

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS MAY 2016

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

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R & R in MT

MASBO SUMMER CONFERENCE & NEW CLERK ACADEMY

June 13 - 17, 2016

Billings Hotel & Convention Center

MASBO's annual summer conference strikes that ever important balance between learning, networking and - that's right - **Rest and Relaxation**. You deserve it. You need it. And it's essential to help you keep up the momentum for one of the most crucial times of the year in the life of a business official: fiscal year end and budgets.

TRAINING SCHEDULE AT-A-GLANCE

[click [here](#) for schedule and session descriptions]

MONDAY, JUNE 13

New Clerk Academy

WEDNESDAY, JUNE 15

Excel Skills Building (3 hours)
General Fund Budget Calculations II (2 hours)
Payroll for New Clerks (2 hours)
Cooperative Purchasing
MSPLIP: What is School Safety?
OPI GEMS Data Warehouse
Essential Oils Class for Beginners
School Elections – Post HB 84
TRS for New Clerks
High Deductible Health Plans

THURSDAY, JUNE 16

Getting Ready for the TFS (2 hours)
Unemployment 101 for New Clerks
How to Prepare an MD&A
School Bond Financing Overview
Impact Aid I: The Program Demystified
Impact Aid II: Beyond the Basics
Records Retention
Infinite Campus: Using FRAM
Infinite Campus: Ad Hoc Series I
Small Schools Jam Session
Evaluating Custodial Operations
Security Awareness

FRIDAY, JUNE 17

School Law Update

TUESDAY, JUNE 14

Software User Group Meetings
General Fund Budget Calculations I (3 hours)

MSGIA: New Online Tools
The Four P's of School Lunch
PERS for New Clerks
How to Prepare a Schedule of Federal Awards
It's All About You
Medicaid Administrative Claiming Program (MAC)
Intelligent Unemployment Claim Responses
Streamlining Student Eligibility for School Meals
Funding for Special Education Cooperatives
MSGIA: Loss Trends for Teachers & Paraprofessionals

Round Table Discussions (2 hours)
Managing Major Medical
Accessing MTSBA Member Resources
Applicant Process & Privacy and Security
Essential Oils Class for Beginners
Foxye Lady Users Meeting
Black Mountain Software DYK Session
Infinite Campus: Campus Food Service
IRS Payroll Audits
MSPLIP: Dave's Top Ten
Sustainable Technology Budgeting

MPERA New Online Reporting System

MASBO Board of Directors

President	Tammy Tulberg, Target Range Schools	Region 1 Director	Noreen Anderson, Hellgate K-8 School
Vice-President	Cindy Foley, West Valley Schools	Region 2 Director	Belinda Klick, Sun River Valley Schools
Past President	Mike Arnold, Havre 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	Vacant	Region 6 Director	Jen Mettler, Baker Schools

MEET YOUR MASBO BOARD OF DIRECTORS

MARIE ROACH, ADMINISTRATIVE ASSISTANT to the BOARD

Hello MASBO Members!

As most of you know, I've worked for MASBO as the Administrative Assistant for 3 years this August. By far, the best part of my job is working with our members. Although I was new to the world of business managers, clerks and school finance, my banking and education background helped pave the way for my role here at MASBO.



I grew up in Portland, Oregon and graduated from Oregon State (GO BEAVS!). Both of my parents were teachers (Personal Finance and English). Right out of college I started working for a Seattle based bank, and was a branch manager within a few years. My 12 years with the bank was an invaluable and rewarding experience.

My husband Jon and I moved to Helena the summer of 2005 with our two kids, Lauren (17) and Ben (15). Jon had grown up here and was eager to get back. The move was drastic for me, but now, eleven years later, I'm so glad we're here and I wouldn't want to live anywhere else. Soon after moving to Helena, I was hired by the East Helena Public School District as a para professional, and then the Radley School secretary (aka school nurse, custodian, counselor... you know, much like your jobs, wearing all hats!). I was fortunate to meet and work with so many amazing teachers, administrators, children and their families in East Helena. It really helped me through the transition of my new life in Montana.

