

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

NOVEMBER 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

Denise Williams, Executive Director
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GET READY FOR CALENDAR YEAR END

ANNUAL PAYROLL REPORT INSTRUCTIONS

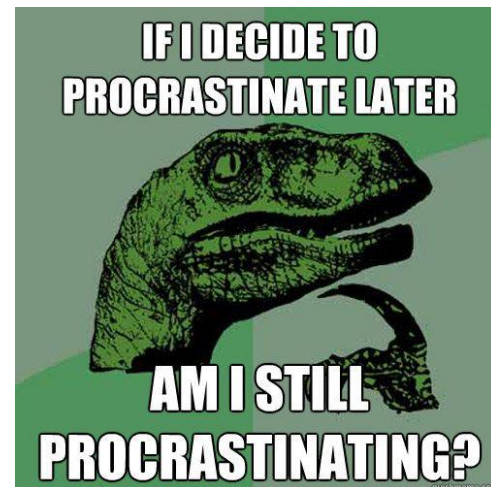
- 2016 General Instructions for Forms W-2 and W-3 <https://www.irs.gov/pub/irs-pdf/iw2w3.pdf>
- 2016 Form 1099-MISC, Miscellaneous Income <https://www.irs.gov/pub/irs-prior/i1099misc--2016.pdf>
- 2016 Montana Withholding Tax Guide (see page 5 for annual filing requirements)
http://revenue.mt.gov/Portals/9/businesses/wage_withholding/Employers_Tax_Guide.pdf
- Affordable Care Act – Information Reporting by Applicable Large Employers (ALE)
<https://www.irs.gov/affordable-care-act/employers/information-reporting-by-applicable-large-employers>
American Fidelity Assurance Company's Health Care Reform Education web page keeps you updated on the latest developments of the Affordable Care Act. Click [here](#) to see helpful articles and videos.

CATCH UP ON YOUR MONTHLY RECONCILIATIONS

Now is a good time to catch up on reconciling your cash accounts to the county treasurer's report, Fund 15 projects to Fund 15 total cash and student activity accounts to Student Activity Fund total cash.

OPI has some great tools for helping you accomplish these tasks. Click on each link below to access the Excel worksheet.

[Reconciling to the County Treasurer](#)
[Fund 15 Recap Worksheet](#)
[Student Activity Fund Recap Spreadsheet](#)



MASBO 2017 MEMBERSHIP DIRECTORY

Click [HERE](#) to place an online order of the 2017 MASBO Membership Directory!
We will mail you a hard copy which includes contact information for all MASBO members.

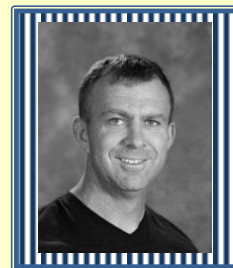
The cost is \$10 per copy (includes shipping).

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, Billings 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, MTSUIP	Denise Williams	Region 5 Director	Rita Huck, Huntley Project Schools
Ex-Officio, OPI	Kara Sperle	Region 6 Director	Jen Mettler, Baker Schools

MEMBER SPOTLIGHT

MIKE WATERMAN, BOZEMAN SCHOOLS



I've enjoyed reading the Board and past president bios here, but I was a little concerned when Denise asked me to write my own because I'm clearly the exception: I actually knew I wanted a career in school finance since I was a kid. Sick, I know. But true nonetheless. I grew up in Colorado and wanted to be a teacher, but both my parents taught and they told me to do something else. I went to Colorado State and left with a degree in Business Admin, a Poudre School District Finance Department internship, and my amazing bride, Lisa. We just celebrated our 20th anniversary and have three awesome kids to show for it: the Troll, our oldest daughter, is a junior at Bozeman High; Lunchmeat, our son, is a BHS freshman; and Ed, our youngest daughter rockin' first grade.

I was working at a Denver bank when a job opened up at OPI, and I took a day off from pheasant hunting to interview there. Shortly thereafter, Lisa and I packed up our lives and left the big city forever. After five years at OPI and clerking for tiny Trinity Elementary, the Business Manager position came open in Lewistown. We spent five fantastic years in Central Montana and then my current position at the Bozeman School District became available. We love Bozeman and feel like we have finally landed where we are supposed to be.

But that's enough about me. What I really want to talk about is you. Well, you and me. Us. MASBO.

'Tis November and 'tis the season for counting our blessings. As I write this bio and think about our family's journey, I can't help but think about MASBO's impact on my career. You've heard it said, 'you get out of something what you put into it'? Well, it's actually not true. My experience has been that you get way *more* out of MASBO than you put into it. Way more. And I'm extremely blessed to have been a part of it.

