

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS



Empowering School Business Leaders Through Education

MARCH 2023



AWARDED MERITORIOUS BUDGET AWARD BY ASBO

Congratulations Lacy Clark!

On January 30th, the Association of School Business Officials International (ASBO) announced that Laci Clark, Director of Business Services with Bozeman Public Schools has been awarded the Meritorious Budget Award (MBA) for fiscal year 2022-2023. Participants in this program, submit their budget documents to a panel of school financial professionals who review the materials for compliance with the MBA Criteria Checklist and other requirements and provide expert feedback that districts can use to improve their budget documents. Districts that meet the stringent program requirements earn the MBA designation. Bozeman Schools has participated in this program for eight years and is a testament to dedication of Lacy and the Bozeman financial office team. "ASBO International's MBA program provides school districts with tools and resources to develop a high-quality, easy-to-understand budget to share the district's goals and objectives internally and with the community," ASBO International COO/Interim Executive Director Siobhán McMahon explains. "By participating in the programs, districts demonstrate their commitment to upholding nationally recognized budget presentation standards." Learn more about the program at asbointl.org/MBA.

Lacy, a fourth generation Montanan, was born in Great Falls and raised in Bozeman. She attended the Bozeman Public Schools from Kindergarten through High School and went on to receive her degree in Business from the University of Montana in 2006. During her time in Missoula, she became a Griz fan, met her future husband Tyler, and worked for Western State Insurance in the accounting office. After university, she and Ty moved to Berthoud, Colorado, where she worked in the corporate world at Vertafore and Pilgrim's Pride in Greeley. Five years, and two kids later, the family moved back to Bozeman in 2012. Lacy spent nine years as the Benefits and Wellness Coordinator for the Bozeman Schools, and a year as the Budget and Risk Management Coordinator prior to being hired as the Director of Business Services and District Clerk in April of 2022. Outside of the office, her favorites include family activities, skiing, traveling and most recently learning the art of ceramics.

2023 MTSBA/MASBO School Finance & Budget Virtual Symposium Agenda

Sponsored by MTSUIP - No fee to attend

Tuesdays, March 7, 21, and 28, 2023

Please join us as we partner with MTSBA to provide you important budget information. This program is a fantastic way for Business Managers to share a training with other school administrators and Board members on the everchanging face of school finance. We find that a shared training provides a great avenue for continued communication moving forward into the next budgeting year.

- **Session 1:** We will provide an overview of the history of school finance in Montana and the advancements in funding Montana's public schools over several legislative sessions. We will also provide a preview of what is expected in the 2023 Legislative Session.
- **Session 2: Mike Waterman and Denise Williams will be leading this discussion.** The focus of this session will be on the budgeting process, including an overview of the budgeted and non-budgeted funds, the use of the funds, and restrictions on the same. This session will also include a discussion between budget authority and cash as well as information on allowable reserves, use of the General Fund, and ongoing appropriate uses of federal COVID funds.
- **Session 3:** This session will focus on the innovations that enhance personalized opportunities for our students as well as flexibilities and efficiencies to maximize district resources.

To register please go to the MTSBA [website](#). If you are not a MTSBA member, please reach out MTSBA for a guest registration. communications@mtsba.org



MASBO Minutes with Steve

Are you a new member and have questions about the newsletter but aren't sure where to turn? Steve Hamel will be hosting a webinar on **Thursday, March 9th at 9:00am** to discuss items within the newsletter or help new members with any questions they may have. This is a **FREE** service from MASBO.

Click [here](#) to join.

Did You Miss the PAYROLL WEBINARS? Want to Watch it From the Comfort of your Home or Office?

MASBO is offering the recorded two-day Payroll webinar to our members for a limited time. If you were unable to attend and would like to receive the link to the trainings, please check out the [professional development](#) portion of the MASBO website. Upon registration and payment, we will send you the links for these recordings.

Calculating the District Fund Budget Webinar Series

IT'S NOT TOO LATE TO JOIN! AN EXTRA WEEK HAS BEEN ADDED FOR NO EXTRA COST FOR THOSE WHO JOIN. ALL THOSE WHO JOIN WILL RECEIVE LINKS TO PRIOR RECORDINGS.

January 18 – March 15, 2023, 1:00pm - 3:00pm

~~Eighteen~~ ~~Sixteen~~ Hours of Training in Nine ~~Eight~~ 2-hour training webinars

Gwyn Andersen and Betty Brumwell will present budget workshops that will begin with the calculation of ANB and how that drives your general fund budget, all the way through the required Notice of Increase in Non-Voted Levies. You will learn to calculate the general fund budget using your district's information, utilizing various OPI tools. Betty and Gwyn will also be available between sessions for discussion about the specifics or your district or questions that might arise. Click [HERE](#) to register & see webinar topics.

\$200 for one attendee to attend any/all webinars for 9 weeks

\$300 for any/all members of your district to attend any/all 9 weeks

BE ON THE LOOK OUT- Region Meeting Registrations Are Open

Our Region Directors are working hard to develop awesome agendas for your upcoming region meetings. These events are a fantastic way to network with other Business Officials within your geographical area. Agenda's will be added to the website as they are produced. Registrations are now open and can be found on the [MASBO Professional Development](#) site. Reserve your place now so you don't miss out!

