

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS



Empower School Business Leaders Through Education
NOVEMBER 2019

TRAINING OPPORTUNITIES

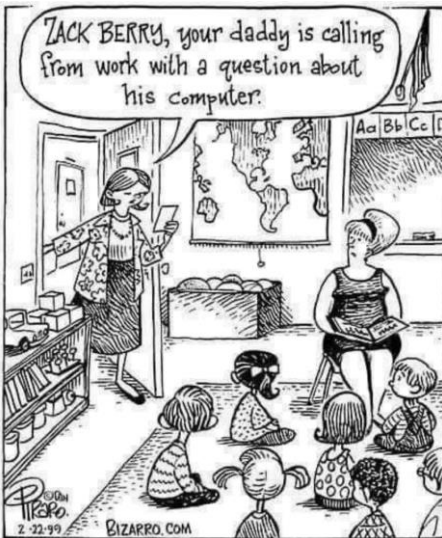
JOIN US IN POLSON FOR ONE OR BOTH OF THESE WORKSHOPS

ELECTIONS – Wednesday, December 4

This full-day training covers all you should know about school elections, including your responsibilities even if the county is running your election. We'll cover the May 2020 election calendar and focus on key topics, such as candidates, voters, ballots, election judges, assisting disabled electors and pre- and post-election procedures.

TECHNOLOGY – Thursday, December 5

Here's another full day to address important technology-related topics. Bring your questions about MPERA's E.R.I.C. reporting system, learn how to use OPI's Budget spreadsheet and other tools to forecast your FY2021 budget, find out what is stored in OPI's GEMS Data Warehouse and how to use it, and round out the day figuring out how your chart of accounts will look to meet ESSA reporting requirements.



AMERICAN FIDELITY OFFERS ASSISTANCE WITH ACA EMPLOYER REPORTING

If you're a large employer subject to the reporting requirements of the Patient Protection and Affordable Care Act (ACA), and if you have not yet secured a resource to complete the Forms 1094 and 1095 on your behalf, it may be too late to do so for this year. The good news is that it is possible to manually complete the forms.

If you are planning to manually complete your Internal Revenue Service (IRS) reporting forms, you are invited to join American Fidelity Administrative Services (AFAS) for an informational webinar. This presentation, priced at \$100 per attendee, will offer an overview of the finalized forms and line-by-line instructions for completing them.

Click on this link to register: [**Wed, Dec 11, 2019 1:00 PM - 2:30 PM CST**](#) (12:00 p.m. - 1:30 p.m. MST)

The registration fee is \$100. Space is limited, so register early. Customers who signed up for their AFcomply reporting service do not need to participate in this webinar.

IRS WEBINAR ON NEW 2020 FORM W-4

The IRS' [Understanding the 2020 Form W-4 and How to Use it to Calculate Withholding](#) webinar is now posted to the IRS video portal.

This hour-long webinar covers:

- Reasons for a new design of the W-4
- Explanation of Steps 1-5 of the 2020 Form W-4
- Explanation of who must use it
- Illustration of how to complete two of the five worksheets from Publication 15-T
- Recorded Q&A session from the live event

MASBO Board of Directors

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MASBO Staff

Denise Williams, Executive Director
406-461-3659

Marie Roach, Administrative Assistant
406-461-8804

Among the many things to be thankful for, we are thankful for your support, your friendship and your dedication to such important work: Montana's public schools.

HAPPY THANKSGIVING

from your friends at MASBO

MASBO Member Spotlight TJ Harold-Marmon (Ronan Public Schools)

Hey, all fellow MASBO members!

I'm TJ Harold-Marmon with the Ronan School District. I've been with Ronan for just a little more than four years now. And WOW!! What a whirlwind it has been!!!

I came over from the banking world. In all, I have spent 18 years in the banking. One of my first jobs was an internship with a bank in Hamilton, MT during my senior year of high school. I started in Bookkeeping, went to the teller line for a couple of years, I spent six years in audit (while earning my accounting degree); and then four years doing the bank's financial reporting, overseeing security, and getting certified as a Fraud Investigator.