For starters, I've met some of the greatest mentors I've ever had through our organization. A few really stand out: Steve Johnson. Denise Williams. Roger Heimbigner. These folks have a fantastic understanding of all things clerk and continually challenge me to think about things in new and better ways. More importantly, they are all simply great people. They're fun to be around and have been strong, positive influences in my life. There's no question I wouldn't be where I am had it not been for my MASBO mentors. To them and all the others who have helped me along the way: thank you!

I'm also thankful that I've had the opportunity to serve in MASBO. Believe it or not, sitting in meetings or behind a computer screen isn't what makes me tick. Instead, I like helping others grow and learn. It's one of the primary reasons I work in education. It's also why I served on the MASBO Board and why I love presenting at our conferences and workshops: helping others energizes me and fulfills me.

As you reflect on the past year and look forward to the next one, I encourage you to consider your own professional journey. Think back to when you were starting in your current role. Remember how it felt. Think about the knowledge you've gained since then. The mistakes you've made. The lessons you've learned. Then think about who helped you navigate through those times...or how it would have helped to have someone in that role.

Often times, we think of conference presentations when we think of MASBO. Maybe public speaking isn't your niche—and that's okay! MASBO can still use your talents. Actually, MASBO *needs* your talents. Become a mentor. Join a committee. Run for the Board. Or just pick up the phone and check in on the new clerk who just started in the District down the road.

Tim McGraw sings, "When you get where you're going don't forget to turn back around and help the next one in line." That's what MASBO is all about—our members turning around and helping the next one in line. I'm blessed to be a part of this organization—of *us*—and I'm excited for what our future holds. Happy Thanksgiving!

- Mike Waterman



P-CARD NEWS-----

MASBO P-CARD PURCHASES REPORT

P-Card purchases for the first six months of the rebate year (April – September) totaled just over **\$9.8 million** with 114 school districts and special education cooperatives participating in the program. Last year at this time, there were 92 participants spending over \$7.8 million.

Click [here](#) to see the current year P-Card purchases report.

DID YOU KNOW . . . ?

- **CARDS NOT USED WILL BE “CLOSED”**

BMO Harris Bank will **“soft close”** cards that are not used for a period of 12 months. It’s relatively simple to reactivate the card.

BMO will **“hard close”** cards that are not used for a period of 18 months. Reactivation is possible, but there is a different process to return the card to active status.

- **PAYING WITH ACH IS EASIER THAN PAYING BY CHECK**

Pay your p-Card bill with ACH (Automated Clearing House); it’s faster and easier than mailing a check. Talk to your county treasurer, and if there are questions, don’t hesitate to contact Denise or Marie at MASBO.

- **BMO NEEDS A COPY OF YOUR AUDIT REPORT AS SOON AS THE REPORT IS ISSUED**

Add BMO to the list of entities to which you need to give a copy of your audit report. Send an electronic copy to pcard.Reviews@bmo.com.

- **NEW ONLINE SYSTEM “Spend Dynamics”**

Migration from *details Online* to *Spend Dynamics* is happening now.

- **COPY MARIE ON ALL CORRESPONDENCE TO ILLINOIS ASBO OR BMO**

It’s a good idea to **copy Marie on your emails to Illinois ASBO or BMO** so she’s aware of any information requests or questions pending. If necessary, she will follow up with either you or Illinois ASBO to avoid any unnecessary delays.



Steve Johnson, Bozeman – MRSBO Renewal

Donnie McVee, Laurel – MRSBO Renewal

Kathy Preeshl, North Star – MRSBO Renewal

Judi Ward, Harrison – MRSBO Renewal

Mike Waterman, Bozeman – MRSBO Renewal

Sandy Watkins, Geyer – MRSBO Renewal

Melissa Bartelt, Reed Point – Professional Level II



ASBO INTERNATIONAL MERITORIOUS BUDGET AWARD

Congratulations to **BOZEMAN SCHOOLS** for earning the Meritorious Budget Award from the Association of School Business Officials International!

