

# Taking Care of Business

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



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# And the Award Goes to...



**Chad Trowbridge**

Business Manager  
Chippewa Falls Area Unified  
School District

“School Business Manager  
of the Year”



**Edward Then**

Business Manager  
School District of  
Crandon

“New School Business Manager  
of the Year”

Learn more about the award winners and highlights from the State Education Convention on pages 38-39.

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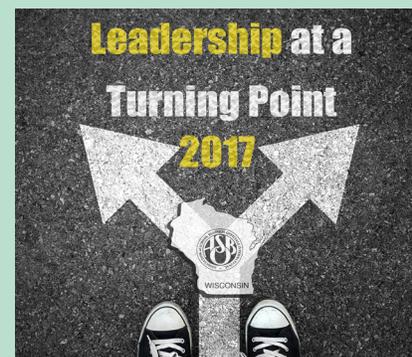
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Editor: Woody Wiedenhoef

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**Jason Demerath, SFO, CSRM**  
 Director of Business Services, Fort Atkinson  
 President, WASBO Board of Directors

# Reflecting on WASBO History in the New Year

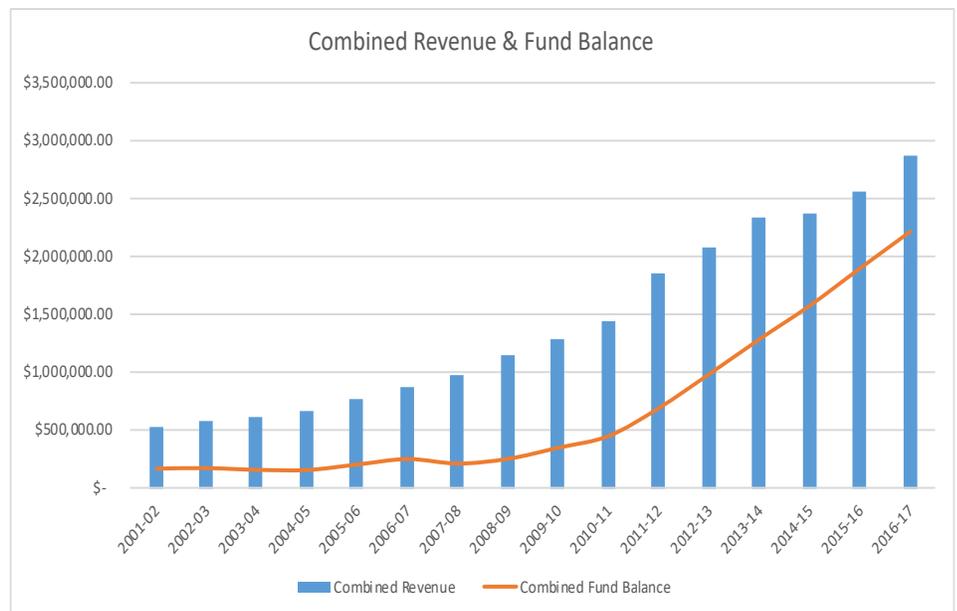
**A**t our Board of Directors meeting last June, we reviewed a history of WASBO with our incoming Board members. It was noted at that meeting that it might not be a bad idea to share some of that information with our general membership. So, just as we reflect personally at the beginning of each new calendar year, I thought this might be the perfect opportunity to reflect professionally on our rich WASBO history. The following is a brief synopsis of some data related to the past 15 years of your professional organization and the strides that we have made towards building leaders in this vocation that is education in Wisconsin.

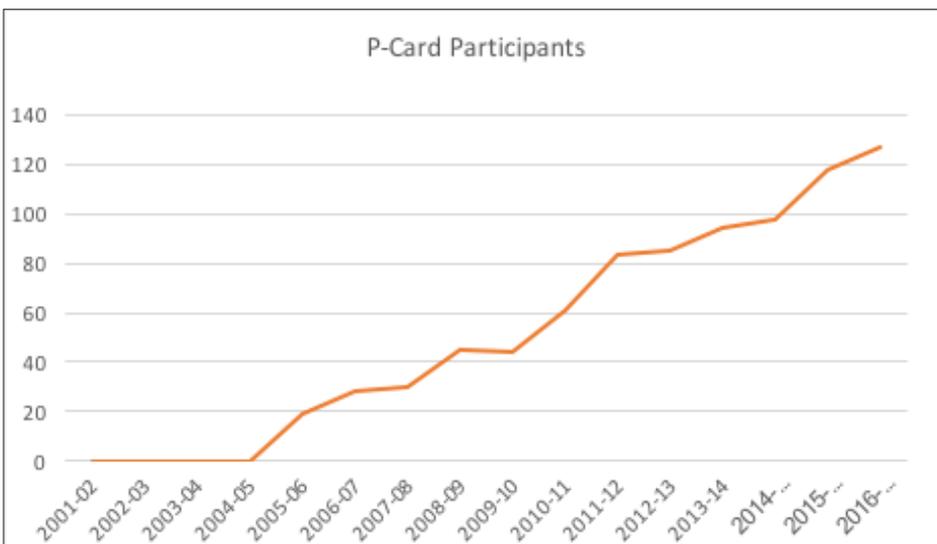
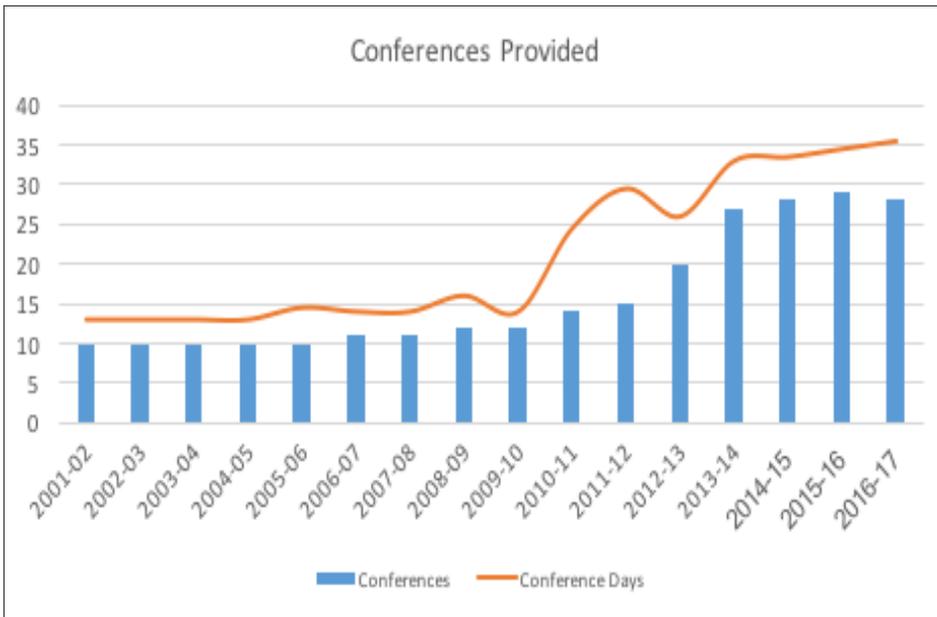
adequate funding, and to advocate for educational opportunities for the children in the State of Wisconsin.  
 • 2016-17 Mission: To provide professional development, foster a ne-

twork of support and to advocate for funding that ensures outstanding educational opportunities for all children in Wisconsin.

## Governance

- 2001-02 Vision: By the end of the decade, the WASBO shall be the most influential organization on significant Wisconsin school business management issues.
- 2016-17 Vision: To be the most influential Wisconsin organization for state and national school business management and leadership.
- 2001-02 Mission: To provide professional growth opportunities for its members, provide a network of support for its members, to work for





As you can see, in recent years many of our programs and operations have seen nice growth and have allowed the organization to expand to reach more people involved in education. In reviewing the data contained here, I am hoping you can join me in making the judgment that we are progressing well towards our vision of being the most influential Wisconsin organization for state and national school business management and leadership. With this year's theme of "Leadership at a Turning Point", your leadership group (WASBO Staff, Board, and Member Committees) is looking to build upon this rich history and continue the upward momentum of this organization as illustrated in each of these graphics. We have a very impressive slate of Board candidates this year that exemplifies the desires of our members to lead within the organization. Please consider how you might be able to lead within WASBO by volunteering for a committee, sharing your experiences with potential members, and even considering serving on a future WASBO Board. Here's to advancing this fine organization in the new year through the important work of leaders like you! Cheers! 🍷

.....

**"History cannot give us a program for the future, but it can give us a fuller understanding of ourselves, and of our common humanity, so that we can better face the future."**

**- Robert Penn Warren**



**Woody Wiedenhoeff**  
Executive Director, WASBO

# Servant Leadership

Congratulations to our award winning WASBO members! WASBO honored Chad Trowbridge as the 2018 Business Manager of the Year (sponsored by WASBO and BELFOR Property Restoration) at the January 2018 Wisconsin Education Convention. Chad is the Business Manager at the Chippewa Falls Area Unified School District. WASBO also honored Edward Then as the New School Business Manager of the Year (sponsored by WASBO and Key Benefits Concepts). Eddie is the Business Manager at the School District of Crandon.

Thank you to all the WASBO members who have volunteered to be on committees which shape and generate our curriculums, locate excellent instructors, and create professional networking activities at the many WASBO conferences and workshops held throughout the year. WASBO conferences are excellent learning environments because they are designed by WASBO members who are giving their knowledge back to their colleagues. The results show. Evaluations submitted by attendees at the conferences are very positive about the professional expertise provided. Attendees also provide great feedback to the WASBO committees which allows us the opportunity to have continuous improvement. Because of WASBO members work, total conference attendance continued to increase in the 2016-17 fiscal year, up 77 attendees, to a total of 3,241 people,

not including the attendance at the first Bookkeeper and Payroll Professionals Conference held in Wausau in collaboration with CESA 9. In addition, membership in WASBO increased again last year by 89 members.

At the end of the 2016-17 year the WASBO Board and WASBO staff agreed the following SMART Goals would guide us throughout this year in addition to following our mission of providing professional development, professional networking, and advocacy. As a reminder, the 2017-18 goals can be found on the WASBO website. The one I am most excited about is developing additional Leadership growth for all WASBO members. We offered a well-received Leadership track at the Fall Conference in October. Planning for Leadership sessions at the Spring Conference is well under way for May 17-18.

In addition to the WASBO goals, new ESSA laws are directing all school districts in the United States to report finances by school instead of by school district. With some lack of clarity being provided by the Federal Government as to what that means each state is developing their own way of providing standards for that reporting through state reports. The DPI Finance team reached out to WASBO to help in that regard in a meeting with the WASBO Board in December. An Ad-hoc committee is being led by Bob Soldner to develop a process for providing this information in the most positive way possible. Bob will be reporting out the results of their work at the February Wisconsin Federal Funding Conference,

the March WASBO Accounting Conference and the WASBO Spring Conference. It is hoped the 2018-19 budgets will be developed at the school level as well as school district level for the Fall Report. This is a work in process, so please don't assume that Bob's presentations at the above conferences will always be the same presentation. I am sure as this work develops each conference will have new updated information for school districts.

