

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS



Empowering School Business Leaders Through Education

JULY/AUGUST 2020

IT'S MAEFAIRS REPORTING TIME

The Office of Public Instruction opened the MAEFAIRS data collection system for FY2020 Trustees Financial Summary (TFS) and FY2021 Budget Reporting. Below are just a few reminders and links to resources to help you in the process.

✓	REMINDER	RESOURCES
	<p>Make sure cash is reconciled:</p> <ul style="list-style-type: none"> ➤ County treasurer (or bank statements) by fund ➤ Fund 15 Misc. Programs Fund – PRCs to total cash ➤ Fund 84 Student Activity Fund – sub-accounts to total cash 	<p>Excel spreadsheets:</p> <p>Reconciling Cash to the Treasurer Miscellaneous Fund Worksheet Student Activity Fund Worksheet</p>
	<p>Review TFS Checklists and presentation for New Clerks</p>	<p>MASBO New Clerk Webinars</p> <p>Preparing for MAEFAIRS Reporting - TFS Preparing for MAEFAIRS Reporting - Budgets</p>
	<p>Review and refer to OPI's Instructions for Reporting:</p> <ul style="list-style-type: none"> ➤ Trustees Financial Summary ➤ Budget 	<p>TFS Instructions Budget Instructions</p>
	<p>After inputting expenditures in the TFS, check the Special Education Reversion Report (TFS Step 11 in MAEFAIRS). Consider re-coding expenditures if reversion was not met.</p>	<p>20-7-431, MCA 20-9-321 (6) and (7), MCA FY2021 Preliminary Budget Data Sheet Sec. 8(a) – (g)</p>
	<p>Complete Transportation Fund Budget Spreadsheet to help with revenue estimates and budget input.</p>	<p>Transportation Fund Budgeting Spreadsheet</p>
	<p>Complete Special Education Tuition Levy Spreadsheet to help with revenue estimates and budget input.</p>	<p>Special Education In-District Levy Calculator</p>
	<p>Make sure to enter an amount for operating reserves in the General (01), Transportation (10), Retirement (14) and Adult Education (17) funds.</p>	<p>MAEFAIRS Budget Instructions 20-9-104, MCA General Fund Operating Reserve 20-10-144(3)(j), MCA Transportation Fund 20-9-501(4)(a)(iv), MCA Retirement Fund 20-7-713, MCA Adult Education Fund</p>
	<p>Run and review a validation report. Resolve/fix any corrective warnings. Be sure to read ALL validations (even warnings and red warnings) and act upon them, if necessary.</p> <ul style="list-style-type: none"> ➤ Trustees Financial Summary (Step 12) ➤ Budget (Step 9) 	<p>TFS Instructions Budget Instructions</p>

MASBO Board of Directors

President	<u>Lorie Carey</u> , Jefferson Co. High School	Region 1 Director	<u>Noreen Anderson</u> , Hellgate K-8
Vice-President	<u>Rita Huck</u> , Huntley Project K-12	Region 2 Director	<u>Belinda Klick</u> , Sun River Valley
Past President	<u>Jacki Young</u> , Fairview	Region 4 Director	<u>Kevin Patrick</u> , Butte Schools
Ex-Officio, MTSUIP	<u>Jen Mettler</u> , Baker K-12	Region 5 Director	<u>Rebekah Rhoades</u> , Lewistown
Ex-Officio, OPI	<u>Vacant</u>	Region 6 Director	<u>Nicole Buerkle</u> , Plevna

MASBO Staff

Denise Williams
Executive Director
406-461-3659

Marie Roach
Association Services Coordinator
406-461-8804

Steve Hamel
Interim Services/Trainer
406-431-0124

A Message from Your MASBO President LORIE CAREY



Hey Guys and Gals!!

Has this been one of the craziest years in a while or what??!!!! Those of you who live on farms or ranches or in quiet rural areas probably don't find quarantine much different from any other normal day in your life.



Most of us are experiencing new finance and accounting issues that were unimaginable less than a year ago – unemployment, sick time, purchasing of COVID materials, new monies with new accounting lines, budgeting changes, and the list goes on. On top of that, the messages we are getting closely resemble the message in this picture. As onerous as the new issues can be, I sense that they pale in comparison to the struggles our superintendents and principals are experiencing. Stand with them and do what you can to support them.

MASBO is still working to support you day in and day out. Even though I'm sure all of you were ready to scream each time a "zoom" meeting or workshop appeared, you turned out for them! Thank you so much for participating and I hope they were helpful to you. Denise, Marie, and Steve spent many hours preparing and conducting them and did a fantastic job.