In the summer, our family spends as much time as we can outdoors. We camp, hike or are on the lake. We always look forward to our annual 4th of July visit with family and friends back in Oregon, too. In the winter, Jon & I try to keep up with our kids on the slopes of Great Divide and Big Sky!

Before working for MASBO, I had no idea how complex and stressful the role of a school Business Manager/Clerk was. No idea! Your dedication and hard work is impressive! So I hope you'll be joining us for some "R&R in MT." Our 2016 Summer Conference in Billings next month promises exceptional training and social activities designed to help you recharge, reenergize and refocus! See you there!

THANK YOU JANELLE MICKELSON

Janelle Mickelson, the OPI's School Finance Division Administrator, resigned her position to become the Business Services Administrator of the Helena School District. Janelle served on the MASBO Board as the OPI Ex-officio Director since May 2012. We wish her well in this new chapter of her career and look forward to working with her in her role as a member of the school business official community.

Until a replacement for Janelle is hired, you can contact Ken Bailey, OPI Assistant Superintendent of Operations at 406-444-2562 or kbailey2@mt.gov.

IN MEMORIAM — STEVE TIMMERMAN (POWER SCHOOL DISTRICT)

Steve Timmerman, District Clerk/Business Manager at Power School District, passed on May 23 after a 3-year battle with cancer. His obituary is posted online (click [here](#)). Steve was a member of MASBO for 24 years. Please keep Steve's family, the Power School District staff and students and community in your thoughts and prayers.

MORE ON THE 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 who have incurred extensive medical bills due to illness. Please consider bringing a theme basket or other item for the silent auction with you to the conference (cash donations are accepted, too). This year's recipients are Carol Williams (Lincoln Schools) and Betty Sweet (Bridger Schools).

- **PHOTOS FOR NAME BADGES AND MEMBERSHIP DIRECTORY**

Bring your smile! Lifetouch National School Studios has generously offered to have photographers on hand at the registration table to take a quick picture for your conference name badge and they'll also give MASBO a CD with all the photographs so we can include them in our membership directory. Thanks, Lifetouch!

- **THURSDAY NIGHT HAWAIIAN LUAU DINNER**

Bring your best tropical wardrobe (Hawaiian shirt, dress, sandals, hats, grass skirts, coconut bra, etc.) for Thursday night's dinner followed by a show from Nova Improv! If weather permits, we'll be outside in the courtyard of the Billings Hotel & Convention Center. Dinner and show sponsored by Montana Schools Property & Liability Insurance Program (MSPLIP).

RISE4Montana

RISE4Montana is an initiative collaborated by the following groups: MASBO, MEA-MFT, MREA, MQEC, MTSBA, SAM, the Phyllis J. Washington College of Education & Human Services and Montana State University's Department of Education.

Important and interesting research and work has been accomplished these past months! Click [here](#) to read a semi-annual progress report.

ASBO Annual Meeting & Expo

The ASBO Annual Meeting & Expo will be held September 23-26 in Phoenix, AZ. This conference offers a lot of valuable workshops and seminars on school business topics and best practices, top notch keynote speakers, and opportunities to meet and network with school business officials nationwide. Click [here](#) to read more, register and make hotel reservations.

Happy Memorial Day!

OVERTIME REGULATIONS — U.S. DOL RELEASES FINAL RULE

The U.S. Department of Labor recently released its final rule updating the overtime regulations under the Fair Labor Standards Act (FLSA). **The effective date is December 1, 2016.** The Final Rule focuses primarily on updating the salary and compensation levels needed for Executive, Administrative and Professional workers to be exempt. The new salary threshold that will trigger overtime requirements is \$47,476. The threshold will be updated every three years on January 1. The next scheduled update is January 1, 2020. More information is available. Click [here](#).

