

# MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS DECEMBER 2015

*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](mailto:dwilliams@masbo.com)

Marie Roach, Administrative Assistant/  
E-rate Specialist  
406-461-8804 or [mroach@masbo.com](mailto:mroach@masbo.com)



## UPCOMING TRAINING

### MTSUIP/MTSBA ANNUAL HR (EMPLOYMENT) SYMPOSIUMS

Offered by MTSBA and sponsored by MTSUIP, the HR Symposiums will be held at the locations and dates shown below.

**Click on the city below to register:**

City	Date	Location
<a href="#">Laurel</a>	Tuesday <b>February 2</b>	Laurel Public Schools Admin Building Old Library Board Room 410 Colorado Avenue
<a href="#">Glendive</a>	Wednesday <b>February 3</b>	Dawson Co. High School Board Room 900 North Merrill
<a href="#">Wolf Point</a>	Thursday <b>February 4</b>	Wolf Point Public Schools Auditorium 213 6th Avenue South
<a href="#">Havre</a>	Friday <b>February 5</b>	Havre Public Schools Robins Admin Building 425 6th Street
<a href="#">Great Falls</a>	Monday <b>February 8</b>	Great Falls District Office Building Aspen Room 1100 4th Street South
<a href="#">Three Forks</a>	Tuesday <b>February 9</b>	Three Forks Public School Auditorium 212 East Neal
<a href="#">Frenchtown</a>	Wednesday <b>February 10</b>	Frenchtown Junior High School Room J120 17620 Frontage Road
<a href="#">Whitefish</a>	Thursday <b>February 11</b>	Whitefish Public Schools Board Room 600 East Second Street



### AGENDA

8:30 – 9:00	Registration
9:00 – 10:30	Strategic Bargaining
10:30 – 12:00	Hiring/Interviewing
12:00 – 1:00	Lunch on your own
1:00 – 2:30	Discipline/Termination
2:30 – 4:00	Unemployment
4:00 – 4:30	Question/Answer Session

Registration is **FREE** to all MTSUIP member school districts. Non-MTSUIP members will be charged \$125 per participant or \$150 onsite registration fee per participant. Space at each location is limited, so register now!

## 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	Lucinda Woodland, Cascade 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.]*

#### **RITA HUCK, REGION 5 DIRECTOR**



Hi! I am Rita Huck, from Huntley Project Schools and have been the Region 5 Director for 3 years. I have thoroughly enjoyed my involvement with the MASBO Board and MASBO members. I have made so many friends through this wonderful organization. It always makes me feel better when I go to a MASBO meeting and find out that the same things are happening in every other District also, and not just mine. I have learned so much from the MASBO members, and without their support, I believe I would be lost in my job at times. I hope that I have been able to help others, when the need was there.

I started working for Huntley Project Schools in August, 1979 as the Elementary Secretary. The following year, I began helping the Clerk in addition to my secretary position. Over the years between 1981 and 2001, I began doing different duties with the Clerk. I had done payroll, claims, elections, etc. So when the Clerk's position opened again in the fall of 2001, I decided "I can do that job". So I applied and began my new position as the Business Manager / District Clerk for Huntley Project Schools. I have had the opportunity to work with many wonderful students, parents and staff. I love my job with its ever changing duties. There is never a dull moment. I continually learn and grow in my knowledge of school finance.

My husband, Steve, and I both grew up here and attended Huntley Project Schools. We have never left home, and love our community. I am the third generation in my family to have attended Huntley Project Schools. We have two daughters and three grandchildren. We are truly blessed.

I love to read, scrapbook, take pictures and do crafts. When our daughters were in school, I was very busy following and helping with their activities. That part of my life has slowed a little now, and I spend time taking care of my aging parents and spending time with family.

I have enjoyed my first term as the Region 5 Director and look forward to working with all of you in years to come. Thank you all for your support!

### **2016 MEMBERSHIP DIRECTORY**

MASBO members may order a copy of the 2016 MASBO Directory online (click [here](#)).

The cost is **\$10 per copy**, which includes shipping.

You can also access membership information online by clicking on Membership (left side of the page), then Membership Directory. You can search for a particular person or you can click on "View All Records" for a complete listing.