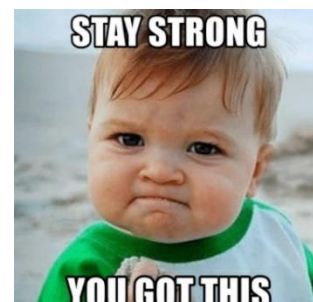
The addition of Steve to the team gives MASBO the opportunity to serve its members more fully and in different ways. If you're struggling, PLEASE call your mentor or Steve. They are there to help you and so are the veterans in the organization. If you think a school in your area could use some professional guidance from Steve, let him know. Don't hesitate to call the office or any board member with any idea you'd like to share. Often, this is how the workshops and conference topics get started. MASBO can always use presenters and people to serve as mentors and on committees. We'd love to have you!

I just wanted to say "hello" and to help you get your year off to a great start. So, since I can't send each and every one of you a treat or give you a hug, I'll end with these cuties.

SO



JUST





P-CARD NEWS-----

REBATE CHECKS MAILED on JULY 17

On July 28, we issued rebate checks totaling \$320,108.52 which represents between 1.12% - 1.46% rebate on total purchases made April 2019 through March 2020. Click [here](#) to see the rebate schedule posted on the MASBO website. **Please deposit your check as soon as possible**, or, if you don't receive it soon, contact Marie Roach at mroach@masbo.com or (406) 461-8804.

MASBO P-CARD PURCHASES REPORT

P-Card purchases for three months of the current rebate year (April - June) totaled almost **\$5.4 million** with **154** school districts and special education cooperatives participating in the program. At the same time last year, we had 141 participants with over \$7.4 million in total purchases. Click [here](#) to see the current year P-Card purchases report.



Get your payments to BMO in less than 27 days every month to receive your annual rebate

Rebate earned is dependent on how fast you pay back (7 – 27 days)

ACH Pull or ACH Push can help get your payment to BMO faster!
Contact your bank or County Treasurer.

TRAINING AVAILABLE – just call Holly ☺

In past years, we've been extremely fortunate to have Holly Wallace provide in-person training at our MASBO summer conference and MCEL. Holly can provide virtual training as well – on topics ranging from What is a p-card, How to Apply, Fraud, Policy, Spend Dynamics or Best Practices. To set up a webinar, either one-on-one or for your group, contact Holly at hwallace@iasbo.org or (815) 793-4655.



MASBO T-Shirts
on sale now!

**2020 SHARE THE VISION
TSHIRT**

Starting at \$18, includes shipping

Questions? Email Marie
mroach@masbo.com



MASBO ENDORSES THESE PROGRAMS

	<p>Healthcare Reform Section 125 Services Health Savings Account Services Jacob Bautista, Office Manager 877-589-2544 jacob.bautista@americanfidelity.com http://www.americanfidelity.com/home.aspx</p>
	<p>Montana Schools Group Insurance Authority Workers Compensation Risk Retention Program Shawn Bubb, Director of Insurance Services 406-457-4500 sbubb@mtsba.org http://www.msgia.org/home</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>Montana Schools Unemployment Insurance Program Theresia LeSueur, Director 406-457-4407 tlesueur@mtsba.org http://www.mtsuip.org/</p>
	<p>Payne West, Inc. Montana Schools Property & Liability Insurance Plan Rody Holman, Program Manager 406-533-1035 RHolman@paynewest.com http://msplip.com/</p>

IMPORTANT DEADLINES – AUGUST 2020


AUGUST 1

1st Semester Bus Inspections must be completed within 30 days prior to the beginning of the school term	Use form TR-13 Bus Inspection for 1st semester bus inspections. The Highway Patrol must inspect the buses at least 30 days prior to the beginning of the school term.	MCA, 20-10-101(4)(a)(i) Regulations & Guidelines for Pupil Transportation Reporting (see page 4)
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AUGUST 3

Taxable valuation is available from Department of Revenue	The Department of Revenue (county assessor) delivers taxable valuation information to the county superintendent of schools.	20-9-122, MCA OPI Budget Timeline (scroll down the page to see chart)
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AUGUST 10

