

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

MARCH 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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LOOK WHAT'S HAPPENING IN MARCH!

MT-PEC DAY OF ADVOCACY

Join us in Helena on Monday, March 16 for a full day of events:

- **8:30 – 11:30 am Best Western Great Northern Hotel**
Welcome and discussion of key issues and bills at play in the 2015 legislative session
- **11:45 – 1:00 pm Lunch in the Capitol Rotunda**
Soup, salad and informal discussions about GREAT public education in Montana
- **1:00 – 6:00 pm Capitol**
Visit with legislators about key issues; attend hearing in House and Senate Education (3:00 – 5:00 pm)
- **6:00 – 8:00 pm MT School Board Association, 4th Floor, 863 Great Northern Blvd.**
Appetizers, drinks and great conversation

There is no fee for MT-PEC Day of Advocacy, but your registration at <https://em.eboardsolutions.com/Events/Registration/Wizard/EventDetails.aspx?C=ZgfON&EID=HGGH> is necessary for final counts for catering preparations.

MASBO BUDGET WORKSHOPS (register at www.masbo.com)

Tuesday, March 24	Great Falls (Hampton Inn)
Monday, March 30	Miles City (Sleep Inn & Suites)
Tuesday, March 31	Billings (Billings Hotel & Convention Center)
Thursday, April 9	Missoula (Courtyard Marriott)

(Cost is \$80 per workshop – lunch on your own)

SPRING REGIONAL WORKSHOPS (register at www.masbo.com)

Region 1	Tuesday, March 24	Kalispell (Hilton Garden Inn)
Region 2	Wednesday, March 25	Great Falls (Hampton Inn)
Region 3	Thursday, April 2	Sidney (Microtel Inn & Suites)
Region 4	Thursday, March 26	Bozeman (Holiday Inn)
Region 5	Wednesday, April 1	Billings (Billings Hotel & Convention Center)
Region 6	Wednesday, April 1	Miles City (Sleep Inn & Suites)

(Cost is \$90 per workshop – lunch included)

MTSBA SCHOOL BUDGETING AND FINANCE SYMPOSIUM (register at www.mtsba.org)

Wednesday, March 25	Bozeman	Thursday, April 2	Havre
Thursday, March 26	Great Falls	Tuesday, April 7	Missoula
Monday, March 30	Billings	Wednesday, April 8	Whitefish
Tuesday, March 31	Miles City	Monday, April 13	Helena
Wednesday, April 1	Glasgow		

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

MASBO 2015 SALARY SURVEY

Thank you to the 140+ members who have completed the survey. We'll keep it open until **Monday, March 16**, so there's still time to input your information at <https://fs3.formsite.com/masbo/form27/index.html>.

DO YOU KNOW AN OUTSTANDING SCHOOL BUSINESS OFFICIAL?

MASBO is accepting nominations for 2015 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).

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 Denise at dwilliams@masbo.com.

NOMINATION DEADLINE IS MARCH 31, 2015.

ACCEPTING NOMINATIONS FOR MASBO VICE-PRESIDENT

The MASBO Board of Directors is now accepting nominations for Vice-President. This office is elected at large for a 2-year term beginning July 1, 2015, and automatically succeeds to President for a 2-year term, then to the office of Past-President for another 2-year term. The total time commitment for this level of leadership is 6 years.

You may nominate someone for Vice-President by doing one of the following:

1. Send an email to Denise at dwilliams@masbo.com, or
2. Nominate the person at your spring regional workshop during the MASBO business meeting, or
3. Nominate the person at the 2015 MASBO summer conference opening business meeting.

Note: Please visit with the person you intend to nominate so that they have a chance to consider the time commitment and discuss it with their family, superintendent and/or board before accepting the nomination.

If more than one person is nominated, there will be an election at the summer conference. For more information, please contact Denise at (406) 442-5599.

SUMMER CONFERENCE SUNSHINE FUND

Each year at the summer conference, MASBO holds a silent auction of member-donated items to raise money for the Sunshine Fund. The Sunshine Fund is a great way to help MASBO members that have incurred extensive medical bills due to illness. Please notify your Region Director or the MASBO office if you know of a MASBO member or a member's spouse who might need this help. Also, put on your shopping shoes and bring items for the silent auction with you to the conference!