Additionally, we now need to be involved with the new Blue-Ribbon Commission on School Funding which was politically created and announced in December of 2017, after many months of private political discussions. We were disappointed that no school business managers were appointed to the committee, but for every disappointment there is a possible opportunity. John Forester will meet with the SAA Legislative Committee which includes school business officials. The only objective for this special meeting is to develop a policy agenda for SAA members to use in testifying before the Blue-Ribbon Commission on School Funding throughout the state at multiple hearings. WASBO members will have the opportunity with their educational colleagues and communities to provide common talking points that can help all students throughout the state with accurate data and distinct data driven solutions. Stay tuned for more information from John Forester as he will need help from WASBO members in this endeavor.

Please have a productive rest of the

School Year and successful planning for 2018-19 and beyond. It is a pleasure being involved with WASBO members and WASBO staff who model the Servant Leadership that will help our students continuously grow and succeed. Thank you for letting me be a part of this! 🇺🇸

.....  
“**The servant-leader is servant first...it begins with the natural feeling that one wants to serve, to serve first. Then conscious choice brings one to aspire to lead. That person is sharply different from one who is leader first...**”

**- Robert K. Greenleaf**

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**John Forester**

Director of Government Relations,  
School Administrators Alliance

**T**he Blue Ribbon Commission on School Funding, chaired by Representative Joel Kitchens (R-Sturgeon Bay) and Senator Luther Olsen (R-Ripon), held its first meeting on December 14th in Madison. The meeting consisted of a briefing on Wisconsin's current school finance system by the Legislative Fiscal Bureau (LFB) and the Department of Public Instruction (DPI), as well as questions and discussion arising on various topics covered in the briefing. The LFB and DPI briefing materials are linked below.

In my estimation, the questions and discussion by Commission members highlighted many of the important issues the Commission is likely to focus on over the next several months – per pupil revenue cap adjustments, per pupil categorical aid, declining enrollment, the low revenue ceiling, children in poverty, special education, English language learners, negative aid, the secondary cost ceiling, open enrollment, voucher funding, and more. Superintendents Joni Burgin (Grantsburg) and Michelle Langenfeld (Green Bay), WASB lobbyist Dan Rossmiller, CESA 6 Administrator Ted Neitzke and UW-Madison professor Julie Underwood all did a fabulous job of questioning the presenters and raising key issues during the discussion. It was a great start to the Commission's work, with enthusiasm for the charge and hope for success in

# School Funding Commission Gets Underway



abundant supply. But the day was filled with reality checks as well. The Co-chairs noted that previous attempts to reform the Wisconsin school funding system have begun with fanfare only to have the recommendations ignored. They also acknowledged that the only times that Wisconsin has accomplished significant school finance reform is when the state has also invested significant new revenue to help even out any winners and losers that reform inevitably creates. When asked why they believe this time will be different, the Co-chairs responded that this Commission was created by Speaker Vos and Majority Leader Fitzgerald and these legislative leaders understand what is required for the effort to be successful.

The Co-chairs announced that the Commission is likely to have six (and perhaps more) listening sessions around the state, with the first scheduled at the end of January or early February. These listening sessions pose the greatest opportunity for SAA members to engage the Commission members on the issues most important for the children they serve. These sessions are also the best way for members to influence the outcome of the Commission's recommendations.

Following the listening sessions, the Commission will hear from experts from some national organizations (like the National Conference of State Legislatures or the Education Commission of the States) on the school finance systems in other states. The Co-chairs announced

several times during the meeting that it was their intention to have the Commission recommendations finalized in time to be considered during the next biennial state budget process.

Numerous SAA members have inquired about how they can follow the work of the Commission. Commission staff have indicated that a Commission web page will be developed in the next few weeks to share information with the public about the work of the Commission.

Finally, I think it is fair to say that all of the professional associations that make up the SAA are disappointed that more SAA members (especially those with school finance expertise) were not chosen to be Commission members. The bottom line is, no matter how hard we advocated, the Commission members were selected through a political process and we didn't get to choose. As we move forward the real question is: How can we best support our colleagues on the Commission, and how can we best influence the development of the Commission recommendations?

To that end, the SAA is taking the following actions:

- The SAA has convened meetings with other K-12 education lobbying organizations to develop a common advocacy agenda.
- The SAA is engaging members in a variety of ways to solicit input on the development of the SAA's agenda for the Commission.
- The SAA Legislative Committee will meet on Monday, January 22nd for the sole purpose of finalizing an agenda for SAA members to use in their testimony and other advocacy efforts before the Commission. Our challenge, as always, is to develop a representative agenda that speaks to the needs of all Wisconsin school districts. We seek your help in accomplishing that objective.

As of this writing, the Commission Co-chairs have not yet announced the date and location of the next meeting. The SAA will keep members informed of Commission developments and opportunities for members to influence the Commission's work. 🇺🇸

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**“Leadership offers an opportunity to make a difference in someone’s life, no matter what the project.**

**- Bill Owens**

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**Nathan Jaeger**

Director of Human Resources, De Forest  
WASBO Director

**O**ne of the most important responsibilities of a school administrator is the selection of highly qualified staff, capable of providing all students with the absolute best educational experience possible. This is a great time of year to review your hiring processes, update documents, and make sure hiring expectations are effectively communicated to all hiring administrators. The significance of making the right hiring decision cannot be overstated. Below are some steps you can take now to gear up for hiring season and ensure hiring administrators have a clear process to follow, get the opportunity to interview high quality applicants, and are supported throughout the hiring process.

A great starting point to avoid hiring hiccups is to have an established hiring process in place. This could be as formal as an Administrative Hiring Manual or as simple as an internal checklist or set of guidelines. Whatever your district uses, the goal is for everyone involved to understand the expectations, timelines, and steps necessary in the process. The hiring process should be consistent, thorough, objective and legally compliant. Inconsistency in the hiring process creates room for error and may result in embarrassing or costly mistakes. You may even consider reviewing elements of your process with the district's legal counsel to ensure a fair and objective process.

# Gearing Up for Hiring Season

District guidelines are worthless if no one understands and/or follows them. Schedule an annual review of the hiring process with your leadership team to ensure everyone who holds the responsibility of being a hiring administrator understands the importance of adhering to the process. Provide them with the tools necessary to be successful. Examples of helpful resources might include a formal Hiring Process Manual, hiring process at-a-glance summary sheet, interviewing ground rules, examples of interview questions/topics to avoid, or a simple checklist of essential responsibilities.

Another step you can take to support hiring administrators in executing a seamless process is having all of your district documents, acknowledgments, and forms updated and readily available. This may include paper or electronic:

- job descriptions
- applicant job description acknowledgement form
- position posting requisition form
- background check authorization
- phone screening questionnaire
- interview questions
- applicant qualification rubric
- hiring recommendation form

These resources will vary from district to district. The point is, verify that documents are updated and accessible. Make sure hiring administrators understand what they are responsible for providing to applicants and/or returning to the District Office. Hiring administrators have a lot of responsibilities throughout the hiring process and many of the formalities can be tedious and time consuming, but they are very important. Having everything updated, organized, and accessible enables the hiring administrator to be more efficient and effective and minimizes the chances of making a

mistake or skipping a step.

There are a number of other tasks you can prepare for now to better support your hiring administrators in making successful hires. This includes identifying vacancies in a timely manner, accurately posting openings to attract a qualified pool of candidates, and providing tools to effectively screen applicants.

The hiring process begins with a vacancy. The sooner you know about a vacancy, the sooner you can begin the hiring process. I think it is fair to say the quality of the candidate pool in March is different than the quality of the pool in late July, which makes timeliness a factor. A vacancy can result from a number of circumstances including nonrenewal, termination, retirement, leave of absence, resignation, job share request, transfer, or a new position. To help identify vacancies in a timely manner you can:

- Initiate a conversation with supervisors about evaluations and the potential for nonrenewals or terminations. This is most likely an ongoing conversation, but it can be helpful to remind supervisors about statutory and internal deadlines for a potential separation of employment due to performance or other reasons.
- Send out a reminder to staff about retirement notification deadlines. Be sure to clearly communicate eligibility requirements for any post-employment benefits. This is also a good time of year to schedule a Retirement Planning Seminar.
- Notify staff of any deadlines related to requests for leaves of absence, resignations, job shares, or in-district transfers.
- Review enrollment projections and programming goals that may result in new positions.

Once a vacancy has been identified you want to be ready to post. Having a posting template ready to go can cut down on the time it takes to complete this task. To ensure you attract the right candidates, it is essential to have a clear understanding of the skills, experience, and certifications you are looking for. Your job posting should reflect the desired qualifications and skills. It is also advised to post your vacancy in places where you will reach your target audience. While WECAN is the industry norm for certified positions, districts are extending their reach as applicant pools get smaller; particularly for hard-to-fill positions. Be prepared with a list of alternate places to advertise your vacancy if you find you have a need to cast a broader net. Depending on the

type of position, this might include posting on different job search sites or publications, reaching out to universities or other institutions that provide training in the area you are trying to fill, sending direct solicitations to a targeted directory of qualified candidates, or other creative forms of advertisement.

Putting processes in place and providing tools to prescreen applicants are ways you can help ensure hiring administrators meet with the best candidates. Having clearly established hiring criteria will guide this process. Other tools or information that can be used to narrow down a candidate pool may include a targeted set of questions or a writing prompt, phone screening questionnaire, or even an online pre-screen-

ing assessment tool.

As we approach another busy hiring season, take a moment to reflect on the steps you can take now to support your hiring administrators in being successful. Think about how the district office can ensure hiring administrators get the opportunity to interview a quality group of applicants, have a clear process to follow, and are supported through the entire process. In education, attracting and hiring highly qualified candidates is one of our most important responsibilities. The more organized and prepared you can be for hiring season, the better chances your district has of hiring the best candidates. 🇺🇸



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# Encouraging Health Care Consumerism



**Bob Tess, CSR**

Chief Finance and Business Services Officer,  
Wausau  
WASBO Director

**E**ncouraging health care consumerism has proven to be somewhat of a challenge for school districts in Wisconsin, one that continues. It's been said that medical consumerism is about putting health care related financial decisions in the hands of employees and about aligning appropriate incentives. This is certainly not a new concept, but one that remains relevant for all employer-sponsored health plans coping with budgetary constraints, along with the challenges of a tight labor market that places great premium on attracting and retaining top talent. A persistent driver of the need for health care consumerism is medical trend. Depending on which survey you look at, medical trend rose at a rate of 6-8% in 2017. Even though this is lower in comparison to a decade ago, it's still at least two or even three times the rate of inflation.

So what can we do about it? It is commonly accepted that school districts haven't always led in the area of consumerism, albeit for good reason. Historically, school districts in Wisconsin have had to make up for wages that lagged behind similar private sector employers by offering generous benefit packages. A benefit philosophy including generous health benefits, generally speaking, has the effect of discouraging consumerism; this phenomena probably played a role in delaying a more ag-

gressive approach. Gradually, school districts in Wisconsin caught up with private employers before funding for public education slowed dramatically, thus creating a need to increase deductibles and out-of-pocket costs to maintain low premiums. As such, school district employees are becoming increasingly more engaged as consumers of health care. We can help our employees to become knowledgeable health care consumers by providing them more tools and resources to better understand their health care benefit.