MASBO ENDORSES THESE PROGRAMS

	<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 Dave Pillatzke, Program Manager 406-457-4531 dpillatzke@paynewest.com http://msplip.com/</p>
	<p>Health, Dental, Vision, Life & Long-Term Disability Benefits Andy Holmlund, Chief Executive Officer 406-457-4400 aholmlund@ms-sf.org http://mustbenefits.org/</p>
	<p>Unemployment Insurance Program Theresia LeSueur, Director 406-457-4407 tlesueur@mtsba.org http://www.mtsuip.org/</p>
	<p>Workers Compensation Insurance Shawn Bubbs, Director of Insurance Services 406-457-4500 sbubbs@mtsba.org http://www.msgia.org/home</p>

IMPORTANT DATES & DEADLINES

DECEMBER 1

Licensed educators and professionals must have registered his or her license with OPI.	By December 1, all licensed educators and professional staff must have registered their license with the Office of Public Instruction. If not registered by this date, educators are considered not licensed for accreditation purposes.	A.R.M. 10.21.201(4) OPI Summary of Activities
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DECEMBER 8

Candidates for trustee election on May 2, 2017 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 <i>December 8, 2016 and Thursday, March 23, 2017</i>. The candidate for trustee must be registered to vote at the time the Oath is filed. County superintendents need to log into the County application and complete/verify their district classification and board compositions for the 2017 school election season.	Declaration of Intent and Oath of Candidacy 2017 School Election Calendar Quick Reference Guide: County District Classification Collection
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DECEMBER 10

Deadline for making changes to FY2016 Trustees Financial Summary	The FY2016 Trustees Financial Summary (TFS) may be revised to correct a material coding error. Submit a revision to Steve Hamel in the School Finance Division. Changes to the FY2016 Trustees Financial Summary are limited to: <ul style="list-style-type: none"> Coding revisions between revenue and expenditure line items provided no change occurs in the fund balance of the budgeted funds, and Revisions in the balance sheet accounts provided no change occurs in the fund balance of the budgeted funds. 	A.R.M. 10.10.504(6) OPI Summary of Activities
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 FY2016-2017 Reimbursement Rates
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

DECEMBER 16

OPI makes K-12 BASE aid 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	FY2017 Payment Schedule State Payments to School and Cooperatives
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DECEMBER 25

Grant cash request due to OPI	Grant cash requests made by this date will be paid on January 10.	OPI Grants Calendar
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DECEMBER 31

End of 4 th quarter payroll period	Check with your software vendor to see if a year-end backup is required.	MASBO Payroll Manual (see page 5)
End of calendar year payroll period	After final payroll, reconcile quarterly payroll reports for the calendar year with W-2 totals.	
District of residence pays at least one-half of any 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. The remaining tuition and transportation obligation must be paid by June 15 of the school fiscal year following the year of attendance.	20-5-324(5)(a)(ii), MCA
Verify the number of American Indian students reported with the Fall Enrollment Count and make changes/corrections	<p>Students identified as American Indian in the AIM system at the time the data is imported into the MAEFAIRS fall count will generate funding for the Student Achievement Gap (SAG) payment in the ensuing year.</p> <p>School district business managers/clerks should verify that the Students Imported From AIM In SAG Report located in the MAEFAIRS application accurately reports the number of American Indian students enrolled in the district. If the report is not correct, please contact Nica Merala at 406-444-4401 or nmerala@mt.gov to make the necessary changes.</p> <p><u>Pursuant to ARM 10.21.204, changes to this designation will not be accepted after <i>December 31, 2016.</i></u></p>	20-9-330, MCA ARM 10.21.204

Are your employees eligible for student loan forgiveness?

[submitted by Brenda Truelove, MBA, LUTCF, The Horace Mann Companies]

The average college graduate has more than \$35,000 in student loan debt, according to Edvisors.com. Balancing student loan payments and other monthly living expenses can be stressful for many educators. But assistance is out there, which can help your employees and your school at the same time.

There are three federal government loan forgiveness programs that teachers and public school district employees may qualify for. Those programs can forgive anywhere between \$5,000 to the remaining balance of the loan.

Your employees may be eligible for loan forgiveness if they're a:

- full-time teacher who has taught or will teach in a Title I school for 5 consecutive years;
- school employee or other qualifying public service organization employee who has made 120 qualifying payments; or
- Perkins or Parent PLUS Loan borrower.

Federal forgiveness programs can be confusing to navigate and may not work for everyone. As part of its commitment to helping educators plan for a successful financial future, Horace Mann offers no-cost Student Loan Solutions workshops to explain program details and eligibility requirements. Representatives can also walk your employees through the application process from start to finish.

Help your employees find out if they qualify for federal student loan forgiveness with a Student Loan Solutions workshop. To schedule a workshop or contact a local representative, visit www.horacemann.com/workshops.

ACCOUNTING & AUDITING

21st Annual Governmental GAAP Update

The Government Finance Officers Association (GFOA) will offer its 21st Annual Governmental GAAP Update on November 3, 2016, ***and again on December 1, 2016***, using the latest video and audio streaming technology. The seminar offers an incomparable opportunity to learn everything you need to know about the most recent developments in accounting and financial reporting for state and local governments from the convenience of your own computer! For more information, click [here](#).