Region 1: April 3rd, Missoula Courtyard

Region 2: April 4th, Great Falls Holiday Inn

Region 3 & 6: April 13th, Sleep Inn & Suites

Region 4: March 31st, Butte Copper King

Region 5: April 5th, Billings Hotel & Convention Center

MASBO Board of Directors

President	Rita Huck , Huntley Project	Region 1 Director	Lacey Porrovecchio , Bigfork
Vice-President	Belinda Klick , Sun River Valley	Region 2 Director	Karsen Floerchinger , Cascade
Past President	Lorie Carey , Jefferson Co. H.S.	Region 3 Director	Colleen Drury , Scobey
Fiscal Agent	Kim Aarstad , East Helena	Region 4 Director	Shay Baize , Lima
Ex-Officio, MTSUIP	Jen Mettler , Baker	Region 5 Director	Rebekah Rhoades , Lewistown
Ex-Officio, OPI	Barb Quinn , MT Office of Public Instruction	Region 6 Director	Stacy Montgomery , Forsyth

MASBO Staff

[Shelley Turner](#)
Executive Director
406-461-3659

[Marie Roach](#)
Association Services Coordinator
406-461-8804

[Steve Hamel](#)
Interim Services/Trainer
406-431-0124

2023 Summer Conference

Soak It Up

Fairmont Hot Springs June 12th to the 16th

Have you booked a room already that you may not need?
so, please email [Marie](#) **before** releasing the room.

MASBO has a waiting list and we'd like to assist our members
in finding rooms.



MASBO MEMBERS IN YOUR DISTRICT

Other members of your school business team and/or school board will benefit from a MASBO membership. MASBO Members have a wide range of networking and training opportunities throughout the year, including budgeting, school elections, payroll, technology and accounting to name a few. Additional memberships from your district can complete an application online: [MASBO Membership](#) Email Marie if you need any assistance: mroach@masbo.com

MASBO MEMBER SEARCH

Do you need to find another MASBO Member? We've enhanced this search feature on our website for you:
Under the Membership Page, select the Member Search Drop-Down
You can now search by [School, Software, County, Region, MHSA Size, Last Name or Zip](#)
Email Marie if you need any assistance: mroach@masbo.com

MASBO MEMBER PROFILES

New custom fields for County, District Enrollment and MHSA Class Size have been added!
To assist with negotiations, we also have both salary and benefit fields. Please note that these two fields are hidden and only accessible for salary survey use by MASBO staff.

To update your profile:

Log in to MASBO.com

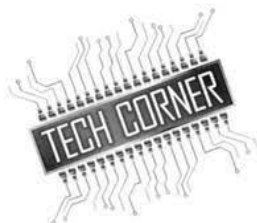
Your username is your email address

Don't remember your password? Please try the password reset option

Go to your [Profile page](#), then select the [Custom tab](#) to add and update, that's it!

Email Marie if you need any assistance: mroach@masbo.com





MASBO TECH CORNER

This year, we will periodically include this new *Tech Corner* feature in the newsletter, provided by K12 Montana(k12mt.com).

March's article can be found [here](#).

MASBO WEBSITE – DID YOU KNOW?

Our Resource Page's Drop-Down Menu Includes:

Presentations	Slides from past MASBO workshops
Calendar	Important dates, deadlines and links
Election	Reminders, news and links
Legislative	News and resources
Links	Various state and federal website links
Software Users	Find software users here
Region Map	Find which counties are in your MASBO region

TIME TO NOMINATE AN OUTSTANDING BUSINESS OFFICIAL!

MASBO is accepting nominations for 2023 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** (i.e., a school employee directly connected with business administration of schools in the State of Montana and FY2023 MASBO member).

Nomination information can be found [HERE](#). Nominations will be accepted through April 28th.

NOTICE OF INTENT TO INCREASE NON-VOTED LEVIES MUST BE POSTED BY MARCH 31ST!

School districts that intend to impose an increase in a non-voted levy in FY2024 for the purposes of funding the **Transportation, Bus Depreciation Reserve, Tuition, Adult Education, Flexibility** and/or **Building Reserve** funds, shall adopt a resolution and provide notice no later **March 31, 2023**, Per [20-9-116, MCA](#).

At a minimum, the resolution must show the estimated number of increased or decreased mills to be imposed and the estimated increased or decreased revenue to be raised compared to non-voted levies in the Transportation, Bus Depreciation, Tuition, Adult Education, Flexibility and/or Building Reserve funds imposed in the current school fiscal year and, based on the district's taxable valuation most recently certified by the department of revenue under 15-10-202, the estimated impacts of the increase or decrease on a home valued at \$100,000 and a home valued at \$200,000.

Publish a copy of the resolution in a newspaper that will give notice to the largest number of people of the district as determined by the trustees and post a copy of the resolution to the school district's website.

