

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

FEBRUARY 2018

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
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Marie Roach, Administrative Assistant
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UPCOMING TRAINING OPPORTUNITIES

It's not too late to sign up for MASBO Spring training sessions. Dates and locations for full-day Budget Workshops and Regional Workshops and half-day sessions for Budget Basics are shown below. **Click on the link of the workshop you want** – you'll see an agenda, hotel reservation information and a link for registration.



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Tues, February 20	<u>Budget Workshop in Bozeman</u>
Wed, February 21	<u>Region 1 Spring Workshop</u> in Missoula
Fri, February 23	<u>Budget Workshop</u> in Great Falls
Wed, February 28	<u>Region 3 & Region 6 Spring Workshop</u> in Miles City
Thurs, March 1	<u>Budget Workshop</u> in Miles City
Fri, March 2	<u>Budget Workshop</u> in Billings
Wed, March 21 (1/2 day)	<u>Budget Basics</u> in Great Falls
Thurs, March 22	<u>Region 2 Spring Workshop</u> in Great Falls
Mon, March 26 (1/2 day)	<u>Budget Basics</u> in Billings
Tues, March 27	<u>Region 5 Spring Workshop</u> in Billings
Mon, April 23	<u>Region 4 Spring Workshop</u> at Fairmont Hot Springs
Tues, April 24 (1/2 day)	<u>Budget Basics</u> at Fairmont Hot Springs

ASSISTANCE FOR BUSINESS CLINIC

The Assistance for Business Clinic is 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.

This is good training for your human resources and payroll staff!

For more information, including the 2018 schedule, registration link and agenda, click [here](#).

MSCPA HOSTS 2018 GOVERNMENTAL ROUNDTABLE AND GAAFR CONFERENCE

Great Northern Hotel - Helena

The Montana Society of CPAs offers the following training on local government accounting and auditing topics:

[Governmental Roundtable](#) – May 9

10:00 am – 3:00 pm 5 hours CPE credit

[GAAFR Conference](#) - May 10

8:00 am – 4:00 pm 8 hours CPE credit

MASBO Board of Directors

President	Cindy Foley , West Valley Schools	Region 1 Director	Noreen Anderson , Hellgate K-8 School
Vice-President	Lorie Carey , Jefferson Co. High School	Region 2 Director	Belinda Klick , Sun River Valley Schools
Past President	Tammy Tulberg , Target Range Schools	Region 3 Director	Cheri Nygard , Wolf Point Schools
Fiscal Agent	Kim Aarstad , East Helena Schools	Region 4 Director	Kevin Patrick , Anaconda Schools
Ex-Officio, MTSUIP	Denise Williams	Region 5 Director	Rita Huck , Huntley Project Schools
Ex-Officio, OPI	Kara Sperle	Region 6 Director	Jen Mettler , Baker Schools

REGION DIRECTOR ELECTIONS TO BE HELD AT SPRING REGIONAL WORKSHOPS

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

- **Region 1** - Need an election for director for the new term: **July 1, 2018 – June 30, 2021.**
- **Region 2** - 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.**

HOW TO SUBMIT A NOMINATION

- 1) send an email to Denise Williams or the applicable Region Director prior to the spring workshop, or
- 2) 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.



IN MEMORIAM – JULES WABER (POWELL COUNTY SUPERINTENDENT OF SCHOOLS)

Jules Waber, Superintendent of Schools in Powell County since 1994, passed on January 31. His obituary is posted online (click [here](#)). Jules was a member of MASBO for 24 years. Please keep Jules' family and the members of Powell County schools staff, students and community in your thoughts and prayers.

MORE MASBO TREND SETTERS!



Order a MASBO 50TH Anniversary Pin!

Designed by Montana Silversmiths, this special 50th anniversary commemorative pin is cast from jewelers bronze and plated in 24 karat gold with hand-painted blue accents.

Cost is \$20 – we'll ship it to you! Click [here](#) to place your order!



2018 MASBO OUTSTANDING BUSINESS OFFICIAL

MASBO is now accepting nominations for 2018 Outstanding 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). Click [here](#) for more information.

Nomination materials may be emailed to dwilliams@masbo.com.

NOMINATION DEADLINE IS MARCH 31, 2018.