Collaborating with M3, our broker; Security Administrative Services, our third party administrator; and the local provider community, we decided to provide our employees with an opportunity to enroll in a health savings account (HSA) as an option, partially fund the account, provide interactive worksheets to help crunch the numbers, carve out prescription coverage to the lowest cost provider, and now are promoting near site care (Astia) and telehealth (Care My Way). Continuation of this strategy has us strengthening employee communication through a comprehensive campaign that will provide opportunities for employees to become better educated about health care costs and the choices available in this area. Further on the horizon, we will consider tools to help employees navigate difficult health care decisions through health advocacy.

In the meantime, we are also referring employees to free online resources like wipricepoint.org to shop for medical care, goodrx.com to shop prescription drug costs, and saveonmedical.com to research average radiology charges. We will continue to promote ways in which employees can be better consumers simply by being proactive themselves. Some of the ways in which they can do this include the following:

- Maintain a healthy lifestyle
- Use in-network providers
- Visit emergency rooms only in the case of a true emergency
- Review medical bills for errors
- Ask their doctor about lower cost prescriptions

Collectively we can have an impact on lowering health care costs while maintaining a strong benefit package, but it may require more unconventional thinking to which we are accustomed. Although a healthy lifestyle that happens to lead to lower health care costs should remain the most powerful incentive, we must admit that in order for this to work we need to align financial incentives as well. If an employee doesn't have a financial incentive to choose the lowest cost alternative, isn't it human nature not to spend as much time and energy trying to do so? Warren Buffett has been known for having said that "to be successful in investing, you've got to have skin in the game". Perhaps the same is true for employees enrolled in an employer sponsored health plan. Especially in Wisconsin. Especially at school districts in Wisconsin. Especially now. 🍷

*M3 Insurance Agent, John Preuss contributed to this article.*

.....  
**"We can't help everyone, but everyone can help someone."**

**- Ronald Reagan**

# Should I Stay or Should I Go?

**O**f the four seasons, I probably enjoy fall the most. The recreation opportunities for people who enjoy fall activities are abundant. Unfortunately, the potential for winter weather is also part of fall. With winter weather, comes the potential for school delays, early dismissals, and closures. The first day of winter is upon us as I write this, and the potential for severe winter weather is upon us, too. I often think of the song by the "Clash" called "Should I Stay or Should I Go?" when weather forces me to think about a closure, delay, or early dismissal. The lyrics contain the refrain:

**Should I stay or should I go now?  
Should I stay or should I go now?  
If I go, there will be trouble.  
And if I stay, it will be double.  
So, come on and let me know.  
Should I stay or should I go?**

...or, something like that. Of all the decisions that I have the opportunity to weigh in on, this is probably the most difficult of all. Tomah has approximately 3,000 students. Add a set a parents to each of those students, and you have an additional 6,000 parents. Add our employees to that number along with area day care providers and area employers, and we have the potential to impact the lives of well over 10,000 people on a very personal level. In other words, we impact our whole community on a very personal level. As the songs states, regardless of the decision, someone is not going to be happy. So, someone please tell me what to do because I really hate to make this call.

Our District had the recent opportunity to be part of an area webinar hosted by NOAA Weather. As part of the Webinar, the DeSoto School District and the Tomah Area School

District presented each of its District's procedures for determining closings, delays, and early releases due to inclement weather. DeSoto's presentation was excellent and validated our school closure, delay, and early dismissal process. My hope is that when I outline Tomah's process for determining a school closure, delay, or early dismissal, you find value in one way or another. Our process is not a flow chart but just that, a process, to determine a school closure, delay, or early dismissal without any pre-determined criteria for determining an outcome while keeping student and staff safety as the main priority. This seems to work for us, and, in most cases, it has certainly helped limit issues. In the end, it's always what works best for your community, but it was helpful and reassuring to hear another district like DeSoto outline its process. Here is our process:

## General Process

1. Student safety is our first and foremost goal. We would rather delay or close than run in questionable conditions. This has been a shift in thinking over the course of the last 10 years. We consider driving and walking conditions for all students, including both those that ride and do not ride District operated transportation.
2. Consideration is given to whether people have their winter driving skills honed.
3. Director of Transportation and Business Manager review weather forecasts on a daily basis, independently, using multiple sources.
4. Decision to run, delay, or close needs to be made by 5:30 a.m. The District's first pickup is at 6:00 a.m. (We have made decisions near or at 6 a.m., but it does cause some chaos.)
5. Decision to release early is typically made by 10:30 a.m. which is predicated by 4K pickup.



**Greg Gaarder**  
Business Manager, Tomah  
WASBO Director

## Normal Day, No Inclement Weather Forecasted

1. Director of Transportation is up and moving at approximately 4 a.m.
2. Visual inspection of weather from home to work. (Rarely an issue, however, weather can change between 5:30 – 7:00 a.m.)
3. If weather is an issue, Director of Transportation travels the road, checks weather forecasts, and calls the Business Manager before 5 a.m. if necessary for input on a decision to run, delay, or close.

## Inclement Weather Forecasted

1. If inclement weather is forecasted, Director of Transportation and Business Manager touch base at the end of the day before inclement weather is predicted to occur.
2. Director of Transportation is on the road at 4 a.m. when inclement weather is forecasted. (If Business Manager can't sleep, he may get up as well and drive.)
3. Visual inspection of roads, both north and south ends of the District. Pre-selected route roads are driven.
4. Call Business Manager before 5 a.m., if necessary for input on a decision to run, delay or close. Input can include calls to other Districts, information from early route drivers, school staff and review of weather forecasts. Potential calls to Townships for roads that may have issues, county highway departments for information on what their road maintenance crews are seeing, and the sheriff's department on what officer's are reporting.

5. Final recommendation is made and reviewed with District Administrator for final decision.

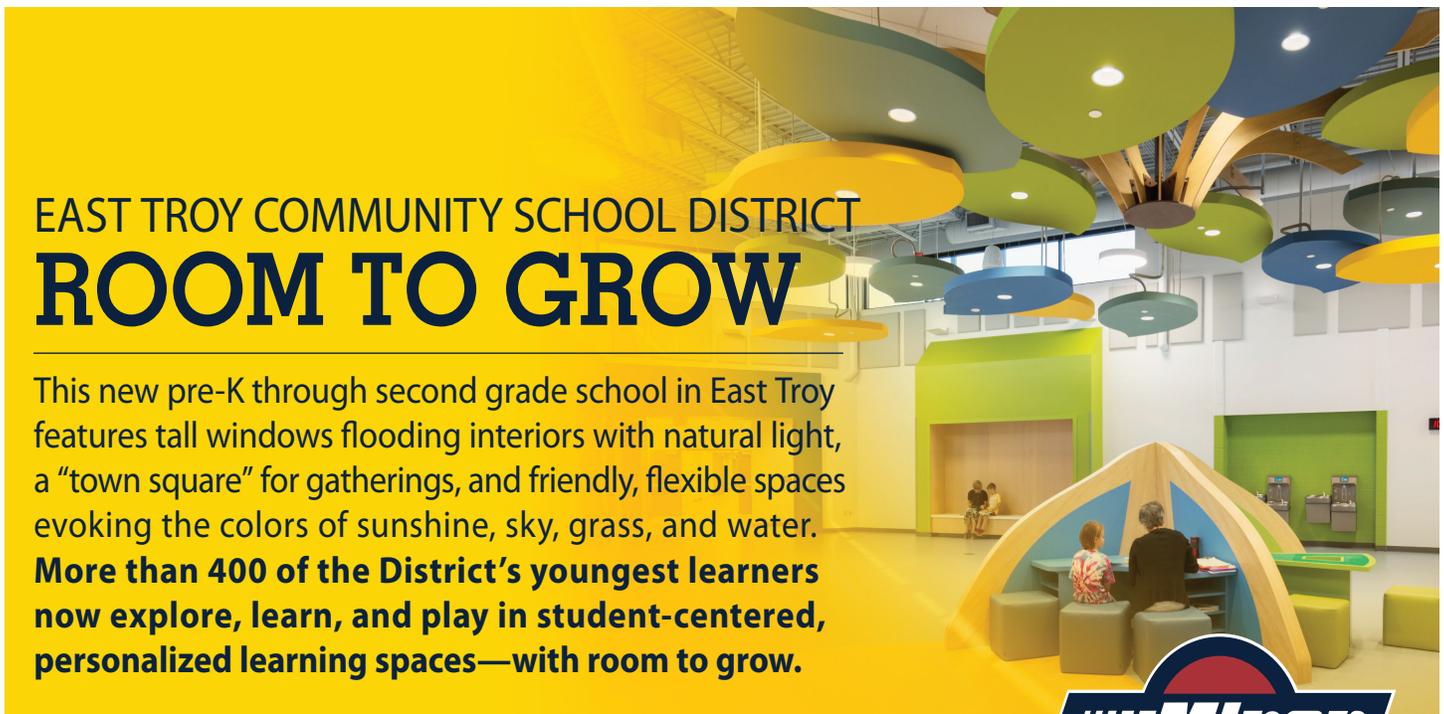
#### Things to remember

1. Weather can change significantly between 5 a.m. and 7:30 a.m. It is the most difficult time to make decisions if weather is questionable or changing.
2. Route maps are sent to Townships and the County to help them prioritize their winter maintenance efforts.

3. Every effort is made to make the initial decision final once it is announced.

4. In the event of a delay, weather and roads are continually monitored for changing driving conditions.
5. Advisories are the most difficult.
6. Very rarely do we not close school during Severe Winter Weather Warnings.
7. With 45-15 calendar and summer school transportation, heat can get to be an issue as well.

In closing, the decision is difficult, and yes, we cannot please everyone. I am grateful that our community is very supportive of our decisions and believe they will continue that support knowing our decisions are made in the best interest of student safety.



## EAST TROY COMMUNITY SCHOOL DISTRICT ROOM TO GROW

This new pre-K through second grade school in East Troy features tall windows flooding interiors with natural light, a “town square” for gatherings, and friendly, flexible spaces evoking the colors of sunshine, sky, grass, and water.

**More than 400 of the District’s youngest learners now explore, learn, and play in student-centered, personalized learning spaces—with room to grow.**



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# Turn Your Frogs into Tadpoles

**F**rogs. They are everywhere: on my desk, in my files, on my table. Wait! Did she say frogs? She has frogs in her office! What is happening in the Middleton-Cross Plains Area School District?

Frogs have a special meaning in our office. In our offices, frogs are those tasks that you know you need to do, but for whatever reason, you keep pushing off and avoiding as if they have the plague. Often you will hear battle cries of “Eat the Frog” which is our way of encouraging others to tackle that task first and get it off the plate! One staff member even purchased plastic frogs for all of us to keep on our desk as a reminder to tackle those tough projects.

