MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS DECEMBER 2017

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 406-461-8804 or mroach@masbo.com



SEASONS GREETINGS from your friends at MASBO

Your work is essential to the success of your school district and community. We hope you take time for fun, rest and reflection during your holiday break.

Safe travels and peace to all.

May 2018 bring you new energy and the best of health, happiness and prosperity.

Denise and Marie

UPCOMING TRAINING OPPORTUNTIES

NEW CLERK ACADEMY

Clerk/Business managers with 5 years or less experience are invited to register for New Clerk Academy training on January 8 in Helena. Topics will include those that have deadlines in February, March, April and May. Click <u>here</u> to see the agenda and to register. We hope you can join us!

MASBO 2018 BUDGET WORKSHOPS

Registration for the 2018 Budget Workshops is open – just click on the location where you'd like to attend:

- February 22 Missoula
- ➤ February 23 Great Falls
- ➤ March 1 Miles City
- March 2 Billings

This round of Budget workshop will focus on how to develop and prepare the resolution required in Section 1 of Senate Bill 307, which was passed by the 2017 Legislature. We'll explain the requirements, talk through the decision points, and develop your forecasts with you. Our plan is to help you leave the workshop with a completed resolution that is ready for your March board meeting. Click *here* to see the agenda for the day.

2018 SPRING REGIONAL WORKSHOPS

The dates and locations have been set for the following Regional workshops:

- Region 1 February 21 in Missoula
- Region 4 April 23 at Fairmont Hot Springs
- Region 5 March 27 in Billings
- ➤ Regions 3 & 6 February 28 in Miles City

Dates and locations for the other regions, and agendas for all workshops, are coming soon. Please contact your Region Director if you have ideas or special requests for topics.

MASBO Board of Directors

President Vice-President Past President Fiscal Agent Ex-Officio, MTSUIP Ex-Officio, OPI Cindy Foley, West Valley Schools
Lorie Carey, Jefferson Co. High School
Tammy Tulberg, Target Range Schools
Kim Aarstad, East Helena Schools
Denise Williams
Kara Sperle

Region 1 Director Region 2 Director Region 3 Director Region 4 Director Region 5 Director Region 6 Director Noreen Anderson, Hellgate K-8 School Belinda Klick, Sun River Valley Schools Cheri Nygard, Wolf Point Schools Kevin Patrick, Anaconda Schools Rita Huck, Huntley Project Schools Jen Mettler, Baker Schools



MASBO MEMBERSHIP SURVEY (click here)

If you haven't done so already, please complete the Membership Survey. Your MASBO Board of Directors needs your opinion about *what you value* and use most from MASBO and any services we may offer and the areas you would like us to prioritize in the future. We have a strategic planning meeting on February 1, and we'd really like to hear from as many members as possible.

A big **THANK YOU** to all who have already weighed in!

REGION DIRECTOR ELECTIONS TO BE HELD AT SPRING REGIONAL WORKSHOPS

Elections for Region Director will be held at the following spring workshops:

Region 1

- On September 17, 2015, Noreen Anderson was appointed to serve the term vacated by Cindy Foley when Cindy was elected MASBO Vice-President: July 1, 2015 – June 30, 2018.
- Noreen was elected to serve the remainder of the term at the March 2016 spring regional workshop.
- Need an election for director for the new term: July 1, 2018 June 30, 2021.

Region 2

- On January 15, 2016, Belinda Klick was appointed to serve the term vacated by Lucinda Woodland: July 1, 2015 – June 30, 2018.
- o Belinda was elected to serve the remainder of the term at the March 2016 spring regional workshop.
- o Need an election for director for new term: July 1, 2018 June 30, 2021.

Region 4

- On August 7, 2017, Kevin Patrick was appointed to serve the term vacated by Lorie Carey when Lorie was elected MASBO Vice-President: July 1, 2016 – June 30, 2019.
- Need an election for director for the remainder of the term: April 24, 2018 June 30, 2019.

Nominations may be made:

- via email to Denise Williams or the applicable Region Director prior to the spring workshop, or
- from the floor during the business portion of the spring workshop.

Note: It's a good idea to check with the person you wish to nominate to ensure they are willing and able to make a long-term commitment to serve on the MASBO board.



