

# Taking Care of Business

The Official Bimonthly Publication of the Wisconsin Association of School Business Officials



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# Introducing Your 2017-18 Board of Directors



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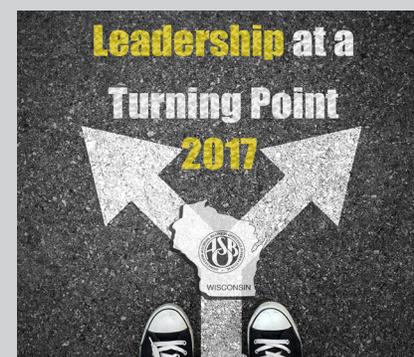
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Editor: Woody Wiedenhoef

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**Jason Demerath**

Director of Business Services, Fort Atkinson  
President, WASBO Board of Directors

# Leadership at a Turning Point: The Year Ahead

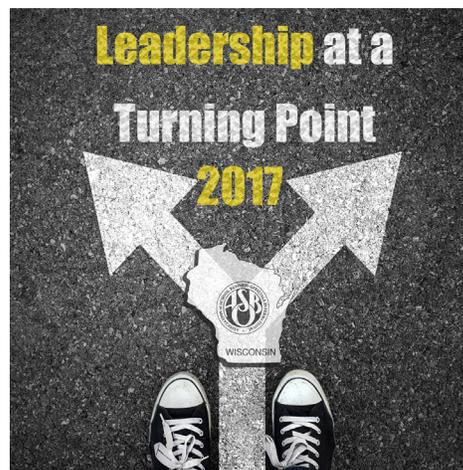
**A**s we wrap up one fiscal year and unwrap another, I wanted to look at what is ahead of us in this new year. If you attended the spring conference or viewed the video related to it, you likely know that this year's theme is "Leadership at a Turning Point." It was also shared at the spring conference that one of our strategic goals for this year revolves around leadership development within the organization. As you can see, leadership is one of WASBO's key focus areas in the coming year.

With this focus on leadership you will see the development of a leadership track at upcoming WASBO conferences, beginning with the fall conference this October in Elkhart Lake and continuing in conferences throughout the year. As WASBO begins to build sessions and resources related to leadership development you may be able to help. Many of us are leaders in our own ways in our district or organization and there are various forms of leadership, leadership styles, leadership philosophies, etc. If you feel you have something to share to advance this effort of leadership development within the organization, please do not hesitate to get involved and contact WASBO to see how you can share those out to the membership. Also, if you know of others that may be valuable leadership resources to our membership, please feel free to reach out to them to see if they would be willing

to share their knowledge in this area with our members.

Another way for you to focus on developing yourself as a leader is to get involved in WASBO. There are various committees and many different areas of expertise are needed on those committees. You can find different ways to get involved including serving on committees by going to the WASBO website and clicking "Get Involved." I can say from personal experience through my service on the WASBO Board that stretching yourself in this way can provide valuable leadership experience that will enhance your career and give you tools to help your organization better serve kids.

As the excitement of the new school year approaches, take a moment to reflect on how you can personally improve your leadership in your organization. As you reflect, please consider how WASBO can contribute to that leadership development and keep your eyes open for conference registrations and programs that will include resources to build that leadership capacity. If WASBO is to fulfill its vision of becoming the most influential organization for state and national school business management and leadership, it must come through our membership and the development of leaders from within that membership. This is our focus this year. Come lead with us! 🍷



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# Sustainable Change and Improvement for 2017-18: "Leadership at a Turning Point"



**Woody Wiedenhoef**  
Executive Director, WASBO

**A**t the WASBO Spring Conference we heard about changes being implemented by WASBO from WASBO President Jason Demerath. He detailed the WASBO 2017-18 SMART Goals. The WASBO membership survey in 2015-16 provided a context for a three-year strategic plan from nine themes which relate to the WASBO Vision and Mission. We are in our second year.

Jason noted the WASBO Vision is to be the most influential Wisconsin organization for state and national school business management and leadership.

Jason reminded us that what WASBO members do (the WASBO Mission); provide professional development, foster a network of support and advocate for funding that ensures outstanding educational opportunities for all children in Wisconsin will benefit the WASBO Vision. Jason emphasized we are all leaders improving our society, system, and colleagues. Leadership directly relates to successful change. And it is not just about changing what we do, but how we do it as we relate with people.

Everyone can be a leader! One of our WASBO leaders, Joe Ledvina, reminds us

of the following quote. "Anyone who thinks they are too small to make a difference has never tried to fall asleep with a mosquito in the room." Christine Todd Whitman

How are WASBO members successfully leading and implementing new WASBO goals?

WASBO will implement a Leadership track as an integral part of the 2017 Fall Conference. This will also happen with the Spring Conference.

WASBO is providing new and different professional development opportunities for payroll, accounts payable and custodial professionals.

WASBO has contributed suggestions for updating curriculum in the Certified School Risk Management program.

More effective business practices have been implemented to improve a timely audit.

The newsletter is changing this month to provide improved layouts and information flow by incorporating enhanced organization,

content, and imagery. Look for the Member Spotlight article, a better description of upcoming events, meetings, regional meetings, and information flow.

WASBO has improved communications with new members as well as the current members.

There are many other improvements. I will share a few of those in each of the upcoming newsletters over the next five issues. As noted above, it isn't just about what we do, but how we do it. There are many WASBO members and staff members that have proactively collaborated to make these improvements so I won't try to list individuals, but each of you have provided quality and substance for fellow WASBO members. Thank you to all of you.

Join us at the WASBO Fall Conference to participate in the "new" Leadership Track. The "kick off speakers" will highlight Servant Leadership and core leadership principles and actions. We can all be leaders by serving and being engaged. 🍌



**John Forester**

Director of Government Relations,  
School Administrators Alliance

In an attempt to gather some inspiration to write this newsletter piece, I sifted through my notes from the last several months of the State Budget process. At the end of May, we anticipated that the Joint Finance Committee (JFC) would take up the K-12 education portion of the State Budget during the week of June 5th.

It was about that time that the deep divisions between the Senate and Assembly on transportation funding pushed their way to center stage and forced all other budget decision-making to take a back seat.

# Still Waiting for a State Budget



Since then, both the Assembly and the Senate have offered budget plans on K-12 education issues that serve as the negotiating positions for their respective GOP caucuses.

Clearly, there is a lot of agreement on major K-12 issues including: the \$200/\$204 increase in per pupil categorical aid, a long-awaited increase in the low revenue ceiling, open enrollment transfer payments, and sparsity aid.

The education issues that are unresolved include the energy efficiency exemption, the special education open enrollment payment determination, and raising the income eligibility requirements for the statewide voucher program. And while we

wait for budget agreement, lawmakers have plenty of opportunities to dump unvetted and potentially damaging K-12 proposals into the budget document.

So nearly two months after the Joint Finance Committee appeared to be in the home stretch of their budget deliberations, we are still waiting for resolution of the transportation divide and a handful of unresolved issues on K-12.

Hang in there and stay tuned. Thanks for your advocacy on behalf of the students you serve. 🇵🇸

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**Pat Finnemore**  
Director of Facilities, Kenosha  
Past-President, WASBO Board of Directors

I am not entirely sure why, but I decided to clean up my Outlook contacts on one of the many rainy nights we have had in SE Wisconsin this summer. I didn't finish – there are still people in there that I am not really sure who they are or what they do, but for some reason I added them to my contacts sometime in the past couple of decades. What really struck me as I made my way through my contacts alphabetically was the large number of people that I have gotten to know that are extremely impressive in their wide array of fields of expertise. You need a great environmental attorney – I have one, a building envelope guru – got one of those too, how about construction managers, engineers, financial advisors, dieticians, and insurance agents – yes to all five. The fact is there are a whole lot of really smart, talented people out there that can help us perform our jobs at a higher level, and we all have people in our contact lists that we would be hard-pressed to replace.

My career started in 1984, and I still have my old business card files on the back table of my office. Many of the people in those business card files have long since retired, and far too many have passed away, such as my late friend Larry Hovell who owned Bay City Chrysler in Green Bay and whose card I still have in my old Rolodex. Some of the businesses no longer exist and some I am not

# There are a lot of Really Smart, Talented People

sure of – I wonder if the Valley Trout Farm in Hortonville is still around; I have a business card from the owner Arnie Gassner from 30 plus years ago. I am not sure if I will ever need to visit a trout farm in the Hortonville area again, but you never know. One thing is for sure, and that is that some of the people in those card files are still my go-to people all these years later. I moved to an electronic contacts system over 20 years ago, and as I found out a few weeks ago when I tried to clean up my Outlook contacts there were several people there that were no longer active in the work force. It was easier to delete them as contacts electronically than it was 20 years ago to throw away the business cards that I still have today.

All right, where am I headed with this? Nowhere in particular to be quite honest, just that we need to keep looking for new resources for emerging business and ideas as well as for new professionals that can someday replace those people who have been our go-to people for many years. The good news is that there are a lot of bright and talented young people joining the work force every year. My son and a lot of his friends that I have known for years graduated from college this past May. If they are any reflection of the rest of the new professionals entering the work force I feel pretty good that we will be in good hands for the rest of our careers. These

Millennials and their younger Generation Z friends will slowly replace the retiring baby boomers in our contact lists, and in some cases already have. We need to be open to these changes and hopefully find someone who is as good or possibly even better than the people we now see as irreplaceable. This reminds me of a client that I inherited from a retiring colleague back in the early 1990's when I worked for an engineering consulting firm.

.....  
**“There are a lot of really smart, talented people out there. Keep your eyes open. Even when they don't look or act like the people in your contact list.”**

Our client was in his early 60's and had started his career with that same company after serving in the Army in the Korean War. He did not like doing business over the phone; he wanted to look you in the eye and close all agreements with a handshake. I was in my late 20's and carried a bag phone (that almost never worked but I thought it was cool to have one) and a tiny screened laptop that housed all of my work. I am pretty sure that I was not his ideal choice for a mechanical engineer to manage projects for him, but my card made its way into his rolodex and by the grace of God I became his go-to project person for the last couple years of his career. By the way, I still have his card in my rolodex, and probably will until the day I retire.

There are a lot of really smart, talented people out there, keep your eyes open even when they don't look or act like the people in your current contact list. 🍄

# Audit is Not a Dirty Word

**E**very year school districts in Wisconsin are required to have an audit for the year's financial activity and position. "Audit" is a 5-letter word, but it is not a dirty word. The audit is a verification that the district's financial reports and status are in proper order. The audit is one of those misunderstood, often-frightening terms that can make school business offices nervous. This time of the year, individuals panic because they must gather the required documentation in a short period of time. The annual audit is an important and irreplaceable tool to help keep the school district financially strong and healthy. In addition, the district audit is used to help monitor and review prior to sending the financial information to the Wisconsin Department of Public Instruction. Although the audit may at times be disruptive and unpleasant, your cooperation in supplying the needed information will contribute greatly to the speed with which auditors can do their work.