MONTANA PUBLIC EDUCATION CENTER (MT-PEC)

ISSUE SPOTLIGHT: MT-PEC's Priorities for the Reauthorization of the Elementary and Secondary Education Act



This 2-page publication provides valuable information and insight about MT-PEC's common positions and priorities related to federal legislation affecting Montana's public school children. MT-PEC recommends assessing the value of specific federal legislation according to these shared priorities:

- Eliminate high-stakes testing and incorporate growth models and multiple measures of accountability.
- Reduce the overall number of tests to increase classroom time spent teaching students.
- Retain Maintenance of Effort to help sustain and improve services to students.
- Oppose diversion of public funds to private education interests and hold charter schools to the same standards of public accountability including regional accreditation standards, educator effectiveness, teacher and principal certification, regulation and financial reporting.
- Return control to the state and local district to determine how best to attain student educational outcomes.
- Return to formula-based funding and a decrease in competitive or grant-based funding.
- Preserve provisions requiring high-quality instructional teams in schools including licensed, credentialed, and profession-ready teachers, principals, school librarians, counselors, and education support personnel.

Read more at: <http://www.mt-pec.org/Portals/0/Publications/Spotlight-on-ESEA/index.html>

ISSUE SPOTLIGHT: School Choice in Montana - Well-Protected; Freely Exercised

<http://www.mt-pec.org/Portals/0/Publications/Spotlight-on-School-Choice/index.html>

School privatization bills will be introduced during the second half of the legislative session and your help will be needed to communicate the facts about school "choice" in Montana. If you haven't done so already, read this publication and share it with your staff, colleagues, community and legislators.

ASBO INTERNATIONAL — SCHOLARSHIP OPPORTUNITY

The Emerging School Business Leaders Scholarship is a great opportunity for new school business managers with five years of experience or less to connect with peers and participate in leadership development. This scholarship awards 18 recipients with \$2,000 to attend the 2015 Annual Meeting & Expo, October 23-26 in Grapevine, Texas, and provides yearlong mentorship and networking opportunities.

All school business professionals with five years of experience or less in school business are encouraged to apply. Applications are due **May 1, 2015**. For more information, visit asbointl.org/Scholarship.

Questions? Email scholarship@asbointl.org or call Patrick O'Connor at 703.708.7077

MASBO ENDORSES THESE PROGRAMS

 <p>Western States <i>School Program</i></p>	<p>Montana Schools Property & Liability Insurance Plan Dave Pillatzke, Program Manager 406-457-4531 dpillatzke@paynewest.com http://msplip.com/</p>
 <p>MUST MONTANA UNIFIED SCHOOL TRUST</p>	<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>MSGIA WORKERS COMPENSATION RISK RETENTION PROGRAM</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>American Fidelity Assurance Company</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 Theresia LeSueur, Director 406-457-4407 tlesueur@mtsba.org http://mtsba.org/InsuranceServices/tabid/98/Default.aspx</p>

2015 REGULAR SCHOOL ELECTION DAY IS MAY 5, 2015

UPCOMING ELECTION TASKS/DEADLINES

March 26: Candidates for trustee must file their Nomination Petition and Oath of Candidacy with election administrator.

March 26: Trustees must pass a resolution calling for a polling place election. File a copy of the resolution with the county election official by **March 31**.

March 27: Last day trustee candidates can withdraw from the election.

April 3: Deadline to notify election judges of appointment.

April 5 – April 15: Post notice of election.

April 6: Voter registration closes. Obtain absentee voter list from county election administrator.

April 9: Deadline for write-in candidate for a trustee position to file a Declaration of Intent.

April 10: Election by Acclamation and Cancellation of Election, if applicable.

April 10: Election administrator certifies ballot for a polling place election.

April 10 – April 20: **Mail ballots** mailed; must be mailed on the same day.

April 15: Absentee ballots available.

ELECTION HANDBOOK AND CALENDARS

Click on the following links to access the resources related to the 2015 Election cycle:

2015 Election Handbook: <http://www.opi.mt.gov/pdf/SchoolFinance/ElecHB/15ElectionManual.pdf>

2015 Election Calendar: <http://www.opi.mt.gov/pdf/SchoolFinance/ElecHB/15ElectionCalendar.pdf>

2015 Mail Ballot Election Dates:

<http://www.opi.mt.gov/pdf/SchoolFinance/ElecHB/MailBallot/MailBallotDates.pdf>

School Election Resources, including sample forms and documents:

http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_7

GOVERNMENTAL ACCOUNTING & AUDITING NEWS

FY2014 FEDERAL A-133 AUDIT DUE MARCH 31, 2015

School districts and cooperatives that spent more than \$500,000 of federal money (including USDA commodities) during FY2014 must have a Federal A-133 audit. The audit report is due to the OPI by March 31, 2015.

