

# MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS



*Empowering School Business Leaders Through Education*  
**MAY 2021**

## MASBO SUMMER CONFERENCE & NEW CLERK ACADEMY JUNE 14 –18, 2021 at BILLINGS HOTEL & CONVENTION CENTER

Seems like forever since our MASBO family got together. Your responses to our survey said it's time for some in-person training, so we're going to ease back into it with more space in the all-member meeting banquet hall, training session rooms and exhibitor area. If you're ready to venture out, click [here](#) to register.



### TRAINING SCHEDULE-AT-A-GLANCE

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

#### **MONDAY, JUNE 14**

New Clerk Academy  
([agenda](#))

#### **WEDNESDAY, JUNE 16**

Explore Your Personality  
School Nutrition Resource Management  
ESSER Training  
MTSUIP: Unemployment 101  
AFES: Bringing Clarity to Reimbursement Accounts  
MT Board of Investments INTERCAP Loan Program  
School Facilities Financing Overview  
PERS For New Clerks: Intro to ERIC

#### **THURSDAY, JUNE 17**

Conflict Resolution roundtable  
Clerk's Role in Negotiations roundtable  
MSPLIP: Playground Safety  
School Nutrition Resource Management  
MQEC Legislative Update  
PERS Ready to Retire and Deferred Comp Plans  
MSPLIP: Rody's Top Ten  
USDA School Nutrition Waivers for 2021-22 SY  
MUST: Understanding Your Life/AD&D and LTD Benefits  
MSGIA: A Vision of Safety for All Seasons  
Infinite Campus: Overcoming Covid-19 Challenges  
Infinite Campus: Navigating a Post-Pandemic World  
Terminating Employees and Reporting Final Payouts in ERIC  
ESSER Training

#### **FRIDAY, JUNE 18**

School Law Update

#### **TUESDAY, JUNE 15**

Software User Group Meetings  
OPI Sessions

2021 Legislative Update (MASBO)  
C&C Accounting User Group  
USDA School Nutrition Waivers for 2021-22 SY  
Integrating Essential Oils into Your Every Day Life  
TRS for New Clerks  
MASBO Certification Test Preparation and Testing  
Multi-District Agreements

Working with Your Booster Club roundtable  
Pupil Transportation Audit roundtable  
Spend Dynamics Q&A  
AFES: Talking About My Generation  
Black Mountain Software Did You Know Meeting  
MUST: Selecting Your Health Carrier Provider  
MSGIA: Workers' Comp 101  
C & C School Accounting User Group  
K12 Panel: Web-based tool for K12 education  
ESSER Funded School Infrastructure Improvement  
DPHHS/DEQ School ARMs Lead Testing

Tuition

Roundtables by School Class Size: AA, A, B, and C

## MASBO Board of Directors

President	<u>Lorie Carey</u> , Jefferson Co. High School	Region 1 Director	<u>Lacey Porrovecchio</u> , Bigfork
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 3 Director	<u>Colleen Drury</u> , Scobey
Fiscal Agent	<u>Kim Aarstad</u> , East Helena	Region 4 Director	<u>Kevin Patrick</u> , Butte
Ex-Officio, MTSUIP	<u>Jen Mettler</u> , Baker K-12	Region 5 Director	<u>Rebekah Rhoades</u> , Lewistown
Ex-Officio, OPI	<u>Renee Richter</u> , Financial Specialist	Region 6 Director	<u>Stacy Montgomery</u> , Forsyth

## 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

## MASBO VICE-PRESIDENT

So far, we have one nomination for MASBO Vice-President this year – see write-up below. You can still submit a nomination by: 1) sending an email to Denise at [dwilliams@masbo.com](mailto:dwilliams@masbo.com), or 2) nominating the person at the 2021 MASBO summer conference opening business meeting on Wednesday, June 16. After accepting nominations from the floor during Wednesday's Opening Session, all active members in attendance will have a chance to vote for our next MASBO VP.