HANDY RESOURCES

TRS Fact Sheets

The Montana Teachers' Retirement System has posted a series of Fact Sheets that provide detailed information about TRS processes and procedures. Click [here](#).

MPERA ERIC Reporting Manual

You can access the Montana Public Employees Retirement Administration's Employer Reporting Manual by clicking [here](#). The manual contains important resources about plan information, contribution requirements and directions for new and terminating employees. There are also instructions for the Employer Reporting Information Center (ERIC).

You may also want to check out FAQs about the ERIC system posted on MASBO's website. Click [here](#).

Montana Department of Labor & Industry

Montana's Minimum Wage will be **\$8.15** per hour ***effective January 1, 2017***. To see the determination letter, click [here](#).

Information about Labor Law Posters (which ones are required and how to obtain them) is available by clicking [here](#).

MASBO EXHIBITOR MEMBERS

Foxie Lady Computers, Inc. David Bardwell foxieladyc@aol.com	Horace Mann Keith Jorgensen keith.jorgensen@horacemann.com	Frontline Technologies Jim O'Halloran johalloran@frontlinetechnologies.com
Aflac Rob Cook r_cook@us.aflac.com	Tyler Technologies Darlene Markegard Darlene.Markegard@tylertech.com	Black Mountain Software Teresa Van Buren teresav@blackmountainsoftware.com
Bruco, Inc. Adam Uselman, V.P.-C.O.O. adambruco@gmail.com	Schoolhouse IT Jeffrey Patterson jeffp@schoolhouseit.com	Klimas Financial Services, Inc. Charles Klimas cklimas@gwnsecurities.com
Montana Schools Unemployment Insurance Program (MTSUIP) Theresia LeSueur tlesueur@mtsba.com	Anderson, Zurmuehlen & Co. Stefeni Freese, CPA sfreese@azworld.com	Montana Schools Property & Liability Insurance Plan (MSPLIP) Dave Pillatzke dpillatzke@paynewest.com
Todd Watkins Consulting Services Todd Watkins Toddwatkinsconsulting101@gmail.com	VALIC John Wing John.wing@valic.com	American Fidelity Assurance Co. Cheryl Brandt Cheryl.Brandt@americanfidelity.com
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Jeffrey Weldon Felt, Martin, Frazier & Weldon, PC JWeldon@feltmartinlaw.com	Edie Barnard Edie.barnard56@gmail.com	TimeClock Plus Blake Pitchford sales@timeclockplus.com
Montana Unified School Trust Andy Holmlund aholmlund@ms-sf.org	Ron Foltz CPA firm Ron Foltz, CPA Ron.foltz@ronfoltzcpa.com	Wipfli/GHG Kim Dare, CPA kdare@wipfli.com
Southwest MT School Services Bruce Grubbs bgrubbs@swmss.ccsend.com	School Specialty Scott Wilkey scott.wilkey@schoolspecialty.com	CHMS, P.C. Doris Leader, CPA doris@chmspc.com
National IPA and TCPN Shelley Andrews shelley.andrews@nationalipa.org	Fellon Insurance Services Dale Fellon fellonins@msn.com	Rudd & Company, PLLC Julie Kostelecky, CPA, CVA jkostelecky@ruddco.com
MSGIA-WCRRP Shawn Bubb sbubb@mstba.org	Teachers to Teachers.com Laurie Layton, Account Manager llayton@teachers-teachers.com	D.A. Davidson & Co. Bridget Ekstrom Bekstrom@dadco.com

Enjoy a lifetime of healthy smiles with good dental care

Don't brush off good dental hygiene

Taking good care of your teeth right now will keep them healthy and strong for a lifetime. Apply these dental care basics to keep your teeth—and your health—at their best:

- Brush your teeth at least twice a day using a toothbrush with soft bristles and fluoride toothpaste. Use a circular motion and short back-and-forth strokes.
- Always brush gently along the gum line.
- Remember to brush your tongue.
- Floss your teeth each day.
- Replace your toothbrush at least every three months.

Your oral health is linked to your overall health, and sometimes the first sign of disease shows up in your mouth. That's why it is important to visit your dentist every six months for dental cleanings and checkups.



Brushing up on dental care is not only good for your smile, but your overall health.



BlueCross BlueShield
of Montana



www.mustbenefits.org

Sources: Mayo Foundation for Medical Education and Research;
U.S. Department of Health & Human Services

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