Additional requirements for **Building Reserve permissive levy**: Identify and list the anticipated school major maintenance projects for which the proceeds of the levy will be used in the resolution. Note: Proceeds from the levy may be expended only for the purposes in 20-9-525(2), MCA

SAMPLE RESOLUTION OF INTENT TO IMPOSE AN ADJUSTMENT IN LEVIES

As an essential part of its budgeting process, the _____ Board of Trustees is authorized by law to impose levies to support its budget. The _____ of Trustees estimates the following increases/decreases in revenues and mills for funds noted below for the next school fiscal year beginning July 1st, 2023, using certified taxable valuations from the current school fiscal year as provided to the district:

Fund Supported	Estimated Change in Revenues	Estimated Change in Mills*	Estimated Impact, Home of \$100,000*	Estimated Impact, Home of \$200,000
Adult Education	Increase/Decrease	Increase/Decrease	\$ Increase/decrease per year	\$ Increase/decrease per year
Flexibility	Increase/Decrease	Increase/Decrease	\$ Increase/decrease per year	\$ Increase/decrease per year
Bus Depreciation	Increase/Decrease	Increase/Decrease	\$ Increase/decrease per year	\$ Increase/decrease per year
Transportation	Increase/Decrease	Increase/Decrease	\$ Increase/decrease per year	\$ Increase/decrease per year
Tuition	Increase/Decrease	Increase/Decrease	\$ Increase/decrease per year	\$ Increase/decrease per year
Building Reserve	Increase/Decrease	Increase/Decrease	\$ Increase/decrease per year	\$ Increase/decrease per year
TOTAL	Increase/Decrease	Increase/Decrease	\$ Increase/decrease per year	\$ Increase/decrease per year

*Impacts above are based on current certified taxable valuations from the current school fiscal year.

Regarding the increase noted for the building reserve levy referenced above, the following are school facility maintenance projects anticipated to be completed at this time:

- 1.
- 2.
- 3.

This notice requirement is an estimate only. None of the budget changes have officially been adopted for the 2023-2024 school year. Action will not be taken on these items until final Budgets are approved.

Dated this ____ day of _____, 2023.

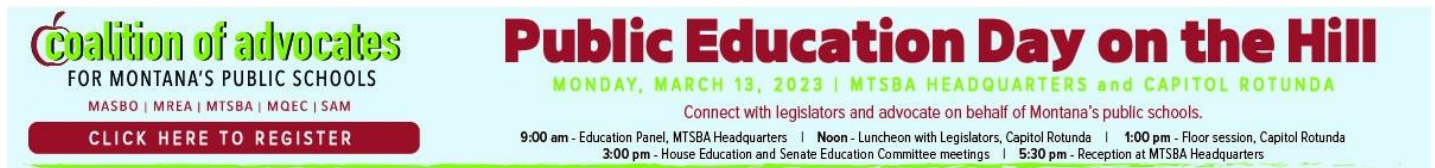
**** Samples are only for informational use only. For more information, please speak with your Mentor or call the MASBO staff for more information.

Legislative Updates

Join Us on Monday, March 13th, 2023 PUBLIC EDUCATION DAY

Public Education Day is Monday, March 13, and is a second opportunity for trustees, school staff, and administrators to travel to Helena to connect with legislators and advocate on behalf of Montana's public schools. We hold this event in collaboration with our other education organization partners including MREA, SAM, MQEC, and MASBO.

The day begins with an education panel in the morning at MTSBA Headquarters from 9:00-11:00 am, and a luncheon with legislators at Noon at the Capitol Rotunda. You will have a chance to watch the floor session beginning at 1:00 pm and attend House Education and Senate Education Committee meetings at 3:00 pm. We'll end the day with a reception at MTSBA Headquarters at 5:30 pm. [REGISTER HERE](#)

A banner for "Public Education Day on the Hill" featuring the Coalition of Advocates logo on the left. The text includes the date "Monday, March 13, 2023", locations "MTSBA Headquarters and Capitol Rotunda", and a list of activities: 9:00 am Education Panel, Noon Luncheon with Legislators, 1:00 pm Floor session, 3:00 pm House and Senate Education Committee meetings, and 5:30 pm Reception. A red button says "CLICK HERE TO REGISTER".

coalition of advocates
FOR MONTANA'S PUBLIC SCHOOLS
MASBO | MREA | MTSBA | MQEC | SAM
[CLICK HERE TO REGISTER](#)

Public Education Day on the Hill
MONDAY, MARCH 13, 2023 | MTSBA HEADQUARTERS and CAPITOL ROTUNDA
Connect with legislators and advocate on behalf of Montana's public schools.
9:00 am - Education Panel, MTSBA Headquarters | Noon - Luncheon with Legislators, Capitol Rotunda | 1:00 pm - Floor session, Capitol Rotunda
3:00 pm - House Education and Senate Education Committee meetings | 5:30 pm - Reception at MTSBA Headquarters

BILL UPDATES

Please watch your emails or visit the MASBO [website](#) for regular legislative updates.

The easiest way to provide testimony, without having to attend in person, is to use the [Legislative Online messaging system](#). Be sure to use the drop downs to address certain bills, legislators or committees. For more assistance, feel free to reach out. As always, please keep the discussion simple, clear and concise.

Another great opportunity to share information with the public is the [Great Works Publication](#).

[Levy Turn Out Survey](#)

If you haven't filled out this survey, provided by MTSBA, please consider doing so. Thank you.