### Belinda Klick – Sun River Valley Schools



Good Day MASBO Members!

My name is Belinda Klick. I've just completed my 28th year with the Sun River Valley School District. I started as a Special Education Paraprofessional for 11 years, moving to District Administrative Assistant for 7 years and District Business Manager/Clerk for the past 10 years.

I became a MASBO member in 2004 when I moved to the District Office. I never fully understood the meaning and importance of MASBO until taking over in the business office. Wow...what a godsend they have been for me! Without this organization I don't know how I would have survived. Everyone is so willing to lend a helping hand and ear on occasion. I love the friendships I've created as well as the comradery this group has to offer. I have served as a MASBO Region 2 Director for the last 6 years and absolutely loved my time spent in this position. I would like to continue to serve the membership by running for MASBO Vice-President.

I'm a graduate of Libby High School "Go Loggers!" I've been married to my husband Mike for 33 years in July. We have 2 daughters, Brittnee' Nichole Loch and Brooke Marie Curtiss. Our girls blessed us with 2 sons-in-law, Jason Loch and John Curtiss, and 5 grand babies: Kaber Michael & Kayden Lee, 6 years and Kolter James, 3 years and Brielle Faith, 9 years and Jaylee Marie, 7 years. Our kids and grandkids are our life! When we're not ranching or doing school business we love to go camping, boating, fishing, hiking, hunting and anything spent outdoors.

Take care and I hope to see you all at summer conference!



## MORE ON THE SUMMER CONFERENCE

### SOFTWARE USER GROUP MEETINGS

Tuesday, June 15 is the day to meet with your software vendor for user group training. C & C Accounting will be in-person all day in the Ballroom. [Black Mountain Software](#) and [Tyler Technologies](#) iVisions will hold virtual trainings for part of the day. Also, to fill in your day before or after the Black Mountain and Tyler trainings, check out some sessions brought to you by the Office of Public Instruction.

### SUNSHINE FUND

The Sunshine Fund is a great way to help MASBO members who have incurred extensive medical bills due to illness or on-going health issues. **Member-donated items are needed** for the silent auction, which will run from Wednesday at noon to Thursday at 8:00 p.m. This year's recipients are Maryetta Engle of Big Sandy Schools and Dixie Mitchell of Broadus Schools. Let's do this!

### FAMILY REUNION

Marie is collecting photos of you in your infant/baby/toddler years! You can send an electronic copy to her or just bring one to the conference and drop it off at the registration desk. Let's have fun guessing who's who!

### IN CASE YOU MISSED IT . . .

#### MT-PEC 2021 After the Advocacy Legislative Session Review

It's recorded! Click [here](#) to hear the MT-PEC partners deliver a brief summary of various bills impacting education.



### A Message from our friends at MTSBA

**Database Updates** - Thanks to all who made updates to your leadership/administrative teams in the MTSBA database. We really appreciate it! If you haven't had a chance, please [click here](#) to download instructions on how to make the updates OR please email **Wendy** at [wbrenden@mtsba.org](mailto:wbrenden@mtsba.org) for assistance with updating.

The MTSBA website is full of resources that clerks/business managers, trustees, superintendents, and others on your district's administrative team can benefit from. For example, the [Montana Education Law Report \(MELR\)](#) is a members-only publication that is made available to members of MTSUIP. This webpage contains a series of articles, forms and model job descriptions that you can use. It will come in very handy!

Also, the [Learn and Lead Video Training Resources tab](#) has over 30 hours of training available at no cost to your district.

Here are more resources available:

- [Navigating MTSBA.org](#)
- [New Trustee Toolkit](#)
- [School Board Academy](#) – Certified trustee and Golden Gavel Award program
- [Upcoming Events](#)
- [Courtroom to Boardroom](#) – Monthly updates on legal issues facing Montana's schools
- [MTSBA's Trustee](#) – Semi-Annual Publication

Remember: MTSBA members can't access this information if they aren't in the database and have set their password. Help us help them! Thanks everyone!