The U.S. Department of Labor, Wage & Hour Division is offering a **free** webinar on the Overtime Final Rule. You'll want to listen to the one for State and Local Governments. Click [here](#) to register.

MARK YOUR CALENDAR — upcoming OPI training

Summer Workshops

Join OPI School Finance Division staff for a celebration of epic proportions in true Olympic style – at the OPI School Finance summer workshops! With topics that span the globe, you are sure to gain an “international” perspective.

- Thursday, July 7th – Missoula
- Tuesday, July 12th – Billings
- Thursday, July 14th – Helena

So ready your team spirit, prepare for the events, and join them for entertaining and informative presentations on various school finance topics: school elections, tuition, TFS, audit, transportation and more.

To register online, [CLICK HERE](#). For more information, contact [Nicole Thuotte](#), 406-444-4524.

MAEFAIRS Training

The School Finance Division will offer a free full day MAEFAIRS training on **Friday, July 29, 2016**, at the 1227 OPI building in Helena. This training is designed for school district personnel responsible for completing the Trustees Financial Summary (TFS) and Budget reports. Due to limited seating, space is reserved for district clerks with *two years or less* experience and *one* person per district. For more information, contact [Debbie Casey](#), 406-444-3096.

HANDY RESOURCES

OPI Summary of Activities

Keep in touch with the OPI School Finance Division and other office at OPI through the monthly OPI Summary of Activities. Here's how:

- Go to www.opi.mt.gov
- Hover your cursor on “Resources” (third tab in from the right), then “OPI Information” on the drop-down menu; then click on “Monthly Summary of OPI Activities”. Here's a quick link: http://www.opi.mt.gov/OPI_Summary/
- On the left side of the page, under Division Summaries, click on School Finance Division.



To subscribe to the OPI Mailing List to receive monthly notifications about the OPI Monthly Summary of Activities, click [here](#) and check the box “Monthly Summary”.

Government Finance Officers Association (GFOA) Publication

GFOA's new publication *An Elected Official's Guide: Interpreting Local Government Financial Statements — How to Avoid 25 Common Mistakes* examines 25 specific and commonly encountered mistakes of this kind. The goal is not just to serve those who seek to improve their own knowledge of local government financial reporting, but also to assist financial reporting professionals who desire a practical approach for sharing their knowledge with others.

[Click here](#) to order online. For information about quantity discounts, e-mail [GFOA Publications](#).

Montana Society of CPAs Audit RFP Center

The MSCPA has developed the Audit RFP Center to help organizations needing an audit, and CPA members who specialize in all types of audits, find one another. The process is free, simple and a great way to connect with the accounting professionals you need. Prepare your audit Request for Proposals (RFP) and email it as a Word file or PDF to mscpa@mscpa.org. Your audit RFP will be posted on the MSCPA website in their Members Only section through your submission deadline. Please contact Margaret Herriges, MSCPA Communications Director at Margaret@mscpa.org or 406-442-7301 for more information.

MASBO ENDORSES THESE PROGRAMS

 <p>American Fidelity Assurance Company</p>	<p>Healthcare Reform Section 125 Services Health Savings Account Services Cheryl Brandt, State Manager 877-589-2544, ext. 353 Cheryl.Brandt@americanfidelity.com http://www.americanfidelity.com/home.aspx</p>
 <p>Montana Schools Property & Liability Insurance Plan</p> <p>Endorsed by MREA & MASBO</p>	<p>Montana Schools Property & Liability Insurance Plan Dave Pillatzke, Program Manager 406-457-4531 dpillatzke@paynewest.com http://msplip.com/</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>
 <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://www.msgia.org/home</p>
 <p>MUST MONTANA UNIFIED SCHOOL TRUST</p>	<p>Health, Dental, Vision, Life and Long-Term Disability Benefits Christi Sharp, Chief Executive Officer 406-457-4510 csharp@ms-sf.org http://mustbenefits.org/</p>