MASBO CERTIFICATION PROGRAM

TOP TEN REASONS TO GET YOUR MCSBO

2. Professional Recognition:

Do something today that your future self will thank you for. By obtaining your MCSBO you have accomplished one of the highest recognitions a MASBO member can receive. For those that have obtained their MCSBO they have found the real value of setting a goal to become a MCSBO is not the recognition or reward, it's the PERSON WE BECOME by finding the discipline, courage and commitments to achieve this remarkable feat. Professional recognition from employers can also mean a raise in salary and benefits, but for a majority of individuals it is the satisfaction that you do know what you're doing. As Abraham Lincoln wrote:

"Don't worry when you are not recognized, but strive to be worthy of recognition."

CONGRATULATIONS!

The MASBO Board of Directors recently approved the following certificates. These will be announced and presented at the MASBO Awards Luncheon at the 2018 Summer Conference in June:

MT Certified School Business Official (MCSBO)

- ★ **Maryetta Engle** (Big Sandy)
- ★ **Rebekah Rhoades** (Lewistown)

Professional Level I

- ★ **Andrew Kruzich** (Evergreen)
- ★ **Mary Lundy** (Valier)
- ★ **Lacey Porrovecchio** (Bigfork)
- ★ **Toby Wetsch** (Drummond)

Professional Level II

- ★ **Deb Anderson** (Polson)
- ★ **Mary Lundy** (Valier)



P-CARD NEWS-----

MASBO P-CARD PURCHASES REPORT

P-Card purchases for nine months of the rebate year (April - December) totaled just over **\$15 million** with **128** school districts and special education cooperatives participating in the program. At the same time last year, we had 119 participants with almost \$13.9 million in total purchases. Click [here](#) to see the current year P-Card purchases report.

HANDY RESOURCES

2018 EMPLOYER'S TAX GUIDE IS NOW AVAILABLE

Click [here](#) to see Internal Revenue Service Publication 15 (Circular E) *Employer's Tax Guide for 2018*. This publication explains your tax responsibilities as an employer, including the 2018 withholding tables which incorporate changes to the individual tax rates based on tax legislation enacted on December 22, 2017.

FMLA EMPLOYER GUIDE

Click [here](#) to see the U.S. Department of Labor Wage and Hour website, which includes a link to download the *Employer's Guide to the Family and Medical Leave Act*. This publication is designed to provide essential information about the FMLA, including information about employers' obligations under the law and the options available to employers in administering leave under the FMLA. The Guide is organized to correspond to the order of events from an employee's leave request to restoration of the employee to the same or equivalent job at the end of the employee's FMLA leave.

2008 SCHOOL FACILITY INVENTORY REPORTS

Senate Bill 307, passed in the 2017 regular legislative session, allows a school district to impose a permissive levy in the Building Reserve Fund, subject to limitations. Allowable uses of the funds include addressing items identified as deficiency categories (1) safety, (2) damage/wearout and (3) codes/standards on the district's 2008 School Facility Inventory Report. After addressing these, funds may be used to update the facility condition inventory with the scope and methods of the review to be determined by the trustees, employing experts as the trustees determine necessary. The first update must be completed by **July 1, 2019**, and each district shall certify the completion to the Office of Public Instruction no later than October 31, 2019. Subsequent updates must be certified to the OPI no less than once every 5 years following the first certification.

Click [here](#) to see the 2008 FCI Reports posted on the OPI website. Contact Kara Sperle, OPI School Finance Division Administrator if you need assistance accessing your district's report.

[Looking for ways to update your FCI?](#) The University System uses an approach that is consistent with the original study. Click [here](#) to access their manual. Many thanks to Lance Melton, MTSBA, for pointing us to this resource 😊.

IMPORTANT MESSAGES FROM OUR FRIENDS AT MTSBA

DAILY DISPATCHES and CONNECT2MTSBA COMMUNICATIONS

Is everyone getting the Daily Dispatches email but you? Chances are MTSBA doesn't have your email in the database. The Daily Dispatches and Connect2MTSBA communications, such as the most recent posting about the upcoming deadline for "Required Resolution to Increase Non-voted Levies Next Year," all are generated from mtsba.org. If MTSBA doesn't have your email, you won't be able to receive the email or access the website. If you need assistance, please contact Wendy at MTSBA, [wbrenden@mtsba.org](mailto:w Brenden@mtsba.org).

