

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

FEBRUARY 2014

MASBO is dedicated to training and supporting the people responsible for business operations in Montana schools. Our goal is to enable members to manage the business in order to support education for Montana children.



MASBO Staff

Denise Williams, Executive Director
406-442-5599 or dwilliams@masbo.com
Marie Roach, Administrative Assistant
406-443-0631 or mroach@masbo.com

REGISTRATION IS NOW OPEN!

BUDGET WORKSHOPS (Register at : <http://fs3.formsite.com/masbo/form24/index.html>)

Cost is \$75 per workshop (\$20 cancellation fee)

Wednesday, March 5	Billings (Billings Hotel & Convention Center)
Thursday, March 6	Miles City (Sleep Inn & Suites)
Friday, March 21	Missoula (Courtyard Marriott)

SPRING REGIONAL WORKSHOPS (Register at: <http://fs3.formsite.com/masbo/form26/index.html>)

Cost is \$70 per workshop (\$20 cancellation fee)

Region 1	Thursday, March 20	Missoula (Courtyard Marriott)
Region 2	Tuesday, March 18	Great Falls (Holiday Inn)
Region 3	Wednesday, April 2	Sidney (MSU Extension Building)
Region 4	Wednesday, March 19	Helena (Red Lion Colonial Inn)
Region 5	Monday, March 31	Billings (Billings Hotel & Convention Center)
Region 6	Tuesday, April 1	Miles City (Custer County High School Multipurpose Room)

MARK YOUR CALENDARS...

2014 Summer Conference & New Clerk Academy

New Clerk Academy June 16 & 17
Summer Conference June 18, 19 & 20
Billings Holiday Inn Grand

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

Registration and conference details coming soon!

INFORMATION NEEDED!

If you haven't done so already, please complete the following MASBO Surveys:

MASBO 2014 Salary Survey (by Monday, March 10)

<http://fs3.formsite.com/masbo/form27/index.html>

MASBO School Elections Survey (by Friday, February 21)

<http://fs3.formsite.com/masbo/form28/index.html>

We'll share the results of these surveys once the information is compiled. **THANKS!!**

PAYROLL REMINDERS

Federal copies of 2013 Form W-2 are due to the Social Security Administration by February 28, 2014, (March 31, 2014 if filing electronically).
(<http://www.irs.gov/pub/irs-prior/iw2w3--2013.pdf>)

IRS copies of 2013 Form 1099 (with Form 1096 transmittal) are due to the Internal Revenue Service by February 28, 2014 (March 31, 2014 if filing electronically).
(<http://www.irs.gov/pub/irs-prior/i1099msc--2013.pdf>)

Send state copies of 2013 Form W-2 and Form 1099 with form MW-3 to the State of Montana by February 28, 2014
http://revenue.mt.gov/content/formsandresources/current_year_downloadable_forms/Other_Forms_Not_Yearly/Withholding_Forms/13_MW-3.pdf

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

MASBO Board of Directors

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

THANK YOU, LORA TAUCK!

The MASBO Board would like to thank Lora Tauck (Ekalaka Schools) for her service on the MASBO Board of Directors since July 2008. Lora was Region 6 Director from 2008-2010, Vice-President in 2010-2011 and President-Elect in 2011-2012. Lora was currently serving as the Fiscal Agent on the Executive Board until January 2014 when she submitted her resignation due to personal and work time constraints. Thank you, Lora for your hard work and dedication to the MASBO board and Region 6 members, and for being a voice for Montana Schools during the legislative session. We'll miss you at the board meetings and look forward to seeing you at workshops and conferences for many years to come!

KIM AARSTAD APPOINTED FISCAL AGENT

Kim Aarstad (East Helena Schools) has been appointed Fiscal Agent on the MASBO Executive Board. Kim has served as Region 4 Director since 2007 when she was first appointed to fill a vacancy and then successfully ran for election. Kim will continue to serve as Region 4 Director until the spring regional workshop in March when a new region director will be elected to serve the remainder of the term.

REGION DIRECTOR ELECTIONS TO BE HELD AT SPRING REGIONAL WORKSHOPS

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

- **Region 1**
 - Tammy Tulberg was elected director for July 1, 2013 – June 30, 2016.
 - Tammy was nominated and elected Vice-President at the 2013 summer conference.
 - Cindy Foley was appointed as Region 1 director.
 - Need an election for director for the remainder of the term: March 2014 – June 30, 2016.
- **Region 2**
 - Elect a director for July 1, 2014 – June 30, 2017.
- **Region 3**
 - Elect a director for July 1, 2014 – June 30, 2017.
- **Region 4**
 - Kim Aarstad was elected director for July 1, 2013 – June 30, 2016.
 - Kim was appointed Fiscal Agent at the January 2014 board meeting.
 - Need an election for director for the remainder of the term: March 2014 – June 30, 2016
- **Region 6**
 - Elect a director for July 1, 2014 – June 30, 2017.