UPCOMING OPPORTUNITIES & NEWS FROM OPI AND OTHER MASBO PARTNERS

FY 2024 Preliminary General Fund Budget Data Sheets and Budget Excel Spreadsheet

The Office of Public Instruction (OPI) posted the FY 2024 Preliminary General Fund Budget Data Sheets (PBDS) and the General Fund Budget Excel Spreadsheet on **March 1st**. The tools below will assist schools in budgeting for the 2024 fiscal year. **Preliminary Budget Data Sheets did not include the inflationary changes of HB15 and will be re-released once the bill is signed by the Governor (scheduled for March 2nd).**

- The Preliminary Budget Data Sheets will be posted at the following link: [CLICK HERE](#)
- The FY2024 General Fund Budget Excel Spreadsheet and FY2024 General Fund Budget Overview Worksheet will be posted at the following link: [CLICK HERE](#)

Note: When posted for FY2024, please download the current version of the spreadsheet to your computer (right-click on the link and choose "Save Target As" to save it to your desktop.) Previous versions of the spreadsheet are no longer applicable for preliminary budget purposes.

For any additional questions, please contact Laci Novark at (406) 444-4401, Andrea Mohammadi at (406) 444-1960, or Autumn Belmont at (406) 444-9852.

OPI Indirect Cost Rate Applications for FY24 Now Available

OPI has released the FY24 applications forms for indirect cost rate certification. These forms are due by April 30th. Information regarding this can be found on the OPI [website](#).

[OPI School Finance March Compass Link](#)

STATE BASE LIMIT INCREASE PAYMENTS

HB630 Additional Financial Support Payments for FY2023 were made on January 27th, 2023. The Payments for FY2023 are posted at the following link: [State-BASE Limit Increase Payment \(FY2023\)](#)

Accounting codes:

<u>Revenue Source</u> : 15 Miscellaneous Fund	3780 State - BASE Limit Increase Payment
<u>Expenditure</u> : 15 Miscellaneous Fund	Program Code 378

If you have questions regarding payments, please contact Becky Belling (406) 444-2561.

Elections Check-In Webinars

Don't miss out! Nicole Thuotte, OPI will be providing additional election check-ins leading up to Election Day. At these webinars, Nicole will hit on pertinent topics and allot time for questions and answers. Please check the OPI website for more information.



Election Webinars

FY 2023 Elections



Day/Date	Time	Topic
Friday, Dec 16, 2022	10:00 AM	Candidates and Legislative Updates
Friday, Jan 13, 2023	10:00 AM	Preparing for an Election
Friday, Jan 27, 2023	10:00 AM	Election Accessibility
Friday, Feb 10, 2023	10:00 AM	Election Resolutions
Friday, Feb 24, 2023	10:00 AM	Mail Ballot Plans
Friday, Mar 10, 2023	10:00 AM	Election Notices
Friday, Mar 24, 2023	10:00 AM	Ballot Certification
*Thursday, Apr 6, 2023	10:00 AM	Mailing Ballots/Signature Verification
Friday, Apr 21, 2023	10:00 AM	Preparing for the Election
Friday, May 5, 2023	10:00 AM	Post-Election Procedures
Friday, May 19, 2023	10:00 AM	Election Wrap-Up

[ESSER Monthly School Reports](#)

ESSER Amendments- Information Provided by OPI

Schools must **create an E-Grants Amendment in ESSER II and ESSER III** so that the updated allocation will populate in the corresponding E-Grants budget pages.

In the amendment description you may use this template language:

- (if the budget description already exists) BUDGET AMOUNT CHANGE ONLY – additional allocation of \$xx to Object Code xx
- (if adding a new budget item) Additional Allocation of \$xx to Object Code xx [for the purpose of xxxxx to prepare, prevent, respond]

To view the additional funds, scroll down to view **Allocation Remaining** at the bottom-right of each E-Grants budget page.

Deadlines for the ESSER Grants:

- ESSER II expires September 30, 2023 - 7 months to spend down the grant
- ESSER III expires September 30, 2024 - 19 months to spend down the grant

Private School Participation in Federal Programs Regional Trainings

The Montana Office of Public Instruction will be hosting several regional trainings for public and private schools this April. These trainings will address private school participation in federal programs, equitable share, allowable expenditures, and much, much more. Public school districts are asked to invite any participating private, non-public within their district boundaries to attend. More specific information will be going out to districts with a participating non-public school. Districts and non-publics wishing to attend must RSVP by March 17, 2023. The RSVP can be emailed to Jack O'Connor at joconnor2@mt.gov. The trainings will run from 8:30 to 12:00 and then from 1:00 to 2:30. Dates and locations are listed below:

- April 4-Hardin Family Engagement Center 636 West 5th Street, Hardin, MT
- April 5-Manhattan Public School, 416 North Broadway, Manhattan, MT
- April 6-Great Falls Public School District Office, 1100 4th St. South, Great Falls, MT
- April 10-Glacier High School Main Conference Room, 375 Wolfpack Way, Kalispell, MT
- April 11-Professional Learning Lab (Building B), 909 South Avenue West, Missoula, MT

ENROLLING STUDENTS EXPERENCING HOMELESSNESS

- Students qualify for immediate enrollment, even without necessary documentation*
- Students qualify for free meals and immediate transportation
- Unaccompanied Youth, "a homeless child or youth not in the physical custody of a parent or guardian" may self-enroll

