

MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS



**Empower School Business Leaders Through Education
OCTOBER 2019**

UPCOMING TRAINING OPPORTUNITIES

DATE	LOCATION	WORKSHOP
November 14	Great Falls Heritage Inn	TECHNOLOGY
November 15		ELECTIONS
November 20	Miles City Sleep Inn & Suites	ELECTIONS
November 21		TECHNOLOGY
November 22	Billings Billings Hotel & Convention Center	TECHNOLOGY
December 4	Polson Red Lion	ELECTIONS
December 5		TECHNOLOGY

REGISTER NOW for a Technology and/or Elections workshop near you.

The agendas are slightly different for each Technology workshop, so click on the link of the location where you'd like to attend and click on the agenda to find out what's on the schedule for the day.

The Elections workshop will cover all relevant election topics plus some essential updates and a fun opportunity to test your knowledge.

JOIN US FOR ONE OR BOTH TRAININGS!

2019 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



OPI Advanced Education Opportunity Act Digital Discussion

The Office of Public Instruction is hosting an **online digital discussion** of the **Montana Advanced Opportunity Act (House Bill 387)** on **Monday, November 4 at 9:30 a.m.** via Go-to-Meeting. They will discuss the requirements, timelines and application process, including time to answer your questions.

To join this meeting from your computer, tablet or smartphone, click on this link:

<https://global.gotomeeting.com/join/371565885> and enter Meeting ID: 371 565 885

MASBO Board of Directors

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Vice-President	<u>Rita Huck</u> , Huntley Project Schools	Region 2 Director	<u>Belinda Klick</u> , Sun River Valley Schools
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MASBO Staff

[Denise Williams](#), Executive Director
406-461-3659

[Marie Roach](#), Administrative Assistant
406-461-8804



MASBO Member Spotlight

Anna Guesanburu (Jordan Public Schools)

Hi there, my name is Anna Guesanburu, Business Manager/District Clerk of Jordan Public Schools (Jordan Elementary & Garfield County District High School) in Jordan, Montana. I have been in this position for a little over 12 years.

I was born and raised on a ranch 25 miles West of Jordan. I attended a country school (Big Dry) through my 8th grade year and then attended and graduated from Garfield County District High School. My freshman year of high school I stayed in the dormitory, which Closed the next year, but was the last high school dormitory in the US that was still open at that time. After graduation I attended college in Great Falls and graduated with an Associate Degree in Interior Design.

After graduating college I moved to Billings for a year and then back home to Jordan. I tended bar for 5 years until one day a friend came by and gave me an application packet for the clerk position at the school, saying "get this filled out and returned ASAP!", so here I am. 😊

When I'm not working at the school I keep busy by decorating cakes for people and being part of a non-profit organization (Lucky Charms) where we help out around the community with several different projects. Looking back this has been one of the best decisions I ever made and being a part of MASBO has been a life saver, especially getting to know everyone and how helpful they have been to me. Thank you for always being there.



2020 MEMBERSHIP DIRECTORY

Click [here](#) to place an online order of the 2020 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).

HAVE A TRAINING REQUEST?

We're planning the 2020 Spring Regional workshops and 2020 Summer Conference. If you have a training request or idea, please share it with us (click here: [My Session Idea](#))



P-CARD NEWS

MASBO P-CARD PURCHASES REPORT

P-Card purchases for six months of the current rebate year (April - September) totaled **\$13.9 million** with **141** school districts and special education cooperatives participating in the program. At the same time last year, we had 130 participants with \$11.7 million in total purchases. Click [here](#) to see the current year P-Card purchases report.

IN CASE YOU MISSED IT . . .

If you were unable to join us for the New Clerk Academy, Veteran Clerks Workshop or School Facilities Planning & Financing, don't fret! There are several presentations posted on the MASBO website that you can review. Go to Resources/Conferences (or just click [here](#)).



NEWS FROM THE OFFICE OF PUBLIC INSTRUCTION

Salary and Compensation Expenditure Report

MAEFAIRS is currently open for the Salary and Compensation Expenditure Report, which requires that certain information for all employees who received a paycheck during the 2018-19 fiscal year be entered into 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 into the compensation expenditure TOE screen in TEAMS. The Compensation Expenditure Report is due **December 10, 2019**. Contact [Keri Ludwig](#), 406.444.0509 if you have questions.