Nominations may be made

- on the spring regional workshop registration form,
- via email to Denise Williams or the 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 3-year commitment to serving on the MASBO board.*

~ A MESSAGE FROM YOUR MASBO PRESIDENT ~

Greetings, MASBO Members,

Good February to all! My, how time flies when we are having so much fun with TEAMS, TOE, and now Health Insurance Reform. Please know that you are not alone in any of this, we are all in the same boat, so if you get stuck, phone a friend, share your misery, because we have all been there and will be there again.

The board of directors met in Bozeman on January 27 & 28. Lora Tauck, Fiscal Agent, resigned her position due to time constraints from home. Two years ago, the association by-laws were revised to make the term of office for Vice President, President, and Past President 2 years each. The President-Elect position was removed and a Fiscal Agent added. The Fiscal Agent is appointed by the board for a 3-year term, and not more than 2 consecutive terms. The board appointed Kim Aarstad as the new Fiscal Agent. Kim is a great fit for the position as she lives in the Helena area and is able to go to the MASBO office. Thank you, Lora, for your help and dedication to MASBO during this transition, and thanks to Kim for taking on this important responsibility.

On March 1st the preliminary data sheets will be out, which means budgets. Registration for the budget workshops is posted on the MASBO website. Your concerns about number and locations have not gone unheard. Mike Waterman has stepped up to take over these workshops, and as we all know with the extra reporting requirements in our jobs, it's hard to get out of the office. This is no different for Mike. He will take a little different approach to the budget presentation. If you can attend one of the workshops, be prepared to wow'd. Also, Jacki Young is working on reformatting the New Clerks workshop to include time to look at the step-by-step budget calculations, and this portion will be open to anyone.

Summer workshop planning is in full steam ahead. The board reviewed your comments and concerns of past conferences and we hope to address as many of them as possible, such as offering sessions at least twice and allowing more time for other sessions. We realize this is a tough time of year to be away from the office and we'll work hard to make the conference worth your while and throw in some much-deserved FUN! Golfing and walking are still planned, but be prepared to have some special entertainment on Thursday evening. You will need to attend to find out what it is.

Spring regional workshops are also coming in March. All workshops will include an update on Health Care Reform from American Fidelity. This information pertains to every one of us in one form or another, so be prepared to learn lots. There will be an election for Regional Director in Regions 1, 2, 3, 4 and 6. For Regions 1 and 4, the elections will be for the remainder of the term as our by-laws state that when a director is appointed, at the next meeting of their region, there must be an election for the remainder of the term. REGION 1 – Cindy Foley has indicated she is willing to run for election and finish out the term. REGION 2 – Brigitte Clark, the current director, does not intend to re-run; we need nominations for this region. REGION 3 – Rhonda Opp, the current director, says she enjoys working with the board and would like to run again for the position. REGION 4 – Kim Aarstad, the current director, is now the Fiscal Agent. Rather than appoint someone to fill Kim's director position for a month, it seemed more efficient to have an election for the remainder of Kim's term at the regional workshop. REGION 5 – Rita Huck is the current director. She was elected last year and has 2 years left in her current position. REGION 6 – Della VanHorn, the current director, does not intend to re-run, so we need nominations from this region. Thank you, Brigitte and Della, for your hard work and dedication to MASBO. If anyone has any questions about being on the board, please feel free to contact any board member. We would be glad to talk with you and answer any questions you may have.

Being a good board member takes commitment and time. If you nominate someone, it would be wise to visit with that person to be sure they are interested and able to take the time away from the office to attend board meetings and trainings.

Please take a few moments to fill out the 2014 Salary & Benefits Survey and the School Elections Survey. These surveys gather useful information for our members. Thank you in advance for your help and information.

My parting words for this month: PLEASE don't feel like you are on a deserted island. What makes MASBO such a great organization is that we are all here to help each other any way we can, so don't be afraid to phone a neighboring clerk.

Sincerely,
Mike Arnold
Havre Public Schools

MASBO ENDORSES THESE PROGRAMS



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

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



Montana School Group Insurance Authority
<http://msgia.org/Home.aspx>

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



Western States
School Program

Dave Pillatzke
Program Manager
406-457-4531
dpillatzke@wsi-

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

DO YOU KNOW AN OUTSTANDING BUSINESS OFFICIAL?

MASBO is accepting nominations for 2014 Outstanding School Business Official. Co-workers, teachers, trustees, district administration, other school business officials, OPI employees, and county or state officials may nominate **a current, active MASBO member** (past recipients, current officers and directors of MASBO are not eligible during their term of office).