Deadline for publishing a notice of budget meeting	<p>Between July 1 and August 10, the district clerk must publish one notice of the date, time and place of the annual budget meeting in the local or county newspaper that the trustees of the district determine to be the newspaper with the widest circulation in the district. Include the following information in your notice:</p> <ul style="list-style-type: none"> • date, time, and place that the trustees will meet for the purpose of considering and adopting the final budget of the district • state that the meeting of the trustees may be continued from day to day until the final adoption of the district's budget • stating that any taxpayer in the district may appear at the meeting and be heard for or against any part of the budget 	20-9-115, MCA OPI Budget Timeline (scroll down the page to see chart) <div style="text-align: center;">  <p>stay humble WORK HARD be kind ♥</p> </div>
Final Expenditure Reports for grants ended June 30, 2020 due	<p>Final Expenditure Reports for the following grants are due by August 10:</p> <ul style="list-style-type: none"> • ABLE Extension • ABLE, EI Civics • State ABLE • Carl Perkins and Technical Education • Gifted and Talented • Title IV, 21st Century Community Learning Centers • Indian Education for All • In-State Facilities: Significant Needs Schools 	OPI State and Federal Grants Handbook State and Federal Grants Handbook Section 400 Accounting and Reporting Procedures (see 400.8 Project Closeouts)
(second Monday in August) County superintendent computes revenue for transportation budget	County superintendent computes revenue available to finance the transportation budget	20-10-144, MCA OPI Budget Timeline (scroll down the page to see chart)

IMPORTANT DEADLINES – AUGUST 2020

AUGUST 14

OPI Form FP-8 due	Located and non-located counties exchange information between August 10 and August 15 in order to determine what percentage of the joint district their county supports.	20-9-151, MCA OPI Budget Timeline (scroll down the page to see chart)
Trustees Financial Summary (TFS) due to county superintendent	Trustees report annual financial activities of each fund maintained by the district to the county superintendent.	20-9-213(6), MCA OPI Budget Timeline (scroll down the page to see chart)
TFS for joint school districts due to county superintendents	Annual fiscal reports for joint districts must be submitted to the county superintendent of each county in which the part of the joint district is situated.	20-9-213(6), MCA OPI Budget Timeline (scroll down the page to see chart)

AUGUST 20

(on or before August 20) Annual Final Budget Meeting	Trustees meet to consider all budget information and any attachments required by law.	20-9-131(1), MCA OPI Budget Timeline (scroll down the page to see chart)
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AUGUST 25

(not later than August 25)	Trustees adopt final budget. Trustees of a joint district shall adopt a budget according to school budgeting laws and send a copy to the county superintendent of each county in which a part of the joint district is located.	20-9-131(2), MCA 20-9-151(1), MCA OPI Budget Timeline (scroll down the page to see chart)
Grant cash request due to OPI	Grant cash requests made by this date will be paid on September 10.	OPI State and Federal Grants Handbook

AUGUST 28

(within 3 days of final adoption of budget; not later than Aug. 28) Deliver adopted budget to county	Upon final approval of budgets, trustees deliver adopted budget, including amounts to be raised by tax levies, to county superintendent.	20-9-131(3), MCA OPI Budget Timeline (scroll down the page to see chart)
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AUGUST 26

OPI makes K-12 BASE aid payments	Direct State Aid Quality Educator Component At Risk Student Component Indian Education for All Student Achievement Gap Data for Achievement State Special Education Payments Technology Funding Transportation Pre-Payment	FY2021 Payment Schedule (scroll to bottom of page)
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IMPORTANT DATES & DEADLINES – SEPTEMBER 2020

SEPTEMBER 1

Last day to submit grant amendments



Last day to submit grant amendments (budget or program modifications) for projects that will end September 30.

- IDEA, Part B
- Regional CSPD
- IDEA, Preschool
- IDEA, Part D: MTSS
- Title I, Part A, Improving Basic Programs
- Title I, Part A, Schoolwide
- Title I, Part C, Migrant Education
- Title I, Part D, Neglected and Delinquent
- Title I, School Support
- Title I, Targeted Support & Improvement
- Title II, Part A, Improving Teacher Quality
- Title II, Part A, Improving Teacher Qlty (state level)
- Title II, Part B, Math Science Partnerships
- Title III, Part A, English Language Acquisition
- Title III, Part A, Emergency Immigrant
- Title IV-A, Student Support & Academic Enrichment
- Title VI, Part B, Rural Low Income
- Title X, Part C, McKinney-Vento Homeless Education

[OPI State and Federal Grants Handbook](#)

SEPTEMBER 2 (or within 30 calendar days after receiving certified taxable values)

County superintendent reports levy requirements to the county commissioners

County superintendent reports levy requirements to the county commissioners for the following funds:

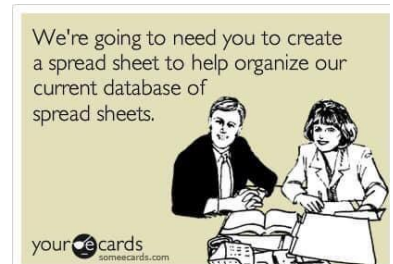
- General
- Bus Depreciation
- Tuition
- Debt Service
- Building Reserve
- Non-Operating
- Technology
- Adult Education
- Transportation
- County Retirement (county-wide levy)
- County Transportation (county-wide levy)
- Levies for Joint Districts

[OPI Budget Timeline](#)

[20-9-141\(3\), MCA](#)
[20-10-147\(2\), MCA](#)
[20-5-324, MCA](#)
[20-9-439\(2\), MCA](#)
[20-9-503\(1\), MCA](#)
[20-9-506\(3\), MCA](#)
[20-9-533\(4\), MCA](#)
[20-7-705\(5\), MCA](#)
[20-10-144\(5\), MCA](#)
[20-9-501\(5\)\(b\), MCA](#)
[20-10-146\(3\), MCA](#)
[20-9-151\(3\), MCA](#)

IMPORTANT DATES & DEADLINES – SEPTEMBER 2020

SEPTEMBER 10

File monthly meal claims for NSLP reimbursement	Monthly lunch, breakfast and snack counts are due the 10 th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) reimbursement.	Montana Agreement and Payment System (MAPS) log in page School Nutrition Programs Checklist Reimbursement rates for FY2021 FY2021 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
Birthday cutoff date for 19-year-olds in ANB counts	Students who reach age 19 on or before September 10 of the school year may not be counted for ANB	20-1-101, MCA 20-5-101, MCA
Birthday cutoff date for 5-year-olds entering kindergarten	The trustees of an elementary district shall establish or make available a kindergarten program capable of accommodating, at a minimum, all the children of the district who will be 5 years old on or before September 10 of the school year for which the program is to be conducted or who have been enrolled by special permission of the board of trustees.	20-7-117, MCA 

SEPTEMBER 14

Trustees Financial Summary (TFS) due to OPI	County superintendent submits annual reports to OPI, including the budget form for each district. In MAEFAIRS, both the TFS and Budget are submitted at the same time.	20-9-134, MCA
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SEPTEMBER 25

Grant cash request due to OPI	Grant cash requests made by this date will be paid on October 10.	OPI State and Federal Grants Handbook
OPI makes K-12 BASE aid payments	Direct State Aid Quality Educator Component At Risk Student Component Indian Education for All Student Achievement Gap Data for Achievement State Special Education Payment	FY2021 Payment Schedule (scroll to bottom of page)

IMPORTANT DATES & DEADLINES – SEPTEMBER 2020

SEPTEMBER 30

Last day to obligate funds for grant projects ending September 30, 2020	<ul style="list-style-type: none"> • IDEA, Part B • Regional CSPD • IDEA, Preschool • IDEA, Part D: MTSS • Title I, Part A, Improving Basic Programs • Title I, Part A, Schoolwide • Title I, Part C, Migrant Education • Title I, Part D, Neglected and Delinquent • Title I, School Support • Title I, Targeted Support & Improvement • Title II, Part A, Improving Teacher Quality • Title II, Part A, Improving Teacher Qlty (state level) • Title II, Part B, Math Science Partnerships • Title III, Part A, English Language Acquisition • Title III, Part A, Emergency Immigrant • Title IV-A, Student Support & Academic Enrichment • Title VI, Part B, Rural Low Income • Title X, Part C, McKinney-Vento Homeless Education 	OPI State and Federal Grants Handbook
Last day for actual cash transfer to/from Compensated Absences Fund and Litigation Reserve Funds	<p>Actual cash transfers to/from the Compensated Absences Liability Fund that were accrued at fiscal year end must be made by September 30 of the next fiscal year.</p> <p>Actual cash transfers to/from the Litigation Reserve Fund that were accrued at fiscal year end must be made by September 30 of the next fiscal year.</p>	<p>20-9-512, MCA ARM 10.10.312</p> <p>20-9-515, MCA ARM 10.10.315</p>

AMERICAN FIDELITY GOT QUESTIONS ABOUT ONLINE BILLING?