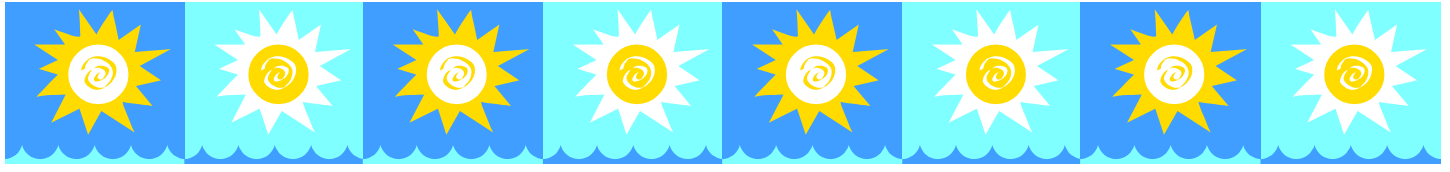
IMPORTANT DATES & DEADLINES

JUNE 1

<p>Last day to amend grants [Note: this deadline is extended to <u>June 10</u> this year due to the OPI's new E-Grants interface.]</p>	<p>Last day to request grant amendments (budget and program modifications) for projects that will end June 30.</p> <ul style="list-style-type: none"> • ABLE Extension • ABLE, EL Civics • State ABLE • ACT Plus Writing (Gear-Up) • Carl Perkins and Technical Education • Title IV, 21st Century Community Learning Centers • Indian Education for All • In-State Facilities: Significant Needs • Pre-School Development Grant 	<p>OPI State & Federal Grants Handbook</p>
<p>Last day to file OPI Form PAA-3 Application for Additional ANB</p>	<p>Trustees must submit form PAA-3 (Application of Additional ANB) to the Superintendent of Public Instruction for opening a new school, creating a new 7-8 grade accredited program, or opening a new kindergarten.</p> <p>Trustees apply to Superintendent of Public Instruction for approval of increase in ANB (PAA-3) due to unusual enrollment increase when enrollment is expected to increase more than 4 percent ("anticipated enrollment increase"). OPI must act by fourth Monday in June.</p>	<p>MCA 20-9-313 MCA 20-9-314 Form PAA-3</p>
<p>Deadline for trustees to request county election administrator to conduct school elections for next fiscal year</p>	<p>The school district clerk/election administrator is designated the election administrator for school elections. However, the trustees of any district may request the county election administrator (EA) to become the election administrator for school elections. The request must be made by a resolution of the board of trustees. If the county EA accepts, then he/she must perform all the duties the school clerk would have. The school district must assume all costs of the election.</p>	<p>MCA 20-20-417 Trustee Resolution – Request for County to Conduct Elections Click on Basic Election Forms Click on Board of Trustees tab</p>
<p>County Superintendent electronically authorizes second semester transportation claims</p>	<p>County Superintendent electronically authorizes second semester transportation claims (consisting of one copy of each district claim).</p>	<p>MCA 20-10-145(2) A.R.M. 10-7-104(1)(b)</p>

