

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS JUNE 2015

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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WE'RE MOVING!

The MASBO office is moving to a new location. Please update your records with our new address:

**Montana Association of School Business Officials (MASBO)
900 North Montana Avenue, Suite A-5A
Helena, MT 59601**

IMPORTANT: please include the suite number, A-5A, on the address line

MASBO SUMMER CONFERENCE & NEW CLERK ACADEMY

GREAT Today, GREATER Tomorrow

Montana's Public Schools are GREAT!

Governed by Elected Trustees
Responsive to the Needs of Each Community
Excellent, Efficient, Equitable and Empowered
Advancing Student Achievement for Each Child
Trusteed through Transparency and Openness



There's still time to register for the MASBO Summer Conference & New Clerk Academy

New Clerk Academy: June 15 – 17
Summer Conference: June 17 – 19
Grouse Mountain Lodge in Whitefish

Conference brochure:

<http://www.masbo.com/files/CONFERENCES/2015%20Summer/2015ConferenceBrochure.pdf>

Schedule-at-a-Glance & Course Descriptions:

<http://www.masbo.com/files/CONFERENCES/2015%20Summer/MASBO%202015%20Conference%20Schedule.pdf>

Registration:

<http://www.masbo.com/i4a/ams/conference/conference.cfm?conferenceID=102>

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

A MESSAGE FROM YOUR MASBO PRESIDENT . . .



Summer Greetings,

It's finally here, the teachers are gone, kids are gone, and you can get down to business. When I first started as a business manager, I hated that first summer when no one was around. The second summer, I couldn't wait for it to come and get rid of those teachers and enjoy the peace and quiet. I always love the questions, "Do you work during the summer? What do you have to do in the summer?" I just kind of chuckle and ignore them. We know that summer is our busiest time of the year. We have to get the year closed out and a new year opened up, get all the reports done for OPI, and get budgets lined out so we can pay staff the next school year.

If there is one thing to take away from summer is training opportunities such as our annual MASBO summer conference, and OPI's training sessions in July. Sometimes, I hear from people that they just can't find the time to get away from the office. My question to them is how can you ***not*** find the time to get training? Our environment is changing quickly around us, and if you don't take the time for yourself to learn what these changes are about, you might find yourself struggling to stay afloat.

Not only is summer conference a great chance to get some professional development, but also to get some needed comradery amongst fellow clerks/business managers. Sometimes, more is learned just visiting with people than from a workshop. MASBO fosters this idea, with plenty of opportunities for workshops, but also times to just sit and visit with each other. Everyone learns and understands things differently, and getting a different perspective on a subject from someone else might just be the piece that helps you put it all together. So, I just ask, please think twice before saying you don't have time to leave the office. Believe me, the work will still be there when you get back, but you may learn something to make it flow faster.

It is hard to believe that it has been 2 years already since I took the gavel as your president. Going in to my presidency, I didn't want to promote any change as we had just gone through a significant revamping of our organization, but to promote and foster additional training opportunities for our membership. As you can probably gather from my statements earlier, I truly believe training is the backbone of our great organization.

The other piece that makes our organization great is you, our members. I am proud to belong to MASBO, I have been involved with other associations over the years, but none have compared to MASBO. We are always willing to help each other, no one knows everything, but someone always knows something or someone who knows the answer.

In parting, I just want everyone to know that for our organization to continue to be GREAT, we need you to be you. Even if you don't think so, you have something to contribute. Get involved. Be watching for a call out to help with committee work. Don't be afraid to get involved.

Thank you again for allowing me to be your president these last 2 years.

Mike Arnold
Business Manager
Havre Public Schools



MARK YOUR CALENDAR - - UPCOMING TRAINING OPPORTUNITIES

OFFICE OF PUBLIC INSTRUCTION

School Finance Workshops

The Office of Public Instruction (OPI) School Finance Division will be hosting **free** regional school finance workshops in July. See below for dates and locations. To register, [CLICK HERE](#)

- **Tuesday, July 7** – Sidney
- **Wednesday, July 8** – Billings
- **Thursday, July 9** – Helena
- **Tuesday, July 14** – Missoula
- **Wednesday, July 15** – Great Falls

For more information, contact [Nicole Thuotte](#), (406) 444-4524

MAEFAIRS Training

District clerks with two years or less of experience are encouraged to attend OPI's **free** full day MAEFAIRS training on **Friday, July 1** in Helena. This training is designed to help you maneuver through the MAEFAIRS system as you complete the FY2015 Trustees Financial Summary (TFS) and FY2016 Budget reports.

For more information, and to register for this class, contact [Debbie Casey](#), (406) 444-3096.