Moving to School Finance was a huge change, but I love a challenge and it definitely has been that! I have learned SO much and have enjoyed every minute. (I choose to not count the times I have wondered if I am crazy or if I'm going to survive; or the times I have updated my resume'!) I credit my continued existence in Ronan to all the MASBO trainings, member friendships; and most of all Judy Cheff, who was the District's consultant for my first two years, and my mentor, Noreen Anderson. Without them, I probably would have gone crazy by now.

I have a wonderful husband who ranches, and two beautiful, head strong little girls. My oldest is ten. She loves to barrel race and is Daddy's best ranch hand. The youngest is seven and just joined the local gymnastics team. So, when we are not taking care of the ranch, we are chauffeuring girls around. In between all this, we enjoy camping, hunting, fishing, and long-range shooting.

To say the least, I feel blessed with what I have been given and who I have been surrounded by. It has been a great and challenging four years, and I can't wait to see what the next twenty will bring!! Thank you all and God Bless!





GOOD NEWS! If you've been mailing a warrant/check to BMO for your monthly p-card bill because your county treasurer or bank doesn't have ACH pull capabilities, there is now an **ACH push** option. Contact Holly Wallace at hwallace@iasbo.org, (815) 793-4655 for help to set it up.

2020 MEMBERSHIP DIRECTORY

Click [here](#) to place an online order of the 2020 MASBO Membership Directory. We'll mail you a hard copy which includes contact information for all MASBO members. The cost is \$10 per copy (includes shipping).

2020 BUDGET WORKSHOPS – save the date

Dates and locations for the **2020 Budget Workshops** are shown below. Agendas and links to registration will follow.

- February 26 – Miles City
- February 27 – Billings
- February 28 – Bozeman
- March 5 – Missoula
- March 6 – Great Falls



MASBO CERTIFICATION PROGRAM CONGRATULATIONS!

Achievements of the following individuals were announced at the MASBO General Membership meeting in October:

MT Certified School Business Official (MCSBO)

- ★ **Arra Rausch** (Alberton)
- ★ **Jan Mettler** (Baker)
- ★ **Carrie Ruff** (Bonner)
- ★ **Karsen Drury** (Cascade)
- ★ **Gwyn Andersen** (Kalispell) - renewal
- ★ **Bill Schiele** (Stevensville) - renewal

Standard Certificate

- ★ **Patty Mellinger** (Choteau) - renewal

Professional Level Certificates (I, II, III)

- ★ **Shelly Struck** (Fair-Mont-Egan) – I
- ★ **TJ Marmon** (Ronan) – I
- ★ **Serina Nelson** (Smith Valley) – I
- ★ **Ann Econom** (Winnett) – I
- ★ **Cheri Nygard** (Wolf Point – II
- ★ **Arra Rausch** (Alberton) – III
- ★ **Jen Mettler** (Baker) – III
- ★ **Karsen Drury** (Cascade) - III



ASBO International Certificate of
Excellence in Financial Reporting
FY2017 CAFR

Billings Public Schools

GFOA Certificate of Achievement for
Excellence in Financial Reporting
FY2017 CAFR

**Billings Public Schools
Bozeman Public Schools**

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 Theresa LeSueur, Director 406-457-4407 tlesueur@mtsba.org 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>

IMPORTANT DATES & DEADLINES – DECEMBER 2019

DECEMBER 1

Licensed educators and professionals must have registered his or her license with OPI.

Educators without a valid license will not be considered in the FTE for the payment. **A license must be current as of December 1** of the school year in which the employee is reported in order to be valid for purposes of the quality educator payment calculation for the following fiscal year.

The OPI will provide an opportunity for district officials to review the FTE information submitted in TEAMS. Changes to FTE reporting used for the quality educator payment calculation will not be accepted after December 31 except in cases of significant reporting error, as determined by the Superintendent of Public Instruction.

[A.R.M 10.21.201\(4\) and \(5\)](#)

DECEMBER 10

Deadline for making changes to FY2019 Trustees Financial Summary

The FY2019 Trustees Financial Summary (TFS) may be revised to correct a material coding error. Submit a revision to [Keri Ludwig](#) in the School Finance Division. Changes to the FY2019 Trustees Financial Summary are limited to:

- 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](#)
(scroll down to School Finance Division section)

Salary and Compensation Expenditure Report due

The Salary and Compensation Expenditure Report requires that all employees who received a paycheck during 2018-19 fiscal year be entered in the district's 2018-2019 TOE data. For many districts, the 2018-19 TOE did not include employees hired after the TEAMS application was closed. The missing employees can be entered in the compensation expenditure TOE screen in TEAMS.

