



March 2008

SCHOOL FINANCE UPDATE

A Monthly Newsletter Published by the School Finance Division

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This newsletter is emailed to school districts, county superintendents, county treasurers, and auditors each month. The newsletter is intended to reach all district staff involved in budgeting, accounting, enrollment, special education funding, and federal programs. Please forward this newsletter to all interested parties. Got suggestions for items to include here? We'd love to hear from you!

FY2009 Preliminary Budget Data Sheets and updated General Fund Budget Spreadsheets

The OPI School Finance Division has released FY2009 Preliminary Budget Data Sheets and updated the General Fund Budget Excel Spreadsheets to assist schools in budgeting for the FY2009 school year.

The Preliminary Budget Data Sheets may be accessed at the following link:
<http://opi.mt.gov/Pub/School%20Finance/PreliminaryBudgetDataSheets/FY2009>

The General Fund Excel Spreadsheets may be accessed at the following link:
http://opi.mt.gov/PUB/PDF/SchoolFinance/budget/FY09_Elem-HS_K12_vF1.xls

The General Fund Excel Spreadsheets were updated on 2/28/2008 to include the current special education rates for Instructional Block Grant (IBG), Related Services Block Grant (RSBG) NOTE: Please download this most recent version of the spreadsheets. Previous versions are no longer applicable for preliminary budget purposes. For further information, see Official Email dated February 29, 2008.

For more information, contact Janelle Graybeal jgraybeal@mt.gov or (406) 444-3249

Obtaining Payments for State-Paid Tuition

As a result of HB83 (passed in the 2005 legislative session), OPI is responsible for payment of tuition for students placed in a district outside the student's district of residence by a state agency or court, including tribal court.

During the 2006-07 school year, student attendance agreements (FP-14/FP-14A) for these placements were received, reviewed and approved by OPI and input in the Tuition module on MAEFAIRS. Districts may now log on to MAEFAIRS through Citrix on OPI's website to access a list of approved FP-14/FP-14A forms and enter the days enrolled for each agreement. When the days enrolled has been entered for all agreements on the list, the district should "submit" the information and MAEFAIRS will automatically generate a payment. Districts have until June 30, 2008 to complete this process.

Complete information and instructions are available at:
<http://www.opi.mt.gov/PDF/SchoolFinance/Tuition/STPdTuitionInstruc.pdf>

For more information, contact Adam Anfinson at aanfinson@mt.gov or (406) 444-4524

MASBO Regional Workshops

MASBO Regional Workshops will be held during March and April at the following locations:

Region 1 workshop on March 31 in Missoula
Regions 2 and 4 workshop on March 5 in Helena
Region 3 workshop on March 27 in Sidney
Region 5 workshop on April 2 in Billings
Region 6 workshop on March 26 in Miles City

The registration form is available at this link:
<http://fs3.formsite.com/masbo/form918918232/index.html>

For more information, contact [Lynda Brannon, MASBO Executive Director](#), (406) 442-5599.

MASBO Budget Workshops

The MASBO Budget Workshops will be held at the following locations and dates:

March 10 in Great Falls
March 17 in Missoula
March 31 in Wolf Point
April 1 in Billings

The workshops provide an overview of school district budgeted funds, with emphasis on budget limits and funding in the General Fund. To register, please click on the following link:
<http://fs3.formsite.com/masbo/form213367163/index.html>

For more information, contact [Lynda Brannon, MASBO Executive Director](#), (406) 442-5599.

1st Semester 2008 Transportation Payments

OPI will distribute the 2008 1st semester transportation payments on **March 25, 2008**. The county superintendent can access the amount to be paid for the county reimbursement from the transportation program located at this link: <http://data.opi.mt.gov/Transportation/> The second semester payment will be made in June.

For more information, contact [Maxine Mougeot](#), or (406)444-3096

FY07 Federal A-133 Audits due March 31, 2008

A-133 "Federal" audits for FY2006-07 are due to OPI by **March 31, 2008**. This affects districts and cooperatives that spent more than \$500,000 of federal money (including USDA commodities) during FY2006-07. For districts and cooperatives that spent less than \$500,000 of federal funds and received more than \$200,000 of revenue under all sources during that year, audits for FY2006-07 are due June 30, 2008. Audited financial statements must comply with national reporting requirements passed by the Governmental Accounting Standards Board (GASB) under Statement No. 34. For more information about GASB 34, see the GASB 34 webpage at <http://www.opi.mt.gov/schoolfinance/gasb34.html> (located on the School Finance Division website).

For more information, contact [Rebecca Phillips](#), or (406) 444-0783

FY 2009 Indirect Cost Rate Applications Now Available

Districts that plan to charge indirect costs (e.g., general administration, accounting services, and personnel services) to FY2009 federal and state grant awards using an indirect cost rate must complete an indirect cost application form. Application for an indirect cost rate does not increase the amount of the grant award. The application due date is April 30, 2008. For more detailed information, see the February Summary or contact School Finance.

For more information, contact [Paul Taylor](#), (406) 444-1257

School Bus Driver Training Opportunity

Greenfield Elementary School

590 Hwy 431
Fairfield, MT 59436-9214

Date: March 15, 2008

Registration Deadline: March 7, 2008

Hosted by Greenfield Elementary

\$10.00 Includes lunch

8:00 Registration and check-in

8:30 to 5:00 with ½ hour for lunch

For more information, contact: Joyce Schrock randj@tetonwireless.net or (406) 467-2439 and cell: 406-590-2438

Useful Links

State Entitlement Payments to Schools:

<http://www.opi.mt.gov/PUB/School%20Finance/Payments/>

School Accounting: <http://www.opi.mt.gov/SchoolFinance/Acct2.html>

Forms and Publications: <http://www.opi.mt.gov/SchoolFinance/Forms2.html>

Pupil Transportation: <http://www.opi.mt.gov/PupilTransport/index.html>

Enrollment and ANB: <http://www.opi.mt.gov/SchoolFinance/Enrollment2.html>

Tuition: <http://www.opi.mt.gov/SchoolFinance/Tuition2.html>

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Happy Easter ☺



From your friends in the School Finance Division!