E-GRANTS Easy Tour – *Helping Districts Click “Submit” Since 2007*

The E-Grants Easy Tour 2015-2016 Application Workshops are scheduled for the following dates and locations:

- **Tuesday, July 14** – Belgrade (Belgrade High School, 303 North Hoffman Road)
- **Wednesday, July 15** – Helena (Helena High School, 1300 Billings Avenue)
- **Thursday, July 16** – Kalispell (Glacier High School, 375 Wolfpack Way)
- **Tuesday, July 21** – Glendive (Glendive High School, 900 North Merrill Avenue)
- **Thursday, August 13** – East Helena (East Valley Middle School, Room 111, 400 Kalispell Ave. North)

Superintendents, business managers, and/or federal grant program coordinators are invited to gather and work on the 2015-2016 grant applications. OPI E-Grants Coordinator, Kate Vatter and OPI staff will be present to assist with questions related to Title I-A Basic, Title I-A Schoolwide, McKinney Vento Homeless, IDEA Part B and IDEA Preschool.

No registration required – just show up! But do click on this link for a list of information needed to complete each respective E-Grants application: [Information Required for E-Grants Workshops](#).

For more information, contact [Kate Vatter](#), (406) 444-7841.

MONTANA CONFERENCE OF EDUCATION LEADERSHIP (MCEL)

The 2015 MCEL Conference, *“Adapting and Innovating to Advance Student Achievement for Each Child Served in Montana's Public Schools”* will be held **October 14 - 16** and is co-hosted at the Holiday Inn Grand Montana and Billings Hotel & Convention Center. Go to www.mcel.org for registration, conference schedule and hotel reservation information.

MCEL is organized and delivered by MTSBA, SAM, MREA and MASBO.

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 Grapevine, Texas at the Gaylord Palms Hotel & Convention Center, **October 23 - 26**.

Conference registration, information and hotel reservations are available at this link:

<http://asbointl.org/meetings/annual-meeting-expo>

Shay Baize, District Clerk at Lima School District was recently notified that she is one of 18 nationwide recipients of an ASBO International Emerging School Business Leader Scholarship! Shay will receive \$2,000 to attend the 2015 Annual Meeting & Expo, October 23-26 in Grapevine, Texas. **CONGRATULATIONS, SHAY!**

MASBO ENDORSES THESE PROGRAMS

	<p>Health, Dental, Vision, Life and Long-Term Disability Benefits Eric L. Schindler, Chief Executive Officer 406-457-4510 eschindler@ms-sf.org www.mustbenefits.org</p>
	<p>Healthcare Reform Section 125 Services Health Savings Account Services Debbie Braden, Fringe Benefit Consultant 866-576-0201, ext. 26 Debbie.Braden@americanfidelity.com http://www.americanfidelity.com/home.aspx</p>
	<p>Montana School Unemployment Insurance Program Theresa LeSueur, Director 406-457-4407 tlesueur@mtsba.org http://mtsba.org/InsuranceServices/tabid/98/Default.aspx</p>
	<p>Montana Schools Group Insurance Authority Workers Compensation Insurance Shawn Bubb, Director of Insurance Services 406-457-4500 sbubb@mtsba.org http://msgia.org/Home.aspx</p>
	<p>Montana Schools Property & Liability Insurance Plan Dave Pillatzke, Program Manager 406-457-4531 dpillatzke@paynewest.com http://msplip.com/</p>

IMPORTANT DEADLINES

JUNE 15		
2 nd half tuition payments are due.	Remaining tuition and transportation obligations must be paid by June 15 of the school fiscal year following the year of attendance.	http://leg.mt.gov/bills/mca/20/5/20-5-324.htm
JUNE 17		
Grant Cash Requests are due to OPI.	Cash requests submitted between May 26 – June 17 will be processed and paid on June 26. There are no grant cash payments made in July.	http://opi.mt.gov/Finance&Grants/egrants/
JUNE 30		
End of Fiscal Year	All budget appropriations for a budgeted fund in the regular budget or for a budget amendment for a given school fiscal year lapse on the last day of the school fiscal year, except for construction-in-progress and purchase of property ordered but not paid for during the current fiscal year.	http://leg.mt.gov/bills/mca/20/9/20-9-209.htm
Last day to obligate funds for grants ending June 30.	ABLE Extension; ABLE EI Civics; State ABLE; ACT Plus Writing (Gear-Up); Carl Perkins and Technical Education; Title IV – 21 st Century Community Learning Centers; Gifted and Talented; Indian Education for All; In-State Facilities: Significant Needs	http://opi.mt.gov/Finance&Grants/egrants/
Last day for budget amendments in the budgeted funds	Last day to adopt a budget amendment resolution to the current fiscal year’s budget.	http://leg.mt.gov/bills/mca/20/9/20-9-162.htm
“Regular” audits for FY2014 and financial reviews are due to the Department of Administration and to OPI.	The audit must be completed and submitted to the department for review within 1 year from the close of the last fiscal year covered by the audit.	http://opi.mt.gov/Finance&Grants/SchoolFinance/Index.html#gpm1_4
JULY 1		
First day of fiscal year	The school fiscal year begins on July 1 and ends on June 30.	http://leg.mt.gov/bills/mca/20/1/20-1-301.htm
First day to advertise budget meeting	Between July 1 and August 10 of each year, the clerk of each district shall publish a notice of the annual budget meeting.	http://leg.mt.gov/bills/mca/20/9/20-9-115.htm
Individual transportation contracts (TR-4) due to County Superintendent and OPI.	A school district must complete and sign TR-4 individual transportation contract (3 copies) for the ensuing year, send to the county superintendent and submit electronically to the OPI.	http://www.mtrules.org/gateway/RuleNo.asp?RN=10%2E7%2E101 http://www.mtrules.org/gateway/ruleno.asp?RN=10%2E7%2E105