JUNE 10		
File school food program claim for reimbursement with OPI	Claims for reimbursement are due on the 10 th of each month; except months with less than 10 operating days. If a month has less than 10 operating days, combine the month with another (i.e., combine August and September on the September claim and May and June on the May claim).	School Nutrition Programs Checklist FY2015-2016 Reimbursement Rates Click on Meal Counting and Claiming
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25 th of the previous month.	Payments to Schools and Coops Click on Grants tab
JUNE 15		
District of residence pays remaining tuition and transportation obligation	By December 31 of the school fiscal year following the year of attendance, the district of residence shall pay at least one-half of any tuition and transportation obligation established under subsection (5)(a)(i) out of the money realized to date from the district tuition or transportation fund levy. <i>The remaining tuition and transportation obligation must be paid by June 15 of the school fiscal year following the year of attendance.</i>	MCA 20-5-324(5)(a)(ii)
JUNE 17		
Grant cash request due to OPI for payment on June 26	Grant cash requests submitted from May 26 through June 17 will be processed and paid on June 26 . There are no payments in the month of July. The next grant payment will be made on August 10.	OPI State & Federal Grants Handbook
Submit claims for state-paid tuition to the OPI	State-paid tuition claims for students attending non-resident schools in the 2014-15 school year are due to the OPI by June 30th. <i>In order to receive payment in June, districts must submit their claims no later than Friday, June 17th.</i>	MCA 20-5-324 A.R.M. 10.10.301D OPI Summary of Activities for June
JUNE 24		
OPI makes K-12 BASE aid payments and Pupil Transportation 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 (D4A) Data for Achievement (NRD) Natural Resource Development (TRAN) Transportation Payments	FY2016 Payment Schedule State Payments to School and Cooperatives

JUNE 30		
Last day of fiscal year	<p>End of school fiscal year. All budget appropriations lapse except appropriations for “uncompleted improvements in progress on construction” and properly authorized obligations to purchase personal property in manner prescribed by the Superintendent of Public Instruction.</p> <p>The district may encumber current year appropriations for valid obligations existing as of June 30. Encumbrances outstanding at year end shall be added to current expenditures to arrive at the budgetary basis expenditures for the year.</p>	<p>MCA 20-1-301 MCA 20-9-209</p> <p>A.R.M. 10.10.101</p>
Last day to obligate funds for projects ending June 30	<p>Last day to obligate funds for projects ending June 30.</p> <p><u>Federal Programs</u></p> <ul style="list-style-type: none"> • Adult Basic and Literacy Education • Carl Perkins • IDEA Part B, Students with Disabilities • IDEA Preschool • ESEA Title IV, Part B, 21st Century Community Learning Centers <p><u>State Programs</u></p> <ul style="list-style-type: none"> • Gifted and Talented • Indian Education for All (various grants, depending on year) • Services for Significant Needs Students (formerly Day Treatment) • State Adult Education 	<p>OPI State & Federal Grants Handbook</p>
FY 2015 regular audits are due to OPI	<p>FY 2015 regular (non-Federal) audits are due to OPI by June 30, 2016, for entities with federal expenditures less than \$500,000 and revenues greater than \$500,000.</p> <p>Entities that had revenues less than \$500,000 are required to have a Financial Review once every four years. If your district is required to have a Financial Review for FY2015, the report is due to OPI by June 30, 2016.</p> <p>Please remit audit reports and correspondence to OPIAuditReports@mt.gov .</p> <p>For more information, contact Kathleen Wanner, 406-444-9852</p>	<p>MCA 20-7-503 OPI School Finance website - Auditing</p> <p>A.R.M. 2-4-410</p> <p>OPI School Finance Division website – Auditing</p>
Last day trustees may adopt a budget amendment	<p>Board of Trustees may adopt a resolution for a budget amendment due to causes other than an unusual enrollment increase.</p>	<p>MCA 20-9-162 A.R.M. 10.22.201(4) Budget Amendment Packet</p>



MASBO EXHIBITOR MEMBERS

<p>Southwest MT School Services Bruce Grubbs bgrubbs@swmss.ccsend.com</p>	<p>D.A. Davidson & Co. Bridget Ekstrom Bekstrom@dadco.com</p>	<p>Anderson, Zurmuehlen & Co. Stefeni Freese, CPA sfreese@azworld.com</p>
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<p>Black Mountain Software Teresa Van Buren teresav@blackmountainsoftware.com</p>	<p>Ron Foltz CPA firm Ron Foltz, CPA Ron.foltz@ronfoltzcpa.com</p>	<p>Fellon Insurance Services Dale Fellon fellonins@msn.com</p>
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