RESIDENCY QUESTIONNAIRES

- Enrollment, beginning of the year, winter, spring
- OUTREACH-newsletter, website, email/text blast
- Explain resources available and importance of updating information
- [Student Residency Form](#) on TransACT HS-03

Questions-Please reach out, Serena 444-2036 serena.wright@mt.gov

HOMELESS LIAISON MEETING TUESDAY, April 18TH

- 10:30am-12pm or 4:30pm-6pm
- <https://mt-gov.zoom.us/j/9936168716?pwd=VUpPUm1HO UdGdzVW aVIY bDliaXprdz09>
- Meeting ID: 993 616 8716 Password: 014390
- Dial by Telephone +1 646 558 8656

FY 2023 REAP Master Eligibility Spreadsheet now available for review

An updated version of the FY 2023 REAP Master Eligibility Spreadsheet (MES) is now available for your review. This version of the MES is updated as of 1/23/2023 and includes SEA-submitted State-derived poverty data and requested changes. The FY 2023 will also be posted on the [REAP website](#) and shared with **eligible LEAs** for review. We will ask LEAs to work with their RLIS State Coordinators if there is a need to update any of the information. We encourage you to also reach out to LEAs in your State to verify the accuracy of this data

SAM.GOV is a free site and you should never have to pay for registration or assistance. If you receive emails, please be address is .GOV



On **April 4, 2022**, the unique entity identifier used across the federal government changed from the DUNS Number to the Unique Entity ID (generated by SAM.gov).

- The Unique Entity ID is a 12-character alphanumeric ID assigned to an entity by SAM.gov.
- As part of this transition, the DUNS Number has been removed from SAM.gov.
- Entity registration, searching, and data entry in SAM.gov now require use of the new Unique Entity ID.
- Existing registered entities can find their Unique Entity ID by following the steps [here](#).
- New entities can get their Unique Entity ID at SAM.gov and, if required, complete an entity registration.

New School Finance Calendar

The calendar link on the School Finance website has been updated for FY2023. The link will take you to the GEMS Data Reporting Calendar which is populated with important dates and deadlines that happen throughout the fiscal year. It is sortable by month and can be saved into other workable formats like Microsoft Word or Excel. You can find it here [OPI \(GEMS\) Data Collections Calendar](#) We hope this tool will help education staff across the state.

Transformational Learning and Advanced Opportunity Grant Awards

All fiscal year 2024 qualified districts for the Transformational Learning and MT Advanced Opportunity grants should have received notification earlier this week.

For more information please email [Krystal Smith](#)

IRS MILEAGE REIMBURSEMENT RATE CHANGES FOR 2023

Beginning January 1st, 2023, the mileage reimbursement rate will be raised to 65.5 cents per mile, and 14 cents per mile for mileage driven for charitable organizations. Official information regarding this rate change can be found on the IRS [website](#).



2023 SFSP Summer Meals

A Newsletter for **Montana** Summer Food Service Program Sponsors

Welcome to Summer 2023!

Summer fun is just around the corner and OPI School Nutrition Programs invites summer sponsors to operate the Summer Food Service Program (SFSP) providing free meals to kids ages 18 and younger this summer.

Help your community by becoming a summer meal site or program sponsor this summer. Summer Food Service Program sites at schools, community centers, parks, pools, and many other locations provide nutritious meals to children all summer long. To qualify as a site, a facility must be located in a neighborhood where at least 50 percent or more of the children in the area are eligible for free or reduced-price meals or must serve primarily low-income children (at least 50 percent of the children must be eligible for free or reduced-price meals). Summer camps and sites serving primarily migrant children also can participate, but under slightly different rules.



You can learn more about the Summer Food Service Program by visiting the Montana OPI School Nutrition Programs [website](#) or start the application to sponsor a Summer Food Service Program site by calling 406-444-2501.

Reimbursement Rates 2023

	Rural/Self Prep	Urban/Vended
Breakfast	\$2.8250	\$2.7725
Lunch/Supper	\$4.9500	\$4.8700
Snack	\$1.1675	\$1.1400

— 2023 DEADLINES —

Sponsor and Site Agreements

Open March 1st

Close May 5th, 2023

SFSP Checklist to Complete:

- ⇒ Complete required sponsor trainings
 - *Use course catalog [access code mt-406](#) to register for trainings
 - ◇ [MT-179](#) Refresher training for returning sponsors
 - OR
 - ◇ [MT-178](#) Comprehensive training for new or returning sponsors
- ⇒ Complete Civil Rights Training (all SFSP program staff must complete annually)
 - ◇ [MT-150 Civil Rights Training](#)
 - OR
 - ◇ [Civil Rights Training PPT](#) & [Civil Rights Training Documentation log](#)
- ⇒ Complete & Submit SFSP SY2022-2023 Application in [MAPS](#) by **May 5th, 2023**
- ⇒ Determine which area eligible sites are returning or add any new [area eligible sites](#)
- ⇒ Complete items on the [SFSP 2023 Checklist](#)



SUMMER
FOOD SERVICE
PROGRAM



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 Lisa Gowen 406-457-4407 lgowen@mtsba.com 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>