For me, “frog” tasks tend to have one or two specific characteristics. If the task involves the potential for negative emotions, either from myself or others, I like to wait “for the right time.” Funny how the right time is always one minute, one hour, or one day from now. Tasks also jump to the top of the “frog” list when it involves a topic about which I feel less than confident. As questions like “What if I make the wrong decision?” or “What if I look ignorant?” spin through my head, the task moves closer to the corner of my desk. Considering it is 6:45 am on the date this article is due to the WASBO office, I can safely say that writing articles is a “frog” kind of task for me. What could I possibly have to say that would sound intelligent and interesting all at the same time?

Unfortunately, frog tasks weigh heavily on the mind. Even though the paper may have moved to the corner of the desk, the need and responsibility sits in the back of my mind and constantly pokes at my conscious. You know... like the child who is sitting behind you in the airplane who is

continually kicking the back of your seat.

I don't think I am alone. Stop reading and look around. Do you see evidence of those tasks that are important, but strangely enough never jump to the top of your to-do-list? What do we do about our frogs?

Mindfulness practices have helped me significantly. Mindfulness involves paying attention to our thoughts and feelings without judging or believing that there is a “right” or



“wrong” way to think or feel in a given moment. Mindfulness practices shift our thoughts toward the moment. People who practice mindfulness find they are less likely to focus on worries about the future or regrets of the past and are less preoccupied with concerns about success and self-esteem.

While I certainly need to continue my journey on the mindfulness path, here is what I can share that may help if you have a build-up of frogs.

**Start Noticing:** When you start to notice that sense of discomfort or worry, stop and take a few, deep breaths. Look at your list or your desk and see if a particular task is causing



**Lori Ames**  
Director of Business Services,  
Middleton-Cross Plains  
WASBO Director

you to be more anxious. Don't judge your feelings. Just notice them.

**Identify the Why:** Once you have identified the task, explore what is really causing the feeling. Are you worried about people's reactions, or are you questioning your own abilities? Don't judge. Just notice.

**Determine Truth:** Thinking or feeling something does not make it true. I have this incredible ability to create stories in my mind that takes the situation from where it is to where I think it will end. I often notice that my anxious feelings result from my created ending, not truth.

**Intentionally Act:** Accepting your feelings without judgement and understanding how those feelings originated allows you to focus on the present and determine a course of action. You can also enter the situation with a sense of wondering when you do not have a false expected ending.

Even with all the tools, I know there will be days that the frogs rise up and overwhelm me. For example, the time is 3:30pm, and I am just finishing this article. Can you say BIG frog day? However, I know that if I continue the practice eventually those frogs will turn into tadpoles. Ribit! 🐸

# Need to Slow Escalating Health Insurance Costs?

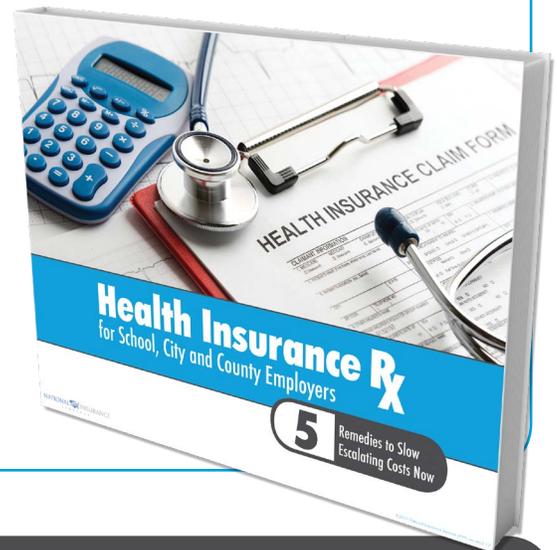
## Discover Five Remedies School Districts Have Used to Rein Costs In

As Health Insurance Costs Rapidly Rise, School Districts Are Looking for Solutions.

The pressure is on to provide more modest, lower-cost plans that, in turn, encourage employees to reduce healthcare usage and become more consumer-minded about the cost of services. While it's nearly impossible to turn down the dial on escalating premiums, you can certainly ease the rate at which they escalate. [This whitepaper](#) will show you five tested ways schools, cities, and counties have had success with this, and how they did it.

Download our free whitepaper and learn:

- One of the most popular steps in controlling healthcare costs
- How a self-funding environment can help the benefits of wellness be fully realized
- The importance of encouraging medical consumerism
- And more!



**Download Now: [www.bit.ly/five-remedies](http://www.bit.ly/five-remedies)**

# Annual p-Card Reminders

If you are interested in growing your p-Card program, starting a program in your district, or generally learning more about the Wisconsin p-Card program, plan to attend the p-Card User Group Training as part of the Accounting Conference on March 15 at the Madison Marriott West. Please note, this is a change from our previously scheduled date of March 13. These sessions run from 1-3:15 PM.

If you wish to change the number of grace days in which your district pays their bill, please contact Holly Wallace at [hwallace@iasbo.org](mailto:hwallace@iasbo.org) between the now and Mid-March so your changes will go into effect April 1, 2018. This change can only be made once, at the beginning of the fiscal year.

Audited Financials must be submitted annually. They can be sent via email, fax or USPS. Emailed links or scans should be sent to [pcard.reviews@bmo.com](mailto:pcard.reviews@bmo.com), faxes to 312.293.5811 and mail to:

BMO Harris Bank  
Institutional Markets 5/C  
Attn: Jeremiah Wallen  
111 W. Monroe St  
Chicago, IL 60603

If you have changed school districts or have a new program administrator, please fill out the Organization Set Up Form, available here: <http://illinois-pcard.com/wp-content/uploads/2016/12/IASBO-Schedule-C-Organization-Set-up-Form-IACT-09-2014.pdf>. Send the completed form along with a description of what needs to be changed to [iasbo.requests@bmo.com](mailto:iasbo.requests@bmo.com) and copy [kaitlyn.peters@wasbo.com](mailto:kaitlyn.peters@wasbo.com).

If you have been migrated to the new online management tool, Spend Dynamics, and would like to learn more about how it works, visit the tutorials on the p-Card Website at [www.illinois-pcard.com](http://www.illinois-pcard.com). There are resources there to help!

WASBO receives and remits rebates to school districts annually in June.

Do you have additional questions regarding the Wisconsin p-Card program? If so, please visit [www.wasbo.com/pcard](http://www.wasbo.com/pcard) or contact Kaitlyn Peters at [kaitlyn.peters@wasbo.com](mailto:kaitlyn.peters@wasbo.com).

## Wisconsin ASBO offers a procurement card with rebates your district can bank on

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- enjoy **NO FEES!**
- receive **REBATES** on all purchases!

Contact Holly Wallace, Member Relations Specialist  
Illinois ASBO | 815.753.9083 | [hwallace@iasbo.org](mailto:hwallace@iasbo.org)

Member Inquiries - Kaitlyn Peters:

[kaitlyn.peters@wasbo.com](mailto:kaitlyn.peters@wasbo.com)

608.249.8588



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# Best Practices for School Districts When Designing, Funding and Paying Post-Employment Benefits Series

Contributors | Julie Lewis and Linda Mont

A silver stethoscope is positioned over a document titled "EXPLANATION OF BENEFITS". The document includes a table with columns for "Date From-To", "Billed Charges", and "Not Covered Amount". The "Date From-To" column contains the entry "06/20/13- 5/20/13". The "Billed Charges" column is empty. The "Not Covered Amount" column contains the entry "06/20/13". The document also contains the text "THIS IS NOT A BILL" and "Date: 06/20/13".

*In the world of competitive hiring practices, strategic retention objectives and increasing legal and financial compliance obligations, a school district's compensation decisions should be data-driven and technically accurate. School districts offer post-employment benefits to attract and retain the best and the brightest educators and staff. Post-employment benefits may comprise a major financial component of school district compensation plans including supplemental retirement income accounts, retiree welfare benefit plans, non-elective 403(b) contributions, deferred paid time off, Health Reimbursement Arrangements (HRA), Health Savings Accounts (HSA) and other tax qualified plans or programs. Post-employment plan design, account funding and benefit payment is regulated by federal and state law, governed by tax law and reported under GASB Statements 67, 68 and 73 (Pensions) and GASB Statements 74 and 75 (OPEB) for accounting purposes. This three-part series will assist readers with understanding the various legal and financial obligations that presently shape post-employment benefit programs and provide guidelines to help school district business officials and boards of education navigate compensation decisions.*

*The first article provides background on tax qualification, the Wisconsin Uniform Prudent Investor Act, COBRA continuation for retiree medical plans and post-employment benefit reporting and documentation. The second article reviews the actuarial tools that support OPEB and Pension best practices including plan trend analysis; cash flow projections; proper planning for reserves and how to understand, use and rely on relevant actuarial data. The third article will address OPEB and Pension plan funding – further considerations for pre-funding, fiduciary requirements and how to achieve a prudent balance of short and long-term funding objectives.*

# Establishing School District Post-Employment Benefit Plans: A How-to-Guide

A school district's post-employment benefit plan may come in several varieties. Intended to assist retirees and former employees financially, post-employment benefit plans provide supplemental compensation (403(b), 457(b), 457(f), other TSA plans), help finance medical costs up to and after Medicare entitlement (retiree Health Reimbursement Arrangements (HRA), retiree Health Savings Accounts (HSA), deferred paid time off plans) and pay for other post-employment benefits (OPEB) like disability insurance, long term care insurance, life insurance and other non-pension retiree benefits.

Post-employment benefit plans must be established, reported and funded consistent with federal and state law and Government Accounting Standards Board (GASB) Statements 67, 68 and 73 (Pensions) and 74 and 75 (OPEB). The first article in this series, by Attorney Julie Lewis, examines the steps involved in establishing some common post-employment benefit plans. In the second article in this series, Linda Mont, CSRM, RHU and Senior Benefits Consultant with Key Benefit Concepts, LLC, will discuss the GASB requirements. In the third article, both authors will discuss the legal and financial reporting requirements related to funding post-employment benefit plans.

## Structure and Tax-Qualification

The value of any post-employment benefit plan is its special utility to the school district and to plan participants. Post-employment benefit plans may be adopted to reward the long-term service of retirees, facilitate early retirement, attract competitive job candidates or a combination of these objectives. Many of

these benefits receive tax-deferred or tax-exempt status when they are properly structured and administered. As school districts do not pay income tax, the tax benefits are important for plan participants. If a plan lost its tax-deferred or tax-exempt status, the retroactive tax would be assessed against the plan participant.<sup>1</sup>

## Post-employment compensation plans

– Employer-funded 403(b) plans are a common vehicle for post-employment compensation funding. Funds are taxed at distribution. Non-elective employer payments to 403(b) plans are not subject to employment tax; however, post-employment payments must be completed within five years of the last day of the taxable year the employee retired to remain exempt from employment tax.<sup>2</sup> Interest and earnings that accrue on pre-funded 403(b) non-elective contributions to a section 115 governmental or other qualified trust are exempt from federal income tax.<sup>3</sup>

A 403(b) plan must be described in writing in either the authorizing state statute, Board of Education resolution or policy, a plan document or an employment contract. The benefit that plan participants are eligible to receive must be described so that the benefit is “definitely determinable.” Only school district employees may participate. Section 403(b) plans that include participants who are not school district employees (including board of education members, independent contractors and some charter school employees) may be disqualified.