The primary benefit of an annual audit is to give evidence to the Board of Education, district staff, the community, the DPI, and others to substantiate that the district financial status is sound. The audit validates the numbers, checks accuracy, and assesses procedures. In addition, a comprehensive audit identifies internal control weaknesses that should be modified to improve the integrity of the district's financial system. The audit gives closure to the school year and sets a starting point for the new year activity. An audit is the primary tool for uncovering financial mismanagement, but the audit is not designed to detect errors or fraud that is immaterial to the financial statements. An annual audit can uncover material and immaterial problems before they become significantly more serious. Some of the frauds start small and grow. Large dollar fraud cases happen all the time. Some take years to prosecute.

In a recent court case just decided, Dan Colgan, who spent 14 years in the top

job in the St. Joseph School District in Missouri, pleaded guilty in federal court to one count of wire fraud. Under a plea deal with the U.S. Attorney, he will spend a year and a day in federal prison.

Colgan will also have to repay \$660,000 in a lump sum to the Missouri Public School Retirement System (PSRS). Colgan improperly padded the last three years of his salary using stipends, car allowances and other means. The school board knew about some of the payments, but in most of the incidents, they did not know. Because all of that information was transmitted to the Public School Retirement System of Missouri via the web, it crossed state lines as it hit various servers. Thus, it became a federal crime as soon as the data left Missouri. The federal government said Colgan's scheme to inflate his salary and thus his pension started in 1997 and ended with his final contract in 2004.

What actually do we get from an audit? The definition of audit is, an official inspection of an individual's or organization's accounts, typically by an independent body. The audit includes examining evidence supporting the amounts and disclosures in the financial statements, which includes revenues, expenditures, assets, and liabilities.

Wisconsin Statute 120.14(1) states that, "At the close of each fiscal year, the school board of each school district shall employ a licensed accountant to audit the school district accounts and certify the audit." The audited financial statements shall comply with generally accepted accounting principles (GAAP).

Your auditor should be viewed as a resource, not an adversary. The auditor will look at the accuracy



**Ken Mischler**  
WASBO Treasurer; Director of Business Services, Manitowoc

of the numbers and the processes and let you know if internal control steps should be taken to help protect your district against fraud. Because of the audit, opportunities for improvement might be identified, leading to more effective management in the future.

Timing of the engagement is important. One should schedule the audit to meet the district's timeline and avoid any potential scheduling conflicts, such as vacations, out-of-town needs and scheduled medical procedures. Have a list of things to do prior to the auditor arriving on site. Our auditors call it the PBC (prepared by client) list. Being prepared for the annual audit will not only assist the auditors, but it will also ensure that you have a better understanding of your job and increase your value to the school district. By working together, you and the auditors are more likely to discover ways to improve efficiency and minimize errors.

The district should reconcile detail to general ledger account totals. One of the most important tasks is to have all bank accounts reconciled and match the general ledger. In addition, reconcile accounts receivable, prepaid accounts, accounts payable and accruals. Ask the auditor for electronic templates and copies of prior working papers for clarification. This can help in preparing the information in a format

acceptable to the auditor.

Be open and candid with the auditors. You may be asked about questionable accounting practices or pressures, fraud risk factors and known deficiencies in accounting systems. This is their way to analyze the district internal control procedures. Be open with the auditor about difficult areas you have encountered, concerns, questions and recommendations you may have for the district. Do not be afraid to ask why a particular schedule is requested if you do not know why. You may have a better source for that information or it may already exist in an alternative format. Your time is valuable.

In the audit report, the auditor expresses an opinion on the financial statements of all funds. The audit opinion can be unqualified, qualified, adverse or a disclaimer of opinion.

The auditor is able to express an unqualified opinion when the district's financial records and statements are fairly and appropriately presented, and in accordance with Generally Accepted Accounting Principles (GAAP). An unqualified opinion is the most common type of auditor's report.

If the auditor is unable to express an unqualified opinion (or clean opinion), the auditor shall state fully the reasons for qualification or disclaimer of opinion. The school district shall correct any deficiency which results in a qualification or disclaimer of opinion.

If the auditor decides that the departures from GAAP are so significant that the financial statements as a whole are not fairly stated, an adverse opinion must be issued. An adverse opinion will include language des-

cribing what the auditor believes is materially misstated in the financial statements, and the effects of the misstatements.

District staff and the auditing firm should work together to ensure that financial statements are usable, accurate and timely. Meeting these goals gives users such as the DPI, Moody's and Standards and Poor, greater confidence in the statements and helps you recognize opportunities for improvement. It does not hurt to stay in contact with the auditor throughout the year about matters such as changes in personnel, long and short-term debt, federal and state grants and chart of accounts. Even though auditors must remain independent and objective, the CPA firm should be one of your district's most trusted financial advisers and resources. 🍌



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# Road Trip Revelations

Lately I have been struggling. As the Director of Business Services in a public school district, I spend the majority of my time working to provide a safe, healthy school environment so our students can successfully learn and grow. I work to ensure that our buildings have good indoor air quality, safe drinking water, and natural lighting. I work to ensure that our students have equitable access to healthy and nutritious meals. More importantly, I work to incorporate sustainable practices into operations so more resources are available to fund initiatives that directly impact student learning.

So where is my struggle? My struggle is reconciling the local expectations of my work with the current political environment. Parents in our district expect, rightfully so, that we provide a safe, healthy school environment for their children. If we as a district fail in this area, we can expect parents will quickly communicate their concerns, and the media will publically display our short-comings.

Yet knowing this, I see the political agenda moving in another direction. Policies that support more sustainable practices are being rolled back or eliminated. Agencies that implement these policies are being eliminated, de-funded, or restricted in their ability to communicate. The very agencies and policies that support my ability to be effective in my role are disappearing. How can there be such a disconnect between the local expectations and the expectations of those that hold governmental positions?

I know the question is simple, and the answer is complex. I even know that I can and will be part of the solu-

tion. Knowing this doesn't erase the sense of conflict and frustration that I have been feeling. While I know my work is essential and important to the students as well as the greater community, hearing the media constantly report on changing legislative policies and directives creates a mental obstacle that can at times be hard to overcome.

The answer: a road-trip. Recently I had the opportunity to travel by car from California to Wisconsin. On previous trips, I would have jumped in the car, opened my new mystery novel, and let the story take me far away. Instead, on this trip, I deliberately spent the time appreciating the beautiful countryside and looking for signs that others see the importance of more sustainable practices. I wasn't disappointed.

The signs were frequent and varied. As each mile passed, my sense of optimism increased. I was stunned by the beauty of the mountains in New Mexico and amazed at the number of solar panels that covered commercial and residential buildings. Oklahoma's never-ending blue skies were the perfect back-drop for the hundreds of windmills that dotted the sky-line. As I looked at new construction popping up along the road, I could see the architecture changing to allow for more natural settings and access to natural light.

The signs weren't just limited to facilities and power. As I traveled down the highway in Missouri, a semi-truck passed by. On the side of the truck was a bright sign, identifying the company's commitment to reducing carbon emissions. Billboards along the road highlighted the need to be an advocate for access to healthcare



**Lori Ames**

WASBO Director; Director of Business Services, Middleton-Cross Plains

and nutritious food for all, especially our most marginalized populations. Even the hotels I frequented provided several examples of sustainable practices. Patrons were rewarded for conserving water and energy by deferring daily towel/bedsheet service, and hotel menus were filled with healthy, nutritious options.

I started my journey feeling alone. My contributions felt small, with little impact. Traveling across the country, taking the time to really see and reflect, changed that feeling. As each mile passed, I began to feel the mental obstacles crumble and a renewed sense of optimism and determination bubble up. Seeing the efforts of so many individuals made me realize I am not alone. I am part of a bigger movement filled with individuals just like me. Each one of us is making a small contribution that collectively creates this great, wonderful movement forward.

Sometimes the movement feels like one step forward and two steps back. Right now, the political environment feels like two steps back, but we will take that one giant step forward. Recognizing our collective strength, communicating our values, and continuing to educate will make this step possible. And if all else fails, take a road-trip. 🍷



# **Creating Effective RFPs for Public K-12 Defined Contribution Plans**

Author | John Kevin



**P**ublic school districts across the country will soon begin another round of requests for proposals (RFPs) from 403(b), 401(a), and 457(b) defined contribution plan providers, as service agreements put in place in 2009 to accommodate the updated IRS 403(b) regulations begin to expire.

Often, RFPs do not include enough information about the school district's defined contribution plans, resulting in a question-and-answer process that could be reduced or eliminated if more thorough information about the plans was included initially.

This article outlines the data elements that a school district should include in its RFP, why that information is important, and where to obtain it.

Providing that information will result in a better outcome for both the district and its plan participants, as prospective providers will better understand the plan and how best to serve its participants.

### **Regarding Plan Information**

*Below are some important considerations with regard to defined contribution plans for K-12.*

#### **Plan Documents and Adoption Agreements**

The Internal Revenue Service requires each plan sponsor to adopt a plan document that defines the plan provisions. Understanding the plan provisions is critical to ensure proper administration by the school district and its defined contribution providers.

A school district can draft its plan document or rely on a provider's model document. Districts that use a model plan documents will choose plan provisions from a menu in the adoption agreement. The combination of the plan document and adoption agreement will act as the governing document.

Ideally, the school district will main-

tain a copy of that document and any resolutions from the governing body adopting the documents. Copies of any amendments to the plan documents should be retained as well. The district should ensure that its current providers always have the most recent plan documents, adoption agreements, and any amendments.

#### **Expected Changes to the Plan Documents**

Is the district expecting to make any changes to the existing plan documents soon, such as including a Roth deferral provision, discretionary employer contributions, or an autoenrollment feature for prospective employees?

Disclosing such information will help respondents assess the requirements for making those anticipated changes in the future, thus helping them provide a better-informed proposal.

### **Regarding Plan Operations**

*Below are some important operational considerations with regard to defined contribution plans for K-12.*

#### **Third-Party Administration**

If the school district uses the services of a third-party administrator (TPA) to assist with plan administration of such provisions as loans, hardships, and separation-from-service distributions, it should include information about the current providers of those services and whether the district, the participant, or the vendors pay for the service. If any changes to the current TPA arrangement are anticipated, that possibility should be shared.

#### **Individual or Group Contracts Governing Existing Assets**

Who controls the ability to transfer existing plan assets to another provider: the individual participant or the plan sponsor? Vendors may have some assets that are individually controlled and some that are controlled by the plan sponsor. Prospective providers need that information because it identifies the assets that may be transferred to new providers

if selected.

#### **Employer Direction of Existing Assets**

If the plan sponsor controls any or all of the current plan assets and selects new providers for the plan, will any assets be transferred from the former providers to the new providers? That information is important so prospective providers can accurately estimate the amount of assets they may receive, which is essential to providing competitive pricing and services.

#### **Vendor Structure**

Does the district's plan currently use a multiple- or single-provider structure? Is a change to that structure anticipated, for example, by reducing providers or changing from a multiple to an exclusive provider? Again, that information needs to be shared with prospective providers.

#### **Service Model Requirements or Restrictions**

Does your district have a preference for how information about the plans and investments is communicated to participants? Do you currently have financial advisers affiliated with your providers serving the plans; do you intend to maintain that service model? Does your district have restrictions on nonstaff, nonparent, or nonguardian access to schools during school hours?