MASBO EXHIBITOR MEMBERS

Aflac Rob Cook r_cook@us.aflac.com	American Fidelity Assurance Company Jacob Bautista, Office Manager jacob.Bautista@americanfidelity.com	Anderson, Zurmuehlen & Co. Stefeni Freese, CPA sfreese@azworld.com
Black Mountain Software Teresa Van Buren teresav@blackmountainsoftware.com	Bruco, Inc. Adam Uselman, V.P.-C.O.O. adamu@bruco.com	C & C School Accounting David Bardwell Help@CandCSchoolAccounting.com
D.A. Davidson & Co. Bridget Ekstrom Bekstrom@dadco.com	Fatbeam Graham Taylor graham@fatbeam.com	Felt Martin, PC Jeffrey Weldon JWeldon@feltmartinlaw.com
Fisher's Technology Amanda Byrne info@fisherstech.com	Gwyn Andersen Consulting Gwyn Andersen gwynma@gmail.com	Horace Mann Aaron Moyer association.relations@horacemann.com
Iconergy Carl Hurst churst@iconergyco.com	Infinite Campus Bob Gits robert.gits@InfiniteCampus.com	Joint Powers Trust Cyndy Maxwell cyndy@jointpowerstrust.com
K12 Montana Jeffrey Patterson jeffp@k12mt.com	Kalmbach Consulting Cathy Kalmbach cathymkal@gmail.com	Klimas Financial Services, Inc. Charles Klimas cklimas@gwnsecurities.com
Montana Digital Academy Sarah Marker sarah.marker@montanadigitalacademy.org	Montana Public Employees Retirement Administration Terry Dalton tdalton@mt.gov	MSGIA-WCRRP Shawn Bubb sbubb@mstba.org
Montana Schools Unemployment Insurance Program (MTSUIP) Lisa Gowen lgowen@mtsba.com	Montana Unified School Trust (MUST) Andy Holmlund aholmlund@ms-sf.org	Payne West, Inc./MSPLIP Rody Holman RHolman@paynewest.com
Pine Cove Consulting Brandan Bassett bbassett@pinecc.com	Red Rover Jim O'Halloran johalloran@redroverk12.com	School Services of Montana Melissa Tovaas mtovaas@mt-schools.org
Tyler Technologies Carrie Hughes carrie.hughes@tylertech.com	Wipfli LLP Kim Dare, CPA kdare@wipfli.com	

IMPORTANT DATES & DEADLINES – MARCH 2023

MARCH 1

FY2024 General Fund Preliminary Budget Data Sheets posted on OPI website	The Office of Public Instruction provides school districts the Preliminary Budget Data Sheet showing certified ANB, GTB subsidies, and special education funding for the following year's budget.	MCA 20-9-369(a) FY2024 Preliminary Budget Data Reports (find your county ; then your district(s)) FY 2024 General Fund Budget Overview FY2024 General Fund Budget Spreadsheet
--	---	--

MARCH 3

Mail ballot election plan/timetable/sample instructions must arrive at the Secretary of State's Office by this date	Election administrator sends mail ballot election plan/timetable/sample instructions to the Secretary of State's Office so that it is received by this deadline (i.e. fax, mail, or e-mail to SOS office, not post marked). One plan must be submitted for each election. As soon as the plan (and any amendments) are approved, forward a copy of the mail ballot plan to the county election administrator.	MCA 13-19-205 Mail Ballot Written Plan, Timetable and Instructions School Election Calendar 2023 2023 School Election Handbook
---	--	---

MARCH 6

County election administrator publishes notice of close of regular registration	At least 30 days prior to the election, the county election administrator publishes the notice of close of regular registration at least 3 times in the 4 weeks preceding the close of regular registration. Contact the county election administrator to coordinate the publication.	MCA 13-2-301 School Election Calendar 2023
---	--	---

MARCH 10

File monthly claims for NSLP or SSO 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) or Seamless Summer Option (SSO) reimbursement. See OPI's Back to School Page for more information on SSO and important updates.	Montana Agreement and Payment System (MAPS) log in page School Nutrition Programs Checklist NSLP Reimbursement rates for FY2023 SSO Reimbursement rates FY2023 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

IMPORTANT DATES & DEADLINES – MARCH 2023

MARCH 23

Last day for candidates for trustee election on May 2, 2023 may file a Declaration of Intent and Oath of Candidacy	Trustee candidates file for election. A Declaration of Intent and Oath of Candidacy must be filed with the election administrator. No candidate may appear on the ballot unless the candidate files between December 8, 2022 and March 23, 2023 . The candidate for trustee must be registered to vote at the time the Oath is filed.	MCA 13-10-201 MCA 20-3-305 Declaration of Intent and Oath of Candidacy School Election Calendar 2023 2023 School Election Handbook
--	--	--

MARCH 24

Grant cash request due to OPI	Grant cash requests made by this date will be paid on April 10.	OPI State and Federal Grants Handbook
-------------------------------	---	---

MARCH 28

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 (SPED) State Special Education Payments Transportation	FY2023 Schedule (scroll to bottom of page)
----------------------------------	---	--