Changes to the FY2019 Trustees Financial Summary due December 10, 2019

Material coding errors on your FY2019 Trustees Financial Summary (TFS) may be corrected by submitting a revision to [Keri Ludwig](#) in the OPI School Finance Division. As provided in [ARM 10.10.504\(6\)](#), changes to the TFS are limited to: 1) coding revisions between revenue and expenditure line items, or 2) revisions in the balance sheet accounts. In both cases, revisions are allowed provided no change occurs in the fund balance of the budgeted funds.

Reporting American Indian Students

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). 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. The deadline to submit changes is **December 31, 2019** (see [ARM 10.21.204](#)).

GEMS – Master Collections Calendar

Check out this special feature in GEMS that lists all of the various data collection systems at the Office of Public Instruction in one place. You can see the name of the collection (e.g. TEAMS Data Collection), a brief descriptions, the date the collection opens, the due date and primary contact information. Click [here](#) and stay on track with data reporting to the OPI.

IMPORTANT DATES & DEADLINES - NOVEMBER 2019

NOVEMBER 1

TR-1 Bus Routes (district due date)	By November 1, districts must send one copy of the TR-1 for each bus route to the county superintendent and submit a TR-1 for each bus route electronically to the OPI. Each TR-1 must be signed by the board chair and county superintendent.	Regulations & Guidelines for Pupil Transportation Reporting A.R.M. 10.7.101 (2)(g)
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NOVEMBER 10

TR-1 Bus Routes (county due date)	By November 10, the county superintendent must electronically mark each TR-1 submitted by the district as "Received" in OPI's Pupil Transportation online system. If a TR-1 is not marked as received, the district will be unable to submit their Bus Route Claim for Reimbursement (TR-6).	Regulations & Guidelines for Pupil Transportation Reporting A.R.M. 10.7.101 (2)(h)
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Final Expenditure Reports for Grants Ended September 30, 2019 due	<p>Final expenditure reports for projects that ended September 30 are due no later than November 10:</p> <ul style="list-style-type: none"> • IDEA, Part B • Regional CSPD • IDEA, Preschool • IDEA, Part D: MTSS, Multi Tier System of Support • Title I, Part A, Improving Basic Programs • Title I, Part A, Schoolwide • Title I, Part C, Migrant Education • Title I, Part D, Neglected and Delinquent • Title I, School Support • Title II, Part A, Improving Teacher Quality • Title II, Part A, Improving Teacher Quality – State Level • Title II, Part B, Math Science Partnerships • Title III, Part A, English Language Acquisition • Title III, Part A, Emergency Immigrant • Title IV, Part A, School Support and Academic Enrichment • Title V, Part B, Rural Low Income • Title X, Part C, McKinney-Vento Homeless Education • Project Aware Mental Health Grant 	OPI State and Federal Grants Handbook
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File monthly meal claims for NSLP 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) reimbursement.	<p>Montana Agreement and Payment System (MAPS) log in page</p> <p>School Nutrition Programs Checklist</p> <p>Reimbursement rates for FY2020</p> <p>FY2020 School Nutrition Payments</p>
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IMPORTANT DATES & DEADLINES - NOVEMBER 2019

NOVEMBER 10 (continued)

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
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NOVEMBER 15

Verification Summary Report is due to OPI	Verification is the process by which schools confirm the eligibility of a sample of approved free and reduced-price meal applications. Schools will report the verification results and October eligibility data on the School Food Authority (SFA) Verification Collection Report in MAPS. Please carefully read through the verification instructions to ensure reporting accuracy. Additional instructions can be found in the USDA's Eligibility Manual.	OPI School Nutrition Programs Administrative Update
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NOVEMBER 25

Grant cash request due to OPI	Grant cash requests made by this date will be paid on December 10.	OPI State and Federal Grants Handbook
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NOVEMBER 29