## MASBO ENDORSES THESE PROGRAMS

 <p><b>AMERICAN FIDELITY</b> a different opinion</p>	<p>Healthcare Reform Section 125 Services Health Savings Account Services <b>Jacob Bautista</b>, Office Manager 877-589-2544 <a href="mailto:jacob.bautista@americanfidelity.com">jacob.bautista@americanfidelity.com</a> <a href="http://www.americanfidelity.com/home.aspx">http://www.americanfidelity.com/home.aspx</a></p>
 <p><b>MSGIA</b> WORKERS COMPENSATION RISK RETENTION PROGRAM</p>	<p>Montana Schools Group Insurance Authority Workers Compensation Risk Retention Program <b>Shawn Bubb</b>, Director of Insurance Services 406-457-4500 <a href="mailto:sbubb@mtsba.org">sbubb@mtsba.org</a> <a href="http://www.msgia.org/home">http://www.msgia.org/home</a></p>
 <p><b>must</b> MONTANA UNIFIED SCHOOL TRUST</p>	<p>Health, Dental, Vision, Life and Long-Term Disability Benefits <b>Andy Holmlund</b>, Chief Executive Officer 406-457-4400 <a href="mailto:aholmlund@ms-sf.org">aholmlund@ms-sf.org</a> <a href="http://mustbenefits.org/">http://mustbenefits.org/</a></p>
 <p><b>MT\$UIP</b> Montana Schools Unemployment Insurance Program</p>	<p>Montana Schools Unemployment Insurance Program <b>Theresa LeSueur</b>, Director 406-457-4407 <a href="mailto:tlesueur@mtsba.org">tlesueur@mtsba.org</a> <a href="http://www.mtsuip.org/">http://www.mtsuip.org/</a></p>
 <p><b>MONTANA SCHOOLS</b> PROPERTY &amp; LIABILITY INSURANCE PLAN</p>	<p>Payne West, Inc. Montana Schools Property &amp; Liability Insurance Plan <b>Rody Holman</b>, Program Manager 406-533-1035 <a href="mailto:RHolman@paynewest.com">RHolman@paynewest.com</a> <a href="http://msplip.com/">http://msplip.com/</a></p>

## IMPORTANT DATES & DEADLINES – JUNE 2021

### JUNE 1

<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><a href="#">MCA 20-20-417</a>  <a href="#">Trustee Resolution – Request for County to Conduct Elections</a></p>
<p>Last day to amend grants</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"> <li>• ABLE Extension</li> <li>• ABLE, EI Civics</li> <li>• State ABLE</li> <li>• Carl Perkins and Technical Education</li> <li>• Gifted and Talented</li> <li>• Title IV, 21st Century Community Learning Centers</li> <li>• Indian Education for All</li> <li>• In-State Facilities: Significant Needs Schools</li> </ul>	<p><a href="#">OPI State and Federal Grants Handbook</a></p> <p><a href="#">OPI Email May 17, 2021</a></p>
<p>Last day to file OPI Form PAA-3 Application</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><a href="#">MCA 20-9-313</a>  <a href="#">MCA 20-9-314</a>  <a href="#">Form PAA-3</a></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><a href="#">MCA 20-10-146(5)</a>  <a href="#">A.R.M. 10-7-104(1)(b)</a></p>

### JUNE 10

<p>File monthly meal claims for NSLP reimbursement</p>	<p>Monthly lunch, breakfast and snack counts are due the 10<sup>th</sup> of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) reimbursement.</p>	<p>Montana Agreement and Payment System (<a href="#">MAPS</a>) log in page</p> <p><a href="#">School Nutrition Programs Checklist</a></p> <p><a href="#">Reimbursement rates for FY2021</a></p> <p><a href="#">FY2021 School Nutrition Payments</a></p>
<p>OPI pays grant cash requests</p>	<p>OPI pays grant cash requests submitted from April 26 – May 25</p>	<p><a href="#">E-Grants System</a></p> <p>Log in to your district’s account, or click on Public Access, then Vendor Payee Details</p>



