

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS JULY 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
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CONGRATULATIONS, PAM OWEN, 2014 OUTSTANDING SCHOOL BUSINESS OFFICIAL!!



Pam Owen has served as the District Clerk/Business Manager for Polson School District for the past 27 years and on the MASBO Board of Directors as Region 1 Director, Vice-President and President. A common theme in the nomination letters received indicate that Pam is a dedicated professional, a team player, compassionate, cheerful and always helping others. "For over thirty years, Pam has dedicated her professional life to contributing to public education in Montana." "Trustees not only respect her hugely but also find in her a trustworthy, safe, readily available and apolitical resource that makes our jobs easier." "Pam is often seen in the medical community providing support and companionship to many of our community elders." "She has been there for countless youth when parents are missing to provide encouragement."

Congratulations, Pam!

PAYROLL REMINDERS

Quarter 2 (April – June) Payroll Reports are due July 31, 2014.

Form 941 (form)

<http://www.irs.gov/pub/irs-pdf/f941.pdf>

and (instructions)

<http://www.irs.gov/pub/irs-pdf/i941.pdf>

Also, check out quarterly reporting requirements for **unemployment insurance** and **workers' comp insurance**.

There's still a few Assistance for Business Clinics scheduled in the coming months. This training is offered by the Montana Department of Labor & Industry. Click on this link for more information:

<http://dli.mt.gov/resources/abc-schedule>

LOG IN ON THE MASBO WEBSITE

www.masbo.com

Got a question for your fellow MASBO members? Log in on the MASBO website and use the Discussion Forum. It's a great way to share information and it's maintained in a secure environment that only MASBO members can access. Your question (if it hasn't already been asked by someone else) and subsequent responses will be tracked on a "thread".

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 or 406-443-0631.

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	Lucinda Woodland, Cascade 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	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

THANK YOU BRIGETTE AND DELLA

The MASBO Board of Directors thanks Brigette Clark (Geraldine Schools) and Della Van Horn (Circle and Vida Schools) for their service on the MASBO board of directors, representing MASBO regions 2 and 6, respectively. We appreciate your time and attention to help lead MASBO these past years and we'll miss you at the board meetings, but look forward to seeing you at upcoming workshops and conferences!

2014 SUMMER CONFERENCE FOLLOW-UP

During the week of June 16 – 20, there were 211 attendees, 25 exhibitors and 55 presenters providing training in 50 sessions at the annual summer conference and New Clerk Academy. Thanks to all who were able to take time away from the office to join us in learning, networking and FUN. Here are some highlights:

- **TRAINING SESSIONS**

In response to feedback and suggestions from various MASBO members, we tried a couple of new formats for the training sessions. The basic session was increased from 50 minutes to one hour. The new clerks were able to join their peers at the software user group meetings on Tuesday. We offered a few 2-hour sessions, a 3-hour session and a best practices round table segment. Except for a few instances where the room size couldn't sustain the popularity of a topic (Brian Patrick's budget training, MPERA info for Retirees and Stress & Technology), it appears our #1 priority for this event - - providing quality training to our membership - - was a success. Thanks to the numerous presenters for their time, effort and travel to make this happen and to those who sent their information for posting on the MASBO website at:

<http://www.masbo.com/i4a/pages/index.cfm?pageid=3365>

- **SPONSOR AND EXHIBITOR SUPPORT**

MASBO is extremely fortunate to have on-going support from our four major sponsors and several key vendor/exhibitors. These organizations help us with training on important topics and also provide financial resources for our meals, breaks, conference supplies, door prizes and social events. More information is found on page 7 of this newsletter.

- **MEMBERSHIP RECOGNITION AND AWARDS**

At the Thursday luncheon and business meeting, the MASBO board of directors announced and gave out 10-year, 20-year and 30-year membership pins, and recognized 5 retirements and 6 certification program achievements (see list on page 8 of this newsletter). Representatives from Illinois ASBO Procurement Card Program presented the annual rebate check and awards to p-card districts that had the highest purchases overall and highest purchases per ANB. Pam Owen from Polson Schools was named the 2014 Outstanding Business Official.