[Compensation Expenditures Report Instructions](#)

TEAMS/TOE information:
Patty Muir, 406-444-4317
pmuir@mt.gov

MAEFAIRS information:
Keri Ludwig, 406-444-0783
keriludwig@mt.gov

File monthly meal claims for NSLP reimbursement

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) reimbursement.

Montana Agreement and Payment System ([MAPS](#)) log in page
[School Nutrition Programs Checklist](#)
[Reimbursement rates for FY2020](#)
[FY2020 School Nutrition Payments](#)

OPI pays grant cash requests

OPI pays grant cash requests submitted by the 25th 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 2019

DECEMBER 12

Candidates for trustee election on May 5, 2020 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>Thursday, December 12, 2019 and Thursday, March 26, 2020</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 2020 school election season.	Declaration of Intent and Oath of Candidacy School Election Calendar 2020 Quick Reference Guide: County District Classification Collection
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DECEMBER 20

OPI makes K-12 BASE aid payments	Guaranteed Tax Base Aid for General Fund	FY2020 Payment Schedule (scroll to bottom of page State School Payments
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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 State and Federal Grants Handbook
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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

IMPORTANT DATES & DEADLINES – DECEMBER 2019

DECEMBER 31 (continued)

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 (October 7, 2019) will generate funding for the Student Achievement Gap (SAG) payment in the ensuing year (FY2020-21).</p> <p>School district business managers/clerks should verify that the “Students Imported From AIM In SAG Report”, which you can access 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 to make the necessary changes.</p> <p>The deadline to submit changes is December 31, 2019 (see ARM 10.21.204).</p>	20-9-330, MCA ARM 10.21.204
Fall 2019 CTE Data Collection ENDS	<p>All high schools that received funding from the Carl D. Perkins federal grant program in 2018-2019 are required to complete this fall follow up collection to maintain their eligibility to receive Perkins funding.</p> <p>Students identified as CTE Concentrators last year (2018-2019) and graduated in the spring of 2019 should be contacted between October 1 and December 31 and asked their current post-graduation status. After contact, the appropriate post-graduation status code must be entered into the AIM/Infinite Campus data system for each CTE Concentrator.</p>	OPI Official Email: 2019 CTE Fall Data Collection Update

PAYROLL REMINDERS

ANNUAL PAYROLL REPORT INSTRUCTIONS

Now is not a bad time to review all the rules and deadlines for filing annual payroll reports:

- 2019 General Instructions for [Forms W-2 and W-3](#)
- 2019 Instructions for [Form 1099-MISC](#), Miscellaneous Income
- 2019 [Montana Withholding Tax Guide](#) (see page 5 for annual filing requirements)
- Affordable Care Act
 - [Form W-2 Reporting of Employer Sponsored Health Coverage](#)
 - [Information Center](#) for Applicable Large Employers (ALE)

MONTANA MINIMUM WAGE FOR 2020

Montana’s minimum wage will be **\$8.65** per hour **effective January 1, 2020**. For more information on the Montana Department of Labor and Industry website, click [here](#).

2020 PENSION PLAN LIMITATIONS

The Internal Revenue Service announced cost-of-living adjustments affecting dollar limitations for pension plans and other retirement-related items for tax year 2020. Technical guidance detailing these items is found in [Notice 2019-59](#) or click [here](#) for more information.

Employer Tips for Unemployment Imposter Claims

Submitted by Theresia LeSueur, Director, MT Unemployment Insurance Program (MTSUIP)

What is an Imposter Claim?

An imposter claim is a form of identity theft and is often the product of organized fraud ring activity. For example, Jane Doe works for ABC Company. Her private personally identifiable information (PII), such as name and social security number, is used by “organized crime fraudsters: to file an unemployment claim and collect benefits against ABC Company. However, Jane Doe still works for ABC Company and didn’t file the claim. Jane Doe had no control over the claim being filed; someone else did it using her Personal Identifiable Information. She is the victim of identity theft.