The plan can offer different levels of benefits based on job classification. An age limit, however, could violate the Age Discrimination in

Employment Act (ADEA) unless the school district can prove that inclusion of plan participants over a certain age would create an excessive cost burden for the school district. Employees who are hired within five years of the school district's normal retirement age and employees hired when they are older than the school district's normal retirement age can be excluded from plan participation without violating the ADEA.<sup>4</sup>

**Retiree HRAs** – Wisconsin school districts that have future retiree medical benefit obligations may add a retiree HRA or replace a longstanding cash subsidy plan with a retiree HRA. A retiree HRA can be structured to the school district's chosen eligibility criteria – typically, a combination of years of service and full Wisconsin Retirement System (WRS) retirement. Graduated contributions based on prior collective bargaining agreement obligations, job classification, years of service or some other objective criteria are common.

An active employee HRA and a retiree HRA are two different benefits with two different sets of legal requirements but both require a written plan. An active employee HRA is an employer-funded medical reimbursement plan that is intended to help an active employee pay for the employee's share of the cost of employer group health plan participation. Unused funds rollover from year to year until the employee terminates employment with the employer at which time any unused funds are forfeited to the employer. Forfeited funds may be contributed to the employee's post-retirement HRA as long as the contribution process avoids a cash-out to the retiree.

An active employee HRA must be integrated with an Affordable Care Act (ACA)-compliant group health plan and cannot be used to reimburse the employee's medical expenses incurred under an individual health plan such as those offered through Healthcare.gov. An active employee HRA is subject to COBRA continuation. Active employee HRA participants should receive a differentiated HRA-specific COBRA notice when a qualifying event occurs that results in a loss of active employee group health plan coverage.

*A retiree HRA* is an employer-funded account to which an employer can make tax-exempt contributions to pay for qualified medical costs incurred by the employee, spouse and qualified dependents after retirement. Retiree HRA eligibility criteria is established by the school district and may include years of service, certain job classifications, full retirement from the school district as provided by Board of Education policy (e.g., timely written notice) and full WRS retirement. Although the school district may engage a third party administrator to process claims, the school district, as the plan sponsor, remains responsible for plan oversight and administration.

School districts can pre-fund retiree HRAs; however, retiree HRA funds would not be contributed to the retiree's HRA account or debit card until the retiree meets the plan's eligibility requirements. The eligible retiree can then draw on the retiree HRA to pay for qualifying post-employment medical costs including costs that the retiree may incur under the school district's retiree group health plan (if offered), Medicare supplemental coverage including Parts C and D or coverage under an outside health plan including a spouse's group health plan. A retiree HRA can be funded with scheduled employer contributions, deferred paid time off or a combination of these options.<sup>5</sup> If the plan allows, a retiree HRA may include a survivorship benefit

that allows a surviving spouse and/or qualified dependents to continue to draw on the account funds to reimburse their qualified medical expenses. If funds remain in the retiree HRA after the retiree passes away and after the surviving spouse either passes away or remarries and after eligible dependents age out of the plan or otherwise become ineligible for coverage, the remaining funds are forfeited to the employer. Remaining retiree HRA funds may not be cashed out to the retiree's beneficiaries or heirs. Once the account funds have been used, the retiree HRA terminates. There is no right to COBRA continuation for a retiree HRA.

### Plan Adoption

In addition to meeting Board of Education policy requirements for the OPEB or post-employment benefit plan, a plan should be evaluated by the Board of Education's Finance Committee and presented to the full Board for adoption in open session. Once the plan is adopted, benefits can be paid currently from general operating funds or prefunded as provided under federal and state tax law. If prefunded, Wisconsin law also sets out related school board duties.

### Wisconsin's Investment Enabling Legislation

Wis. Stat. § 66.0603 enables school districts to invest pre-funded OPEB and other post-employment benefits outside of the State of Wisconsin Investment Board options.<sup>6</sup> This enabling legislation requires school boards to:

- Invest as authorized in the Wisconsin Uniform Prudent Investor Act, Wis. Stat. § 881.01;
- Hold funds in separate trust accounts;
- Post, as a separate Board of Education meeting agenda item, notice of any discussion or vote on OPEB and post-employment investments;
- Delegate investment authority only to a registered Investment Manager as defined by statute;
- Annually renew the investment agreement and annually review the performance of the Investment

Manager under the Wisconsin Uniform Prudent Investor Act requirements;

- Publish an annual written report on the status of school district funds in trust.

Section 66.0603 mandates a specific procedure for school boards that choose to invest OPEB and other post-employment funds with an outside Investment Manager.<sup>7</sup> A discussion or vote on OPEB and post-employment investments must be noticed on the Board of Education's agenda as a separate item. Similarly, Boards of Education must review the school district's investment agreement, including the investment policy statement, and review the performance of the selected Investment Manager on an annual basis. Further, the Board of Education must publish an annual written report that provides information on the amount in the trust, the investment return, total disbursements from the plan and the name of the Investment Manager.<sup>8</sup>

### Uniform Prudent Investor Act

When a school district elects to invest OPEB and post-employment funds with an outside investment manager, the Board of Education's OPEB and post-employment benefit oversight is also governed by the Wisconsin Uniform Prudent Investor Act which sets out the local government's statutory fiduciary requirements as they apply to the school district's investments.<sup>9</sup> The Wisconsin Uniform Prudent Investor Act establishes the "prudent investor rule" which governs a Board of Education's OPEB and post-employment benefit oversight and administration. The "prudent investor rule" says that the Board of Education "shall invest and manage assets as a prudent investor would, by considering the purposes, terms, distribution requirements and other circumstances" of the OPEB or post-retirement benefit. "In satisfying this standard, the [Board of Education] shall exercise reasonable care, skill, and caution."<sup>10</sup>

When considering OPEB and

post-employment fund investment management choices, a Board of Education shall consider general economic conditions, the possible effect of inflation or deflation, the expected tax consequences of the investment decisions, the role that each investment plays within the overall portfolio, the expected total return from income, other resources of the plan participants, the need for liquidity, regularity of income and preservation or appreciation of the principal investment.<sup>11</sup>

Boards of Education that have invested OPEB and post-employment funds with an investment manager also have the duty to confirm that the investments are diversified, a duty of loyalty to invest and manage the investments only for the benefit of plan participants and beneficiaries and a duty of impartiality with respect to the Board's investment and management decisions.<sup>12</sup> What does this mean for Boards of Education that have decided to prefund their OPEB and post-employment liabilities? Fund investment should be managed with a Uniform Prudent Investor Act checklist and the Board's compliance actions should be well-documented. Although the prefunded benefit does not "vest" or otherwise belong to the employee until all of the benefit's eligibility criteria are met (e.g., typically documented retirement from the school district), the promised benefit is a reported financial obligation and, possibly, a contractual requirement once the precedent conditions are met. The benefit may also be a matter of Board of Education policy.

Some post-employment benefits are prefunded well into the future when circumstances can change. Annual, recurrent legal compliance documentation is the best defense against a claim of illegal, improper or unfair Board of Education decision-making. The Uniform Prudent Investor Act addresses this compliance documentation requirement by charging the Board of Education with the obligation of making "a reasonable effort to verify facts relevant to the investment and management of

assets."<sup>13</sup> Two final, but very important, Board of Education duties under the Uniform Prudent Investor Act relate to investment costs and to the duties for the delegation of investment and management functions. The Wisconsin Uniform Prudent Investor Act makes the Board of Education responsible for ensuring that invested OPEB and post-employment funds incur only costs that are appropriate and reasonable in relation to the fund assets.<sup>14</sup> Before a Board of Education can ensure that investment costs are appropriate and reasonable, the Board must know what the costs are, obtain an appropriate benchmark comparison and conduct a regular (annual) cost review. Investment costs come in many varieties and are not always easy to identify. Costs may include wrap fees, administrative fees, 12b-1 fees, transaction charges, expense ratios, "load" fees, commissions and purchase/redemption fees. The school district's trust agreement and/or investment manager agreement should include a contractual requirement for full, regular cost disclosure to the Board of Education.

As most governing boards would do, the board will delegate the day to day investment and management function to a custodian and investment manager.<sup>15</sup> In this case, the Board of Education must exercise reasonable care, skill and caution in its duties of (1) selecting an investment manager, (2) establishing the scope and terms of the delegation consistent with the terms of the OPEB or post employment benefit plan, (3) periodically reviewing the scope and terms of the delegation consistent with the terms of the benefit plan, and (4) periodically reviewing the investment manager's performance and compliance with the contract between the school district and the investment manager. This obligation includes retaining a registered investment manager, making a fully informed decision when adopting an investment policy statement for the school district, ensuring funds are managed to maintain tax-exempt or tax-deferred status for plan participants,

adopting a fee policy statement and engaging in the regular monitoring that Wis. Stat. §§ 66.0603 and 881.01 require in detail.

## Conclusion

School boards, district administrators and finance administrators must become current with the legal, financial and tax obligations that govern their OPEB and post-employment benefits. Technical mistakes can result in the imposition of excise taxes or loss of the benefit's tax-preferred status for employees and retirees. As with any obligation that requires detailed compliance, regular compliance schedules will provide both an accurate checklist and documentation of the Board of Education's actions. Although cyclical, there is an extra emphasis on the importance of these steps when OPEB and post-employment funds can benefit from strong market returns. ■

1 / See, *Cattan v. National Insurance Services, Inc.*, 865 N.W.2d 215 (Wis.App. 2015)(when retirees were assessed for unpaid payroll taxes for improper 403(b) payments, the school district's failure to exercise due care in 403(b) plan administration may entitle retirees to relief for negligence under Wisconsin law)

2 / I.R.C. § 3121(a)(5)(A), Treas. Reg. § 1.403(b)-4(d)(1) (A former employee is deemed to have monthly includible compensation under section 415 for the period through the end of the taxable year of the employee in which he or she ceases to be an employee and through the end of the next five taxable years. Nonelective employer contributions for a former employee made after the five year window expires will be included in the former employee's gross income).

3 / I.R.C. § 115.

4 / E.E.O.C. Regs. § 1625.10(f)(1)(iii)(A).

5 / Funding will be addressed in more detail in the third article of this series.

6 / Wis. Stat. § 66.0603(1m)(b)(2) and (3).

7 / Wis. Stat. § 66.0603(1m)(b)(4).

8 / Wis. Stat. §§ 66.0603 (1m)(b)(6), (2) and (3).

9 / Wis. Stat. § 66.0603 (1m)(b)(3); Wis. Stat. § 881.01.

10 / Wis. Stat. § 881.01(3)(a).

11 / Wis. Stat. § 881.01 (3)(c).

12 / Wis. Stat. § 881.01 (4), (6) and (7).

13 / Wis. Stat. § 881.01 (3)(d).

14 / Wis. Stat. § 881.01 (8).