OPI makes K-12 BASE aid payments	Direct State Aid Quality Educator Component At Risk Student Component Indian Education for All Student Achievement Gap (SPED) State Special Education Payments	FY2020 Payment Schedule (scroll to bottom of page State School Payments
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DECEMBER 1

Licensed educators and professionals must have registered his or her license with OPI.	<p>Educators without a valid license will not be considered in the FTE for the payment. <i>A license must be current as of December 1</i> 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.</p> <p>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.</p>	A.R.M 10.21.201(4) and (5)
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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 Theresia 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>

A GUIDE TO PUTTING YOUR CLOCKS BACK



SMARTPHONE
Leave it alone,
it does its magic



SUNDIAL
Move one house
to the left



OVEN
You'll need a
Masters in
Electronic
Engineering
or a hammer



CAR RADIO
Not worth it,
wait six months

IMPORTANT DATE!

NOVEMBER 3, 2019

The first Sunday in November of 2019 is when Daylight Saving Time ends in most areas of the U.S., so we'll "fall back" and return to Standard time.

Set your clocks back one hour before bed on Saturday night.

MEET OUR SPONSORS

Shawn Bubb (MSGIA Workers' Comp Risk Retention Program)

MTSBA/MSGIA - Director of Insurance Services – Shawn Bubb, CPA, CIC, CSRM

I have been in the insurance industry since 1994 and prior to that worked in the financial services industry for 3 years. I come from an accounting background holding positions such as internal auditor, corporate controller, and insurance operations team leader for the Montana State WC Fund.



I graduated from Carroll College in Helena Montana with undergraduate degrees in Accounting and Business Administration. I have worked for the School Boards Association since 2002 and have loved my time working with our Montana school districts! I have also been active in both state and national self-insurance organizations holding past president positions of both the Montana WC Self Insurance Association board of directors and Association of Governmental Risk Insurance Pools (AGRIP).

I enjoy presenting regularly at national AGRIP conferences in the area of Insurance Pooling Basics, at MASBO conferences, MCEL, and periodically as a guest speaker as part of the Superintendent Graduate degree program at Montana State University on school insurance topics.

I enjoy fly fishing, all outdoor activities, and competing in the sport of triathlon.

The MSGIA has an amazing staff assisting our member school districts for our coverage lines. I am just one of the 13 total staff members for the insurance services group. They are the best in class in their respective professional disciplines and are some of the most responsive individuals I have ever worked with. The MSGIA has been working with and for our Montana school district members for 30 years and looks forward to long future ahead.

Payroll Reporting Tips and Important Dates

~Shawn Bubb, MTSBA/MSGIA Director of Insurance Operations

School is ramping up for another year, and that means all your staff are back! Thus, you are in full payroll processing season again. I am going to provide some workers' compensation reporting basic tips, some important reporting dates, and a link to a handy reference guide to reporting payroll for workers' compensation purposes. Here we go...

1) Payroll Reporting Dates for the MSGIA WC program –

- a. 1st Fiscal Quarter (July 1 through September 30th) – The reporting window for this quarter opens on September 1st. An email from notifications@origamirisk.com containing a link to report payroll is sent to all business managers or payroll clerks. All MSGIA members can use that link to report the total payroll for both class codes 8868 and 9101.

Each quarter after this follows a similar timeline: the quarter opens on the 1st day of the last month of the quarter, and the payroll due date is the 25th day following the close of the quarter. For example, the 1st quarter referenced above has a payroll reporting due date of October 25th. (Non MSGIA members will have a different reporting schedule.)

2) Payroll: What to include –

- a. Overtime: Only the normal rate of pay earned during overtime hours is included. For example, if an FLSA non-exempt employee works 45 hours during a week and earns a regular hourly wage of \$10 per hour, then \$450 would be included for workers' compensation reporting. This differs from unemployment reporting, which requires the full regular time plus the time and half overtime rate for the hours worked in excess of the 40-hour work week.
- b. Sick or Vacation Lump sum Payouts: Lump sum payments for unused sick or vacation pay.
- c. Ticket Taker or Special Help for Sporting Events – class code 8868: If the district pays people to perform these services at sporting events or special school functions from athletic or special funds (other than regular payroll), these payments for services need to be included, as these are temporary employees of the school district in most situations. So, simply add on the amounts paid in total for the quarter to the regular payroll report figure when reporting to your workers' compensation carrier.