MASBO 50TH ANNIVERSARY COMMEMORATIVE PIN

Designed by Montana Silversmiths, this special 50th anniversary pin will be cast from jewelers bronze and plated in 24 karat gold with hand-painted blue accents. Cost is \$20 (includes shipping and handling). Click *here* to place your order!

2018 MEMBERSHIP DIRECTORY

Click <u>here</u> to place an online order of the 2018 MASBO Membership Directory. We will mail you a hard copy which includes contact information for all MASBO members. The cost is \$10 per copy (includes shipping).

MASBO CERTIFICATION PROGRAM

The Certification Committee met in December. They are set to accomplish two significant tasks:

- 1) review test questions and update for any legislative changes, and
- 2) prepare a test preparation slideshow that covers the topics in Test 2. The goal is to cover Tests 1 and 2 at the 2018 MASBO Summer Conference in Billings. Get ready to study!

Many thanks to the Certification Committee for their hard work and dedication to the program!

- ★ Nicole Beyer (Sidney), Chairman
- **★ Kathy Preeshl** (North Star)
- **★ Sandy Watkins** (Geyser)
- ★ Kelly Doornek (Glasgow)

TOP TEN REASONS TO GET YOUR MCSBO

4. Bargaining Tool

Who doesn't like money? As a Montana Certified School Business Official, you have gained a possible bargaining chip in promoting your talents and increasing your worth in your District. Maybe you can tout this accomplishment (for it is a **BIG** accomplishment) as a negotiating tool for earning a certain percentage raise, or additional paid time off or other benefits that fit your needs.



P-CARD NEWS-----

MASBO P-CARD PURCHASES REPORT

P-Card purchases for eight months of the rebate year (April - November) totaled over \$13.7 million with 128 school districts and special education cooperatives participating in the program. At the same time last year, we had 116 participants with almost \$12.8million in total purchases. Click <u>here</u> to see the current year P-Card purchases report.

FROM THE OFFICE OF PUBLIC INSTRUCTION (OPI)

SCHOOL ELECTIONS

The regular school election day is May 8, 2018. Click <u>here</u> to see the School Election Calendar, which has been updated to reflect the various deadlines. The calendar also shows the forms related to each task.

- Candidates for a trustee election may file a Declaration of Intent and Oath of Candidacy (click <u>here</u> to access the form) between *December 14, 2017 and March 29, 2018*. The candidate for trustee must be registered to vote at the time the Oath is filed.
- County superintendents: please log into the County application and complete/verify district classification and board compositions for the 2018 school election season. Click <u>here</u> 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.

SCHOOL NUTRITION WEBINAR WEDNESDAYS

OPI School Nutrition Programs continues to host one-hour webinars on Wednesdays from 2-3 pm. Join them for fun and learning. Click on the following link: School Nutrition Programs Webinar Wednesday Calendar to see the webinar topics.

For more information, contact Clay Hickman at 406-444-2501.

WORTH REPEATING - 2017 SPECIAL SESSION

On November 6, 2017, Governor Steve Bullock <u>called the Montana Legislature into special session</u> on November 14 for the limited purpose of approving fund transfers, reducing state general fund expenditures, and adopting temporary revenue measures to address the projected shortfall in revenue for the 2019 biennium and to provide for appropriations for greater than expected fire suppression and mitigation costs.

The Legislature met on November 14 and 15th to consider several proposals (click <u>here</u> to see the full list of the bills that were introduced in this session and their status). The most significant proposal affecting Montana schools is <u>Senate Bill</u> 2, which provides the following:

- eliminated the combined fund and transportation fund block grants to school districts for FY2019 and thereafter
- eliminated the block grant reimbursements to counties for countywide school transportation and countywide school retirement in FY2019 and thereafter
- reduced the appropriations for the total amount of state transportation reimbursement payments to school districts for FY2018 and FY2019 by \$1.693 million in each fiscal year
- requires school districts to transfer revenue from any budgeted or nonbudgeted fund (except for retirement and debt service funds) to the transportation fund to eliminate property tax increases in FY2018, FY2019, FY2020 and FY2021 that result from the provisions of SB2 cuts described above

As you know, there were other funding reductions to schools that took place prior to the special session. Lower than expected projections for the state FY2019 ending fund balance triggered various cuts outlined in <u>Senate Bill 261</u> passed during the 2017 regular session. In addition, the Governor implemented budget cuts under the provisions of <u>17-7-140</u>, MCA.