## IMPORTANT DATES & DEADLINES – JUNE 2021

### 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. <b><i>The remaining tuition and transportation obligation must be paid by June 15 of the school fiscal year following the year of attendance.</i></b>	<a href="#">MCA 20-5-324(5)(a)(ii)</a>
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### JUNE 16

Grant cash request due to OPI for payment on June 21	Grant cash requests submitted from <b>May 26 through June 16</b> will be processed and paid on <b>June 21</b> .  There are no payments in the month of July. The next grant payment will be made on August 10.	<a href="#">OPI State and Federal Grants Handbook</a>  <a href="#">OPI Email May 17, 2021</a>
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### JUNE 25

OPI makes K-12 BASE aid payments	<b>Direct State Aid Quality Educator Component At Risk Student Component Indian Education for All Student Achievement Gap Data for Achievement (SPED) State Special Education Transportation</b>	<a href="#">FY2021 Payment Schedule</a> (scroll to bottom of page)
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### JUNE 30

Last day of fiscal year	<p><b>End of school fiscal year.</b> 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>	<a href="#">MCA 20-1-301</a> <a href="#">MCA 20-9-209</a>  <a href="#">A.R.M. 10.10.101</a>
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## IMPORTANT DATES & DEADLINES – JUNE 2021

### JUNE 30 (continued)

<p>Last day to obligate funds for projects ending June 30</p>	<p>Last day to obligate funds for projects ending June 30.</p> <ul style="list-style-type: none"> <li>• ABL Extension</li> <li>• ABL, EI Civics</li> <li>• State ABL</li> <li>• Carl Perkins and Technical Education</li> <li>• Gifted and Talented</li> <li>• Title IV, 21st Century Community Learning Centers</li> <li>• Indian Education for All</li> <li>• In-State Facilities: Significant Needs Schools</li> </ul>	<p><a href="#">OPI State and Federal Grants Handbook</a></p> <p><a href="#">OPI Email May 17, 2021</a></p>
<p>FY 2020 regular audits are due to OPI</p>	<p>FY 2020 “Yellow Book” audits are due to OPI by June 30, 2021, for entities with federal expenditures less than \$750,000 and revenues greater than \$750,000.</p> <p>Entities that had revenues less than \$750,000 are required to have a Financial Review once every four years. If your district is required to have a Financial Review for FY2020, the report is due to OPI by June 30, 2021.</p> <p>Please remit audit reports and correspondence to <a href="mailto:OPIAuditReports@mt.gov">OPIAuditReports@mt.gov</a> .</p> <p>For more information, contact <a href="#">Dan Moody</a>, 406-444-0701</p>	<p><a href="#">MCA 2-7-503</a> <a href="#">State of Montana Single Audit Act</a></p> <p><a href="#">A.R.M. 2-4-410</a></p> <p><a href="#">OPI School Finance Division website – Auditing</a></p>
<p>Last day trustees may adopt a budget amendment</p>	<p>Board of Trustees may adopt a resolution for a budget amendment due to causes other than an unusual enrollment increase.</p>	<p><a href="#">MCA 20-9-162</a> <a href="#">A.R.M. 10.22.201(4)</a> <a href="#">Budget Amendment Packet</a></p>

### ESSER Q&A GUIDANCE

The U.S. Department of Education recently posted a Frequently Asked Questions document on their website. Click [here](#).

### OPI ESSER TEAM

Click [here](#) to see names, photos and contact information for OPI’s ESSER staff.



### ARP-ESSER KEY DATES AND OPI TECHNICAL ASSISTANCE OPPORTUNITY TIMELINE

**OVERVIEW:** Click [here](#) to see OPI’s timeline showing deadlines and training related to your ESSER funds.

## FROM THE OFFICE OF PUBLIC INSTRUCTION

### Indirect Cost Rates

Districts planning to claim indirect costs on ESSER II & ESSER III must have an approved **FY 2021** indirect cost rate with the Office of Public Instruction. Districts that do not have a FY 2021 indirect cost rate should apply by June 15, 2021. For more information, click [here](#) to read the official email from OPI.