- **SUNSHINE FUND**

Thank you to everyone who brought an item for the silent auction (the bidding wars got interesting), bought surplus logo wear from the garage sale and/or donated cash. Your efforts and generosity brought in a total of **\$1,806.82**, which we have promptly forwarded to Luanne Bauman (Victor Schools). Also, we send a huge thanks to Bunky Wirtz for organizing and handling this event each year. She's the **BEST!!**

Happy New Year to Everyone,

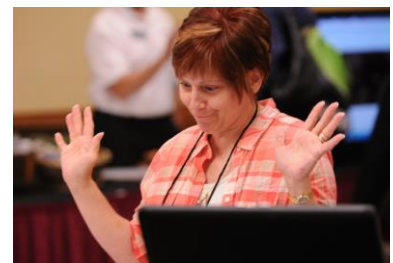
It's hard to believe that another summer conference has come and gone and with that, year-end reports and budgets. I wish I had a dollar for every time someone has said to me, "must be nice to have summers off." I usually just laugh and set them straight. This the busiest time of the year in a school district's business office. We have to make sure budgets are closed out for the last school year and get budgets set up for the new year. We have to be sure TRS, PERS, TFS, TEAM, TOE, CRAP, (I usually just start rattling off a bunch of random letters). Then their response is priceless: "Oh, really." Call me weird, but I really enjoy this time of year. Things are busy and I like to see the final year end numbers and see how the district really did with our budgets. I know this time of year can be daunting, but please remember you're not on a deserted island. Phone a friend. If they can't help with a particular issue, phone another friend. There is always someone out in "business manager" land willing to help.

Thank you everyone for attending another successful MASBO summer conference. I hope you came away with some new knowledge that you're able to bring home and put to good use. It just amazes me that every year there is something that I learn that makes my job just a little bit easier. One thing I believe as a business manager/clerk, you can't learn it all at once, and if you try, you will drive yourself nuts. I think if you visit with a veteran clerk, they will tell you they're still learning. Which is another great point, you need to be open to continuous learning. Business managers are unique in that our jobs are constantly changing, and that's where summer conference is a great venue to keep up with these changes to share and learn how others are coping with change. AND to have a little fun before you go back home to tackle year end tasks.

At this conference, we welcomed many new people. Welcome, and enjoy all that MASBO has to offer. We also have new members on the MASBO board of directors. The new Region 2 director is Lucinda Woodland from Cascade; the new Region 4 director is Lorie Carey from Jefferson High School in Boulder; and the new Region 6 director is Jen Mettler from Baker. Welcome to all of you and I look forward to working with you in the coming months. With that, I would like to thank Brigette Clark, Della Van Horn, and Lora Tauck for serving on the board. It's been great working with you in this capacity and look forward to continuing our friendships.

With that, I don't want to take much more of your precious time. Just remember, it is not a lonely school business world. There is always someone willing to help out. Thank you for allowing me to serve as your president and I look forward to another year.

Sincerely,
Mike Arnold
MASBO President



HANDY RESOURCES FOR FISCAL YEAR END TASKS and FY2015 BUDGETS

GETTING READY FOR THE TFS

Click on this link for some good tips and a checklist that will help you get organized for the Trustees Financial Summary!
<https://drive.google.com/folderview?id=0B4OQox-nRxEtRWVURHFDSTBUUms&usp=sharing>

RECONCILING CASH ACCOUNTS

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 Worksheet: <http://opi.mt.gov/pdf/schoolfinance/Acct/StudActFund.xls>

BUDGETS

Budget Timeline: <http://opi.mt.gov/pdf/SchoolFinance/Budget/BudgetTimelines.pdf>

Elementary, High School or K-12 General Fund Budget Spreadsheets:

http://opi.mt.gov/pub/index.php?dir=School%20Finance/PreliminaryBudgetDataSheets/PBDSSupport/BudgetSpreadsheets/&file=GFbudgetFY15EIHSK12_F2.xlsx

Transportation Budgeting Spreadsheet: <http://opi.mt.gov/pdf/schoolfinance/Budget/TransBudgetWrkSht.xls>

Technology Fund Levy Spreadsheet: <http://opi.mt.gov/pdf/schoolfinance/Budget/TechFundLevy.xlsx>



GOVERNMENTAL ACCOUNTING & AUDITING NEWS

GASB STATEMENT NO. 68 Accounting and Financial Reporting for Pensions

GASB Statement No. 68 requires governments providing defined benefit pensions to recognize, for the first time, 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 will take effect for governments, including school districts, for fiscal years beginning after June 15, 2014 (i.e., FY2015 or later).

