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Montana  
Office of Public Instruction  
Denise Juneau, State Superintendent

## School Finance



### **Partial One-Time Incentive Payment For school Districts participating in Multidistrict Cooperatives**

Senate Bill 329 and House Bill 2 appropriated \$2 million for the biennium for one-time payments to school districts participating in multidistrict cooperatives as of December 31, 2012. The Office of Public Instruction (OPI) made a partial payment on October 29, 2012, to school districts that submitted written agreements to the OPI between September 1, 2012 and September 30, 2012.

The allocations are posted on the OPI website at the following link: [CLICK HERE](#)

Accounting guidance for the One-Time Incentive Payment is posted on the OPI website at:

[CLICK HERE](#)

Remember, school districts have until December 31, 2012 to submit the required paperwork. After the December 31, 2012, deadline, the OPI will recalculate the final distribution and send final payments to all school districts eligible for incentive funding. The OPI anticipates the final payment will be made by February 28, 2013.

If you have questions or need assistance viewing the files, please contact Debbie Casey at (406) 444-3096 or [dcasey@mt.gov](mailto:dcasey@mt.gov).

If you have questions regarding the payment amounts, please contact Janelle Mickelson at (406) 444-3249 or [jmickelson@mt.gov](mailto:jmickelson@mt.gov).

If you have accounting questions, please contact Steve Hamel at (406) 444-0783 or [shamel@mt.gov](mailto:shamel@mt.gov).

### **K-12 BASE Aid Payment Reminders**

The state K-12 BASE aid payments for November and December will be made early due to the holidays. The November payment is scheduled for Friday, November 16, 2012. The December payment is scheduled for Friday, December 21, 2012.

In November, school districts will receive Guaranteed Tax Base Aid (GTB) in the General Fund, State Block Grants (including Class 8 reimbursements) in the General and Transportation Funds, and Combined Block Grants in the funds designated on the FY2012-13 budgets. Counties will receive Retirement Fund GTB and State Block Grant payments including the new Retirement Block Grant payments.

For more information, contact Kathleen Wanner, (406)444-9852 or [kwanner@mt.gov](mailto:kwanner@mt.gov)

### **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 will generate funding for the Student Achievement Gap (SAG) payment in the ensuing year.

School district business managers/clerks should verify that the *Students Imported From AIM In SAG Report* located in the MAEFAIRS system 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](mailto:nmerala@mt.gov) to make the necessary changes. If you have questions regarding how to identify American Indian students in AIM, please contact Sara Loewen at (406)444-3494 or [sloewen@mt.gov](mailto:sloewen@mt.gov).

Pursuant to ARM 10.21.205, changes to this designation will not be accepted after December 31.

### **Changes to FY2011-12 Trustees Financial Summary**

If you find a material coding error on your FY2011-12 Trustees Financial Summary (TFS), you may submit a revision to Steve Hamel in the School Finance Division. As provided in 10.10.504(6), Administrative Rules of Montana, changes to the FY2011-12 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.

The Office of Public Instruction cannot process TFS changes that affect the fund balance in a budgeted fund because fund balance is carried forward to the FY2012-13 budget, and a change in fund balance may impact the number of mills already levied in the fund.

Revisions should be submitted to Steve Hamel by following these procedures:

1. Photocopy the original page of the TFS with amounts to be revised crossed out

- and the correct amount written above it.
2. When sending balance sheet account revisions, please also send any expenditure and revenue line item changes that correlate with such changes. The fund balance on the balance sheet should equal the ending fund balance shown on the statement of revenues, expenditures and changes in fund balance report after the revisions are made.
  3. Fax the revisions to Steve at (406) 444-0509 or mail them to him at P.O. Box 202501, Helena MT 59620-2501. Please submit the revisions by **December 10, 2012** so that questions or problems related to processing the changes can be addressed before school districts are closed for the holiday break.

Note that immaterial line item coding changes that affect fund balance in the budgeted funds for FY2011-12 must be reported as a prior period adjustment on the Trustees Financial Summary for the current year (FY2012-13). The district may need to adopt a budget amendment for the current year to record a prior period expenditure adjustment in a budgeted fund.

For more information, contact [Steve Hamel](#), (406) 444-0783.

### **MASBO AND MSGIA WORKSHOPS**

The Montana Association of School Business Officials (MASBO) and the Montana School Group Insurance Authority (MSGIA) are offering a two-day training session at the MSBIA/MTSBA Building Compass Block, 863 Great Northern Blvd in Helena.