### LOG IN ON THE MASBO WEBSITE

All current MASBO members are set up with a user name and password. If you need your sign in information or have questions about the website, please contact Marie at [mroach@masbo.com](mailto:mroach@masbo.com) or 406-461-8804.

### MASBO CALENDAR

The MASBO Calendar shows important deadlines and reminders for each month. Click on Resources, then Calendar.

### DISCUSSION FORUM — *check it out!*

Lots of good information has been shared on the Discussion Forum this past year. Here's how to post a question or comment:

1. Log in
2. Go to Discussion Forum
3. Select applicable forum/category
4. Click +New Thread
5. Type your subject & message (to attach a file, select "Browse" to upload)
6. Post



## P-CARD NEWS-----

### MASBO P-CARD PURCHASES REPORT

P-Card purchases for April – November (8 months) totaled **\$10,604,625** with 92 districts and special education cooperatives showing spending in the program. Last year at this time, there were 89 participants spending \$8,594,952. Click [here](#) to see the current year p-Card report.

As of December 15, there are a total of **104** districts participating in the program!

### 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  
Municipal Underwriting Group  
C/O Jordan Ruiz  
111 W. Monroe St., Floor 5 E  
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.

*MERRY CHRISTMAS AND HAPPY  
NEW YEAR TO ALL!*

## MASBO ENDORSES THESE PROGRAMS



Montana Schools Group Insurance Authority  
Workers Compensation Insurance  
**Shawn Bubb**, Director of Insurance Services  
406-457-4500  
[sbubb@mtsba.org](mailto:sbubb@mtsba.org)  
<http://www.msgia.org/home>



Western States School Program  
Property & Liability Insurance Plan  
**Dave Pillatzke**, Program Manager  
406-457-4531  
[dpillatzke@paynewest.com](mailto:dpillatzke@paynewest.com)  
<http://msplip.com/>



Healthcare Reform  
Section 125 Services  
Health Savings Account Services  
**Debbie Braden**, Fringe Benefit Consultant  
866-576-0201, ext. 26  
[Debbie.Braden@americanfidelity.com](mailto:Debbie.Braden@americanfidelity.com)  
<http://www.americanfidelity.com/home.aspx>



Montana School Unemployment Insurance Program  
**Theresa LeSueur**, Director  
406-457-4407  
[tlesueur@mtsba.org](mailto:tlesueur@mtsba.org)  
<http://www.mtsuip.org/>



Health, Dental, Vision, Life and Long-Term  
Disability Benefits  
**Eric L. Schindler**, Chief Executive Officer  
406-457-4510  
[eschindler@ms-sf.org](mailto:eschindler@ms-sf.org)  
[www.mustbenefits.org](http://www.mustbenefits.org)

## IMPORTANT DATES & DEADLINES

### JANUARY 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 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

### JANUARY 15

Salary and Compensation Expenditure Report due	Complete the report in the MAEFAIRS system. Information on all employees who received a paycheck during the 2014-2015 fiscal year must be set up in the district's Terms of Employment (TOE) data. Updates to the 2014-2015 TOE cannot be made until the 2015-2016 TOE is completed and submitted. Contact the OPI TEAMS staff at <a href="mailto:OPITEAMS@mt.gov">OPITEAMS@mt.gov</a> or (406) 444-9444 to open the 2014-2015 TOE for data input.	<a href="#">Compensation Expenditures Report Instructions</a>
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### JANUARY 22

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	<a href="#">FY2016 Payment Schedule State Payments to School and Cooperatives</a>
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### JANUARY 25

Grant cash request due to OPI	Grant cash requests made by this date will be paid on February 10.	<a href="#">OPI Grants Calendar</a>
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### JANUARY 31

Annual tax forms due to employees and vendors <b>Note: Since January 31 is on Sunday, the deadline is <u>Monday, February 1, 2016.</u></b>	<a href="#">2015 Form W-2</a> Wage & Tax Statement to employees  <a href="#">2015 Form 1099-MISC</a> Miscellaneous Income to vendors	<a href="#">2015 General Instructions for Forms W-2 and W-3</a>  <a href="#">Instructions for 2015 Form 1099-MISC</a>
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## IMPORTANT DATES & DEADLINES