The long-term liability and annual costs of pension benefits for FY2015 will be calculated at the state level and communicated to all affected entities for FY2015 financial report preparation and audits. TRS and MPERA have issued a joint memo (see <https://trs.mt.gov/miscellaneous/PdfFiles/Employers/Memos/2014MayTrsPersGasb.pdf>) to provide a description of the upcoming changes. The memo includes background information, what you'll need to prepare for financial reporting, next steps to consider, a glossary of terms and resources for additional information. You may want to contact your auditor to discuss this important change in financial reporting requirements.



MASBO ENDORSES THESE PROGRAMS



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

Theresa LeSueur

Director

406-457-4407

tlsueur@mtsba.org



<http://msgia.org/Home.aspx>

Montana School Group Insurance Authority
Workers Compensation Insurance

Shawn Bubb

Director of Insurance Services

406-442-2180

sbubb@mtsba.org



<http://msplip.com/>

Property & Liability Insurance Plan

Dave Pillatzke, Program Manager

406-457-4531

dpillatzke@paynewest.com



<http://www.americanfidelity.com/home.aspx>

Healthcare Reform, Section 125 and Health Savings Account Services

Debbie Braden

Fringe Benefit Consultant

866-576-0201, ext. 26

Debbie.Braden@af-group.com

PUPIL TRANSPORTATION NEWS

BUS DRIVER CERTIFICATION REQUIREMENTS and BUS DRIVER QUALIFICATIONS

In response to an audit recommendation on a 2013 Legislative Audit on Pupil Transportation, the Office of Public Instruction (OPI) amended Administrative Rule 10.7.111 Bus Driver Certification Requirements for Reimbursement (<http://www.opi.mt.gov/pdf/ARM/10-7-11pro-arm.pdf>). The amendments clarify the process for obtaining bus driver certification.

The audit finding also recommended the establishment of criteria for, and review of, bus driver license status and character qualifications. The Board of Public Education (BPE) establishes the qualifications of bus drivers pursuant to 20-10-103, MCA, but does not have a system of licensure for school bus drivers. The BPE amended ARM 10.64.201 School Bus Driver Qualifications (<http://www.opi.mt.gov/pdf/ARM/10-64-201pro-arm.pdf>). The amendments expand bus driver qualifications to include review and consideration of criminal background information on prospective driver employees to address safety concerns related to unsupervised contact with students and clarify that compliance with existing commercial driver license (CDL) regulations addresses review of driving records for bus drivers.



MARK YOUR CALENDAR - - UPCOMING TRAINING OPPORTUNITIES

MSGIA WORKERS COMP and MASBO VETERAN CLERKS WORKSHOPS

Plans are underway for MASBO's 3rd annual Veteran Clerks Workshop. This year's workshop will be held in conjunction with MSGIA to provide a half day of workers comp insurance training and 1½ days of training for school business officials who have 5 or more years' experience in school finance, budgeting and accounting.

- Dates: Thursday, September 11 - Friday, September 12
- Location: MTSBA 4th Floor Training Room – Helena
- Workshop fee: \$125 (lunch provided both days)
- Topics:
 - Budget Show n' Tell
 - Transition Planning for School Business Office
 - Gearing Up for the 2015 Legislative Session

ASBO INTERNATIONAL ANNUAL MEETING & EXPO

The Association of School Business Officials International is hosting its premier event for school business leaders, the Annual Meeting & Expo in Kissimmee, Florida at the Gaylord Palms Hotel & Convention Center, September 19-22. Conference registration, information and hotel reservations are available at this link: <http://staging.asbointl.org/meetings/annual-meeting-expo>

MONTANA CONFERENCE OF EDUCATION LEADERSHIP (MCEL)

The 2015 MCEL Conference, "Celebrating Montana's Great Public Schools for over 150 Years", will be held October 15 – 17 and is co-hosted at the Holiday Inn Grand Montana and Billings Hotel & Convention Center. Registration, schedule and hotel information can be found at this link: www.mcel.org. MCEL is organized and delivered by MTSBA, SAM, MREA and MASBO.