Most billing concerns are unique to the group so the best way to get immediate assistance would be to call Jacob Bautista

Jacob.bautista@americanfidelity.com

(877) 589-2544

Or call these Montana representatives:

- **Jim Simkins**
jim.simkins@americanfidelity.com
(406) 431-2646
- **Jason Galloway**
Jason.galloway@americanfidelity.com
(509) 464-9235

Summer School Classes For Kids

1. The Art Of Turning Off Lights When You Leave A Room
© I Might Be Funny
2. How To Load A Dishwasher Like A Boss
***This course is open to husbands as well
3. Basic Common Courtesy (Featuring How To Change The Toilet Paper Roll)
*** Mandatory attendance
4. How To Remember Which Glass Is Yours
5. "What's that smell?" The Importance of Good Hygiene
6. How To Properly Open and Close Cereal Boxes, Chip Bags, etc. so it doesn't look like a wild boar raided the pantry

IMPORTANT NEWS and RESOURCES for RE-OPENING SCHOOLS

Check out the resources below as you re-open your schools for the 2020-2021 year.

[Governor's Directive on Off-Site Learning](#) – July 20, 2020

The directive temporarily suspends school district residency requirements for offsite learning.

- *"A school district may provide educational services at an offsite instructional setting, including the provision of services through electronic means, to any pupil who (a) meets the residency requirements for that district as provided in § 1-1-215, MCA; (b) resides in the same county as the district; or (c) resides in a school district immediately adjacent to the district.*
- *Strict compliance with the provisions of § 20-7-118, MCA, is suspended to the extent it conflicts with the provisions of this Directive*
- *This Directive is effective only for the fiscal year ending June 30, 2021."*

MT-PEC website:

- [Back to School](#): A Roadmap for Safely Re-opening Montana's Schools
- [Interpretations and Recommendations](#) on Allowable Expenses of Coronavirus Relief Funds for Schools
- [Academic Resource Guide](#) for Offsite Student Learning

OPI website:

- [School Re-Entry FAQs for School Nutrition](#)
- [COVID-19 Special Education Information](#)
- [AIM Webinars](#)

	OPI ESSER Grants	Governor CRF Grants
Application method	E-Grants	Certification document
Deadlines	Apply by 7/31/2020 amend by 9/30/2020 Cash requests thru 25 th of month Payments on 10 th of following month	<u>Two opportunities</u> Apply by July 31; Payment on Aug 7 Apply by Aug 14; Payment Aug 21
Spending timeline	March 13, 2020 – September 30, 2022	March 1, 2020 – December 30, 2020
Allocation method	Based on FY2020 Title I allocations; \$10,000 minimum	\$418.55 X FY2021 budget limit ANB
Allowable expenditures	See OPI Guidance ESSER FAQs	See Allocation Guidance for Schools FAQ document Guidance document
Coding	Fund X15 Miscellaneous Programs Revenue source: 7650 Expenditure Program: 765 Use a unique Project Reporter Code CFDA# 84.425D	Fund X15 Miscellaneous Programs Revenue source: 7700 Expenditure Program: 770 Use a unique Project Reporter Code CFDA# 21.019

MASBO EXHIBITOR MEMBERS

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Todd Watkins Consulting Services Todd Watkins Toddwatkinsconsulting101@gmail.com	Felt Martin, PC Jeffrey Weldon JWeldon@feltmartinlaw.com	Wipfli LLP Kim Dare, CPA kdare@wipfli.com

HEALTH BENEFITS OF GETTING OUT IN NATURE

The facts are in...

Our best nature is out in nature. This time it's not just our instincts telling us this, it's science. In a recent study, exposure to green space reduced the risk of a litany of conditions including

- type II diabetes
- cardiovascular disease
- premature death
- pre-term birth
- high blood pressure

It doesn't take much to feel the positive effects of going outdoors either. Escaping to a park, hiking through the woods, competing in a roller blading tournament, or spending time near the water can all significantly lower stress. Even better, it's all types of people who feel the health benefits: young and old, and activity levels. Indeed, the advantages of nature do not discriminate.

But how much time do you need to spend outdoors to feel these positive effects?

According to data that includes more than 290 million people, the answer is 120 minutes a week. If that seems too daunting for you, breaking that two hours between the seven days of the

week could be a more realistic way of approaching it. Your daily prescription? At most, 20 minutes out in the fresh air!

So, what is it that causes the health benefits associated with the outdoors?

While the specifics still remain unclear, research points to a few theories.

All types of people feel the health benefits—young and old, and all activity levels.

Some suggest that many natural areas have a more diverse variety of bacteria with health-promoting properties.

Others point to trees releasing organic compounds with antibacterial traits. Some attribute the positive effects to the increase of socialization that occurs when you're outside amongst others.

But whatever it is contributing to these health benefits, the outcome is clear, more time outside is better.

With research uncovering more about the relationship between health and the outdoors, the future is getting brighter and greener.

Source: www.sdhealth.org/blog/



mustbenefits.org

406.457.4400

 @MUSTbenefits