EFFECTIVE JULY 1, 2015 — RETIREMENT SYSTEM CONTRIBUTION RATES

PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)

School Districts and Special Education Cooperatives Employer Rate	
School District Contribution Rate	6.80%
Employer additional contribution rate (paid by employer)	1.20%
Total Contribution for School District Employers	8.00%
Employer additional contribution rate (paid by the state)	0.27%
State Contribution for School Districts	0.10%
Total	8.37%
Member Rate	
Employee Contribution Rate for all members	7.90%

For more information, see <http://mpera.mt.gov/ContributionRates.shtml>

TEACHERS' RETIREMENT SYSTEM (TRS)

Start Date	End Date	Active Members	Working Retirees
EMPLOYER RATES			
7/1/2015	6/30/2016	8.670%	11.050%

Start Date	End Date	Tier One Member	Tier Two Member
EMPLOYEE RATES			
7/1/2013	Present	* 8.150%	** 8.150%

* **Tier One:** become a member *before* July 1, 2013

** **Tier Two:** became a member *on or after* July 1, 2013

For more information, see <https://trs.mt.gov/trs-info/RatesCharts>



HANDY RESOURCES

MONTANA PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION (MPERA)

MPERA's Education Calendar shows scheduled OnSite trainings and webinars. Click on this link:

<http://mpera.mt.gov/EducationCalendar.shtml> to see what's happening this month.

OFFICE OF PUBLIC INSTRUCTION

Check out the following to help you with fiscal year-end tasks and FY2016 Budgeting:

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/BudgetSpreadsheet/&file=GFbudget_FY16_POSTSESSION_F0%20.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>

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) BEST PRACTICES

The GFOA has posted some new Best Practices documents on their website, including:

- School District Budgeting <http://www.gfoa.org/best-practices-school-district-budgeting>
- Establishing a Grants Administration Oversight Committee: <http://www.gfoa.org/establishing-grants-administration-oversight-committee>
- The Finance Officer's Role in Collective Bargaining: <http://www.gfoa.org/finance-officers-role-collective-bargaining>

THIS JUST IN - -- GASB 68 UPDATE

MPERA Update on GASB 68

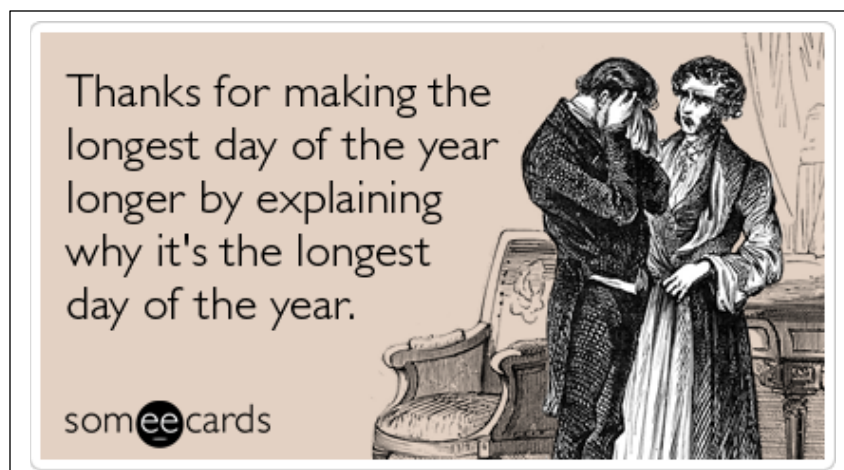
MPERA submitted all our system-wide GASB 68 reports to the Montana Legislative Audit Division (LAD) by June 3, 2015.

Rather than sending out reports to our employers now, we will wait and, depending on which is appropriate, either:

- include the LAD opinion with the employer report, or
- reference the system wide reports and the auditors' opinion of the allocation methodology used to determine each employer's proportionate share of liability and expenses associated with the Montana Public Employee Retirement Administration (MPERA) in accordance with GASB 68 on our website.

Waiting this short time will alleviate the possibility of having to reissue employer reports based on LAD audit findings or recommendations. It will also provide some level of assurance to the employer auditors that the system-wide report has been reviewed and commented on by LAD. LAD has indicated that it could take up to one month to complete their work; we currently expect that individual employer reports will be distributed at the end of June or early July. Once our timeline is more certain, we will post the information on our website and send an email to all MPERA employers.

For more information, click on this link: <http://mpera.mt.gov/gasbinfo.shtml>.



MASBO EXHIBITOR MEMBERS

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