MTSBA SET TO MOVE TO NEW DATABASE SYSTEM

MTSBA is in the early stages of transitioning from our current Crescerance/Embr AMS database to Nimble AMS. Nimble AMS has proven to be a more stable and professional platform to host our member records. It will allow us to communicate and engage with members more effectively and efficiently.

As we move towards this implementation, ***we want to make sure we're transferring the most correct information as possible to the new database***. Please check for any duplicates, misspellings, missing emails, addresses and update as needed. We would like this **updating task completed no later than March 16, 2018**. We will make additions and deletions as they occur throughout the implementation, though we would like to begin the process with a clean database.

MTSBA members will see no change in the database experience for several months and will be updated prior to any visible changes in the system. We will keep in touch about the implementation timeline and available training for the new database. If you need assistance with updates, please contact Wendy at MTSBA – [wbrenden@mtsba.org](mailto:w Brenden@mtsba.org).

MASBO ENDORSES THESE PROGRAMS

 <p>MONTANA SCHOOLS PROPERTY & LIABILITY INSURANCE PLAN</p>	<p>Montana Schools Property & Liability Insurance Plan Dave Pillatzke, Program Manager 406-457-4531 dpillatzke@paynewest.com http://msplip.com/</p>
 <p>AMERICAN FIDELITY a different opinion</p>	<p>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</p>
 <p>MSGIA WORKERS COMPENSATION RISK RETENTION PROGRAM</p>	<p>Montana Schools Group Insurance Authority Workers Compensation Insurance Shawn Bubbs, Director of Insurance Services 406-457-4500 sbubbs@mtsba.org http://www.msgia.org/home</p>
 <p>MUST MONTANA UNIFIED SCHOOL TRUST</p>	<p>Health, Dental, Vision, Life and Long-Term Disability Benefits Andy Holmlund, Chief Executive Officer 406-457-4400 aholmlund@ms-sf.org http://mustbenefits.org/</p>
 <p>MTSUIP Montana Schools Unemployment Insurance Program</p>	<p>Montana Schools Unemployment Insurance Program Theresia LeSueur, Director 406-457-4407 tlesueur@mtsba.org http://www.mtsuip.org/</p>

IMPORTANT DATES & DEADLINES – MARCH 2018

MARCH 1

FY2019 General Fund Preliminary Budget Data Sheets posted on OPI website	The Office of Public Instruction provides school districts the Preliminary Budget Data Sheet showing certified ANB, GTB subsidies, and special education funding for the following year's budget. Watch for an email from OPI that the data sheets are posted on their website.	MCA 20-9-369(a) FY 2019 General Fund Budget and Voting Limits [FY2019 version coming soon]
CTE Data Collection March 1 through April 30	The Career and Technical Education (CTE) Spring Data Collection is an AIM collection where schools identify all 12th grade high school students who were enrolled at any point during the current 2017-2018 school year who meet the definition of a CTE Concentrator. CTE Concentrators are 12th graders who have earned three (3) or more credits in any CTE program in any combination during their years of high school.	Spring Career & Technical Education (CTE) Collection Instructions

MARCH 2

Last day to file election resolution with the county election administrator	At least 67 days before (and within 3 days of passage of the election resolution), file the school election resolution with the county election administrator.	MCA 20-20-201(2)(a) 2018 School Election Calendar 2018 School Election Handbook
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MARCH 9

Mail ballot election plan/timetable/sample instructions must arrive at the Secretary of State's Office by this date	Election administrator sends mail ballot election plan/timetable/sample instructions to the Secretary of State's Office so that it is received by this deadline (i.e. fax, mail, or e-mail to SOS office (not post marked)). One plan must be submitted for each election. As soon as the plan (and any amendments) are approved, forward a copy of the mail ballot plan to the county election administrator.	MCA 13-19-205 Mail Ballot Written Plan, Timetable and Instructions
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MARCH 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

IMPORTANT DATES & DEADLINES – MARCH 2018

MARCH 12

County election administrator publishes notice of close of regular registration

At least 30 days prior to the election, the county election administrator publishes the notice of close of regular registration at least 3 times in the 4 weeks preceding the close of regular registration.