THANK YOU to the following sponsors and exhibitors for your support of our 2014 Summer Conference & New Clerk Academy!

Montana Schools Unemployment Insurance Program (MSUIP)

Name badge holders and New Clerk Academy luncheon

Lifetouch National School Studios

Photos for conference name badges and MASBO membership directory

Montana School Group Insurance Authority (MSGIA)

Wednesday luncheon and Keynote Speaker

D.A. Davidson & Company

Wednesday afternoon break

American Fidelity & Assurance Company

Afternoon Pilates classes, Morning Yoga classes and Thursday chair massages

Black Mountain Software, Inc.

Wednesday dinner at golf course for golfers and walkers

Foxie Lady Computers, Inc.

Thursday continental breakfast

The Cooperative Purchasing Network (TCPN)

Thursday morning break

Western States School Insurance Program

Thursday luncheon and MAnSBO BBQ dinner and party

Horace Mann Companies

Thursday afternoon break

Infinite Campus

Fellon Insurance Services

Montana Unified School Trust (MUST)

Pine Cove Solutions

Tyler Technologies

Southwest Montana School Services

Illinois ASBO p-Card Program

Montana Public Employee Retirement Administration (MPERA)

Teachers Retirement System (TRS)

Frontline Technologies/AESOP

Montana Schools Health and Welfare Plan (MSHWP)

Teachers-Teachers/Montana Recruitment Project

MASBO Service Pins Awarded at Summer Conference — June 19, 2014

10 YEARS		20 YEARS	
Name	School District	Name	School District
<i>Teresa Bare</i>	<i>Reed Point</i>	<i>Charlene Aberg</i>	<i>Cut Bank</i>
<i>Patti Bignell</i>	<i>Avon</i>	<i>Carolyn Forseth</i>	<i>Greenfield</i>
<i>Lorie Carey</i>	<i>Jefferson County HS</i>	<i>Alvina Friede</i>	<i>Box Elder</i>
<i>Carolyn Cook</i>	<i>Stevensville</i>	<i>Betty Kunkel</i>	<i>Cascade County Supt.</i>
<i>Cindy Cowan</i>	<i>Turner</i>	<i>Han Lee</i>	<i>Pioneer</i>
<i>Tamara Cunningham</i>	<i>Gardiner</i>	<i>Mickie McQuery</i>	<i>Deer Lodge</i>
<i>Kimberly DeBruycker</i>	<i>Gallatin Gateway</i>	<i>Brian Patrick</i>	<i>Great Falls</i>
<i>Rachel Ghekiere</i>	<i>Liberty County Supt.</i>	<i>Danelle Reisch</i>	<i>Whitefish</i>
<i>Virginia Guthrie</i>	<i>Fishtail and Nye</i>	<i>Bill Schiele</i>	<i>Stevensville</i>
<i>Connie Hepola</i>	<i>Butte</i>	<i>Deb Steinbacher</i>	<i>Galata</i>
<i>Belinda Klick</i>	<i>Sun River Valley</i>	<i>Donna Tieg</i>	<i>Evergreen</i>
<i>Lynn Maness</i>	<i>East Helena</i>	<i>Sally VanHemelryck</i>	<i>Hysham</i>
<i>Annette Meagher</i>	<i>Powell County HS</i>	<i>Jules Waber</i>	<i>Power County Supt.</i>
<i>Monica Morgan</i>	<i>Ashland</i>	<i>Pam Watson</i>	<i>Townsend</i>
<i>Ken Mosby</i>	<i>Gallatin Gateway</i>	<i>Jodi Williams</i>	<i>Richey</i>
<i>Tanya Roberts</i>	<i>Anderson</i>	<i>Patti Wilson</i>	<i>Melstone</i>
<i>Anne Sadorf</i>	<i>Glendive/Dawson Co. HS</i>	30 YEARS	
<i>Mary Smith</i>	<i>Trout Creek</i>	Name	School District
<i>Gail Staffanson</i>	<i>Richland County Supt.</i>	<i>Karen Anderson</i>	<i>Swan Valley</i>
<i>Vivian Taylor</i>	<i>Phillips County Supt.</i>	<i>Sammie Nelson</i>	<i>Lambert</i>
<i>Sheri Weidinger</i>	<i>Billings</i>	<i>Judi Ward</i>	<i>Harrison</i>



CONGRATULATIONS RETIREES!!