#### **RFP Scoring**

Outlining how you expect to score respondents will help them develop a comprehensive reply to your RFP. For example, if your district values local service and engagement over low cost, that preference should be reflected in your scoring weights.

## Regarding Plan Data

To ensure effective decision making, school administrators should have a wealth of data available to share.

### Total Plan Assets

Defined contribution plans are priced on the basis of the assets and number of plan participants, which makes that information critical for prospective respondents. Knowing your plan size will also help them understand why certain products and services are offered. Smaller plans may receive less service and have less flexibility in investment offerings. Plan assets and participant counts should be available from your current providers or your TPA, if you are using one.

All providers are required to share data with the plan sponsor or designee to ensure proper plan administration. The Spark Institute ([www.sparkinstitute.org](http://www.sparkinstitute.org)) developed an industry standard for data sharing that includes data to determine account balances. Those balances should be totaled for each plan using the existing data. Assets held with legacy or discontinued vendors should be included in your plan totals to the extent they are considered plan assets.

### Total Annual Contributions to and Distributions from the Plans

Annual contribution data for the past few years, either calendar or fiscal, help prospective respondents determine how fast the plan may grow. That information should be available from multiple sources: (1) your payroll system, (2) your TPA if it is providing common remitting services, and (3) your current providers.

Distribution data are also important for prospective respondents to understand the level of assets that have left the plan in recent years. Distribution activity is normal as staff members retire or leave for other positions. Distribution data are best obtained from your current providers.

### Total Participation and Account Holders

The total participation rate and the number of account holders are necessary to calculate the average annual contributions and the average account balance per participant. In addition to total plan size, the average account balance is important for determining a price to administer the plan.

The current number of participating employees can be obtained from your payroll system or your TPA. The often-cited normal participation rate for public school supplement retirement plans, such as the 403(b) or the 457(b), is 30%.

The total number of account holders should be available from your TPA, via the Spark data file and from your current provider.

### Assets and Applicable Withdrawal Restrictions or Charges

Asset information detailed by each current and legacy provider is helpful for prospective respondents. It allows a provider to understand what assets may transfer if a provider change is made. Prospective providers will also want to know of any withdrawal restrictions, surrender charges, market value adjustment, or any other encumbrances to liquidation that apply to current assets.

### Summary

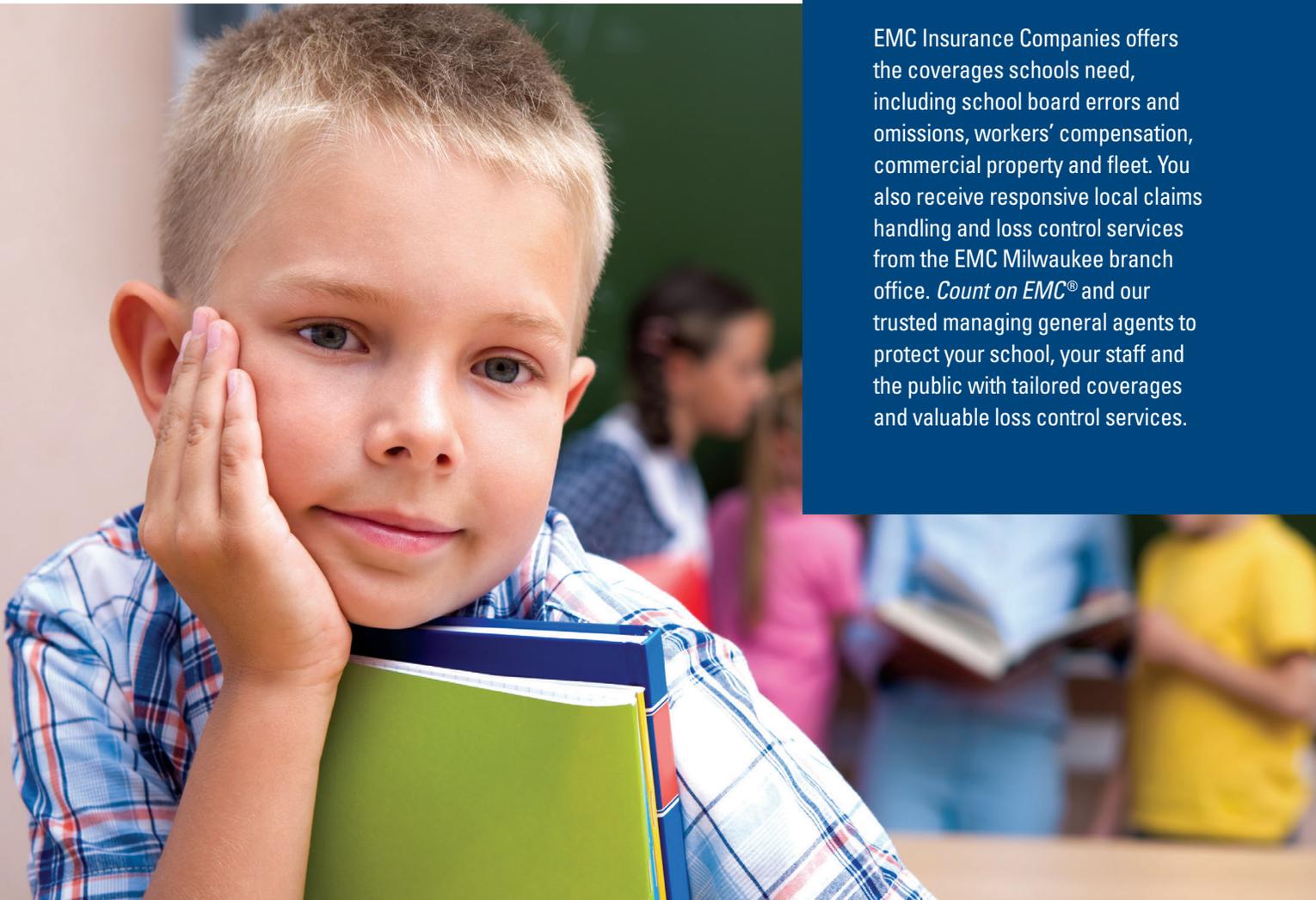
Collecting and providing those elements of your current defined contribution plans will ensure that you receive the most comprehensive and competitive RFP responses from your current and prospective providers. Competitive responses will result in improved defined contribution plans for your employees to help ensure their retirement readiness. Those improved plans can go a long way toward helping your employees achieve a secure retirement, and they are viewed as a positive employer-provided benefit. 📌

*John Kevin is Vice President, K-12 Markets, VALIC; [john.kevin@valic.com](mailto:john.kevin@valic.com)*



This article originally appeared in the January 2016 *School Business Affairs* magazine and is reprinted with permission of the Association of School Business Officials.

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AUTHOR |  
JERRY DUDZIK

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# “After the New Issue Price Rule...what has been the impact on transactions?”

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**O**n June 7, 2017, the new IRS Issue Price Regulations went into effect. In short, the new rule clarifies the U.S. Treasury’s definition of Issue Price; which is the price paid by the investing public when they buy bonds from an underwriter. Issuers, conversely, have historically viewed Issue Price as the dollars they will receive from an underwriter when they sell their bonds. The importance of the clarification is tied directly to arbitrage investment restrictions for tax exempt and other tax advantaged bonds.

## Not a New Matter

The issue price matter has been a focal point for many years by the Treasury. The Treasury has felt that mid-market participants, those who buy bonds from underwriters to “flip” to investors at a higher price, have been depriving issuers, and the Treasury, of dollars that should rightfully be theirs. The lost dollars are evidenced by a lower sale price being paid to the issuer and a resultant higher arbitrage yield for the bonds, thereby potentially reducing rebate and yield restriction payment amounts due the IRS.

The new Issue Price Rule puts some framework into place taking the former “reasonable expectation” test to an “actual performance” test. The new “actual performance” test requires lead underwriters and firms entering agreements with them to follow certain protocols in their agreements and sales efforts. These protocols are to assure that the issuer and bond counsel can determine the IRS defined Issue Price for the bonds based on actual sale performance. How Issue Price was determined will need to be documented and certified by the underwriter prior to closing.

## Changes

Behind the scenes issuers should know that there are now four methods of determining the IRS defined Issue Price and that there will be different impacts to different sale types (i.e. competitive vs. negotiated) and issues (i.e. advanced refunding vs. current refunding). For most transactions, the operational impact of the new rule on issuers will be fairly invisible, but the new provisions will be incorporated into notices of sale and/or bond purchase agreements requiring the underwriter to assist in establishing a definitive Issue Price prior to closing.

## What Has Been the Impact of the New Rule?

As anticipated, the new rule has generated much discussion between bond counsel, the issuer’s municipal advisor, and the underwriting community. The discussions center around developing sale notice and bond purchase agreement Issue Price language that provides comfort for the issuer and limits any negative impact on the underwriter’s sale activities as much as possible. Hopefully, the behind-the-scenes efforts are minimizing the impact of the new rule on bids and logistics for issues being brought to market. While a lot of discussion has taken place, little, if any, impact has been seen as most competitive sales are qualifying under the 3-bid provision of the rule and negotiated issues by their nature are not affected as much as competitive sales. You can expect the chatter surrounding Issue Price to die down soon and it will be business as usual. 🍷

*Jerry Dudzik is Vice President, Springsted Incorporated. Contact him at [jdudzik@springsted.com](mailto:jdudzik@springsted.com)*

**SAVE THE DATE!**

## **The Fall Conference Needs You!**

Authors | Margo Smith and Jerrud Rossing

**A**s we wind down the hazy, lazy days of summer with memories of weddings, fun at the beach, bike rides, home improvements, or family get-togethers, many of us will agree that the summer season is but the blink of an eye and it's gone. Fall in Wisconsin makes us marvel at the beauty of nature as we witness landscapes that are a painter's palette of colors along with the scent of falling leaves and crisp apple cobbblers. But one can't help but feel a sort of wistfulness at another summer gone by too fast.

Well, the Fall Conference is your chance to recharge, regroup, and regenerate your senses! Yes, you think, easier said than done. . . . revenue limits, annual reports, 3rd Friday, contracts, and the like await your attention. But here's the thing. Whether we are new to a position, "senior" to a position, or somewhere in the middle, we need to take time to learn, breathe, and reflect. We need to mix with friends; people who share what we go through on a daily basis and are here to help us.

This year's theme is "Leadership: Don't Wait to be Asked." Here is what this means. Whether your

current position has become comfortable, or continues to challenge you until your hair stands up, only leadership can change that. Is something making you crazy? Come up with a new plan and discuss it with some of your peers at the conference. Ask lots of questions. Do you feel alone or have unique circumstances? Ask to join or create a group of peers who may feel the same way and get together. Do you feel like you are on a train that keeps moving and won't slow down to let you jump off even for a few days? Well, we are offering you some brakes for that train.

While attending conferences usually results in hard work before and after to cover all the bases, there is not one sky that will fall while you are gone. And if you come with an open mind and an eager attitude, we guarantee that you will learn some new tips, tricks, or mindsets that will enable you to do a better job (and promote inner peace!). Best of all is the making of new friendships and meeting with respected colleagues. The Committee works hard to make sure there is something for everyone in terms of sessions, as well as in terms of fun. On Thursday evening of the Fall Conference, come one, come all and don't wait to be asked

to join in on the fun for the team-building event. Each year the team-building activity is kept a secret and planned around the theme of the conference. It is guaranteed to be a blast! The teambuilding activity is a great opportunity to socialize and network with peers.