MARCH 30

Last day trustee candidates can withdraw from the election.	Any candidate who has already filed for election, but wishes to withdraw their name, may do so by sending a statement of withdrawal to the election administrator by 5:00 p.m. on March 30 th .	MCA 20-3-305 (3)(a)
Deadline for write-in candidate for a trustee position on a school board to file a Declaration of Intent	A person seeking to become a write-in candidate for a trustee position shall file a declaration of intent no later than 5 p.m. on the day before the ballot certification deadline in 20-20-401 (not less than 30 days before election day).	MCA 20-3-305 (2)(b) Declaration of Intent and Oath of Candidacy for Write-In Candidates

MARCH 31

Notify election judges of appointment	At least 30 days prior to election day, appoint three or more election judges for each precinct, one of whom must be designated chief judge.	MCA 13-4-101
Election administrator certifies ballot	<p>Not less than 30 days prior to election day, the election administrator prepares the final ballot form, listing all candidates and propositions to be voted upon.</p> <p>Trustees must pass a resolution stating exact levy amounts by this date in order for the clerk to certify the ballot. This resolution must include the durational limit, if any, on the levy.</p>	MCA 20-20-401 Sample Ballots MCA 15-10-425

IMPORTANT DATES & DEADLINES – MARCH 2023

<p>Election by Acclamation and Cancellation of Election</p>	<p>If the number of candidates filing a nomination petition or filing a declaration of intent to be a write-in candidate is equal to or less than the number of open trustee positions to be elected, the trustees may cancel the trustee election and give notice that a trustee election will not be held. The trustee election may not be declared by acclamation until all candidate filing deadlines have passed. Send a copy of your election cancellation notice to the county election administrator to aid with the provisions of late registration.</p>	<p>MCA 20-3-313</p> <p>Notice of Trustee Election Cancellation</p> <p>Certificate of Trustee Election by Acclamation</p>
<p>FY 2022 Federal Single audit reports due to OPI</p> <p>For more information, contact Kristen Becker at 406-444-0701</p> <p>Please remit audit reports and correspondence to OPIAuditReports@mt.gov.</p>	<p>The Federal Single audit reports (formerly known as A-133 audits) are due to OPI by March 31, 2023, for entities that have <u>federal expenditures of \$750,000 or greater</u>. This includes USDA commodities.</p> <p>FY 2022 Non-Federal audits are due to OPI by June 30, 2023, for entities with <u>total revenues greater than \$500,000 and federal expenditures less than \$750,000</u>.</p> <p>Entities that had <u>total revenues less than \$500,000</u> are required to have a Financial Review once every four years. Districts required to have a Financial Review for FY2022 must submit their report to OPI by June 30, 2023.</p>	<p>2 CFR part 200, subpart F</p> <p>MCA 2-7-503 MCA 2-7-514</p> <p>A.R.M. 2-4-410</p> <p>OPI School Finance Division website – Auditing</p>
<p>Resolution Of Intent To Increase Nonvoted Levy</p>	<p>School districts that intend to impose an increase in a nonvoted levy in FY2024 for the purposes of funding the Transportation, Bus Depreciation Reserve, Tuition, Adult Education, Flexibility and/or Building Reserve funds, shall adopt a resolution and provide notice no later March 31, 2023.</p> <p><u>Resolution requirements:</u> At a minimum, the resolution must show the estimated number of increased or decreased mills to be imposed and the estimated increased or decreased revenue to be raised compared to non-voted levies in the Transportation, Bus Depreciation, Tuition, Adult Education, Flexibility and/or Building Reserve funds imposed in the current school fiscal year and, based on the district's taxable valuation most recently certified by the department of revenue under 15-10-202, the estimated impacts of the increase or decrease on a home valued at \$100,000 and a home valued at \$200,000.</p> <p><u>Notice requirements:</u> Publish a copy of the resolution in a newspaper that will give notice to</p>	<p>20-9-116, MCA</p> <p>20-9-502 (3)(a)(i)(A), MCA 20-9-525 (2),MCA</p>

IMPORTANT DATES & DEADLINES – MARCH 2023

	<p>the largest number of people of the district as determined by the trustees and post a copy of the resolution to the school district's website.</p> <p>Additional requirements for Building Reserve permissive levy: Identify and list the anticipated school major maintenance projects for which the proceeds of the levy will be used in the resolution. Note: Proceeds from the levy may be expended only for the purposes in 20-9-525(2), MCA.</p>	
MARCH 23 – APRIL 22		
Post Notice of Election (Not less than 10 days, or more than 40 days before election day)	<p>The election notice must be published in a newspaper of general circulation in the district if available, posted in at least three public places in the district AND posted on the district's website for the 10 days prior to the election, if the district has an active website. Notice using any other recognized media may be used to supplement the posting.</p> <p>The notice must include: 1) the date and voting locations for the election; 2) voting location hours; 3) each proposition to be considered by the electorate; 4) the number of trustee positions, if any, subject to election and the length of the terms for those positions; 5) where and how absentee ballots may be obtained; and 6) where and how late registrants may obtain a ballot on election day.</p> <ul style="list-style-type: none"> • If the polling place has changed from the previous school election, that change must be referred to in the notice. • If more than one proposition will be considered in the same district, each proposition must be set apart and identified, or placed in separate notices. 	<p>MCA 20-20-204</p> <p>School Election Notices</p> <p>School Election Calendar 2023</p> <p>2023 School Election Handbook</p>
APRIL 3		
Close of regular voter registration	<p>Registration forms postmarked by this date and received within 3 days are accepted for regular registration. Beginning April 3, late registration must be completed at the county election office (not at the school district).</p> <p><i>Contact your county election administrator for the absentee ballot list and work with them to develop a plan for registrations that come in after initial absentee lists are sent.</i></p>	<p>MCA 13-2-301</p> <p>MCA 20-20-312</p> <p>MCA 13-2-304</p> <p>MCA 13-13-212</p> <p> MCA 13-2-304</p>