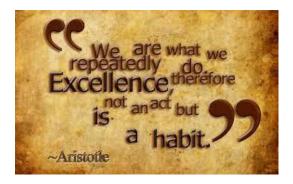
To help sort it all out, the Office of Public Instruction has posted a <u>summary</u> on its website. This is a recap of the changes that have been made since the close of the regular session in May 2017, including SB261 reductions, budget cuts under 17-7-140, MCA and further cuts and reductions approved in SB2. The OPI School Finance Division recently released <u>guidance</u> to school districts and county superintendents on how to implement and plan for the state payment reductions.

LIFECHANGER of the YEAR AWARD

Tina Hill, District Clerk/Business Manager at St. Regis Schools was recently nominated for the 2017-2018 National Life Group LifeChanger of the Year award! Click here to read more about the award and Tina's outstanding work in St. Regis.

Congratulations, Tina!





CONGRATULATIONS TO THE FOLLOWING DISTRICTS FOR EXCELLENCE IN FINANCIAL REPORTING

Bozeman Schools

GFOA Certificate of Achievement in Financial Reporting

Billings Schools

GFOA Certificate of Achievement in Financial Reporting
ASBO International Certificate of Excellence in Financial Reporting

MASBO ENDORSES THESE PROGRAMS



Montana Schools Group Insurance Authority Workers Compensation Insurance **Shawn Bubb,** Director of Insurance Services 406-457-4500

sbubb@mtsba.org
http://www.msgia.org/home



Health, Dental, Vision, Life and Long-Term Disability Benefits

Andy Holmlund, Chief Executive Officer

406-457-4400

aholmlund@ms-sf.org

http://mustbenefits.org/



Montana Schools Unemployment Insurance Program **Theresia LeSueur,** Director 406-457-4407

tlesueur@mtsba.org http://www.mtsuip.org/



Montana Schools Property & Liability Insurance Plan **Dave Pillatzke,** Program Manager 406-457-4531

dpillatzke@paynewest.com http://msplip.com/



Healthcare Reform Section 125 Services Health Savings Account Services **Angie Newman,** State Manager II 877-589-2544, ext. 352

angie.newman@americanfidelity.com
http://www.americanfidelity.com/home.aspx

IMPORTANT DATES & DEADLINES – JANUARY 2018				
JANUARY 5				
Salary and Compensation Expenditure Report due	The Salary and Compensation Expenditure Report requires that all employees who received a paycheck during 2016-17 fiscal year be entered into the district's 2016-2017 TOE data. For many districts, the 2016-17 TOE did not include employees hired after the TEAMS application was closed. The missing employees can be entered into the compensation expenditure TOE screen in TEAMS.	Compensation Expenditures Report Instructions TEAMS/TOE information: Danielle Murphy, 406.444.1625 dmurphy@mt.gov MAEFAIRS information: Mari Haefka, 406.444.1960 mhaefka@mt.gov		
JANUARY 10				
File school food program claim for reimbursement with OPI	Claims for reimbursement are due on the 10th of each month	Montana Agreement and Payment System (MAPS) log in page School Nutrition Programs Checklist Reimbursement Rates for FY2018 FY2018 School Nutrition Payments		
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25 th of the previous month.	E-Grants System Log in to your district's account, or click on Public Access, then Vendor Payee Details		
JANUARY 25				
Grant cash request due to OPI	Grant cash request due to OPI	Grant cash request due to OPI		
JANUARY 26				
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 *(TECHF) Technology Funding **(D4A) Data for Achievement *** (NRD) Natural Resource Development	*Redirected as per HB390 **Eliminated for FY2018 per SB261 ***Redirected as per HB647		