### JANUARY 31 *(continued)*

<p>4<sup>th</sup> Quarter (October 2015 – December 2015) payroll reports due</p>	<p><a href="#">Form 941</a> Employers Quarterly Federal Tax Return</p> <p>Workers Compensation Insurance and Unemployment Insurance</p>	<p><a href="#">Instructions for Form 941</a></p> <p>Check with your specific provider (i.e., MSGIA, Montana State Fund, MTSUIP, State of Montana or private insurer) for exact filing dates and instructions.</p>
<p>Tax forms under Sections 6055 and 6056 of the Internal Revenue Code are due (Affordable Care Act)</p> <p><b>Note: Since January 31 is on Sunday, the deadline is <u>Monday, February 1, 2016.</u></b></p> <p>An employer with 50 or more full-time employees during the prior calendar year would file Form 1095-C and Form 1094-C.</p>	<p><b>SECTION 6055 FORMS:</b> Insurers and employers that sponsor self-insured health plans will use IRS Forms 1094-B and 1095-B to report on individuals enrolled in minimum essential coverage.</p> <p><b><a href="#">Form 1094-B</a> Transmittal of Health Coverage Information Returns.</b> Due to IRS by February 29, 2016 for paper filers and March 31, 2016 for e-filers.</p> <p><b><a href="#">Form 1095-B</a> Health Coverage</b> Due to employees by January 31 (February 1, 2016 for the 2015 tax year).</p> <p><b>SECTION 6056 FORMS:</b> Large employers will use IRS Forms 1094-C and 1095-C to report on offers of health coverage and enrollment in employer-provided plans. Employers that sponsor self-insured plans and that are also applicable large employers will use Forms 1094-C and 1095-C to file a combined report under both section 6055 and 6056.</p> <p><b><a href="#">Form 1095-C</a> Employer-Provided Health Insurance Offer and Coverage</b> Due to employees by January 31 (February 1, 2016 for the 2015 tax year).</p> <p><b><a href="#">Form 1094-C</a> Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns</b> Due to IRS by February 29, 2016 for paper filers and March 31, 2016 for e-filers.</p>	<p><a href="#">Instructions for Forms 1094-B and 1095-B</a></p> <p><a href="#">Instructions for Forms 1094-C and 1095-C</a></p>
<p>2<sup>nd</sup> Semester Bus Inspections must be completed</p>	<p>Use form TR-13 Bus Inspection for 2<sup>nd</sup> semester bus inspections. The Highway Patrol must inspect the buses prior to January 31.</p>	<p><a href="#">MCA, 20-10-101(4)(a)(i)</a> <a href="#">OPI Transportation Forms Calendar</a> <a href="#">Instructions for TR-13 Form</a></p>

## IMPORTANT DATES & DEADLINES

### JANUARY 31 (continued)

2017 Impact Aid applications are due

**NOTE: Since January 31 is on Sunday, the actual application deadline this year is 9:59 pm (mountain time) Monday, February 1, 2016.**

Applications must be submitted to the US Department of Education (DOE) by the deadline to avoid a reduction in payments generated from the FY 2017 application. Late applications (applications received up to 60 days after the deadline) will result in payment reductions of 10 percent. The DOE will not accept applications received after the 60-day late window (April 1, 2016). Districts waiting for additional information as of the application deadline should go ahead and submit their applications. Submitted applications may be amended through September 30, 2016.

Click [here](#) to see instructions that assist in completing the application.

[Impact Aid Application Information](#)  
[Impact Aid Application Data](#) (click on link to 2017 Preliminary Data Sheets)

### PAYROLL REMINDERS

- ✓ Before processing any payrolls in January 2016, update tax tables, EIC tables and Social Security limit.
- ✓ Check with your software vendor to see if you need to do a calendar year-end rollover.

### OMB CIRCULAR A-133 COMPLIANCE SUPPLEMENT

The Office of Management and Budget (OMB) announced the availability of the 2015 OMB Circular A-133 Compliance Supplement. The Supplement applies to audits of fiscal years beginning after June 30, 2014. The document serves to identify existing important compliance requirements that the Federal Government expects to be considered as part of an audit required under OMB Circular A-133 (i.e., aggregate expenditures of \$750,000 in Federal funds for fiscal years beginning on or after December 26, 2014). The Supplement assists auditors in performing the required audits. Click [here](#) to access the document.