Please submit a letter of nomination and two letters of recommendation that support the nomination. The letter of nomination should include the nominee's name, job title and school district and state the specific reasons the person is nominated, including: 1) contributions to public education in Montana at the school, community, county, state and federal levels, 2) contributions to civic and public organizations, and 3) the nominee's service to students. Nomination materials may be emailed to dwilliams@masbo.com.

NOMINATION DEADLINE IS MARCH 31, 2014.

WELCOME AMERICAN FIDELITY ASSURANCE COMPANY!



Healthcare Reform Services
Section 125 Services
Health Savings Account Services
<http://www.americanfidelity.com/home.aspx>

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

American Fidelity Assurance Company is no stranger to MASBO. They've been providing **excellent** training to our members on the Patient Protection Affordable Care Act (ACA) at our spring workshops and summer conferences.

The MASBO Board of Directors approved an agreement for exclusive endorsement of American Fidelity for the following:

- Healthcare Reform Administration Services
- Section 125 Services
- Health Savings Account Services

American Fidelity can help you with your Healthcare Reform, Section 125 and HSA needs. Check them out at:

<http://www.americanfidelity.com/for-employers/consulting.aspx>



MASBO P-CARD PROGRAM NEWS

P-CARD TIP OF THE MONTH — ESTABLISH A LIST OF CARDHOLDERS

If you don't already, prepare a list of cardholders and the monthly dollar limit established for each card. Total the dollar value for all cards and compare that amount to the "credit limit" established by BMO/MC on your master agreement. The closer these figures are to one another the more the district needs to consider establishing a new agreement with a higher limit. This will help you avoid reaching that limit one month and having all the cards go dormant until your bill is paid. Remember that your credit limit covers this month's total bill plus any charges in the next cut off period that are made before the payment for last month is received by BMO.

If you are the p-Card administrator, another use for this list is to periodically review it to ensure the cards are assigned to the appropriate staff at accurate amounts for allowable purposes. This avoids the "I didn't know he/she had a card" or "I didn't realize we had so many cards in use" or "I didn't realize we were anywhere near our credit limit."

In many instances, this list is good just for your peace of mind. Once you create the list, remember to keep it up-to-date.

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 a hard copy to: **BMO Financial Group**
111 West Monroe Street
Floor 5 Center
Chicago, IL 60603
Attention: Institutional Group

---OR---

Send an electronic copy to: pcardreviews@bmo.com

GOT ANY GOOD IDEAS TO SHARE?

Please send any P-card tips or best practice ideas to Denise or Marie and we'll share it in future newsletters.

MAY 6, 2014 SCHOOL ELECTION REMINDERS

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

- Trustee candidates may file for election during December 22, 2013 through March 27, 2014. A sample nomination petition is located on the OPI website at http://opi.mt.gov/pdf/SchoolFinance/ElecHB/Trustee/NominationPetition_Trustee.pdf
- If you plan to conduct your election by mail ballot:
 - By Tuesday, February 25, the trustees must send to the election administrator a request for a mail ballot election.
 - By Friday, March 7, the election administrator must send the mail ballot election plan/timetable/sample instructions to the Secretary of State's office (must be received by the SOS' office by this date).
- Trustees must call for an election by Thursday, March 27
- The Election Manual, sample forms and other election resources can be found at http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#gpm1_7



Congratulations to **BILLINGS PUBLIC SCHOOLS** and **HELENA SCHOOL DISTRICT No. 1**!! These districts received the ASBO 2013 Certificate of Excellence (COE) in Financial Reporting award for their FY2012 reports!



MASBO EXHIBITOR MEMBERS



Anderson, Zurmuehlen & Co. Stefani Freese, CPA sfreese@azworld.com	Foxie Lady Computers, Inc. David Bardwell foxieladyc@aol.com	Stahlberg & Sutherland Dana M. Smith, CPA dana@flatheadcpas.com
United Pension Administration Elizabeth Harris upahelp@msn.com	Fellon Insurance Services Dale Fellon fellonins@msn.com	D.A. Davidson & Co. Bridget Ekstrom Bekstrom@dadco.com
VALIC John Wing John.wing@valic.com	MNJ Technologies Jeremy Downing jdowning@mnjtech.com	Klimas Financial Services, Inc. Charles Klimas Charles.klimas@securitiesamerica.com
Johnson Controls Mike Enzler Michael.e.enzler@jci.com	TCPN (The Cooperative Purchasing Network) Derek Anderson danderson@tcpn.org	Pine Cove Consulting Brandon VanCleeve bvanceeve@pinecc.com
Horace Mann Keith Jorgensen keith.jorgensen@horacemann.com	Ron Foltz CPA firm Ron Foltz, CPA Ron.foltz@ronfoltzcpa.com	Galusha, Higgins & Galusha Kim Dare, CPA Kimberly@ghg-cpa.com
CHMS, P.C. Doris Leader, CPA doris@chmspc.com	American Fidelity Assurance Company Debbie Braden Debbie.Braden@afgroup.com	Western States School Program Dave Pillatzke pillatzke@wsi-insurance.com
Infinite Campus Stephanie Sondrol Stephanie.sondrol@infinitecampus.com	Montana Cooperative Services Andy Garland agarland@mrea-mt.org	Black Mountain Software Teresa Van Buren teresav@blackmountainsoftware.com
Tyler Technologies Jeff Melugin Jeff.melugin@tylertech.com	MSGIA-WCRRP Shawn Bubb sbubb@mstba.org	RESA4U/Southwest MT School Services Bruce Grubbs bgrubbs@resa4u.org
Enlit, LLC Steven Pereus spereus@enlit10.com	Aesop Substitute Placement Service Jim O'Halloran jim@ohalloran.cc	Montana Schools Unified Insurance Program Theresia LeSueur tlesueur@mtsba.com