15 / See, *Estate of Kygler*, 344 N.W.2d 160 (1984) (a fiduciary's duty to manage funds as a prudent person ordinarily includes a duty to reasonable invest funds not needed for claims or expenses. A court properly imposed a surcharge against a fiduciary who breached the duty by allowing funds to lie idle in a noninterest bearing checking account.)

# Meet the Candidates for the WASBO Board of Directors

**Dave Hoh**  
Custodial Supervisor,  
Oshkosh Area School  
District  
Director Candidate  
*(Three-year term)*



**H**ello Members of WASBO. My name is Dave Hoh, and I am excited to be running for the board of Directors for WASBO. I am the Custodial Supervisor for the Oshkosh Area School District. I have been so fortunate to be involved in such a great organization (WASBO), and want to give back in any way I can.

Here is a little background on myself. My wife, Penny, and I have been married for 37 years, and have three boys. Matt and Laura have two daughters and one more on the way. Matt is a teacher in Kimberly. Brad and Claire are living in Milwaukee, and Brad is a process engineer. Mitch and Chelsea are living in Madison. He is currently deployed to the Middle East and hopes to be coming home soon. Some of the other interests I have are hunting, being up north at our cabin, being involved with my church, and a little time being onstage in shows.

I started my career in the public school system as a Janitor at the Kimberly Area School District, and worked my way up to being the Custodial and Maintenance Supervisor. While in that role, I had the opportunity to attend a Custodial Conference. I went to a session for the Facilities Certification program, and have been hooked ever since. During that conference, I learned this organization is a true asset for those who wish to be involved and strengthen their professional skills.

Getting to know the staff at WASBO and all the members was truly inspiring. Everyone has been more than willing to help me along my career path. The things I have learned would have taken years for me to figure out on my own. For this reason, I became a member of the Facilities Committee and eventually co-chair. I am also on the Safety Committee and a member of the Plan-

ning Committee for the various conferences. Recently, I started teaching sessions for the Facilities Certification Program, and I am a mentor for new Facility Managers. WASBO also encouraged me to pursue becoming a Certified School Risk Manager (CSRSM).

I quickly found out that the smaller districts in the state have a disadvantage with not being able to learn or know who to contact, or which vendor to use for various problems that arise. Being a member of WASBO opened the door to a vast array of people who are willing to help with anything. The large amount of knowledge gained from so many different people helped not only me, but also my district in saving money. Thus, giving us the knowledge needed to be more effective and efficient for the community we serve. I have never been involved in such an organization before.

Being in WASBO also gave me access to a great network and opportunities for advancement which I used for my personal growth by becoming the Custodial Supervisor for the Oshkosh Area School District. I have found that being in a larger district brings many new issues that I have not had to deal with before. I have also learned that no matter how big or small a district you are in, there is always someone out there that can help.

If elected to the board, I would like to continue what has already been started by finding ways to reach out to smaller districts, and give them the ability to attend conferences where they could learn and create professional relationships through networking. I believe, with the help of WASBO, we can create a great public education sector for the state of Wisconsin.

**G**reetings fellow WASBO members. My name is Julie Kelly and it is an honor to submit my candidacy for the WASBO Board of Directors. In order to be successful in our careers as school business officials, we must surround ourselves with a network of peers and professionals that can provide mentorship and guidance. As a member of WASBO since 2004, I have experienced the professional development, mentorship, networking and other invaluable opportunities that those involved in the WASBO organization have provided. I believe it is my duty to give back to all of you and the organization that has helped develop me into the school leader I am today.

I have been in the School Business Manager role for 14 years. For the last 5 years, I have worked as the Assistant Superintendent of Business, Operations and Human Resources at the Muskego-Norway School District. Prior to that, I was the Business Manager for the St. Francis School District for 7 years and for the South Milwaukee School District for 18 months.

My path toward School Business Management started when I graduated from the University of Wisconsin-Whitewater (UWW) with a Bachelor of Science in Business. I wanted to pursue my master's degree, so I decided to remain at UWW as a full-time student and enroll in a master's degree program. After talking with the business manager in my home school district, I knew this was the career for me. I decided to enroll in the Masters of Science in Education - School Business Management program and since then, I have come to realize it was an excellent decision. The tutelage and support I have received on this journey has allowed me to grow as a professional.

The business manager role requires one to be mindful of all areas of the educational system. I am lucky to have a number of family members in various roles to help me expand my understanding. My husband is a prin-

icipal at a private high school, my sister is a special education coordinator, my dad was a school board member for 15 years and my mom spent her career as both an administrative assistant and paraprofessional. Their experiences have helped me gain a greater perspective on the school community as a whole.

Over the last several years, I have had the privilege to share my experiences with other WASBO members. I have presented at various conferences, including the WASBO spring, fall and accounting conferences, as well as the 2014 and 2016 ASBO annual meetings. I was also fortunate to co-present at the Iowa School Board Association conference. Iowa recently passed similar legislation to Act 10 and we were able to share our experiences on how we navigated through the new legal requirements.

I served as a School Finance Puzzle table coach and was the past president and secretary of our WASBO regional. I also taught an online school finance course through Concordia University and provided guidance around school finance to those attaining their principal licensure. Through my experience in school districts, both small and large, I understand the impact that local, state and federal decisions have on them. I have learned to navigate through many school finance obstacles and would like to share the knowledge that I have gained with the



organization.

On a personal note, I have been married to my wonderful husband Nic for 10 years. We have a loving 7-year old yellow lab named Gauge. One of our favorite things to do is spend time at our cottage in Phelps, WI. Unfortunately, our work schedules do not always allow us to make the 5-hour trip north, so when we want to unwind close to home, we find a lake nearby to fish. There is something about spending time outdoors that allows me to reflect on life, to gain perspective on what is important and to recharge.

We are given the great responsibility to provide exceptional educational opportunities for every student that walks through the door and to provide the best working environment we can for our staff. The business side of the educational system is challenging and exciting all at the same time. When challenges present themselves, it provides us as leaders the opportunity to be creative thinkers and find more effective and efficient ways to manage our system. If given the opportunity to serve as a member of the WASBO Board of Directors, I would use the knowledge that I have gained to enhance the learning experiences for all WASBO members and promote continuous improvement within the WASBO organization as a whole. Thank you for taking the time to learn more about me and for your consideration for my candidacy for the WASBO Board of Directors.

**Julie Kelly**  
Assistant Superintendent  
for Business and Human  
Resources,  
Muskego-Norway  
School District  
Director Candidate  
*(Three-year term)*

# Meet the Candidates for the WASBO Board of Directors

**W**ASBO colleagues, I would appreciate your support of my candidacy for a director position on the WASBO board. This is my 9th year being a member of WASBO, and I am currently in my 5th year serving as the Business Director at CESA 5 in Portage, Wisconsin.

I strongly believe WASBO is the best professional education organization in our state. Why? For me personally, the answer is easy: It has provided quality professional development and relationships that started my first day on the job. WASBO immediately connected me to their mentorship program which gave me access to an experienced business manager to help guide me through my first few years.

In addition to my mentor, I also had the opportunity to meet district business office staff at WASBO regional meetings and conferences. Within my first two months, I had an extensive list of people I could call, all of whom were willing to be a resource. It was amazing to me, every time I spoke to someone on that list they would say, "Don't hesitate to reach out If you ever need anything else."

As a candidate for the WASBO board, I have a strong desire to continue our tradition of quality professional development and networking. WASBO has continued to grow and push forward to seek new ways to serve our members, and I would like an opportunity to be part of that. Quality professional development starts with good people and excellent preparation, both of which are spearheaded by the staff at the WASBO office and the committee members who assist in the event planning. WASBO members and staff are some of the most unselfish and humble people I know; if I could give back

even half of what WASBO has given to me I would consider it a success.

Currently, I am the Director of Business Services at CESA 5 which serves 35 member districts primarily located in central and south central Wisconsin. We employ around 275 full and part time staff. Prior to working at CESA 5, I was a Grant Specialist at DeForest School District for two years and the Director of Financial Services at Hustisford School District for two years. I received my Masters Degree in School Business Management from UW-Superior in 2009 and have my 08 license. I received my Bachelors Degree from UW-Madison in 2007 in Biological Systems Engineering. I was awarded the WASBO New School Business Manager of the Year in 2012 and the ASBO 2011 Bridges to the Future scholarship.

Outside of work, I enjoy sporting events, outdoor activities and Badger games. I have been a JV and Varsity Assistant Boys Basketball Coach at DeForest School District since 2011. As Kathy Davis announced to everyone who attended the Friday morning General Session at the Spring Conference, I was recently married to my wife Erin in September 2017. We currently live in Sun Prairie with our cat Jubilee. She and I both have a passion for serving people and are involved in various kinds of worship and missions work through our church in Madison.

If I am elected to the WASBO Board, I would look forward to giving back to an organization that has given so much to me. Thank you very much for your consideration for my candidacy. Elected or not, I look forward to continuing to meet new members through WASBO and serving in whatever capacity I can.



**Mike Koltes**  
Director of Business  
Services,  
CESA #5  
Director Candidate  
*(Three-year term)*

**Sarah Viera**  
Executive Director of  
Business Services,  
Mequon-Thiensville  
School District  
Director Candidate  
*(Three-year term)*



My name is Sarah Viera and I serve the great Mequon-Thiensville School District as the Executive Director of Business Services. Thank you for taking the time to consider my candidacy for the WASBO board of directors.

I started my career in the private sector working in the banking industry. I learned a lot and met some really great people but I always felt like something was missing. While sitting at a family reunion, one of my family members who is a school district administrator asked if I would ever be interested in being a school business manager. I researched the program, and was enrolled the following week -- I haven't looked back since, and have been a member of WASBO since 2011. I have also been a member of ASBO since 2015 after winning the Emerging School Business Leaders scholarship. Last year, I was afforded the amazing (and nerve-wracking) opportunity to present at the ASBO Annual Meeting.

I've had the privilege of serving in several different capacities in different types of schools, both public and non-public. Each position afforded a unique learning experience. I have done some things really well but I've also had some learning curves. The important thing is, I have been able to learn from each experience and better myself personally and professionally. Through celebrations and struggles, I have those that have mentored me through WASBO to thank. There have been numerous

times where my peers have helped turn struggles into celebrations.

When I started at Mequon-Thiensville School District just over a year ago, I took the opportunity to sit back and reflect on how I got here. My focus has been around how am I going to make the most of each and every day? How am I going to be better each and every day? Taking the time to do that reflection has changed the way I do my job, and has also changed my home life. My husband and I have been married for 7 1/2 years have a beautiful yet feisty 2 year old at home, and a boy on the way, due in March. There are definitely days I need to make the most of my time at home, otherwise I'd pull my hair out!

I am running for the WASBO board because I see change happening, and I want to help support that change. With new members constantly joining WASBO, what people need from WASBO is changing. Leadership is hard, and most people weren't born to be leaders. I'm still figuring it out myself! I have benefitted so much from this organization, and I would love the opportunity to help others realize those same benefits. We are all in this together, for the same reason, so we need to lift each other up to ensure all students across all districts are set up for success.