What’s the Difference between a Fraud Claim vs. Imposter Claim?

A fraud claim is different from an imposter claim. A fraud claim would be if a claimant files his/her own claim, but fails to properly report earnings for a week in which they also collected benefits. For example, they earned \$500 but he/she reports \$0 earnings to the unemployment (UI) agency to receive an increased benefit amount. In this example, the claimant had control over his/her own actions whereas in the case of an imposter claim, the victim had no control over that activity.

What tools do state unemployment agencies have to help?

In good news, State UI agencies do have safety nets in place. They help to identify many of these imposter claims prior to being issued, thus protecting the integrity of the UI system at large. Additionally, some of those efforts include detection of potentially fraudulent IP addresses, suspicious bank accounts, debit card requests, employer addresses, claimant addresses, and more. However, to ensure its efficacy, these detection tools are proprietary and confidential.

How can I help if my employee is a victim of an Imposter Claim?

Below is a good starting point of four helpful actions to share with your employees to assist them with this issue. Please note, these resources are for the impacted worker and not the employer. Thus, only the affected employee will know the answers to the questions purposed from these tools. For security purposes the employer will not, and should not, know such information.

Employee Imposter Claim Tool Kit:

1. Provide the website www.identitytheft.gov, which is administered by the Federal Trade Commission, to your employee.
2. Have the affected employee contact the state agency at 406-444-2545.
3. Encourage the victim to file an identity theft report with his/her local police department and advise them of the option to file Form 14039 with the IRS: <https://www.irs.gov/pub/irs-pdf/f140369.pdf>
4. And finally, contact our office at 406-457-4407 to notify us of the imposter claim.

What should I do if unemployment benefits were paid?

- School district must protest/appeal the benefit charges
- School district must request and seek credit for improper charges

Please note, as a member of MTSUIP, we will assist you on those important items above.

An employer must inform the affected employee that:

- Payments of unemployment benefits went out
- The state treasury may be notified of benefits for state income tax purposes
- The IRS may be notified of benefits for federal income tax purposes

We have begun to see an uptick in imposter claims. If you receive a claim from a current employee and are suspicious, speak with the employee to see if they actually did file the claim. We have been successful in stopping these claims prior to payments being issued with your help.

MASBO EXHIBITOR MEMBERS

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15 MINUTE OFFICE WORKOUT

Fit movement into your day whenever you can!

Do this office workout once or twice through, or just throw in the exercises sporadically throughout the day as time allows. Taking short breaks for physical activity can actually increase your mental focus, creativity, and productivity, so time exercising in the workplace is not wasted time.

WARM UP—2 Minutes jogging/marching in place, or walk briefly around the building

- 1 15 GLUTE SQUEEZES**—Sitting straight in your chair with your feet flat on the floor, contract your glutes and hold for 2-3 seconds so that you raise up a bit in your chair before relaxing muscles.
- 2 15 ARM CIRCLES** (*in each direction*)—Extend arms and make small clockwise circles with your fingertips. Switch directions to repeat circles counterclockwise.
- 3 15 ABDOMINAL CONTRACTIONS**—Sit in your chair with a straight back and pull your belly button in towards your spine. Hold for 5 seconds for each repetition.
- 4 15 SEATED TRICEP DIPS**—Scoot to the edge of your chair and support your bodyweight with your fingers hanging over the edge of the seat. Lower your body weight, keeping elbows tucked into sides. Make sure to choose a chair without wheels for this office exercise!

5 15 SQUATS—This is an easy way to bump up your calorie burn and tone glutes and thighs in an office workout when you are limited on space.

6 15 WALL PUSH UPS—To tone your chest with an office exercise routine, do push ups against the wall (you can do regular push ups if you're not in a dress and/or have enough space).

7 15 TOE RAISES—A great move for cubicle routines, these allow you to tone the calves without breaking a sweat and with minimal room.

8 15 DUMBBELL or RESISTANCE BAND CURLS—Keep dumbbells or exercise bands handy at your desk and you will open up a wealth of different office exercises and toning moves that require very little space.

Source: [fitnessblender.com](https://www.fitnessblender.com)



mustbenefits.org
406.457.4400

 @MUSTbenefits