MSGIA's will hold a Workers Compensation Seminar Thursday, November 8, 2012. On-line registration and agenda are located at the following link: [CLICK HERE](#)

MASBO's will hold a Veteran Clerk/Business Manager Workshop Friday, November 9, 2012. This session is for district clerk/business managers or other business office personnel with 5 or more years of experience in school finance, budgeting and accounting. Preference will be given to MASBO members and seating is limited to 100 participants. An agenda and on-line registration is located on the MASBO website at: [CLICK HERE](#).

MASBO's Fall 2012 New Clerk Academy will be held on November 26 and 27, 2012, at the Hilton Garden Inn in Billings. The New Clerk Academy is for clerks with 5 or less years of training. On-line registration and other information is located on the MASBO's website at the following link: [CLICK HERE](#)

### **School Staffing Project (Terms of Employment and SEID) Update**

District Clerk/Business Managers of districts and special education cooperatives should be working on these items related to the SEID numbers and Terms of Employment:

1. Have you requested SEID numbers for your staff? If you haven't requested SEID numbers using the file transfer process described in the [SEID Instructions](#),

- you may do so using the new online SEID generator on TEAMS when it opens in November. OPI will notify clerks and superintendents by email when that opens.
2. Make sure the Authorized Representative (superintendent, county superintendent, or cooperative director) has faxed OPI the “[TEAMS Security Form](#)” designating who will get rights to use the TEAMS system for the online SEID generator and Terms of Employment. Normally, that will be the clerk or a human resources staff person. The Authorized representative will also automatically be issued those rights. We will use the same IDs and passwords for anyone who has existing rights on GEMS, but OPI still must receive the signed TEAMS Security Form to set that up.
  3. Prepare your Terms of Employment data. Most computer vendors have prepared a method to facilitate that, so check with your vendor first. The data fields being collected are described here: [Terms of Employment - Descriptions of Data Fields](#). Sometime in November, OPI will open the TEAMS system for users to upload or enter the Terms of Employment data. OPI will notify users by email and will provide training at that time.

Please contact Joan Anderson at (406) 444-0701 or [janderson3@mt.gov](mailto:janderson3@mt.gov) for assistance.

## **Transportation**

### **Bus Routes (TR-1's)**

By **November 1**, a district must send the county superintendent one copy of the TR-1 for each bus route and submit a TR-1 for each bus route electronically to the Superintendent of Public Instruction. Each TR-1 must be signed by the board chair and county superintendent.

By **November 10**, the county superintendent must electronically mark each TR-1 as “Received” submitted by the district.

Please Note: If county superintendents do not electronically mark TR-1's as “Received” this will prohibit districts from submitting their Bus Route Claims (TR-6's).

OPI Contact: Donell Rosenthal at (406) 444-3024 or email [drosenthal@mt.gov](mailto:drosenthal@mt.gov) .

### **E-Grants System Due Dates**

2011-2012 Final Expenditure reports are due **November 10, 2012** for projects that ended September 30, 2012.

For more information, contact Kate Vatter at (406) 444-7841 or [kvatter@mt.gov](mailto:kvatter@mt.gov).

## **RESOURCES AVAILABLE ON IRS WEBSITE**

The Internal Revenue Service (IRS) has a section of information resources for federal,

state and local government employers. Click on this link: [CLICK HERE](#) and check out their newsletter, fact sheets and FAQs on various topics of interest.

## SCHOOL FINANCE DIVISION

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## USEFUL LINKS

*State Entitlement Payments to Schools:*

[http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1\\_9](http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_9)

*School Accounting:*

[http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1\\_3](http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_3)

*Forms and Publications & Tuition:*

[http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1\\_10](http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_10)

*Pupil Transportation:*

[http://www.opi.mt.gov/Programs/SchoolPrograms/Pupil\\_Transportation/index.html](http://www.opi.mt.gov/Programs/SchoolPrograms/Pupil_Transportation/index.html)

*Student Count for ANB:*

[http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1\\_8](http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_8)

*Audit Information:*

[http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1\\_4](http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html#p7GPc1_4)

"The Montana Office of Public Instruction provides vision, advocacy, support and leadership for schools and communities to ensure that all students meet today's challenges and tomorrow's opportunities."

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