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# Meet the Candidate for WASBO Board Treasurer



**Brian Adesso**  
Director of Business  
Services,  
Menasha Joint  
School District  
Treasurer Candidate  
*(Three-year term)*

Hello WASBO Members, I appreciate your consideration of my candidacy to continue to serve on the WASBO Board of Directors as the new Treasurer. I have honed my ability to be able to listen before being understood over the last nine years with the over 37 Board of Education members that I have served. I believe my professional background, my ability to listen and work towards a common goal, and my desire to make WASBO the best it can be makes me a quality candidate for a leadership position within WASBO.

Through working with three different school districts I have learned the importance of continually seeking knowledge and professional development. Additionally, I have learned the importance of listening, understanding other perspectives, collaboration, and problem solving. To me, that is the real impact of WASBO; having others to collaborate with and ensure we are making our field the best it can be.

From a personal perspective, I have been married to my wife, Anna, for 13 years. We have two daughters aged 7 and 9. Both our daughters love basketball. As a family, we love going on walks through the dog park with our silver lab, enjoying the various YMCA activities and community events, and cooking/baking together. My wife is 100% Italian and we love sharing the family recipes and traditions with our daughters. I am also a pilot and have a slight obsession with everything aviation related. I love attending air shows with my family and educating them about aircraft and aviation.

I would be honored to be selected as the WASBO Treasurer. It is my hope to be able to give back to our wonderful organization. I would approach this role with an open-mind and a commitment to my fellow members to support our mission. Furthermore, I will honor the diversity of all members and communities WASBO represents. Thank you.

## ONLINE VOTING

Learn more information about the candidates in the April issue of *Taking Care of Business*. You will vote for one President-elect, one Treasurer and 2-three year directors.

Watch your email for more information regarding online voting.



# Meet the Candidates for WASBO President-Elect

**Kathy Davis**  
Director of Business &  
Auxiliary Services,  
DeForest Area  
School District  
President-Elect Candidate  
*(Will move through the  
office as President  
Three-year term)*



Greetings fellow WASBO members! I would like to take this opportunity to present myself for your consideration as WASBO President-Elect. For many of us WASBO has played an important role in our professional lives and career growth. It has been, and continues to be, one of the leading organizations in Wisconsin that advocates for PK-12 education and our profession as a whole. It would be a great honor to be able to serve as the WASBO President and help build upon our successes of the past, and help our organization continue to grow.

My experience as an educator and administrator has provided me with many opportunities and experiences that help me to be an advocate for and be a leader in education. My first educational role began in 2000 where I served as a high school business education teacher for five years at Janesville Parker High School. This experience provided me with a great appreciation and understanding of public education in a role that was directly connected to kids. I still carry the lessons I learned and skills developed during that time with me today. I often rely on the fundamental values I gained during that experience when making student centered decisions at the administrative level.

In 2005 I transitioned out of the classroom and into my current role as a school business manager. For nine years I served as the Director of Business Services in Cambridge and I currently serve as the Director of Business and Auxiliary Services for the DeForest Area School District. In my initial years as a business manager I relied heavily on the support of my WASBO colleagues. The support I received back then is one of the motivators to my desire to continually serve WASBO by volunteering and participating in leadership roles.

During my career I have served on many committees, task forces, and the WASBO Board. Just to name a few: Spring Conference Committee (co-chair 2015 to present), WASBO Board of Director 2013-2016, Professional Improvement Committee, ASBO's SFO Certification Cut-Score, Madi-

son-WASBO Regional Committee Chair, SAA Legislative Committee, as well as others. Participating in these committees has not only helped me to enhance my own leadership, networking, and communication skills, but has also afforded me an opportunity to meet some amazing WASBO/ASBO members across the state and country. I have also had the honor of being selected as the 2009 WASBO New Business Official of the Year and a recipient of the ASBO Bridges to the Future Scholarship. I have also presented a variety of professional development sessions at WASBO conferences and written articles for WASBO's Taking Care of Business newsletter.

The two WASBO experiences that I feel assist in my ability to serve as your president include serving on the Board of Directors and as the Co-Chair for the Spring Conference Committee. During my time on the board we began the process of overhauling the governance of the organization towards a policy governance model. My familiarity with this new model is a benefit in ensuring continuation of the progress made over the last couple of years. Secondly, my experience as Co-Chair for the Spring Conference provided me with a variety of experiences at a leadership level in organizing one of WASBO's main annual conferences. During my time on WASBO's Spring Conference committee we've seen growth in our committee membership and conference attendance.

Finally, being able to serve as the WASBO President will provide me with an opportunity to give back to an organization that has been dear to my heart. My own professional success has been largely due to the connections I have made through WASBO and professional learning opportunities WASBO has made available. I feel it is important for me to do my part in ensuring that WASBO remains one of the leading organizations in the state and country supporting public education and the school business and building operations professions. I would be greatly honored to be elected as the next WASBO - President Elect and thank you for your support.

**H**ello WASBO Thank you for taking the time to read the candidates' biographies. I am asking you to consider casting your vote for me for WASBO President-elect. I became a school business manager in 1991 and joined WASBO soon after. Being a new school business manager I relied heavily on the Wisconsin Valley School Business Officials and WASBO. As I'm sure all WASBO members feel, WASBO professionals give unlimited advice to fellow business managers. That is why I am running for president-elect, I want to give back to the organization that has helped me for the last 25+ years.

My professional journey is much like WASBO's over that time. WASBO has grown from a small membership of business officials to 1,400 members consisting of business officials, bookkeepers, building and ground directors, human resources staff, vendors and even superintendents. I believe this change has been good for WASBO and has made possible great professional development opportunities for all its members.

I started my career in Auburndale School District, which had about 900 students. From there I became the business manager at River Valley School District. For the last 19 years I have been in Sun Prairie, which has grown by over 4,000 students to become one of the larger districts in the state. While I am at a larger district now, I remember being the jack-of-all trades of a smaller district. I appreciate how hard each of us works and the value of that work, whether at a smaller district like Auburndale or one the size of Milwaukee.

Recently, WASBO presidents have become more focused on strategic planning for the organization. This is to be commended. Strategic planning isn't glamorous or much fun, but for any organization to become more focused on the future, it needs to be done. Again, I commend past presidents for their work and would love to continue this work. Lately, the Sun Prairie district has become much more strategically

aligned and the Board has become less hands-on and more policy-driven.

Over the years, WASBO has become politically involved. With the help of John Forester, school administrators are looked to for advice in solving the complex problems in public schools. This is a great thing; we need to be part of writing the script, not just reading it after it is written. I would love to continue to strengthen the School Administrative Alliance and appreciate all the work others have done in this area.

Another area of strength for WASBO is staying focused on the State and Federal budget developments. We all know how dependent on the state and federal budget we are when building our local budgets. WASBO presents many workshops and articles on budget development. As president, I feel this is an area I could build on. I've become much more skilled in budget development, especially in the areas of tying the budget to strategic plans and using analytics to review current budgets.

WASBO also helps its membership develop peer relationships with one another. We all know that our jobs can be very lonely at times. In most districts, we are a group of one. Being able to reach out to others for advice is a great advantage of being in WASBO. We can share stories at conferences. We can pick-up the phone and ask advice. We can swap ideas about the crazy citizen at the Board meeting. We have fun on the golf course, bike ride, or any other WASBO social functions. This is all very good for those in our profession, and if I were elected president, I would do my best to keep the current WASBO peer relationship model.

Lastly, whether I become the WASBO president or not, I ask each of you to pick a facet of WASBO and run with it. Help the organization become even better.



**Phil Frei**  
Director of Business &  
Finance,  
Sun Prairie Area  
School District  
President-Elect Candidate  
*(Will move through the  
office as President  
Three-year term)*



# Member Spotlight: Tad Wehner

.....  
**“Fortunately for me, as an unmotivated student in high school, sports supported my desire to enroll in college. In college, I realized my passion to teach and coach. This passion supported my commitment to evolve into the best educator I could be to effectively reach who I was in school...the unmotivated.”**

**T**ad Wehner, Director of Finance and Personnel, Edgerton School District, will celebrate 15 years in K-12 education this year. Tad has held positions as Associate Principal, Principal and now works in the central district office. He earned his bachelor’s degree in education from UW-Whitewater, master’s degree in educational leadership and policy analysis from UW-Madison, and Doctorate in Educational Leadership from Edgewood College. “I selected these institutions based upon their opportunities to support my goals.”

Tad contributes much of his success to his family. “I have a wonderful family of three. My wife Kim is a fourth-grade teacher in the Evansville School District, and together, we have a high-energy 3-year-old little girl named CC.” Tad and family like to spend time on the golf course with extended family and are proud Green Bay Packers season-ticket holders.

While Tad has “too many [family members] to outline,” one member has created a lasting impact on his life: his grandfather Francis Sippel. Sippel’s hard work, motivation, commitment, compassion

and respect from others as a businessman has played a large role in Tad’s own motivation for success. “The honor of his funeral that created a standing-room-only atmosphere effectively cemented his legacy on others.”

Tad’s “make it happen” motto has led him to achieve two of his greatest successes in life: being a father and earning his doctorate. “Fortunately for me, as an unmotivated student in high school, sports supported my desire to enroll in college. In college, I realized my passion to teach and coach. This passion supported my commitment to evolve into the best educator I could be to effectively reach who I was in school...the unmotivated.”

As a member of WASBO, Tad has found the greatest benefit of his membership to be the collaboration opportunities with other professionals. “Make time to network with other experienced professionals that have lead their organizations to effectively support student opportunities and success.”

What hidden talent does Tad boast? That he can’t stop smiling. And that is a talent we should all try to possess. 🍷



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Dawn Laboy - Random Lake	Jill Bodwin - Denmark
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# Student Accident Prevention: Are We Doing Enough?

Author | Margo Smith

Submitted on behalf of the Safety and Risk Management Committee

When I used to sit down at my desk and review student accident reports, I have to admit it was a mixed bag of information that prompted a mixed bag of emotions: concern, empathy, and yes, humor at times. It never ceased to amaze me how a mischievous child could create a new move of one sort or another that would end in injury. Thankfully, oftentimes a child's antics resulted in minor injuries only. Like the time an elementary child decided to push green beans up the nose to avoid eating them and went to the doctor to get "de-beaned." I'm sure the teacher who had to figure out why all the sudden tears and breathing issues occurred didn't think it too funny at the time. Call me insensitive, but I couldn't help but laugh out loud.

On a more serious note, I know that I would sometimes feel that maybe something more could have been done to prevent an injury. Having said that, as parents and/or staff members we all know that even when you do your very best to keep your kids safe, bad things happen. But there is no doubt in my mind that what we do to increase safety for our kids has saved many kids from injury, though it is impossible to measure what never or almost never occurs due to our efforts.

In anticipation of this article, I circulated a brief survey to a random group of business managers and safety personnel. Some of the results surprised me. Many of us are already aware that the leading cause of workmen's compensation staff injuries in Wisconsin school districts is slips, trips, and falls. Well, guess what. Fifty percent (the highest percentage) of the responses included student slips/falls, and or other facility-related accidents as one of the types of accidents that occur at least several times a year that are of a more serious nature,

resulting in a need for follow-up care.