Make your plans now and it will happen. As Bob Uecker would say: "Get Up, Get Up, Get Outta Here, Gone!" You don't want to miss a grand slam of a time.

Get out those bikes, dust off those clubs, and crank up the radio as you come to view the Fall colors. Learn, listen, share, and be a leader.

We need YOU on October 4-6 to join us in Elkhart Lake, Wisconsin. See you there! Leadership: Don't Wait To Be Asked! Register today at [wasbo.com/fall](http://wasbo.com/fall) 🍁

*This article was written by Fall Conference co-chairs: Margo Smith, Owner, 4532 Crossing, LLC; Jerrud Rossing, Director of Business Services, Monona Grove*



# **LEADERSHIP!**

## **DON'T WAIT TO BE ASKED**



**ASBO INTERNATIONAL**

# EMERGING School Business Leaders SCHOLARSHIP



**Lynette Edwards, CSR**  
Business Manager  
Clintonville School District  
Clintonville, WI



**Kristen Nickelatti**  
Comptroller  
Greendale School District  
Wauwatosa, WI



**Lindsay Joerns**  
Business Director  
Elcho School District  
Elcho, WI



**Jeremy Struss**  
Director of Business  
Swallow School District  
Hartland, WI



**Kent Kindschy, MS, EDS**  
Superintendent  
Turtle Lake School District  
Turtle Lake, WI

The Emerging School Business Leaders Scholarship welcomes 18 new school business managers to the profession with a \$2,000 scholarship to attend the ASBO International Annual Meeting & Expo in Denver, CO, September 22-25, sponsored by Security Benefit. This year, five recipients from Wisconsin were selected to receive this scholarship.

Recipients are professionals that have been employed full-time in the school business profession for five years or less. This includes finance and accounting, purchasing, food service/nutrition, risk management, transportation, facilities and other positions that fall under the school business office purview.

Are you attending ASBO's AM&E in September? Join WASBO in congratulating the five Wisconsin recipients at the Wisconsin Gathering on Friday, September 22.

# Maintain Healthy Indoor Air Quality this Fall

Author | Jessica Schroeder

**M**olds are part of the natural environment and can be detected, both indoors and outdoors, year round. Mold growth is encouraged by warm and humid conditions. Outdoors they can be found in shady, damp areas or places where leaves or other vegetation decompose. Indoors they can be found where humidity levels are high, such as basements or bathrooms.

Moisture problems in school buildings can be caused by a variety of conditions, including roof and plumbing leaks, condensation and excess humidity. Some moisture problems in schools have been linked to changes in building construction practices during the past several years. These changes have resulted in more tightly sealed buildings that may not allow moisture to escape easily. Moisture problems in schools are also associated with delayed or insufficient maintenance, due to budget and other constraints. Temporary structures in schools, such as trailers and portable classrooms, have frequently been associated with moisture and mold problems.

Molds thrive on organic materials including natural fibers such as cotton, wool, paper, leather, or wood. Molds that continue to grow can eventually eat away the organic medium that is their source of food. Wooden structural materials and textiles can deteriorate when mold is allowed to thrive on them. Molds grow best in warm temperatures, 77 - 86°F, though some growth may occur between 32 - 95°F. Molds require moisture. Moisture can come from water leaks, flooding, wicking from one area to another, high relative humidity, and condensation. The mois-

ture may be in the host material, on its surface, or in the form of humidity in the air. Relative humidity levels above 60% appear to be optimal for fungal or mold spore growth. A lower relative humidity level reduces the rate of mold growth as the mold goes dormant but does not stop growth and development entirely. In fact, at low relative humidity levels, there is increased spore release into the air. Materials that are exposed to a constant leak or have been soaked and not dried thoroughly can support mold growth. When the relative humidity is low, the temperature is too high or too low, or the organic material is gone, molds go dormant. However, when the relative humidity gets high, they can regenerate. Molds require oxygen, but not light, for growth. Mold growth can continue indefinitely without light.

In order to prevent mold growth, keep it clean and dry. Keep surfaces and textiles clean as mold grows on materials contaminated with soil and grease. Store textiles dry and clean. Store clean textiles in a closet or container that discourages the growth of mildew. Filtration of indoor air with an air cleaner can sometimes be effective in removing mold spores before they settle on damp surfaces and colonize. Some mold spores are large enough that standard furnace filters remove them. Some types of electrostatic air



cleaners also remove mold spores. Reduce the moisture produced inside the building. Ensure there is adequate ventilation and use exhaust fans vented to the outside in damp areas such as janitor's closets, laboratories, shower rooms, pools, and kitchens. Vent clothes dryers to the outside. Repair all plumbing leaks. Dehumidify humid areas. A dehumidifier, air conditioner, or furnace will help to dry the air. Increasing ventilation by opening windows or installing vents may help if relative humidity level is lower outside than inside. It is particularly important to dehumidify or ventilate when new construction materials have been added. It may be necessary to increase the air flow in problem areas. Maintain low indoor humidity, below 60% relative humidity (RH), ideally 30-50%, if possible. Clean

floors and other surfaces frequently and thoroughly, minimizing moisture; use vacuums with multi-stage filtration and a HEPA filter. Clean and let dry any wet or damp areas or materials within 24-48 hours. Move furniture a few inches away from outside walls so that air flow will decrease the problem of condensation on the walls. If mold is growing in closets, keep closet doors open to promote air flow. Closets should not be overfilled, as this will reduce air circulation in the closet. Circulating fans may help with air flow in problem areas. Keep textiles dry. Always dry textiles that are damp or wet before storing, and do not store laundry/clothing in damp places. Quickly and thoroughly dry the products. Although plastic bags may be desirable to protect textiles for short periods of time, they should not be used for long-term storage because condensation may occur in the bag. Cloth bags or fabric, draped over stored textiles allow ventilation, provide protection from light

and soil, and prevent condensation in storage. Condensation problems may be prevented by installing adequate insulation to keep walls warm. Installing thermal pane windows raises the temperature of the glass during winter months resulting in less condensation on windows. It is important to reduce sources of moisture coming in from the outside. Seal cracks in the foundation and building envelope. Provide drainage and slope the earth away from the building to promote drainage away from the foundation walls. Don't allow foundations to stay wet. Use downspouts to direct rainwater away from the building. Cover window wells. Install vapor barriers in crawlspaces to prevent ground moisture from entering. Crawlspaces that continue to have high humidity need ventilation. Schedule regular maintenance on heating, ventilating, and air conditioning (HVAC) equipment. Keep HVAC drip pans clean, flowing properly, and don't block the airflow with books and papers.

Monitor the building for signs of mold, moisture, leaks and dampness; report and fix problems quickly. Check for moldy odors. Look for water stains or discoloration on the ceiling, walls, floors, and window sills. Look around and under sinks for standing water, water stains, or mold. Do your part to maintain a healthy indoor environment for all building users. 🍂

*Questions about this article? Contact Jessica Schroeder, Risk Management Consultant, Community Insurance Corporation at [jessica@aeigis-wi.com](mailto:jessica@aeigis-wi.com)*

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## Department of Education Seeks Input on Regulatory Reform

Contributor | Buelow Vetter

**I**n our June 16, 2017, Legal Update, we mentioned President Trump's recent Executive Order on Enforcing the Regulatory Reform Agenda. The Executive Order directs Education Secretary Betsy DeVos to conduct a review of the Department of Education's regulations and guidance documents and determine whether the Department of Education has overreached its authority on education issues in K-12 schools. The Executive Order authorizes Secretary DeVos to rescind or revise any regulations or guidance documents that are inconsistent with federal statutes.

In accordance with the Executive Order, the Department of Education began soliciting input from stakehol-

ders yesterday regarding regulations or guidance documents that may be appropriate for repeal, replacement, or modification. The Department is "particularly interested in receiving feedback on regulatory provisions that you find unduly costly or unnecessarily burdensome."

For example, given the recent U.S. Supreme Court decision in *Fry v. Napoleon*, many feel that the regulations implementing Section 504 of the Rehabilitation Act, including the FAPE requirement, should be reviewed and reconsidered. As we have seen in *Fry* and subsequent court decisions interpreting *Fry*, the overlap and potentially conflicting requirements of Section 504 and the IDEA may lead to increased liability for

school districts.

School districts should consider whether they would like to provide the Department of Education with input regarding regulations or guidance documents that should be repealed, replaced, or modified. Comments must be submitted to the Department within 60 days. 🍂

*If you would like assistance in preparing comments and suggestions, please contact Alana Leffler [aleffler@buelowvetter.com](mailto:aleffler@buelowvetter.com) or Gary Ruesch [gruesch@buelowvetter.com](mailto:gruesch@buelowvetter.com)*

# Wisconsin Supreme Court Issues Important Decision Regarding the Scope of the Open Meetings Law

Author | Julie A. Lewis

**O**n June 29, 2017, the Wisconsin Supreme Court issued its decision in *Krueger v. Appleton Area School District Board of Education*, Case No. 2015AP231, which held that a curriculum review committee comprised exclusively of school district personnel is a “governmental body” subject to the Open Meetings Law because the committee was authorized by a school board rule. As a result of this ruling, certain administrative groups may now be required to conduct their work in a manner consistent with the Open Meeting Law’s public notice, recordkeeping, and public access obligations.

## Background

In 2011, Appleton Area School District parent John Krueger asked the District to create an alternative Communication Arts 1 course with course materials that did not include profanities or sexualized content. In response to Mr. Krueger’s request, the Superintendent asked members of the District’s Assessment, Curriculum, and Instruction Department to address Mr. Krueger’s concerns. The Department, in turn, established a committee, the Communications Arts 1 Materials Review Committee (CAMRC), to identify materials for the Communication Arts curriculum.

Board of Education Rule 361 delegated responsibility for curricular review to “the professionally trained and certified personnel employed

by the school system.” The process of curricular review was to be carried out according to the District’s Assessment, Curriculum & Instruction Handbook. In this instance, the Board of Education was advised that the CAMRC would be conducting its review of the Communication Arts curriculum and would ultimately provide its recommendations to the Board for approval.

The District’s administration solicited volunteers from the District’s staff to serve on the CAMRC. Seventeen members were appointed including eleven teachers, three Communication Arts Curriculum Support Specialists, one Library Media Specialist and one high school principal. The District’s Director of Humanities served as the chair. The CAMRC members were not appointed by the Board of Education; nor did any Board members serve on the CAMRC.

Mr. Krueger asked, but was not allowed, to attend the CAMRC meetings. The District took the position that the meetings were not subject to the Open Meetings Law. When the CAMRC completed its review, it presented a list of 24 books to the Board for approval during a meeting posted in accordance with the Open Meetings Law. During that meeting, the full Board voted to approve the list.

Mr. Krueger filed suit claiming that the CAMRC was a “governmental body” and, therefore, was required to conduct meetings consistent with Wisconsin’s Open Meetings Law.

The circuit court and the Court of Appeals agreed with the District and held that the CAMRC was not a governmental body and, therefore, Krueger had no right to attend its meetings. The Wisconsin Supreme Court disagreed.