IMPORTANT DATES & DEADLINES – JANUARY 2018 JANUARY 31				
Administration	2017 Form 1099-MISC Miscellaneous Income to vendors	Instructions for 2017 Form 1099- MISC		
	Federal copies of 2017 Form W-2 (with Form W-3 transmittal) are due to the Social Security Administration by January 31, 2018 whether you are filing paper forms or electronically.	Employer W-2 Filing Instructions & Information		
4 th Quarter (October 2017 – December 2017) payroll reports due	Form 941 Employers Quarterly Federal Tax Return	Instructions for Form 941		
reports due	Workers Compensation Insurance and Unemployment Insurance	Check with your specific provider (i.e., MSGIA, Montana State Fund, MTSUIP, State of Montana or private insurer) for exact filing dates and instructions.		
Tax forms under Sections 6055 and 6056 of the Internal Revenue Code are due (Affordable Care Act)	SECTION 6055 FORMS: 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.	Instructions for Forms 1094-B and 1095-B		
	Form 1094-B Transmittal of Health Coverage Information Returns. Due to IRS by February 28, 2018 for paper filers and April 2, 2018 for e-filers.			
	Form 1095-B Health Coverage Due to employees by January 31, 2018 for the 2017 tax year.			
An employer with 50 or more full-time employees during the prior calendar year would file Form 1095-C and Form 1094-C.	SECTION 6056 FORMS: 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.	Instructions for Forms 1094-C and 1095-C		
	Form 1095-C Employer-Provided Health Insurance Offer and Coverage Due to employees by January 31, 2018 for the 2017 tax year.			
	Form 1094-C Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns Due to IRS by February 28, 2018 for paper filers and April 2, 2018 for e-filers.			

IMPORTANT DATES & DEADLINES – JANUARY 2018				
JANUARY 31 (continued)				
2 nd Semester Bus Inspections must be completed	Use form TR-13 Bus Inspection for 2 nd semester bus inspections. The Highway Patrol must inspect the buses prior to January 31.	MCA, 20-10-101(4)(a)(i) Regulations & Guidelines for Pupil Transportation Reporting (see page 4)		
2019 Impact Aid applications are due at 9:59 p.m. MST	Applications must be submitted to the US Department of Education (DOE) by the deadline to avoid a reduction in payments generated from the FY 2019 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, 2018). 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, 2018. Click here to see instructions that assist in completing the application.	Impact Aid Application Data (click on link to 2019 Preliminary Data Sheets and information letter from Nicole Thuotte)		



MTSUIP/MTSBA ANNUAL HR SYMPOSIUM

Mark your calendar for the HR (Employment) Symposiums offered by MTSBA and sponsored by MTSUIP. Information and registration is coming soon for the following dates and locations:

February 6 - Chinook February 12 - Missoula February 7 - Sidney February 13 - Kalispell February 8 - Lockwood February 21 - Helena

MONTANA MINIMUM WAGE FOR 2018

Montana's minimum wage will be **\$8.30** per hour <u>effective January 1, 2018</u>. For more information on the Montana Department of Labor and Industry website, click <u>here.</u>



IRS ANNOUNCES MILEAGE RATES FOR 2018 (click here)

The Internal Revenue Service issued the 2018 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, 2018, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 54.5 cents per mile for business miles driven
- 18 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

MASBO EXHIBITOR MEMBERS				
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Taking the bite out of frost



Indoors and out: Stay well this winter

Whether most of your time is spent indoors during the cold months, or you are an outdoor sports enthusiast, these everyday tips can help you stay well this winter.

Inside:

- Make sure that your fireplace, wood stove, or other heaters are correctly vented.
- · Get your home heating unit checked out.
- Don't use a charcoal or gas grill indoors.
- Always keep an eye on candles when they're burning.

 Each floor of your home should have smoke alarms and carbon monoxide detectors. Make sure they are in good working order. Check batteries often.

Outside:

- Stay dry. Dress in layers.
- · Cover up with a hat, scarf and mittens.
- If you have to work outside, dress warmly and work slowly.
- Try not to walk on ice.
- Tell someone where you will be before you go outside.
- Stay off ice-covered roads, overpasses and bridges if you can.
- Stay in your car if you become stranded.
- Use sunscreen: sunburns can happen even in winter.
- Don't stay outdoors for long amounts of time.
- Make sure to wear proper gear, such as helmets, when taking part in winter sports.

Cold weather causes extra strain on your heart.
Check with your doctor before shoveling snow or doing other hard work in the cold. Your body is already working hard to stay warm, so go slow and don't do too much.
And indoors or out, make sure you eat well-balanced meals to help you stay warmer.





BlueCross BlueShield of Montana



ource: Centers for Disease Control and Prevention

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bcbsmt.com