### SCHOOL ELECTIONS

- The regular school election day is May 3, 2016. The School Election Calendar has been updated to reflect the new deadlines resulting from changes in the 2015 Legislative session. It also shows the forms related to each task. Click [here](#) to see the calendar for the upcoming election.
- Candidates for a trustee election may file a Declaration of Intent and Oath of Candidacy **between December 10, 2015 and March 24, 2016**. The candidate for trustee must be registered to vote at the time the Oath is filed. Click [here](#) to access the form.
- County superintendents: please log into the County application and complete/verify their district classification and board compositions for the 2016 school election season. Click [here](#) to see the *Quick Reference Guide: County District Classification Collection*
- The School Election Handbook and many forms used in school elections have been updated and are posted on the OPI website. Click [here](#) to see the Elections Resources page.

### IRS ANNOUNCES MILEAGE RATES FOR 2016

The Internal Revenue Service issued the [2016 optional standard mileage rates](#) used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes. Beginning on Jan. 1, 2016, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 54 cents per mile for business miles driven (down from 57.5 cents for 2015)
- 19 cents per mile driven for medical or moving purposes (down from 23 cents for 2015)
- 14 cents per mile driven in service of charitable organizations

## **MONTANA 2016 MINIMUM WAGE**

Montana's minimum wage will remain unchanged at \$8.05 on January 1, 2016. Click [here](#) for more information, including a download for a Montana Wage & Hour poster.

## **MREA SEEKS EXECUTIVE DIRECTOR**

The Montana Rural Education Association (MREA) is seeking an experienced, dynamic and motivating executive director who is interested in leading in a challenging, fast paced and dynamic environment as a champion for rural schools and communities in Montana. Minimum qualifications include a bachelor's degree in a field related to public education (master's degree or higher preferred) along with experience and understanding of leadership in rural public schools, demonstrable knowledge and background in advocating before the Montana Legislature and the federal, state and local agencies affecting rural schools in Montana. Click [here](#) for more information on the position and MREA.

## **MPERA ANNOUNCES NEW RETIREMENT ADMINISTRATION SYSTEM**

The Montana Public Employee Retirement Administration (MPERA) will implement their new retirement administration system— *Public Employee Retirement Information System (PERIS)* and *the Employer Reporting Information Center (ERIC)*—on May 2, 2016. The new system is designed to improve employer reporting capabilities, reduce the flow of paperwork between their office and yours, and improve customer service for you and your participating employees.

### **Training Sessions**

MPERA will offer hands-on training sessions in Billings, Miles City, Glendive, Havre, Great Falls, Bozeman, Helena, Kalispell and Missoula in March and April 2016. Watch for more information on specific dates, times and locations.

### **Changes in Reporting Process**

Please be aware of the following significant developments in employer reporting.

- **Data Files** — New data file layouts have been designed. MPERA shared the new layouts with all employers and their software vendors back in June 2015 in order to ensure there was adequate time for you to make necessary updates to your own systems. Visit the MPERA website at [mpera.mt.gov/VendorFileFormats.shtml](http://mpera.mt.gov/VendorFileFormats.shtml) to review the new data file layouts.
- **Security Access** — Someone within your agency will be a Portal Access Manager who is responsible for assigning security access to all individuals who need to use ERIC in your organization. Please consider who the best person would be to fulfill this responsibility for you.
- **Employer IDs** — Currently, each system you report has its own Employer ID. With ERIC, you will report all systems using one Employer ID. You will receive a letter containing your new Employer ID soon.

### **Key Dates**

To ensure a smooth conversion of retirement data, MPERA has established several important cut-off dates that may impact your interaction with their office:

- **April 15, 2016** — This is the last day MPERA will process payroll adjustments.
- **April 29, 2016 (3 p.m.)** — This is the last day to submit files through the current Web reporting system.
- **May 2, 2016** — By this date, all reporting files must use new file layouts. Once all of your April reporting is complete, there may be a few days' delay before you're able to begin reporting for May. For that window of time, there will be no penalties assessed.

In addition, there are a couple of notable dates for your employees. Any employee wishing to make a service purchase before April, 2016 will need to turn in a request no later than March 15, 2016. Any employee wishing to retire in April 2016 will need to complete a retirement application no later than April 14, 2016.

Questions? Contact Jenny Weigand, MPERA Education Supervisor, at (406) 444-2996 or [jweigand@mt.gov](mailto:jweigand@mt.gov).