### FY2022 General Fund Preliminary Budget Data Sheets

The OPI has posted revised data sheets and updated General Fund excel spreadsheet on their website. The data sheets and excel spreadsheet reflect BASE aid inflationary increases in 20-9-306, MCA, set with the passage of HB 15, special education adjustments related to HB 46, and the general fund guarantee tax BASE aid adjustment in HB 663. For more information, click [here](#) to read the official email from OPI.

### ESSER Consolidated Coding Guidance

For those of you looking for the new accounting codes for the ESSER funding, click [here](#) to see a new document posted on the OPI website.

### OPI ESSER Q&A Sessions

The OPI will host live Q & A Sessions on **June 8, 15, 22 and 29** to address questions related to ARP ESSER district plans and budgets. The weekly Q&A sessions will be held through Zoom; the link and dial-in number will be the same every week. For more information contact [Jeff Kirksey](#)

Zoom Link: <https://mt-gov.zoom.us/j/85097037609?pwd=bjM5MjNESSs3WG9OK3dlUVhYRjNXdz09>

Meeting ID: 850 9703 7609 Password: 027973

Dial by Telephone +1 646 558 8656 or +1 406 444 9999

Meeting ID: 850 9703 7609 Password: 027973

Find your local number: <https://mt-gov.zoom.us/j/85097037609?pwd=bjM5MjNESSs3WG9OK3dlUVhYRjNXdz09>

### ARP ESSER PLANS due August 24 in TEAMS

Districts must submit an ARP ESSER Plan to the OPI through the Terms of Employment, Accreditation, and Master Schedule (TEAMS). The District ARP ESSER Plan template will open July 1st and close on August 24th in TEAMS.

### Preliminary Title Allocations Available

Preliminary allocations for Titles I, II, III, and IV have been posted to the OPI website. Click [here](#). Final allocations may be different from preliminary so please use the amounts for planning purposes only. For more information, contact Sheri Harlow, at [sharlow@mt.gov](mailto:sharlow@mt.gov) or 406-444-5660.

### Montana Team Nutrition

#### Sample Job Descriptions

Montana Team Nutrition has developed [free, customizable job description templates for school food service directors](#). Downloadable templates are available for small, medium, and large school districts. Use these sample job descriptions to develop, modify or update the position description you are trying to hire.

#### Montana School Nutrition Programs Professional Development Handbook

Consult this [new resource](#) to enhance your professional credentials as a School Food Service Director by setting both short-term and long-term goals to work toward a professional certification, meet yearly training requirements and continually improve your skills. Learn about the many resources available to support new food service directors.

For more information, contact Molly Stenberg at [stenberg@montana.edu](mailto:stenberg@montana.edu)