IMPORTANT DATES & DEADLINES – MARCH 2023

	<i>Late registration begins April 4th. Late registration must be completed at the office of the County Election Administrator</i>	
Performance Testing and Certification of Voting System.	The election administrator must publicly test and certify that the system is performing properly.	MCA 13-17-212
APRIL 10		
File monthly claims for NSLP or SSO reimbursement	<p>Monthly lunch, breakfast and snack counts are due the 10th of each month. Counts are submitted in the Montana Agreement and Payments System (MAPS) for National School Lunch Program (NSLP) or Seamless Summer Option (SSO) reimbursement.</p> <p>See OPI's Back to School Page for more information on SSO and important updates.</p>	<p>Montana Agreement and Payment System (MAPS) log in page</p> <p>School Nutrition Programs Checklist</p> <p>NSLP Reimbursement rates for FY2023</p> <p>SSO Reimbursement rates</p> <p>FY2023 School Nutrition Payments</p>
OPI pays grant cash requests	OPI pays grant cash requests submitted by the 25 th of the previous month.	<p>E-Grants System</p> <p>Log in to your district's account, or click on Public Access, then Vendor Payee Details</p>
APRIL 12		
Poll Elections: Absentee ballots available	At least 20 days before election day, the election administrator prepares ballots for absentee voters.	<p>MCA 13-13-205(1)(b)</p> <p>MCA 13-13-214</p> <p>MCA 20-20-401(2)</p> <p>Absentee Voter Materials</p>
APRIL 12 – APRIL 17		
Mail Ballot Elections: Mail ballots mailed to voters	Not before the 20th day nor later than the 15th day prior to election day, all ballots must be mailed on the same day, except that if an inactive elector reactivates after the ballots are mailed, the elector should be provided with or mailed a ballot. If the elector reactivates after noon on the day before election day, the elector must come in on election day to receive a ballot.	<p>MCA 13-19-207</p> <p>Mail Ballot Election Materials</p>
APRIL 22 through April 30		
Publish Absentee/Mail Ballot Counting Notice (Not more than 10 days or less than 2 days before the election)	Districts must publish in a newspaper of general circulation in the county a notice indicating the method that will be used for counting absentee/mail ballots and the place and time that the absentee/mail ballots will be counted on election day.	<p>MCA 13-15-105</p> <p>Absentee/Mail Ballot Counting Notice</p>

IMPORTANT DATES & DEADLINES – MARCH 2023

APRIL 22 through April 30

<p>Polling Location Accessibility Notice (Not more than 10 days or less than 2 days before the election)</p>	<p>Districts must publish in a newspaper of general circulation in the county a statement of the location of the polling places and whether each location is accessible or inaccessible. This notice may be combined with the notice above, and with the notice of election if the notice is published on the 10th day prior to the election.</p>	<p>MCA 13-3-105 MCA 13-3-207 Notice of Polling Place Locations and Accessibility Designations</p>
<p>Publication of Information Concerning Voting Systems (Not more than 10 days or less than 2 days before the election)</p>	<p>Districts shall broadcast on radio or television or publish in a newspaper of general circulation in the county a diagram showing the voting system to be used by voters and a sample ballot (newspaper only), a statement of location of where the voting system to be used is on public display, and instructions on how to vote. This notice may be combined with the notices above, and with the notice of election if the notice is published on the 10th day prior to the election.</p>	<p>MCA 13-17-203 Notice of Information Concerning Voting Systems</p>

APRIL 25

<p>Grant cash request due to OPI</p>	<p>Grant cash requests made by this date will be paid on April 10.</p>	<p>OPI State and Federal Grants Handbook</p>
--------------------------------------	--	--

APRIL 25

<p>OPI makes K-12 BASE aid payments</p>	<p>Direct State Aid Quality Educator Component At Risk Student Component Indian Education for All Student Achievement Gap Data for Achievement (SPED) State Special Education Payments</p>	<p>FY2023 Schedule (scroll to bottom of page)</p>
---	---	---

APRIL 30

<p>Form 941 for Quarter 1 is due</p>	<p>Form 941 payroll report for Quarter 1 (January, February and March) is due.</p>	<p>IRS Form 941 Instructions for Form 941</p>
<p>Indirect Cost Applications for FY2024 grants are due to OPI</p>	<p>Application forms to request an indirect cost rate for fiscal year 2024 are posted on the OPI website. This form is optional but is required if your district plans to charge indirect costs to federal and state grant awards using an indirect cost rate. Application for an indirect cost rate does not increase the amount of your grant awards.</p> <p>For compatibility with the E-grants system the closing date for applying for an Indirect Cost Rate is April 30.</p>	<p>OPI Indirect Cost Rates Cover Letter OPI Indirect Cost Rates Schedule A OPI Indirect Cost Rates page</p>