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).

Implementation is coming soon. For background information and how it will all work, there's a lot of resources available at this link: <https://trs.mt.gov/trs-info/EmployersGasb>.

MSCPA HOSTS 2015 GOVERNMENTAL CONFERENCE

The Montana Society of CPAs' Governmental Audit, Accounting & Financial Reporting Committee will present a conference designed for auditors of local governments, representatives of city, county and district governing boards, and accountants from city, county and school district business offices. Speaker Greg Allison will provide an extensive GAAP update, a broad overview of the "Super Circular" and review the "clarity standards" and proposed revisions to the single audit act.

Tuesday, May 19, 2015-----Hampton Inn, Great Falls-----8:00 am – 4:00 pm-----8 CPE credits

To register, go to www.mscca.org or call 406- 442-7301

PAYROLL REMINDERS and TIPS

March 31st is the end of the first quarter.

Submit electronic W-2 data files (MMREF) by March 31.

IRS Offers Free Webcast March 12

“Employee or Independent Contractor?” will be offered on Thursday, March 12 at 12:00 pm (Mountain Time).

Click on this link to register: <http://www.visualwebcaster.com/IRS/101559/reg.asp?id=101559>

Revenue Agents Jean Ann Redman and Lori Stieber will cover the following:

- Defining “Employee”
- The three control factors
- Key vendor characteristics
- The Voluntary Classification Settlement Program

Links to Useful Publications on the IRS website

[2015 Pub 15](#), Circular E, Employer's Tax Guide

[2015 Pub 15-A](#), Employer's Supplemental Tax Guide (Supplement to Circular E, Employer's Tax Guide, Publ. 15)

[2015 Pub 15-B](#), Employer's Tax Guide to Fringe Benefits

e-News for Payroll Professionals

Sign-up for e-News for Payroll Providers to receive information about:

- Recent legislative changes affecting federal payroll reporting,
- IRS news releases and special announcements pertaining to the payroll industry,
- New employment tax procedures
- Other information specifically affecting federal payroll tax returns.

<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/e-News-for-Payroll-Providers>

NEWS FROM THE OFFICE OF PUBLIC INSTRUCTION

FIRST SEMESTER PUPIL TRANSPORTATION CLAIM PAYMENTS

The OPI will distribute the FY2015 first semester transportation reimbursements on March 27, 2015. Districts and County Superintendents will be able to access their state and county transportation payment information on or after *March 27, 2015*. The payment information will be available at the following link: [CLICK HERE](#)

Questions? Contact Donell Rosenthal, OPI Pupil Transportation Director at (406) 444-3024

FY 2016 PRE-SESSION PRELIMINARY GENERAL FUND BUDGET DATA SHEETS

The FY2016 *Pre-Session* Preliminary General Fund Budget Data Sheets and the General Fund Budget Excel Spreadsheet are posted on the OPI website at http://opi.mt.gov/Finance&Grants/schoolfinance/Index.html?gpm=1_7#gpm1_5.

The budget data sheets reflect the basic and per-ANB entitlement rates shown in 20-9-308, MCA and the current rates for the special education instructional block grant and related services block grant. Revised budget data sheets may be issued after the 2015 legislative session, pending new legislation.

Please contact the following individuals at OPI with questions:

- Dennis Clague, Finance Specialist Supervisor (406) 444-1960 or dclague@mt.gov
- Kathleen Wanner, Financial Specialist (406) 444-9852 or kwanner@mt.gov
- Janelle Mickelson, Division Administrator (406) 444-3249 or jmickelson@mt.gov

MASBO EXHIBITOR MEMBERS

RESA4U/Southwest MT School Services Bruce Grubbs bgrubbs@resa4u.org	Ron Foltz CPA firm Ron Foltz, CPA Ron.foltz@ronfoltzcpa.com	Foxie Lady Computers, Inc. David Bardwell foxieladyc@aol.com
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