HANDY RESOURCES

Balancing Cash Accounts to the County Treasurer or Bank

This is an essential MONTHLY task -- if you've been setting it aside for a couple of months, now is the time to get caught up, because things only get busier from now until. . . . next October! Here are links to some spreadsheets on the OPI website that might help:

- ✓ Reconciling Cash to the County Treasurer http://opi.mt.gov/pdf/schoolfinance/Balance_to_CoTreas_03_04.xls
- ✓ Fund 15 Recap Worksheet http://opi.mt.gov/pdf/schoolfinance/Acct/Fund_15_Recap_Worksheet.xls
- ✓ Student Activity Fund Recap Spreadsheet <http://opi.mt.gov/pdf/schoolfinance/Acct/StudActFund.xls>

GOVERNMENTAL ACCOUNTING & AUDITING NEWS

GASB Launches e-Newsletter

The Governmental Accounting Standards Board (GASB) launched the *GASB Outlook*, a new quarterly, electronic newsletter designed to keep stakeholders informed about key GASB projects and activities. The intent is to provide non-technical stakeholders with more high-level/plain-English information about GASB's projects in progress and insights into how the GASB's efforts may impact entities down the road. You can register to receive these e-Newsletters by clicking on this link: [register here](#).

GFOA Best Practice — Purchasing Card Programs

The Government Finance Officers Association (GFOA) has developed a body of recommended practices in the functional areas of public finance to give state and local government entities guidance on sound financial management practices. The document on Purchasing Card Programs (<http://www.gfoa.org/downloads/PurchasingCardFINAL.pdf>) may be helpful to our P-card participants, districts using other purchasing card programs or those districts considering the use of a purchasing card to streamline their purchasing activities.

OMB “Supercircular”

Heads up! The Office of Management and Budget (OMB) has released the *Uniform Guidance: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the “Supercircular”) on December 26, 2013. The Supercircular consolidates eight existing grant-related circulars into a single document and establishes uniform federal grant regulations for non-federal entities. **The Supercircular's provisions become effective on December 26, 2014.** Here is a link to the federal register notice: <https://www.federalregister.gov/articles/2013/12/26/2013-30465/uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards>

Training is already underway. On January, 27 the Council on Financial Assistance Reform (COFAR) held a training webcast on the major updates to the guidance. Links to the webcast can be found on COFAR's website at: <https://cfo.gov/cofar/> in four separate videos: Introduction, Administrative Requirements, Cost Principles and Audit Requirements. MASBO will work with the Office of Public Instruction and the Montana Society of CPAs GAAFR Committee to keep you updated on this important guidance.

FY2012-13 AUDITS

School districts and cooperatives that spent \$500,000 or more in Federal assistance (including USDA commodities) during FY2012-13 must have an A-133 “Federal” audit. **A-133 audits are due to the Office of Public Instruction by March 31, 2014.** Districts and cooperatives that spend less than \$500,000 in Federal assistance and received \$500,000 or more in revenue from ALL sources during FY2012-13 must have a **regular audit, which is due to OPI by June 30, 2014.**

PUPIL TRANSPORTATION — IMPORTANT DEADLINES

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

By **February 15, 2014**, schools must electronically submit their TR-5 and TR-6 claim forms for first semester to the OPI online Pupil Transportation program. Send a signed hard-copy of the forms to your county superintendent. By **February 22, 2014**, the county superintendent must electronically authorize the TR-5 and TR-6 claim forms for each district. OPI will verify and disburse the approved amount of state reimbursement for first semester on March 29, 2014. The county superintendent should order the payment of the county transportation reimbursement when they receive the electronic state payment report from OPI. Questions? Contact Donell Rosenthal at OPI at 444-3024 (drosenthal@opi.mt.gov)