## Supreme Court Decision

Writing for a unanimous Court[1], Justice Gableman’s decision focused on the definition of “governmental body.” A governmental body, the Court reasoned, is not formed by its stated purpose or by the subject matter of its meetings. According to the Court, a governmental body is created when the form of the group and the source of its authority satisfy the definition of “governmental body” in Wis. Stat. § 19.82(1), which provides that a governmental body is created when two criteria are met – (1) when the body takes the form of a state or local agency, board, commission, committee, council, department or public body whether corporate or politic; and (2) when the governmental body was created or authorized by a constitution, statute, ordinance, rule or order. When a rule confers power on a group to take collective governmental action that the members of the group could not take individually, the group will be subject to the Open Meetings Law. In this case, the Court explained, Board Rule 361 “authoriz[ed] the formation of committees and confer[ed] on them the power to take collective action,” therefore, the committee was “created by rule”.

According to the Court, “loosely organized, ad hoc gatherings of government employees” are not governmental bodies. However, a Board rule that delegates the Board’s statutory authority to determine curricular requirements to a committee that follows a specific process delineated in a handbook is not loosely organized or an ad hoc gathering. Since the CAMRC was created as a result of a Board Rule in accordance with a delineated process, the CAMRC satisfied the definition “governing body” for purposes of the Open Meetings Law.

As a result of the Krueger decision, school districts should evaluate any group that has been or will be established to perform a particular function or evaluate some feature of the district to determine if the group should be classified as a governmental body for purposes of the Open Meetings Law. Consider the questions on the right to guide that analysis.

If a group meets one or more of these criteria, its meetings may be governed by Wisconsin’s Open Meetings Law and should be further analyzed in that respect.

Alternatively, school districts may choose to open some administrative meetings to the public to ensure that the district is effectively communicating with parents, families, district staff and the public about its administrative initiatives and priorities. If a district pursues this option, the district must carefully consider the implications of conducting the particular meeting in a manner open to the public. 🗨️

*For questions regarding this article, please contact Julie A. Lewis at [jlewis@strangpatteson.com](mailto:jlewis@strangpatteson.com) or any Strang, Patteson, Renning, Lewis & Lacy, s.c., attorney at [www.strangpatteson.com](http://www.strangpatteson.com)*

# 4

## ANALYSIS GUIDE

1

Is the collective unit created or authorized by a Board rule or policy?

2

Is the collective unit formed by a decision of the Board?

3

Is the collective unit tasked with any obligation that could be viewed as a delegation of the Board's legal responsibilities?

4

Is the collective unit authorized by a Board-approved handbook, procedure, policy or practice to conduct any aspect of the Board's legal responsibilities?

# Member Spotlight: Andy Chromy, SFO, CSRSM



.....  
**“Without ASBO International, I never would have felt validated to work through the district’s serious finance trouble. It gave me the confidence, especially so early in my career, to push through and believe in myself.”**

**A**fter almost a decade as a classroom teacher, Andy Chromy connected with a local school business manager to learn about the work she did. After returning to school to obtain his school business licensure, he took a position with a small rural district four years ago. For the past two and a half years, Andy has served as director of business services for West Allis-West Milwaukee School District in West Allis, Wisconsin. Covering approximately 20 square miles, this urban district serves about 9,200 students on 17 campuses.

One of the primary challenges Andy faced from his earliest days in the district was a depleted fund balance. He explains that a misrepresented budget that had been approved by the board led to significant overspending during his first six months on the job.

To address the problem, the business office implemented significant changes to the budgeting process, including moving up the budgeting timeline with multiple presentations

to the board. “It required moving to a zero-based budgeting system for many areas, such as departments and buildings,” Andy says. “We also moved expenses to the budgets of those responsible for the allocation of funds. Significant cuts were made to make sure that we are adding to the fund balance until we reach the 15–20% mark.” Through a strong adherence to the district’s rebuilding plan, it added about \$8.5 million to the fund balance in just two years. Andy is grateful that he pursued earning his SFO® certification soon after joining the field.

Outside of the office, Andy is passionate about personal wellness and applies his knowledge and passion to the workplace. He enjoys spending time with his wife and three children, all of whom are avid sports fans. 🍌

*This article originally appeared in the June 2017 Accents newsletter and is reprinted with permission of the Association of School Business Officials.*

# Custodial & Maintenance Conferences

**O**ver 775 custodial and maintenance staff and 105 exhibitors had the chance to go back to school this summer, as WASBO held four conferences in high schools throughout the state. The Custodial & Maintenance Conferences were coordinated through the WASBO School Facilities and Safety and Risk Management committees, and took place in Waunakee June 21, La Crosse July 12, Milwaukee July 19, and Amherst July 26.

The conferences gave attendees specific knowledge for their day-to-day work, along with opportunities to network with peers and participate in an interactive, hands-on Safety Room Challenge.

The keynote presentation theme for this year was “Making a Difference.” Joe Ledvina, Supervisor of Buildings & Grounds, La Crosse SD, shared his experiences with staff “making a difference” in the lives of students with attendees at

Waunakee, Milwaukee and Amherst. Randy Nelson, Superintendent, La Crosse SD, also shared his stories with attendees at La Crosse and gave special recognition to Mike Freybler for “making a difference” in their district.

The Safety Room Challenge was offered at all four locations.

The Safety Room Challenge concept has developed leaders through a “train the trainer” model. School districts that have hosted in the past serve as mentors to current hosts setting up the Safety Room Challenge operation.

Along with sessions geared to enhance the duties of maintenance and custodial staff, the conferences offered four modules in the Facilities Management Certification Program. This certification is designed to provide those who are responsible for maintaining the learning environment in Wisconsin school districts with current knowledge and best practices. The Facilities

Management Certification Program is recognized by the Wisconsin Department of Public Instruction, and those earning the certification receive a certificate signed by the State Superintendent.

“It seems that the individuals in attendance are taking more ownership of their responsibilities with the training offered,” noted one exhibitor. “The overall attitude of the attendee has improved dramatically...[they] were genuinely interested in the quality of the products used in their facility, as well as the proper use of said products.”

The WASBO School Facilities and Safety and Risk Management Committees greatly appreciate the leadership of our hosts Joe Bellomo (Waunakee), Joe Ledvina (La Crosse), Todd Miller (Milwaukee) and Robert Smith (Amherst). These conferences went smoothly due to the hard work of these leaders and their teams. We hope you join us next summer!

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# Safety Room Challenge Winners



## Individual Winners:

Milwaukee - Scott Zamzow (*top left*)

La Crosse - Scott Eberhardt (*top right*)

Amherst - Chris Cummings (*bottom left*)

Waunakee - Gary Stanley (*bottom right*)

## Team Winners:

Milwaukee - Jake Hernandez, Christian Lomeli, Mike Prinsen, Rich Potter, Scott Stevenson (*middle right*) of New Berlin.

La Crosse - Deb Ewing, Judy Johnson, Corrine Molling, Kin Wagner (*top middle*) of Holmen.

Amherst - Greg Courchene, Mike Graves, Dave Hoh, Mike Schumann (*bottom middle*) of Oshkosh.

Waunakee - Gary Lewis, Joel Monk, Donna Nolan, Connie Sturkey, Michael Yarbrough (*middle left*) of Parkview.



# Bus Safety Tips for Parents and Children

Author | Ted Hayes

Nationally there are over 450,000 yellow school buses providing student transportation on a daily basis. Over 23.5 million students ride school buses throughout the United States. This equates to about 10 billion individual student rides or 20 billion boardings and deboardings annually. Remarkably, the injury rate involving children is quite low.

The National Highway Traffic Safety Administration reports that 96% of the estimated 8,500 to 12,000 children injured in school bus accidents annually are considered minor - scrapes, bumps, bruises, etc.

Unfortunately, an average of 11 children a year are fatally injured inside the school bus and about 15 children a year are fatally injured as pedestrians in the loading and unloading zone around the school bus. That's a 200% improvement from the 75 school bus fatalities in 1975; however it is not good enough.

The beginning of this school year is a great time to educate parents and children of the do's and don'ts of bus safety. Let's review some effective bus safety tips:



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**For More information:  
 Contact Richard Waelti  
 Phone: 262-377-8306  
[rwaelti@mvpbanking.com](mailto:rwaelti@mvpbanking.com)**

## Parent Bus Safety Tips

Ensure that children always get to the school bus loading area in plenty of time. If as a parent, you see there is not enough time to safely load the bus, stop, and safely drive your children to school. Never attempt to flag down a moving bus so your children can enter the bus.

Do not dress your children in loose fitting or baggy clothing (especially small children) that can get caught in handrails, in swinging doors, and on seats.

The most dangerous area is where children board and deboard the bus. Instruct children to avoid horseplay and stay back away from the bus (at least 15 feet) and wait for the bus to come to a complete stop.

Instruct children to refrain from horseplay or from being noisy while on the bus. The bus driver has a difficult enough job in driving the bus; don't ask them to be a bus monitor too.

Stop for all school buses when the warning lights/signs are activated.

Don't dress children in yellow clothing or raincoats - simply dress them in another color. Yellow raincoats have a tendency to blend in with the yellow school bus making it difficult for the driver and other motorists to see the child.

Provide a safe area where children must stand while waiting for the bus (at least 15 feet away from the road). Paint a yellow line on your driveway/sidewalk and instruct children never to cross that line until the bus has come to a complete stop.

During the winter months, knock down snow banks near the bus pick up area. Snow piled high creates significant blind spots for the bus driver.

## Children Bus Safety Tips

Ensure that you are on time for the bus pick up.

Never run to or from the bus. This is especially important during wintertime conditions.

Don't push or shove when getting on and off of the bus.

Always stay in your seat when riding on the bus.

Don't yell or shout when on the bus.

Always obey the bus driver's directions.

Wait for the driver's signal before crossing.

Always cross at least 10 feet in front of the bus.

Never crawl under a school bus.

Although bus accidents involving students are rare, the results can be terrible. Spend the time to educate parents and children - during student registration, through safety information sent home with children, and during parent/teacher conferences. Let's keep Wisconsin a safe place for busing our children. 🇺🇸

*Questions on this article? Contact Ted Hayes at [ted.hayes@m3ins.com](mailto:ted.hayes@m3ins.com)*

# CESA 10 Introduces a Nationwide Educational Speaker Program

**C**ooperative Educational Service Agency 10 (CESA 10) recently launched the Wisconsin Speakers in Education Keynotes (WISE-Notes) Program, a quality educator speaker and consultant pool available to school districts and organizations that provide services to pupils. The program currently includes 23 speakers and hundreds of relevant

topics from engaging learners with digital tools to harnessing social media, creating collaborative learning environments, to mobile learning and 21st century skills.

“This program closely aligns with CESA 10’s mission,” said Michael Haynes, Administrator for CESA 10. “Establishing WISENotes will ensure that Wisconsin educators have access to the highest caliber of educational

speakers and consultants in order to benefit students and learning.”

