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OFFICE OF PUBLIC INSTRUCTION  
STATE OF MONTANA

Putting Montana Students First **A+**



30 August 2018

Glacier County Commissioners  
512 E. Main  
Cut Bank, MT 59427

Dear Glacier County Commissioners,

District Clerks in Glacier County schools are still unable to submit their budgets into the MAEFAIRS system and their budget meetings have been recessed until they are able to get their funding situation resolved by your office. Information required by these districts includes but is not limited to:

- Fiscal Year 2018 Ending cash balances including adjustments
- Pending Adjustments to closed accounting periods without proper explanations
- Investment income is not being allocated monthly with a full disclosure of allocation methods and amounts
  - District Investment Resolutions need to be signed by the County Treasurer and returned to Districts for FY2018 and FY2019
- Resolution of incorrect deposits, specifically the amounts due to East Glacier for the general fund errors by the Treasurer's office
- County resolution of compliance issues to allow release of non-levy revenues to districts, specifically oil and gas from FY 2018
- Details of all tax types and periods not distributed
  - Under protest - all taxes types and periods
  - Distributions and allocations by fiscal year of current year delinquent, prior period protested, protested settlements current year, protested settlements prior periods, all property tax types and centrally assessed taxes outstanding allocated by district Centrally Assessed protested tax distributions, and applicable interest due and details of allocations
- Distribution of complete FY2018 monthly school reports including Cut Bank School District's accounting details by fund type and revenue source
- Distribution of delinquent FY2019 monthly school reports for the period ending July 31, 2018
- Revenue reports for State paid district entitlements for July and August FY 2019

The above issues must be resolved immediately. The statutory noncompliance found in the Glacier County Treasurer's office continues to present fiscal hardships to school districts and directly impacts the district's taxpayers. The County Commissioners are required by Mont. Code Ann. § 7-4-4036 to set tax levies by the first Tuesday in September and that cannot be accomplished without the complete financial data from the school districts, who are waiting for fiscal year end information from the County Treasurer's office.

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To date, continued noncompliance of County reporting and remittances that directly fund Montana education include:

- FP6a –FY 2018 County Treasurer Statement to the County Superintendents of Schools District Data due July 20, 2018
- FP6b – FY2018 County Treasurer report of Countywide School Funds and County Equalization due August 15, 2018
- Supporting County Collection Reports to the Department of Revenue and support of equalization funds remitted

The mission of the Office of Public Instruction is putting our Montana students first which cannot happen if districts struggle with financial management of funds outside their control.

Thank you for your cooperation in resolving this matter.

Sincerely,



Elsie Arntzen  
State Superintendent of Public Instruction

Cc: Don Wilson, Interim Treasurer  
Darryl Omsberg, County Superintendent  
Scott Laird, Cut Bank School District  
Denise Mason, East Glacier School District  
Stacy Edwards, Browning School District  
Joni Woldstad, Mountain View School District  
Kara Sperle, OPI School Finance Division