- Bernice Beard – DeSmet Elementary*
- Barb Traina – Fortine Elementary*
- Tom Mowen – Davey Elementary*
- Evelyn Mull – Beaverhead County High School*
- Suzie Zentz – Canyon Creek Elementary*



CERTIFICATION PROGRAM RECIPIENTS

- Mary Lundy, Valier – Standard Certificate
- Rhonda Opp, Medicine Lake – MRSBO renewal
- Carmen Jackson, Hot Springs – Professional Level I
- Sheryl Roberts, Red Lodge – Professional Level I
- Della Van Horn, Circle & Vida – Professional Level I
- Arlene Hartman, Highwood – Professional Level II

MASBO EXHIBITOR MEMBERS

Aesop Substitute Placement Service Jim O'Halloran jim@ohalloran.cc	Fellon Insurance Services Dale Fellon fellonins@msn.com	Western States School Program Dave Pillatzke dpillatzke@paynewest.com
Montana Schools Unified Insurance Program Theresia LeSueur tlesueur@mtsba.com	Montana Cooperative Services Andy Garland agarland@mrea-mt.org	Pine Cove Consulting Brandon VanCleeve bvancleeve@pinecc.com
Black Mountain Software Teresa Van Buren teresav@blackmountainsoftware.com	Foxie Lady Computers, Inc. David Bardwell foxieladyc@aol.com	D.A. Davidson & Co. Bridget Ekstrom Bekstrom@dadco.com
Tyler Technologies Jeff Melugin Jeff.melugin@tylertech.com	American Fidelity Assurance Company Debbie Braden Debbie.Braden@afgroup.com	Klimas Financial Services, Inc. Charles Klimas Charles.klimas@securitiesamerica.com
Infinite Campus Stephanie Sondrol Stephanie.sondrol@infinitecampus.com	TCPN (The Cooperative Purchasing Network) Derek Anderson danderson@tcpn.org	RESA4U/Southwest MT School Services Bruce Grubbs bgrubbs@resa4u.org
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	MSGIA-WCRRP Shawn Bubb sbubb@mstba.org	Stahlberg & Sutherland Dana M. Smith, CPA dana@flatheadcpas.com
VALIC John Wing John.wing@valic.com	Anderson, Zurmuehlen & Co. Stefeni Freese, CPA sfreese@azworld.com	MNJ Technologies Jeremy Downing jdowning@mnjtech.com
Rudd & Company, PLLC Julie Kostelecky, CPA, CVA jkostelecky@ruddco.com	United Pension Administration Elizabeth Harris upahelp@msn.com	Enlit, LLC Steven Pereus spereus@enlit10.com





P-CARD NEWS -----

2014 REBATE HITS ALL TIME HIGH OF ***\$124,803.55***

MASBO received \$124,803.55 for our prorated share of Illinois ASBO’s Procurement Card Program rebate for 2013-2014. This is based on over \$10.9 million in P-card purchases made by Montana school districts, an increase of roughly \$2.1 million over purchases made in the previous program year. The MASBO Board of Directors approved a rebate to its 83 P-card participants equal to 1% of that district’s purchases.

Havre School District received a free registration to the 2015 MASBO Summer Conference for having the highest purchases (\$1,530,212.99).

Plevna School District received a free registration to the 2015 MASBO Summer Conference for having the highest purchases per ANB (\$1,969.02).

The following 9 participants had the next highest purchases per ANB:

- Highwood Schools (\$1,592.92)
- Ekalaka Schools (\$1,567.51)
- Hinsdale Schools (\$1,398.69)
- North Start Schools (\$1,388.44)
- Hot Springs Schools (\$1,334.95)
- Richey Schools (\$1,170.57)
- Bainville Schools (\$1,007.57)
- Sidney Schools (958.21)
- Geraldine Schools (870.01)

