

Submitted by Kimberly Dare, CPA, Wipfli CPAs & Consultants

As you prepare for the new school year we wanted to make you aware of a tax law change that directly impacts your teachers. The above-the-line deduction for certain classroom expenses of elementary and secondary school teachers has been a temporary provision in IRS Code since 2002 and was renewed six times as an "extender" item—each time retroactively—until the Protecting Americans From Tax Hikes (PATH) Act of 2015 made it permanent for tax years 2015 and following. For tax years 2016 and following, the PATH Act also expanded the deduction to cover professional development expenditures and indexed its \$250 maximum amount for inflation. Thus, qualifying educators can now count on the deduction each year and potentially realize a greater benefit from it than previously.

Eligible Expenses

Eligible expenses include books, supplies (other than nonathletic supplies for courses of instruction in health or physical education), computer equipment (including related software and services) and other equipment and supplementary materials used by the educator in the classroom. Professional development must be for courses that relate to the curriculum in which the educator provides instruction or to the students for which the educator provides instruction. Teachers should keep all receipts and other documentation to substantiate their qualified expenses.

Eligible Educator

An eligible educator must be a kindergarten through 12th-grade "teacher, instructor, counselor, principal, or aide" in a public or private elementary or secondary school. Married taxpayers filing jointly who are both eligible educators may each claim up to the maximum deduction (i.e., no more than \$250 per spouse). A taxpayer must also be an eligible educator for at least 900 hours during a school year. However, guidance is lacking on how to coordinate the school year with the tax year in certain situations. For instance, it is unclear whether the 900 hours can include summer classes, which are generally not considered part of a school year. Also, it is not clear that otherwise eligible educators can take the deduction in the year they begin teaching but have not yet worked 900 hours by Dec. 31 (as would be likely for a teacher starting at the beginning of the school year in August or September), even if they expect to meet the requirement by the end of the school year.

Limitations

The deduction for educator expenses is only allowed to the extent it exceeds the amount of excludable savings bond; nontaxable qualified state tuition program earnings; and nontaxable earnings from Coverdell education savings accounts. The amount is reduced by any employer reimbursements that were not reported to the teacher on Form W-2 (Box 1). Any unreimbursed educator expenses that exceed the \$250 ceiling may be claimed as miscellaneous itemized deductions subject to the 2%-of-adjusted-gross-income (AGI) floor.

Considerations

Quite often teachers will incur unreimbursed expenses in excess of the maximum allowable above-the-line deduction for the tax year. In this case and if the District wishes to encourage the behavior, the District may want to accept donations from teachers and purchase the eligible items directly. In this manner, the teacher avoids the 2%-of-AGI floor for miscellaneous itemized deductions. However, as with all miscellaneous itemized deductions, any benefit from this option depends on the taxpayer's claiming itemized deductions rather than the standard deduction. Each individual's tax situation is different, so teachers should seek additional advice from their tax preparers.

Questions?

Please contact Kimberly Dare at kdare@wipfli.com or 406.248.1681.

MASBO EXHIBITOR MEMBERS

Montana Unified School Trust Andy Holmlund aholmlund@ms-sf.org	VALIC John Wing John.wing@valic.com	Wipfli/GHG Kim Dare, CPA kdare@wipfli.com
Montana Schools Unemployment Insurance Program (MTSUIP) Theresia LeSueur tlesueur@mtsba.com	Anderson, Zurmuehlen & Co. Stefeni Freese, CPA sfreese@azworld.com	Montana Schools Property & Liability Insurance Plan (MSPLIP) Dave Pillatzke dpillatzke@paynewest.com
Southwest MT School Services Bruce Grubbs bgrubbs@swmss.ccsend.com	D.A. Davidson & Co. Bridget Ekstrom Bekstrom@dadco.com	CHMS, P.C. Doris Leader, CPA doris@chmspc.com
MSGIA-WCRRP Shawn Bubbs sbubbs@mstba.org	School Specialty Scott Wilkey scott.wilkey@schoolspecialty.com	Black Mountain Software Teresa Van Buren teresav@blackmountainsoftware.com
Bruco, Inc. Adam Uselman, V.P.-C.O.O. adambruco@gmail.com	Schoolhouse IT Jeffrey Patterson jeffp@schoolhouseit.com	Teachers to Teachers.com Laurie Layton, Account Manager llayton@teachers-teachers.com
Tyler Technologies Darlene Markegard Darlene.Markegard@tylertech.com	Horace Mann Keith Jorgensen keith.jorgensen@horacemann.com	Frontline Technologies Jim O'Halloran johalloran@frontlinetechnologies.com
TimeClock Plus Lacey Minney Lacey.minney@timeclockplus.com	Jeffrey Weldon Felt, Martin, Frazier & Weldon, PC JWeldon@feltmartinlaw.com	Foxie Lady Computers, Inc. David Bardwell foxieladyc@aol.com
Todd Watkins Consulting Services Todd Watkins Toddwatkinsconsulting101@gmail.com	Ron Foltz CPA firm Ron Foltz, CPA Ron.foltz@ronfoltzcpa.com	Stifel Nicolaus Bryan Stelmack yroybal@stifel.com
Infinite Campus Stephanie Sondrol Stephanie.sondrol@infinitecampus.com	Pine Cove Consulting Brandan Bassett bbassett@pinecc.com	Klimas Financial Services, Inc. Charles Klimas cklimas@gwnsecurities.com
Eddie Barnard Eddie.barnard56@gmail.com	Fellon Insurance Services Dale Fellon fellonins@msn.com	Rudd & Company, PLLC Julie Kostelecky, CPA, CVA jkostelecky@ruddco.com
National IPA and TCPN Shelley Andrews shelley.andrews@nationalipa.org	Aflac Rob Cook r_cook@us.aflac.com	American Fidelity Assurance Co. Cheryl Brandt Cheryl.Brandt@americanfidelity.com