## MASBO EXHIBITOR MEMBERS

<b>AIG RETIREMENT SERVICES</b> Michael Hart <a href="mailto:michael.hart@valic.com">michael.hart@valic.com</a>	<b>American Fidelity Assurance Company</b> Jacob Bautista, Office Manager <a href="mailto:jacob.Bautista@americanfidelity.com">jacob.Bautista@americanfidelity.com</a>	<b>Anderson, Zurmuehlen &amp; Co.</b> Stefeni Freese, CPA <a href="mailto:sfreese@azworld.com">sfreese@azworld.com</a>
<b>Black Mountain Software</b> Teresa Van Buren <a href="mailto:teresav@blackmountainsoftware.com">teresav@blackmountainsoftware.com</a>	<b>Bruco, Inc.</b> Adam Uselman, V.P.-C.O.O. <a href="mailto:adamu@bruco.com">adamu@bruco.com</a>	<b>C &amp; C School Accounting</b> David Bardwell <a href="mailto:Help@CandCSchoolAccounting.com">Help@CandCSchoolAccounting.com</a>
<b>D.A. Davidson &amp; Co.</b> Bridget Ekstrom <a href="mailto:Bekstrom@dadco.com">Bekstrom@dadco.com</a>	<b>Fatbeam</b> Graham Taylor <a href="mailto:graham@fatbeam.com">graham@fatbeam.com</a>	<b>Fisher's Technology</b> Amanda Byrne <a href="mailto:info@fisherstech.com">info@fisherstech.com</a>
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<b>K12 Montana</b> Jeffrey Patterson <a href="mailto:jeffp@k12mt.com">jeffp@k12mt.com</a>	<b>Klimas Financial Services, Inc.</b> Charles Klimas <a href="mailto:cklimas@gwnsecurities.com">cklimas@gwnsecurities.com</a>	<b>Montana Public Employees Retirement Administration</b> Terry Dalton <a href="mailto:tdalton@mt.gov">tdalton@mt.gov</a>
<b>MSGIA-WCRRP</b> Shawn Bubb <a href="mailto:sbubb@mstba.org">sbubb@mstba.org</a>	<b>Montana Schools Unemployment Insurance Program (MTSUIP)</b> Theresia LeSueur <a href="mailto:tlesueur@mtsba.com">tlesueur@mtsba.com</a>	<b>Montana Unified School Trust (MUST)</b> Andy Holmlund <a href="mailto:aholmlund@ms-sf.org">aholmlund@ms-sf.org</a>
<b>Payne West, Inc./MSPLIP</b> Rody Holman <a href="mailto:RHolman@paynewest.com">RHolman@paynewest.com</a>	<b>Pine Cove Consulting</b> Brandan Bassett <a href="mailto:bbassett@pinecc.com">bbassett@pinecc.com</a>	<b>School Services of Montana</b> Thomas Franta <a href="mailto:tfranta@mt-schools.org">tfranta@mt-schools.org</a>
<b>Teachers On Call</b> Maya Burnaugh <a href="mailto:mburnaugh@teachersoncall.com">mburnaugh@teachersoncall.com</a>	<b>Tyler Technologies</b> Carrie Hughes <a href="mailto:carrie.hughes@tylertech.com">carrie.hughes@tylertech.com</a>	<b>Todd Watkins Consulting Services</b> Todd Watkins <a href="mailto:Toddwatkinsconsulting101@gmail.com">Toddwatkinsconsulting101@gmail.com</a>
<b>Felt Martin, PC</b> Jeffrey Weldon <a href="mailto:JWeldon@feltmartinlaw.com">JWeldon@feltmartinlaw.com</a>	<b>Wipfli LLP</b> Kim Dare, CPA <a href="mailto:kdare@wipfli.com">kdare@wipfli.com</a>	<b>ABM Education Solutions</b> James Kleinke <a href="mailto:james.kleinke@abm.com">james.kleinke@abm.com</a>

# Gardening

A Workout for the Body & Mind

## BODY

(per 30 minutes of gardening)



### Raking

- Works back muscles
- Burns 100 calories



### Digging/Shoveling

- Works legs/buttocks
- Burns 250 calories



### Weeding

- Works triceps
- Burns 105 calories



### Lawn Mowing

- Works arms/shoulders
- Burns 195 calories

\*Calories burned vary between individuals and are intended as a guideline only.

**ONE HOUR  
OF GARDENING  
EQUALS ABOUT  
35 MINUTES OF  
JOGGING**



406.457.4400  
mustbenefits.org  
f @MUSTbenefits

## MIND

### Relieves Stress

- Reduces levels of cortisol (stress hormone)



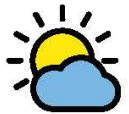
### Mood Enhancer

- Gardening releases happy hormones



### Reconnects Us To Nature

- Brings a sense of purpose and understanding



### Better Brain Health

- Protects the brain from ageing
- A study found that regular gardening could reduce the chance of dementia by up to 36 percent



Source: @Simpsons Garden