CESA 10’s pool of educational leaders is available to provide keynotes, training, and motivational speaking for any organization that serves pupils. Visit [WISENotes.cesa10.org](http://WISENotes.cesa10.org) for a complete list of topics and speakers and to schedule a keynote presentation for your next gathering. 📍

*For questions related to this article, contact Michael Haynes at [mbaynes@cesa10.k12.wi.us](mailto:mbaynes@cesa10.k12.wi.us)*



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## School Districts Among Those Affected by New GASB 73, 74 and 75 Requirements

Author | David Minch

**S**chool districts are among those governmental agencies that must adhere to the new accounting standards regulating how pensions not funded by a trust and postemployment benefits other than pension plans (OPEB) are calculated. This change will affect how these benefits are presented and recorded in your financial statements.

The Governmental Accounting Standards Board (GASB) statements go into effect this year:

### Pension benefits

Portions of Statement 73 are effective for fiscal years beginning after June 15, 2016.

### Other post-employment benefits

- Statement 74 is effective for fiscal years beginning after June 15, 2016.
- Statement 75 is effective for

fiscal years beginning after June 15, 2017.

### What will change?

While these changes may bring increased transparency and a move toward standardizing measurement, they could also significantly impact the amount of information you need to display. Expect expanded footnote disclosures and additional schedules for the required supplementary information section of the financial statements to be the new norm. School districts will also be required to report on their plans on the district-wide statements in the financial statements.

### Updated valuations required

You must have a new valuation completed in accordance with the new regulations and the deadlines vary by type of plan. Note that you may use the lookback option and have a valuation date one year prior to the reporting date.

- OPEB plan administered

through a trust (fund 73) – completed for fiscal year 2017

- OPEB plan not administered through a trust – completed for fiscal year 2018

### Actuary study required for certain pension or stipend plans

If your pension plans are not administered through a trust (often referred to as stipend plans), you must have an actuary study done in accordance with GASB 73. This also affects how your pension liability or asset is included in the financial statements, as well as adds footnote disclosure requirements. This is to be completed for fiscal year 2017. 🇺🇸

*If you have questions about these new financial reporting requirements, please contact David Minch at [david.minch@schencksc.com](mailto:david.minch@schencksc.com)*

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262-227-1203 or [jklett@weatruck.com](mailto:jklett@weatruck.com)



# OCR Issues Internal Guidance Narrowing Scope of Complaints & Investigations

Contributor | Buelow Vetter

**A**s part of its endeavor to shift power from federal government to state and local governments and communities, the Trump Administration has been reviewing the role of the Department of Education and the Office for Civil Rights. On April 26, 2017, President Trump signed an Executive Order which directs Education Secretary Betsy DeVos to conduct a review of the Department of Education's regulations and guidance documents and determine whether the Department has overreached its authority on education issues in K-12 schools. The Executive Order authorizes Secretary DeVos to rescind or revise any regulations or guidance documents that are inconsistent with federal statutes.

As the scope of the Department's authority is reconsidered, the Office for Civil Rights ("OCR") recently issued two memorandums to Regional Directors regarding the scope of and procedures for investigating OCR complaints, including complaints involving transgender students.

## OCR Instructions to the Field re Scope of Complaints

On June 8, 2017, the Acting Assistant Secretary for Civil Rights sent instructions to Regional Directors regarding the scope of complaints and protocols for investigating such complaints. The guidance is effective immediately and applies to all pending and new complaints. The instructions include the following:

- "Effective immediately, there is no mandate that any one type of complaint is automatically treated differently than any other type of complaint with respect to the scope of the investigation, the type or amount of data needed to conduct the investigation, or the amount or type of review or oversight needed over the investigation by Headquarters."
- "In particular, OCR will no longer follow the existing investigative rule of obtaining three (3) years of past complaint data/files in order to assess a recipient's compliance . . ." "There is no longer a 'one size fits all' approach to the investigation of any category of complaints."
- "OCR will only apply a 'systemic' or 'class-action' approach where the individual complaint allegations themselves raise systemic or class-wide issues or the investigative team determines a systemic approach is warranted through conversations with the complainant."

The memorandum closed by emphasizing OCR's neutral and impartial role in investigating complaints, and the intent to "empower investigative staff to clear case backlogs and resolve complaints within a reasonable time-frame, thus providing effective resolution and justice to complaints and recipients."

## OCR Instructions to the Field re Complaints Involving Transgender Students

On June 6, 2017, the Acting Assistant Secretary for Civil Rights sent

instructions to Regional Directors regarding the acceptance and review of complaints involving transgender students. The memorandum instructs OCR investigative staff to "rely on Title IX and its implementing regulations, as interpreted in decisions of federal courts and OCR guidance documents that remain in effect, in evaluating complaints of sex discrimination against individuals whether or not the individual is transgender."

The memorandum instructs investigative staff that "OCR may assert subject matter jurisdiction over and open for investigation the following allegations:

- Failure to promptly and equitably resolve a transgender student's complaint of sex discrimination
- Failure to assess whether sexual harassment (i.e., unwelcome conduct of a sexual nature) or gender-based harassment (i.e., based on sex stereotyping, such as acts of verbal, nonverbal, or physical aggression, intimidation, or hostility based on sex or sex-stereotyping, such as refusing to use a transgender student's preferred name or pronouns when the school uses preferred names for gender-conforming students or when the refusal is motivated by animus toward people who do not conform to sex stereotypes) of a transgender student created a hostile environment;
- Failure to take steps reasonably calculated to address sexual or gender-based harassment that creates a hostile environment;

- Retaliation against a transgender student after concerns about possible sex discrimination were brought to the recipient's attention; and
- Different treatment based on sex stereotyping" (internal statutory citations omitted).

Denying a transgender student access to the bathroom or locker room that corresponds with his or her gender identity is not on the list of specific allegations over which OCR may assert subject matter jurisdiction and open an investigation. While some media outlets are interpreting this to mean that complaints involving a transgender student's bathroom or locker room access would likely be dismissed, it should be noted that in *Whitaker v. Kenosha Unified School District et al.*, the Seventh Circuit Court of Appeals issued an injunction permitting a transgender student to use the bathroom corresponding to their gender identity. The Court found that the student was likely to succeed on his Title IX claim, concluding that a policy that prohibits individuals from using the bathroom that corresponds with their gender identity punishes those individuals for their gender nonconformity and for not conforming to the sex stereotypes associated with their sex assigned at birth.

Because the OCR internal memorandum directs investigative staff to rely on federal court interpretation of Title IX, which would include the Seventh Circuit's interpretation in *Whitaker*, it is unclear at this point whether OCR will assert subject matter jurisdiction over allegations concerning restroom access even though such allegations are not explicitly listed in the internal memorandum. 🍷

*If you have any questions on the effect of the recent guidance on pending or potential OCR investigations, please contact Alana Leffler [aleffler@buelonvetter.com](mailto:aleffler@buelonvetter.com); Gary Ruesch [gruesch@buelonvetter.com](mailto:gruesch@buelonvetter.com); or Matt Derus [mderus@buelonvetter.com](mailto:mderus@buelonvetter.com)*



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| Dawn Laboy - Random Lake         | Jill Bodwin - Denmark         |
| Topher Adams - Campellsport      | Patrick Miller - Shorewood    |

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# WASBO Offers Mentorship Program

**A** mentorship is a supportive relationship established between two individuals where knowledge, skills, and experience are shared. The protégé is someone seeking guidance in developing specific competencies, self-awareness, and skills early in their career. The mentor is a person who has the experience and expertise in the areas of need identified by the protégé and is able to share wisdom in a nurturing way.

In this relationship, the protégé has the opportunity to ask questions, share concerns, and observe a more experienced professional within a safe, protected environment. Through reflection and collaboration between the pair, the protégé can become more self-confident and competent in their application of knowledge and skills gained in their training.

No two mentorship relationships are the same; the relationship established is unique based on their needs, personality, learning styles, expectations, and experiences. Mentorship can provide one or all of the following: regular opportunities for individuals to reflect together about their hands-on work; an opportunity for skill development measured in competencies gained; a significant, long-term effect on the life or work style of another person.

PI 34 requires all initial educators, which includes administrators, to have a mentor assigned who is trained in the Wisconsin Standards. An initial educator is someone who has completed an approved program with institutional endorsement and is now entering the profession with a master's degree.

The initial educator license shall be issued for a period of five (5) years and is a non-renewable license. PI 34 requires all school districts to provide three things for the initial educator.

- The initial educator shall receive on-going orientation from the

employing school district, which is collaboratively developed and delivered by the school board, administrators, teachers, support staff and parents.

- The initial educator shall be provided support seminars by the employing school district that reflect the appropriate Wisconsin Standards and the mission and goals of the school district.
- The initial educator shall be provided with a qualified mentor by the employing school district. The mentor period may be less than five years.

## Participation

Participation is available to all WASBO District Professional members. While all new WASBO members are eligible to participate in the program, current WASBO members may wish to be assigned a mentor as well. The mentorship program is designed to assist those:

- Beginning their careers in school business management, whether under a provisional or 08 licenses, or by virtue of their current responsibilities in this field.
- Changing positions within the state.
- Assuming positions in Wisconsin after practicing in another state(s).
- Wishing to become more knowledgeable in specific areas.

## Program Goals

Mentoring has been and continues to be an accepted and successful practice and powerful tool for training professionals and supporting adult learning in business and industry, education, and many other professional fields. While the approaches and level of sophistication may vary from program to program, the desired outcomes of successful programs are generally the same and focus on

strategies that assist individuals to be or become more effective within the context of their organization.

The WASBO mentor program is designed to provide technical assistance and advice to first and second year school business officials relative to the myriad duties and responsibilities that are inherent within every school business official's job description. This is accomplished by pairing new business officials on a one-to-one basis with experienced veterans.

The mentor program is designed to accomplish the following specific goals:

- To provide opportunities for new school business officials to acquire the performance skills and knowledge necessary for the effective implementation of their job responsibilities.
- To provide a resource in order to facilitate decision making associated with the particularly difficult challenges and problems that occur within the frame of reference of a school business official's position.
- To develop a cadre of experienced school business officials who would be willing to participate in the implementation of mentor activities.

## Orientation

On Tuesday, Aug. 15, WASBO will offer a Mentorship Orientation session from 3-7 PM for new protégés and mentors. This session will be held at the Holiday Inn Stevens Point. The session is no charge. Protégés pay a program fee of \$100, which applies even if not attending the Aug. 15 orientation.

*For more information about mentorship, see [WASBO.com/mentorship](http://WASBO.com/mentorship) or contact Mary Jo Filbrandt, WASBO Mentorship Program Coordinator, at [maryjo.filbrandt@wasbo.com](mailto:maryjo.filbrandt@wasbo.com).*

# Tools for New Business Staff — and Teams!



## YEAR of SUCCESS

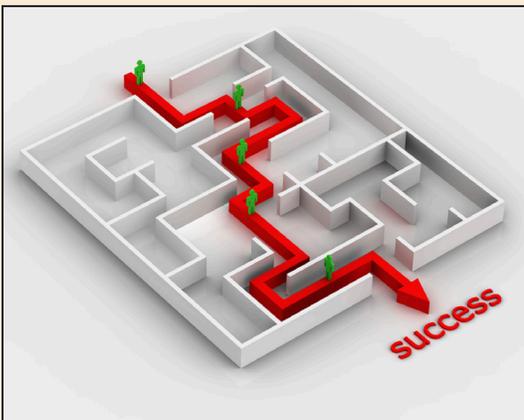
### Starts this August

WASBO's Year of Success is a **six-conference package** designed to offer new business managers, bookkeepers, and district administrators with the **timely knowledge** they need to **succeed** in a typical school business office year.