3) Payroll what “not” to include –

- a. Retirement Contributions: Do not include the “employer” portion for retirement contributions.
- b. Health and Dental Insurance: Again employer contributions to health and dental insurance plans are not included.
- c. Termination or severance payouts to employees that are leaving employment with the district.
- d. Meals provided to employees in the school cafeteria: These are viewed as incidental to the food service activity being conducted by the district and are not considered as an includable item.

- 4) **Class Codes** – MSGIA uses 2 class codes 8868 and 9101. Other carriers may use another for transportation 7380. 8868 will normally have the following occupations reported in it: superintendents, principals, teachers/coaches, business managers/clerks, nurses, and paraprofessionals. 9101 will normally have these occupations reported in it: everybody else! If you get coverage through another carrier, you may have transportation in 7380.

For a more robust payroll reporting reference guide, please use your MTSBA user name and password to login to www.msgia.org and look under the workers' compensation tab for payroll reporting.

If your district should have any payroll reporting question, Lisa Gates and I are here to assist. Please give us a call at 1.877.667.7392 if there is any way we can help make the back to school season flow more smoothly for this coming academic year.

Be Well and Be Safe!
Shawn

MASBO EXHIBITOR MEMBERS

Aflac Rob Cook R_cook@us.aflac.com	AIG RETIREMENT SERVICES Michael Hart michael.hart@valic.com	American Fidelity Assurance Company Jacob Bautista, Office Manager jacob.Bautista@americanfidelity.com
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Todd Watkins Consulting Services Todd Watkins Toddwatkinsconsulting101@gmail.com	Felt, Martin, Frazier & Weldon, PC Jeffrey Weldon JWeldon@feltmartinlaw.com	Wipfli LLP Kim Dare, CPA kdare@wipfli.com

WHY YOU SHOULDN'T LEAVE BIG BUCKS TO KIDS

Protecting your family through IRAs, company retirement accounts, and life insurance is a smart thing to do, but you need to make sure you handle them properly.

The most common estate planning mistake parents make naming children under 18 as direct beneficiaries of IRAs or life insurance policies.

Did you know that in the unthinkable event of you and your spouse passing away, your kids (if under 18) will not get the money? This is the case even though they are named in the policy as the secondary beneficiaries.

Rather, the money will go into the registry of the court, which will name a guardian of the money for the kids, even if your will names a guardian. For this type of money, a separate guardian is appointed.

WHY ISN'T THE MONEY COVERED BY YOUR WILL?

In the case of IRA and life insurance proceeds, these go directly to beneficiaries named in the policy—bypassing any will instructions. Even if your will names a guardian for your kids, the IRA account or insurance policy controls these assets.

By naming minor children as beneficiaries, the IRA or insurance proceeds will be managed by a court appointed financial guardian. There is no assurance this will be the same person named in your will as guardian.

Chances are—after a year and thousands of dollars in legal fees—the life insurance money will be placed into a custodial bank account for the kids until they turn 18. When they're 18, the kids get the money.



WHAT'S THE SOLUTION?

First, in your will, establish a children's trust and name it as the secondary beneficiary.

OPTION 1

Set up the children's trust in your own living trust. This will avoid probate, as well as court guardianship proceedings—you get to determine at what age your kids are entitled to receive the money.

OPTION 2

Designate a custodian as the insurance beneficiary under a UTMA (Uniform Transfers to Minors Act) or UGMA (Uniform Gifts to Minors Act) account. The insurance money will go directly into the account, which will be managed by the custodian you named. Distributions can be made at any time for the kids' support and education.

If you name "my estate" as your secondary beneficiary, that means the asset will be distributed in accordance with your will. You need to specifically address how the IRA or insurance proceeds are to be handled in the will. For example, you might state that the assets are to be held in the trust until the children graduate from college.

Source: edelmanfinancialengines.com/education-center/articles/why-not-to-leave-big-bucks-to-little-kids



mustbenefits.org
406.457.4400

 @MUSTbenefits