## MASBO EXHIBITOR MEMBERS

<b>American Fidelity Assurance Co.</b> Debbie Braden <a href="mailto:Debbie.Braden@americanfidelity.com">Debbie.Braden@americanfidelity.com</a>	<b>Anderson, Zurmuehlen &amp; Co.</b> Stefeni Freese, CPA <a href="mailto:sfreese@azworld.com">sfreese@azworld.com</a>	<b>Edie Barnard</b> <a href="mailto:Edie.barnard56@gmail.com">Edie.barnard56@gmail.com</a>
<b>Black Mountain Software</b> Teresa Van Buren <a href="mailto:teresav@blackmountainsoftware.com">teresav@blackmountainsoftware.com</a>	<b>CHMS, P.C.</b> Doris Leader, CPA <a href="mailto:doris@chmspc.com">doris@chmspc.com</a>	<b>D.A. Davidson &amp; Co.</b> Bridget Ekstrom <a href="mailto:Bekstrom@dadco.com">Bekstrom@dadco.com</a>
<b>Fellon Insurance Services</b> Dale Fellon <a href="mailto:fellonins@msn.com">fellonins@msn.com</a>	<b>Ron Foltz CPA firm</b> Ron Foltz, CPA <a href="mailto:Ron.foltz@ronfoltzcpa.com">Ron.foltz@ronfoltzcpa.com</a>	<b>Foxie Lady Computers, Inc.</b> David Bardwell <a href="mailto:foxieladyc@aol.com">foxieladyc@aol.com</a>
<b>Frontline Technologies</b> Jim O'Halloran <a href="mailto:johalloran@frontlinetechnologies.com">johalloran@frontlinetechnologies.com</a>	<b>Horace Mann</b> Keith Jorgensen <a href="mailto:keith.jorgensen@horacemann.com">keith.jorgensen@horacemann.com</a>	<b>Infinite Campus</b> Stephanie Sondrol <a href="mailto:Stephanie.sondrol@infinitecampus.com">Stephanie.sondrol@infinitecampus.com</a>
<b>Klimas Financial Services, Inc.</b> Charles Klimas <a href="mailto:cklimas@gwnsecurities.com">cklimas@gwnsecurities.com</a>	<b>Montana Schools Unified Insurance Program</b> Theresia LeSueur <a href="mailto:tlesueur@mtsba.com">tlesueur@mtsba.com</a>	<b>Montana Unified School Trust</b> Eric Schindler <a href="mailto:eschindler@ms-sf.org">eschindler@ms-sf.org</a>
<b>MSGIA-WCRRP</b> Shawn Bubb <a href="mailto:sbubb@mstba.org">sbubb@mstba.org</a>	<b>Pine Cove Consulting</b> Brandan Bassett <a href="mailto:bbassett@pinecc.com">bbassett@pinecc.com</a>	<b>RESA4U/Southwest MT School Services</b> Bruce Grubbs <a href="mailto:bgrubbs@resa4u.org">bgrubbs@resa4u.org</a>
<b>Rudd &amp; Company, PLLC</b> Julie Kostecky, CPA, CVA <a href="mailto:jkostecky@ruddco.com">jkostecky@ruddco.com</a>	<b>School Specialty</b> Scott Wilkey <a href="mailto:scott.wilkey@schoolspeciality.com">scott.wilkey@schoolspeciality.com</a>	<b>Stifel Nicolaus</b> Bryan Stelmack <a href="mailto:yroybal@stifel.com">yroybal@stifel.com</a>
<b>TCPN (The Cooperative Purchasing Network)</b> Derek Anderson <a href="mailto:danderson@tcpn.org">danderson@tcpn.org</a>	<b>VALIC</b> John Wing <a href="mailto:John.wing@valic.com">John.wing@valic.com</a>	<b>Todd Watkins Consulting Services</b> Todd Watkins <a href="mailto:Toddwatkinsconsulting101@gmail.com">Toddwatkinsconsulting101@gmail.com</a>
<b>Western States School Program</b> Dave Pillatzke <a href="mailto:dpillatzke@paynewest.com">dpillatzke@paynewest.com</a>	<b>Wipfli/GHG</b> Kim Dare, CPA <a href="mailto:kdare@wipfli.com">kdare@wipfli.com</a>	