The WASBO Year of Success Program offers a substantial savings — approximately 25% — over individual conference registrations. The program includes full registration to six WASBO conferences which contain material specific to new business office staff:

- New School Administrators & Support Staff Conference • Aug 16-17, 2017
- Fall Conference • Oct 5-6, 2017
- School Business Management: Winter at a Glance • Dec 5, 2017
- Wisconsin Federal Funding Conference • Feb 26-27, 2018
- Accounting Conference • March 14-15, 2018
- Spring Conference • May 17-18, 2018

[WASBO.com/Success](http://WASBO.com/Success)



## NEW School Administrators & Support Staff Conference

### Coming to Stevens Point August 16-17

If you are a **new business official, superintendent** or **business staff person** in your district, the WASBO New School Administrators (business manager or superintendent) & Support Staff Conference on August 16-17 in Stevens Point should be on your calendar.

Solidify your knowledge and your team. While this conference is for new school district administrators, school business officials, and business support staff who are responsible for tasks related to school finances, veteran personnel can benefit as well. Viterbo University graduate credit is available.

Register NOW at [WASBO.com/NewAdmin](http://WASBO.com/NewAdmin)



## Mentorship

### Annual Training for Mentors & Protégés

WASBO offers a Mentorship Program which fulfills the **PI34** requirement for **formal mentoring** for licensed (08) school business officials. Mentorship is open to all WASBO members.

The annual Mentorship Program Orientation will take place on Aug. 15 in Stevens Point. Explore the benefits of mentorship and the best practices for establishing a professional mentoring relationship.

Sign up as a Protégé or Mentor at [WASBO.com/NewAdmin](http://WASBO.com/NewAdmin).

[WASBO.com/Mentorship](http://WASBO.com/Mentorship)

Author | Courtney Clark

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# THE SUPRISING REASON STRESS COULD MAKE YOU **BETTER** AT YOUR JOB



*As workplace stress becomes more and more common, managers are aware that mitigating stress is an important part of reducing burnout. But research suggests there's one surprising benefit to stress in the workplace.*

**N**o one wants to be stressed out at work, but do we have a choice? We're all being asked to do more with less, and do it faster. So stress is a natural reaction to high expectations and pressure. Stress can cause burnout, employee turnover, frustration and anger around the office. But research suggests there may be ONE upside to work-related anxiety that might surprise you...

Stress might cause you to make more accurate decisions.

### This is Your Brain on Stress

That's right – it's possible that people who feel anxious might be better judges of possible outcomes and problems, and therefore make better decisions. (In a recent gender study out of UNC and Duke, for example, men in particular made very risky decisions under pressure, while women tended to take fewer risks and make more accurate judgements, even under the same pressure.) But men and women both might get more eerily accurate at making decisions the more pressure they're under. From hitting high notes while

singing to hitting targets at the gun range, stress seems to correlate with precision.

The reason may have something to do with stress making us more pessimistic. For years we've known that pessimists make more realistic, accurate predictions about the future than optimists. Optimists can tend to think big and envision the future positively, so their expectations of the future aren't always realistic. It's possible that under anxiety, we all get a little more pessimistic, and because of that, our accuracy gets better.

### Being the Boss of Stress

For whatever reason, it happens. Stress makes you more accurate. The next time you feel anxious, try these techniques, and you'll be using stress to your advantage:

- Reevaluate your current goals. Don't cross any of them off in a fit of pessimism, but take a realistic look at whether your timeline needs to be adjusted.
- Be a star at work. Use your accuracy to your advantage and speak up in meetings where the team is making plans.

- Plan a vacation or other personal experience. Your accuracy will make you great at picking the best B&B! You'll be less likely to get duped by flowery language or wide angle photography.

Stress is unpleasant, but it doesn't have to be a completely terrible experience. One great book on using stress to your advantage is "The Upside of Stress", by Kelly McGonigal. She found that stress was most damaging only if you THOUGHT it would hurt you.

If you want to be successful, don't freak out the moment you feel stressed. Lean in to the stress, show off your awesome, accurate decision-making, and make stress work for you. 🍌

*Courtney Clark works with organizations that need teams who can succeed during stress and change without burning out, lashing out, or giving up. She is the author of two books, "The Giving Prescription," and "The Successful Struggle," a three-time cancer survivor, brain aneurysm survivor, keynote speaker, and founder of a nonprofit. [www.CourtneyClark.com](http://www.CourtneyClark.com)*

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# Stay Connected

## Call for Presentations

Has your school district implemented a new practice? Do you have a story to tell? WASBO invites you to share your experience and expertise by applying to present at one of our upcoming 2018 conferences: **Facilities Management, Transportation & Bus Safety, Accounting and WASBO Spring** conferences. A Call for Presentations is posted at [WASBO.com/present](http://WASBO.com/present). Deadline is September 30.

If you are a District Professional, consider teaming up with your colleagues/Service Affiliate members to present a session on an innovative idea or best practice you have implemented in your district. Attendees appreciate the information provided by their peers and often find they can apply what they have learned at the conference when they return to their districts.

Service Affiliate Members are encouraged to team up with a school district professional to co-present educational and informative solutions that address the needs of school districts. Inviting district personnel to co-present gives additional credibility to the information you are providing. If you present quality information, attendees will remember the expert who provided it.

*Final programming decisions for each conference are made by that conference's planning committee.*

Questions? Contact Kaitlyn Peters, [kaitlyn.peters@wasbo.com](mailto:kaitlyn.peters@wasbo.com) or 608.729.6631.

## Interim Assignments

As school business officials (business managers, bookkeepers, facility directors and other critical positions) take new positions or retire, the districts they depart are left with a void. In addition, many districts are in need of consulting help on project or oversight work. These districts are in need of assistance from interim school business officials until their openings are filled or specific projects are completed. If you would like to be considered, please send a one-page resume and other pertinent details to Woody at [woody.wiedenhoeft@wasbo.com](mailto:woody.wiedenhoeft@wasbo.com).

## Network by Participating on a WASBO Committee

Meet professional school colleagues and service affiliates, share ideas, enhance WASBO services and enrich your professional development. Serve on a WASBO committee — you'll do all that, and more. Find out more at [WASBO.com/committees](http://WASBO.com/committees). Contact Kristin Hauser at [kristin.hauser@wasbo.com](mailto:kristin.hauser@wasbo.com).

## Submit a Newsletter Article

Has your school district implemented a new practice? Do you have a story to tell? Share your experience by writing an article for *Taking Care of Business*. Email your submission to Clare May, [clare.may@wasbo.com](mailto:clare.may@wasbo.com).

## Mentorship Program

New professionals are entering the field regularly. If you know of someone new in your region who could use the help of a mentor, contact WASBO's Mentor Coordinator, Mary Jo Filbrandt, at [maryjo.filbrandt@wasbo.com](mailto:maryjo.filbrandt@wasbo.com). For a school facilities mentor, contact Joe Ledvina at [jledvina@lacrossesd.org](mailto:jledvina@lacrossesd.org) or Dave Hoh at [david.hoh@oshkosh.k12.wi.us](mailto:david.hoh@oshkosh.k12.wi.us).

## Service Affiliate Checklist

Your contact for sponsorship, advertising, and newsletter submissions is Clare May, [clare.may@wasbo.com](mailto:clare.may@wasbo.com)



- Sponsorship Opportunities:
  - WASBO Fall Conference
  - Midwest Facility Masters Conference
  - Winter at a Glance
  - WASBO/WASPA School Personnel Academy
  - Wisconsin Federal Funding Conference
  - Facilities Management Conference
  - Transportation & Bus Safety Conference
  - Accounting Conference
  - Spring Conference
- *Taking Care of Business* articles due September 15 for October issue.
- Advertise in *Taking Care of Business*.
- Call for Presentations due September 30
- Update your profile and communication preferences at [WASBO.com](http://WASBO.com).
- Renew your 2017-18 membership.
- Join a WASBO Committee.

# Call for Presentations



WASBO invites you to share your experience and expertise by applying to present at one of our upcoming 2018 conferences.

**Deadline to apply is  
September 30, 2017**

Applications are currently be accepted for:

- Facilities Management Conference
- Transportation & Bus Safety Conference
- Account Conference
- Spring Conference

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## ASBO International New Members

### July 2017

- **Kristin Hauser**, Wisconsin ASBO
- **Lindsay Joerns**, Elcho SD
- **Kent Kindschy**, Turtle Lake SD
- **Kristen Nickelatti**, Greendale SD
- **Jeremy Struss**, Swallow SD
- **Tricia Thompson**, Mercer School
- **Tad Wehner**, Edgerton SD



## ASBO International Membership Milestones

### July 2017

#### 20 Years

- **Kim Hurtz**, Community Insurance Corporation, Brookfield

#### 10 Years

- **Brad Boll**, SD of Beloit Turner
- **Abigail Johnson**, Eau Claire Area SD

#### 5 Years

- **Robert Chady**, Marshall Public Schools

### August 2017

#### 35 Years

- **Thomas Owens**, Stevens Point Area Public SD

#### 25 Years

- **Erin Green**, Performance Services

#### 10 Years

- **Kathy Stoltz**, Richland SD
- **Mark Waldecker**, Green Bay

#### 5 Years

- **Lori Ames**, Middleton-Cross Plains Area SD
- **Jessy Cassellius**, Eau Claire Area SD

## ASBO INTERNATIONAL MEETING DATES

**2017 Annual Meeting & Expo**  
Sept. 22-25, 2017 - Denver, CO

**2018 Annual Meeting & Expo**  
Sept. 21-24, 2018 - Kissimmee, FL

**2019 Annual Meeting & Expo**  
Oct. 25-28, 2019 - National Harbor, MD

**2020 Annual Meeting & Expo**  
Oct. 2-5, 2020 - Nashville, TN



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# Welcome to our New Members!