Contact the county election administrator to coordinate the publication.

[MCA 13-2-301](#)

MARCH 24

Grant cash request due to OPI

Grant cash requests made by this date will be paid on April 10.

[OPI State and Federal Grants Handbook](#)

MARCH 28

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~~

[FY2018 Payment Schedule](#) (scroll to bottom of page
[State School Payments](#)

~~*Redirected as per HB390~~
~~**Suspended for FY2018 (SB261)~~
~~***Redirected as per HB647~~

MARCH 29

Last day for candidates for trustee election on May 8, 2018 may file a Declaration of Intent and Oath of Candidacy

Trustee candidates file for election. A Declaration of Intent and Oath of Candidacy must be filed with the election administrator. No candidate may appear on the ballot unless the candidate files between December 14, 2017 and **March 29, 2018**. The candidate for trustee must be registered to vote at the time the Oath is filed.

[MCA 13-10-201](#)
[MCA 20-3-305](#)
[Declaration of Intent and Oath of Candidacy](#)

MARCH 31

FY 2017 Federal audit reports due to OPI

For more information, contact [Dan Moody](#), 406-444-0701

The Federal audit reports (formerly known as A-133 audits) are due to OPI by March 31, 2018, for entities that have federal expenditures of \$750,000 or greater. This includes USDA commodities.

FY 2017 “Yellow Book” audits are due to OPI by June 30, 2018, for entities with total revenues greater than \$500,000 **and** federal expenditures less than \$750,000.

Entities that had total revenues less than \$500,000 are required to have a Financial Review once every four years. Districts required to have a Financial Review for FY2017 must submit their report to OPI by June 30, 2018.

Please remit audit reports and correspondence to OPIAuditReports@mt.gov.

[OMB Circular A-133](#)

[MCA 2-7-503](#)
[State of Montana Single Audit Act](#)

[A.R.M. 2-4-410](#)

[OPI School Finance Division website – Auditing](#)

IMPORTANT DATES & DEADLINES – MARCH 2018

MARCH 31 (continued)

Resolution Of Intent To Increase Nonvoted Levy (a.k.a. Senate Bill 307 Resolution and Notice)

HELP IS AVAILABLE!

MASBO's Budget Workshops are designed to help school district officials understand the provisions of SB307. 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. Workshops are offered at the following dates and locations:

Feb. 20 – [Bozeman](#)
Feb. 23 – [Great Falls](#)
March 1 – [Miles City](#)
March 2 – [Billings](#)

School districts that intend to impose an increase in a nonvoted levy in FY2019 for the purposes of funding the **Transportation, Bus Depreciation Reserve, Tuition, Adult Education, and/or Building Reserve** funds, shall adopt a resolution and provide notice no later March 31, 2018.

Resolution requirements: At a minimum, the resolution must show the estimated number of increased or decreased mills to be imposed and the estimated increased or decreased revenue to be raised compared to nonvoted levies in the Transportation, Bus Depreciation, Tuition, Adult Education and/or Building Reserve funds imposed in the current school fiscal year and, based on the district's taxable valuation most recently certified by the department of revenue under 15-10-202, the estimated impacts of the increase or decrease on a home valued at \$100,000 and a home valued at \$200,000.

Notice requirements: Publish a copy of the resolution in a newspaper that will give notice to the largest number of people of the district as determined by the trustees and post a copy of the resolution to the school district's website.

Additional requirements for **Building Reserve permissive levy**: Identify and list the anticipated school major maintenance projects for which the proceeds of the levy will be used in the resolution. Note: Proceeds from the levy may be expended only for the purposes in 20-9-525(2), MCA.

[20-9-116, MCA](#)

[Senate Bill 307](#) (2017 regular legislative session)

[20-9-502 \(3\)\(a\)\(i\)\(A\), MCA](#)

[20-9-525 \(2\), MCA](#)

[2008 School Facility Condition Inventory Reports](#) [contact [Kara Sperle](#) for assistance]



PERSISTENCE

Sometimes you've got to dig a little deeper...

SCHOOL ELECTION DEADLINES

February 27: Trustees call for an election.

March 2: File election resolution with the county election administrator within 3 days after passage.