## District Professional Members

- **Jonah Adams**, SD of Nekoosa
- Allyssa Andersen, Principal, Linn J4 SD
- **Jessica Anderson**, CESA #10
- **Dave Baacke**, Director of Operations, Wisconsin Lutheran High School
- **Marggie Banker**, Superintendent, Montello SD
- **Jeff Curwick**, Head Custodian, Middleton-Cross Plains SD
- **Michelle Duhr**, Bookkeeper, Lac du Flambeau Public School
- **Matt Forss**, Custodian Engineer, Green Bay Area Public SD
- **Jennifer Gajewski**, Operations Secretary, SD of South Milwaukee
- **Paula Gladden**, Senior Accountant, Walworth Co CDEB
- **Wendi Kaczkowski**, Accounts Payable Manager, Northland Pines SD
- **Michael Kelly**, Custodial/Maintenance Foreman, SD of Waukesha
- **William King**, Manager of Buildings & Grounds, SD of South Milwaukee
- **Ryan Koessl**, Accountant, Racine Unified SD
- **Lindsay Krull**, Business Services Assistant, Evansville Community SD
- **Christine Kuehl**, Hustisford SD
- Konrad Liebzeit, Environmental/Health & Safety Technician, CESA #10
- **Franklin Lord**, Buildings & Grounds Supervisor, Hartford Union High SD
- **Robert Marshall**, Business Manager, Northland Pines SD
- **Nicole Massie**, HR/Payroll Specialist, Trevor-Wilmont
- **Brian Misfeldt**, Superintendent, SD of Bloomer
- **Jackie Montreal**, Accounts Payable, Somerset SD
- **Amy Peters**, Financial Assistant, White Lake SD
- **Renee Peterson**, Finance Coordinator, Prescott SD
- **Sandy Reseburg**, Financial Assistant, New Holstein SD
- **Nicole Riendeau**, Grant Specialist, Racine Unified SD
- **Cheryl Rosemeyer**, District Bookkeeper, Gilman SD
- **Michele Scott**, Business Manager, Woodlands SD
- **Kelly Seichter**, Director of Instruction, Whitewater Unified SD
- **Michelle Silver**, Facility Foreman, SD of Menomonee Falls
- **Sarah Sime**, Administrative Bookkeeper, Seneca Area SD
- **Dennis Sutherland**, Custodian, Oak Creek Franklin Joint SD
- **Todd Timm**, District Administrator, Hortonville Area SD
- **David Wiczorkowski**, Buildings & Grounds, Mukwonago Area SD
- **Adam Yeomans**, Facility Management Advisor, CESA #10
- **Mike Groth**, Owner, Groth Design Group
- **Kevin Hart**, Sales & Account Manager, Gunderson Family Companies
- **Ashley Jones**, Community Relations Marketing Specialist, Security Health Plan of Wisconsin
- **Brent Kane**, Director of K-12 Education Market, Duet Resource Group
- **Megan Levy**, Local Energy Programs Manager, State of Wisconsin-Office of Energy Innovation
- **Claire Martin**, Educational Consultant, Nexus Solutions
- **Melissa Rickert**, Energy Engineer/Program Design, Focus on Energy
- **Tracy Sabol**, State Director, Insuring Success
- **Steve Sorenson**, Security Health Plan of Wisconsin
- **Bernie Weber**, President, Unique Products
- **Lawrence Widmer**, Association & Government Relations Director, Call One

## Student Member

- **George Chironis**

## Service Affiliate Members

- **Jamie Bargaquast**, District Sales Manager, BELIMO Americas
- **Kelly Berens**, Bookkeeper, Everase
- **Saurabh Betawadkar**, Energy Advisor, Focus on Energy
- **Tom Dragotta**, Energy Advisor, Focus on Energy
- **Sue Felio**, Associate Account Manager, WEA Trust

Have you renewed your membership for 2017-18?  
Log in at [WASBO.com](http://WASBO.com),  
check your profile and  
print an invoice or pay right  
online!

Call the WASBO office  
if you need assistance  
608.249.8588

# Member Moves and Retirements

## On the Move

- **Bob Avery**, Director of Business Services, Baraboo SD, to Director of Business Services, Hartford Union High SD
- **Bradley J. Carriveau**, Transportation Manager, Stevens Point Area Public SD, to Director of Transportation, Cherry Creek Schools (Denver, CO)
- **Janel DeZarn**, Director of Business Services, Mayville SD, to Business Administrator, Columbus SD
- **Michael Gerlach**, Director of Financial Services, Hustisford SD, to Director of Business Services, Fond du Lac SD
- **Todd Iverson**, District Operations Supervisor, Muskego-Norway SD, to Buildings & Grounds Manager, Whitnall SD
- **Nathan Jaeger**, Business Manager, Whitewater Unified SD, to Director of Human Resources, De Forest Area SD
- **Davita Molling**, Director of Finance, West Salem SD, to Supervisor of Finance, La Crosse SD
- **Matthew Sylvester-Knudtson**, Financial Analyst/ Grants Manager, Janesville SD, to Director of Business Services, Whitewater Unified SD
- **Ben Terpening**, Account Executive, McKinstry, to Vice President, Upper 90 Energy
- **David Van Spankeren**, Executive Director of Finance, CESA #5, to Business Services, CESA #6

## Retirements

- **Denise England**, Head Bookkeeper, SD of Marinette
- **Que Huong Vu**, Accountant, SD of Menomonee Falls
- **Rick Rettler**, President, Rettler Corporation

## Keep us Posted!

**Retiring?** Contact WASBO before you leave so we can update your member type to retired and get your new contact information. Email Kristin Hauser at [kristin.hauser@wasbo.com](mailto:kristin.hauser@wasbo.com). If you are interested in being added to our interim list, send an email to Woody Wiedenhoeft at [woody.wiedenhoeft@wasbo.com](mailto:woody.wiedenhoeft@wasbo.com).

**Changing Districts?** Be sure to update your profile at WASBO.com so you don't miss any communications. Call 608.249.8588 if you need help. 📞

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# Fall 2017 WASBO Event Calendar

Here is a look at the conferences, workshops, regional meetings, committee meetings, and other events that make up the Fall 2017 WASBO Event Calendar. For more information, see the Calendar of Events at [wasbo.com](http://wasbo.com)

## August

**1**  
Call for Presentations Open  
[wasbo.com/present](http://wasbo.com/present)

**15**  
Mentorship Program Orientation  
*Holiday Inn, Stevens Point*  
[wasbo.com/newadmin](http://wasbo.com/newadmin)

**16-17**  
New School Administrators &  
Support Staff Conference  
*Holiday Inn, Stevens Point*  
[wasbo.com/newadmin](http://wasbo.com/newadmin)

**18**  
WI Valley Regional Meeting  
*Coffee at 9 am, meeting at 9:30 am*  
*Antigo*

**22**  
Bookkeeper & Payroll Professionals  
Conference  
*CESA 3, Fennimore*

**24**  
Bookkeeper & Payroll Professionals  
Conference  
*CESA 4, West Salem*

**29**  
School Personnel Committee  
*10 AM by conference call*

## September

**7**  
Midwest Facility Masters Committee  
*10 AM by conference call*

**15**  
Northeast Regional Meeting  
*Sturgeon Bay*

**20**  
Fundamentals of Risk Management  
CSRSM Course  
*Wildwood Lodge, Pewaukee*  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

**21**  
Handling School Risks  
CSRSM Course  
*Wildwood Lodge, Pewaukee*  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

**22-25**  
ASBO International Annual  
Meeting & Expo  
*Denver, CO*  
[asbointl.org](http://asbointl.org)

**30**  
Call for Presentations Ends  
[wasbo.com/present](http://wasbo.com/present)

## October

**4**  
WASBO Fall Golf & Bike Outing  
Scholarship Fundraiser  
*Quit Qui Oc • Old Plank Road Trail*  
[wasbo.com/fall](http://wasbo.com/fall)

**5-6**  
WASBO Fall Conference  
*The Osthoff Resort, Elkhart Lake*  
[wasbo.com/fall](http://wasbo.com/fall)

**10**  
School Facilities Committee  
*9:30 AM, WASBO office*

Safety & Risk Management  
Committee  
*11:45 AM, WASBO office*

**13**  
Southeast Regional Meeting  
*Lunch at 1 pm, meeting at 1:30 pm*  
*Port Washington-Saukville*

**18**  
Measuring School Risks  
CSRSM Course  
*Wildwood Lodge, Pewaukee*  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

Southwest Regional Meeting  
*9 AM, CESA #3 office*



**19**  
Funding School Risks  
CSRSM Course  
*Wildwood Lodge, Pewaukee*  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

**24**  
Transportation Committee  
*10 AM, WASBO office*

**30-31**  
Midwest Facility Masters Conference  
*Kalahari Resort, WI Dells*  
[wasbo.com/facilitymasters](http://wasbo.com/facilitymasters)

## November

**10**  
Southeast Regional Meeting  
*Lunch at 1 pm, meeting at 1:30 pm*  
*Arrowhead*

**15**  
Administering School Risks  
CSRSM Course  
*Wildwood Lodge, Pewaukee*  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

**16**  
Workers' Compensation  
CSRSM Update Course  
*Wildwood Lodge, Pewaukee*  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

**28**  
Transportation Committee  
*10 AM, WASBO office*

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## December

**1**  
Facilities Management Conference  
*Exhibitor registration opens*  
wasbo.com/facilities

Transportation & Bus Safety  
Conference  
*Attendee registration opens*  
wasbo.com/transportation

**5**  
SFO Study Group  
*Madison Marriott West, Middleton*  
wasbo.com/sfo

Winter at a Glance  
*Madison Marriott West, Middleton*  
wasbo.com/winter

**6-7**  
WASBO/WASPA School  
Personnel Academy  
*Madison Marriott West, Middleton*  
wasbo.com/schoolpersonnel

**13**  
Southwest Regional Meeting  
*9 AM, CESA #3 office*

**15**  
Facilities Management Conference  
*Attendee registration opens*  
wasbo.com/facilities

Southeast Regional Meeting  
*Lunch at 1 pm, meeting at 1:30 pm*  
*Greendale*

Northeast Regional Meeting  
*Menasha*



## SFO Study Group

Dec. 5, 2017

Madison Marriott West, Middleton

**Registration coming soon!**  
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## Register Today!

### WASBO Fall Conference

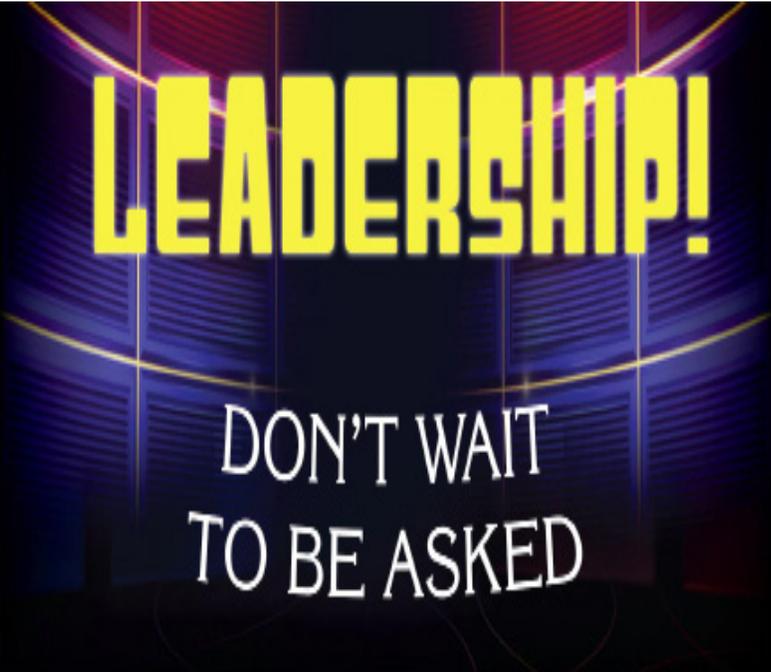
Oct. 5-6, 2017

The Osthoff Resort, Elkhart Lake

### Fall Golf & Bike Scholarship

**Fundraisers**, Oct. 4, 2017

Golf at Quit Qui Oc, Elkhart Lake



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