March 9: Send mail ballot plan/timetable/sample instructions to the Secretary of State for approval. Districts must have one plan for each election (EL trustees/HS trustees/EL levy/HS levy).

March 12: Notice of close of regular registration. Contact the county election administrator to ensure this is done.

March 29: Last day trustee candidates may file for election.

See also: [School Election Calendar](#)
[School Election Handbook](#)

OPI Contact: [Nicole Thuotte](#), 406-444-4524

MASBO EXHIBITOR MEMBERS

Aflac Rob Cook r_cook@us.aflac.com	American Fidelity Assurance Co. Angie Newman angie.newman@americanfidelity.com	Anderson, Zurmuehlen & Co. Stefeni Freese, CPA sfreese@azworld.com
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Montana Schools Property & Liability Insurance Plan (MSPLIP) Dave Pillatzke dpillatzke@paynewest.com	Montana Schools Unemployment Insurance Program (MTSUIP) Theresa LeSueur tlesueur@mtsba.com	Montana Unified School Trust Andy Holmlund aholmlund@ms-sf.org
National IPA and TCPN Shelley Andrews shelley.andrews@nationalipa.org	New Hope Technology Foundation John Hughes, Senior Consultant john@newhopetech.org	Pine Cove Consulting Brandan Bassett bbassett@pinecc.com
Rudd & Company, PLLC Julie Kostecky, CPA, CVA jkostecky@ruddco.com	School Specialty Scott Wilkey scott.wilkey@schoolspeciality.com	Schoolhouse IT Jeffrey Patterson jeffp@schoolhouseit.com
Southwest MT School Services Bruce Grubbs bgrubbs@swmss.ccsend.com	Stifel Nicolaus Bryan Stelmack yroybal@stifel.com	Tandy Enterprises ← NEW Donna M. Tandy donnatandy77@gmail.com
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Choose well

Everyday lifestyle choices can keep you healthier

Everyone wants to have good health. Our quality of life depends on it. But deciding on which approach to take for a healthy lifestyle can be challenging. Read a newspaper, watch television, listen to the radio, or visit a bookstore and you're sure to be bombarded by information about staying healthy.

All it really takes is common sense and making simple, everyday choices when it comes to your lifestyle habits. By understanding and following the basics of healthy living, you'll feel better, look better and may very well increase your longevity.

Be your healthy best

Making smart lifestyle choices can have a very positive impact on your health and well being.

Consider these guidelines for optimal health:

- Eat right
- Don't smoke
- Exercise regularly
- Get regular health screenings
- Keep immunizations on schedule



**BlueCross BlueShield
of Montana**



MONTANA UNIFIED SCHOOL TRUST

www.mustbenefits.org

KNOW THE FACTS ABOUT

Heart Disease



What is heart disease?

Heart disease is the leading cause of death in the United States. More than 600,000 Americans die of heart disease each year. That's one in every four deaths in this country.¹

The term "heart disease" refers to several types of heart conditions. The most common type is coronary artery disease, which can cause heart attack. Other kinds of heart disease may involve the valves in the heart, or the heart may not pump well and cause heart failure. Some people are born with heart disease.

Are you at risk?

Anyone, including children, can develop heart disease. It occurs when a substance called plaque builds up in your arteries. When this happens, your arteries can narrow over time, reducing blood flow to the heart.

Smoking, eating an unhealthy diet, and not getting enough exercise all increase your risk for having heart disease.

Having high cholesterol, high blood pressure, or diabetes also can increase your risk for heart disease. Ask your doctor about preventing or treating these medical conditions.

What are the signs and symptoms?

The symptoms vary depending on the type of heart disease. For many people, chest discomfort or a heart attack is the first sign.

Someone having a heart attack may experience several symptoms, including:

- Chest pain or discomfort that doesn't go away after a few minutes.
- Pain or discomfort in the jaw, neck, or back.
- Weakness, light-headedness, nausea (feeling sick to your stomach), or a cold sweat.
- Pain or discomfort in the arms or shoulder.
- Shortness of breath.

If you think that you or someone you know is having a heart attack, call 9-1-1 immediately.

¹ CDC: Deaths: Final Data for 2009. www.cdc.gov/nchs/data/nvsr/nvsr60/nvsr60_03.pdf