The survey also asked the following question: "In what area of education do you see the most occurrences of student accidents (do not include extra-curricular sports)?" Answer choices were: physical education, building/construction/woodworking/fabrication, special education, or consumer science (cooking, etc.). Physical education was at the top of the list with 61% of districts choosing this area as the source of most student accidents. Special education came in second as having the most occurrences in 31% of districts.

I can also tell you that playground injuries were most mentioned in the comment areas as causing too many accidents in relation to the frequency of the activity.

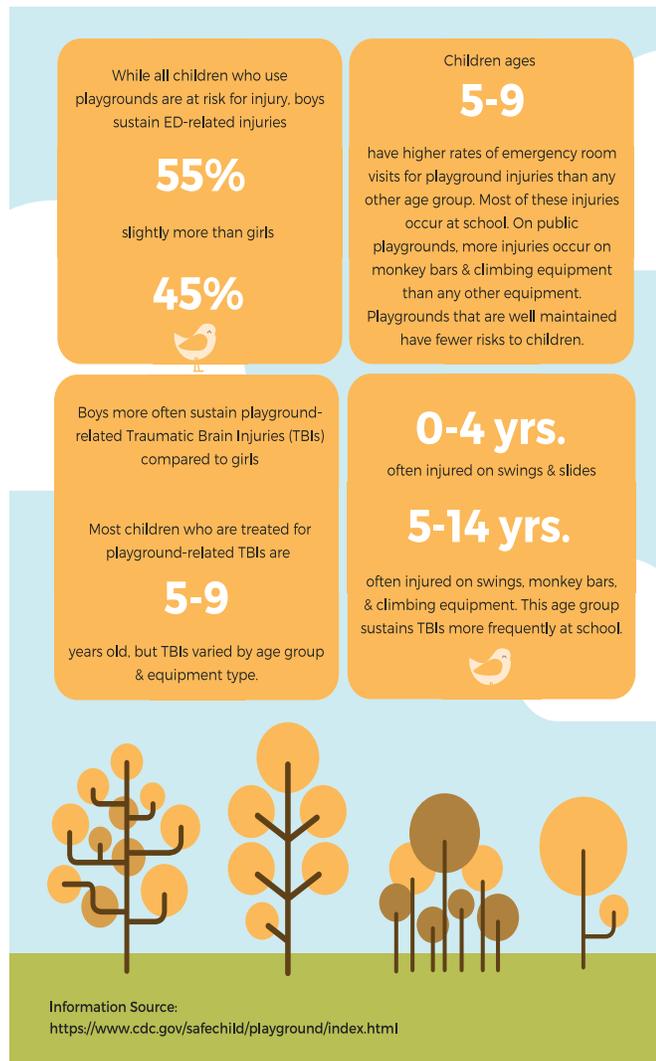
This was a very basic, simple survey for which my intent was only to see if anything became glaringly obvious and to provide all of us some food for thought. The old adage that we cannot often see the forest through the trees rings true.

The chart below gives some interesting factoids from the CDC (Center for Disease Control). I thought this was appropriate given the percentages and comments given by the respondents relating to playground injuries, especially traumatic brain injury (TBI).

In conclusion, I can tell you that the more information we share, take seriously, and resolve to tackle in the upcoming year will not go unrewarded. Having six siblings, I have an

extremely large extended family which currently includes 23 nieces and nephews and 23 great nieces and nephews. Traumatic brain injury has seriously affected several of my extended families in the past five years. Anyone who has lived with a loved one affected by TBI can attest to the value of saving even one child from such an experience.

Visit the CDC website. It is a great resource backed by research. Use the vast resources your WASBO organization provides to help you in your safety endeavors during 2018, and continue the great job so many of you have already been doing in keeping an eye on those monkey bars, swings, slides, and icy playgrounds. It may be one of the best things you ever do. 🍌



# Suffering from Rising Health Care Costs?

Author | Jeff Ireland

**I**magine this: You've been unusually tired, feeling run down, and suffering from stomach pains among other symptoms. But instead of seeking help, you try to soldier on with your normal life, day after day, month after month, even year after year, without really knowing what's wrong.

Yes, that's a pretty grim scenario, and perhaps an unlikely one. After all, if you're a reasonable person, you'd probably seek professional medical help, right? Doing so would initiate a process in which a doctor diagnoses your problem and prescribes a solution. Of course that's not necessarily the end of the story. There would likely be follow-up in which the doctor measures the progress of that solution.

## **The pain of your health insurance costs: are you seeking professional help?**

Keep the above hypothetical scenario in mind as we now turn to something very real—and even dire—for many school districts: employer-sponsored health insurance and rising health care costs. Annual cost increases currently average 7.4 percent in the public sector. Although some district administrators attempt to address the issue themselves, their efforts are often based on little more than guesswork and wishful thinking. Meanwhile, the root causes of their insurance ills go untreated.

So what's a sensible district to do? Well, if you're a larger one, particularly one with 100+ employees that uses a self-funded insurance program, you actually have a scientifically-based option available. Think of it as Dr. Data, an approach that brings

together an insurance analytics expert and your district's insurance data.

## **Three basic steps to treatment**

The Dr. Data approach basically involves understanding cost drivers, identifying solutions to them and measuring the outcome of those solutions. More specifically, it looks like this:

1. Diagnosing the problem. An insurance specialist uses powerful data analytics tools to analyze your carrier claims information for medical and pharmacy expenses. The analysis can then provide quantifiable answers to critical questions like:

- Who's driving your costs—employees, spouses or dependents?
- Why are your employees going to the doctor or pharmacy?
- Why are employees going to the emergency room—and are there alternatives?
- Where are people seeking care and how do those costs compare to the average?

Another crucial part of the diagnostic stage involves analyzing where you fit with other districts your size and in your geographic area.

2. Prescribing a solution. So now your cost drivers are accurately understood and a clear picture of how you compare to similar districts has been developed. What's next? You receive a carefully formulated prescription from an insurance expert—much better than your own random attempts to contain costs. That prescription can take many forms:

- Targeted communication to employees
- Wellness initiatives intended to address your top 3 or 4 lifestyle-related claims categories

- Incentives to boost preventive action if screenings or routine care are lagging
- Focused provider networks that help to steer care toward high-quality, low-cost providers
- On-site or near-site clinics and because it's data-driven, the prescription can be laser-like in focus. That leads to more targeted—and effective—decision-making, which in turn helps your overall insurance program operate more efficiently. Think of it like this: Your ultimate goal is to begin bending the health care trend to a level that is below local or national averages.

3. Measuring success. When it comes to remedying your district's rising health care costs, success will obviously be measured by how well you contain them. Although extensive results can take years to materialize, micro-measurements can be taken with continued, annual data analytics. These measurements can indicate if certain targeted initiatives are indeed paying off.

## **Don't squander the power of your data**

If you're a large employer who has yet to try the Dr. Data approach, you should know this: your district's health insurance data holds great potential. Take advantage of the opportunity. Insurance professionals now have the capability to transform your insurance program spending, empowering you to make smarter decisions and allowing you to better manage costs that once seemed beyond your control. 📊

*Questions about this article? Contact Jeff at [jeff.ireland@m3ins.com](mailto:jeff.ireland@m3ins.com)*



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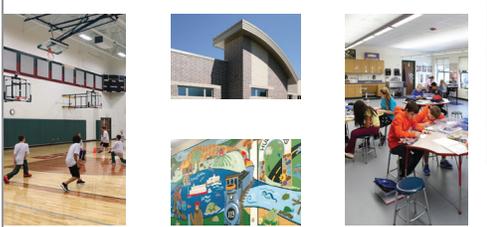
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# WASBO and UW-Whitewater: A Partnership to Celebrate

Author | Steve Summers

Partnership is defined as a relationship in which two or more people, organizations, or countries work together as partners. The end result of successful partnerships is an outcome that is of a higher quality than the outcome that could be produced by working alone. This situation perfectly describes the outcome for the students in the UW-Whitewater fall 2017 class, School Budgeting and Financial Planning.

One of the most rewarding aspects of my career has been assisting colleagues, especially those entering the profession through the WASBO mentorship program, or those studying the profession through the UW-Whitewater internship program. I vividly remember my first several years in the profession, and know that I would not still be in this profession today without the internship support from Gus Knitt at Monona Grove and the professional support from Cathy Mark in Boscobel. As a result, I seek opportunities to “pay it forward” whenever I can. Diane Pertzborn approached me at the 2017 WASBO Accounting conference and asked if I would be interested in joining the UW-Whitewater School Business Management instructor team. After reflecting on the opportunity, I realized that this was another opportunity to provide assistance to the next generation of School Business Managers.

to update the course curriculum, it became evident to me that connecting UW-Whitewater students and WASBO members as much as possible would improve the outcomes for all students. However, I also realized the fall is an incredibly busy time for School Business Managers. I reached out to Woody Wiedenhoef at WASBO to seek his feedback. Woody was incredibly supportive of this concept, and offered to utilize the WASBO resources to communicate with all members on behalf of UW-Whitewater. As a result, I created an opportunity for UW-Whitewater students to connect with School Business Managers for each of the six learning modules throughout the fall semester.

On August 29th, 2017, WASBO distributed an email on my behalf to all members regarding this partnership between WASBO and UW-Whitewater. Woody also added an introduction to the email that included the following statement, “I encourage you to collaborate with UW-Whitewater, Steve and his students in their endeavor to grow future Business Managers”. WASBO members response to this email was overwhelmingly positive. In fact, even though the email did not ask for a response or for volunteers, I received more than 25 offers from School Business Managers to be identified as resources for students.

see the outcome of this partnership between UW-Whitewater students and WASBO members. Students were able to draw strong connections between the course work and real life experiences. During the course evaluation process, many students commented on the value of these strong connections. As one student stated “I really enjoyed the School Business Manager interview assignments. It was a great opportunity to network with professionals and get their opinions on issues that they deal with everyday”.

The UW-Whitewater School Business Management program is moving forward with a new coordinator, John Smith (smithjc@uww.edu), and an instructor team that includes Diane Pertzborn, John Gahan, Todd Gray, and myself. We look forward to building upon the past success of the program, and embracing partnership opportunities with WASBO in the future. 🍷

*For questions about the UW-Whitewater School Business Management program and/or questions related to this article, please contact Steve Summers at [ssummers@waunakee.k12.wi.us](mailto:ssummers@waunakee.k12.wi.us)*

As I worked throughout the summer

Throughout the fall, I was able to

# Conference Highlights: State Education Convention

The WASB-WASDA-WASBO State Education Convention took place Jan. 16-19 at the Wisconsin Center in Milwaukee. WASBO provided 14 sessions along with a pre-convention session on The School Finance Puzzle.

During WASBO's Lunch and Business Meeting on Thursday, the School Business Manager of the Year Award was presented to Chad Trowbridge of Chippewa Falls, and the New School Business Manager of the Year Award to Edward Then of Crandon (see next page).



Friday keynote speaker Alton Fitzgerald White.

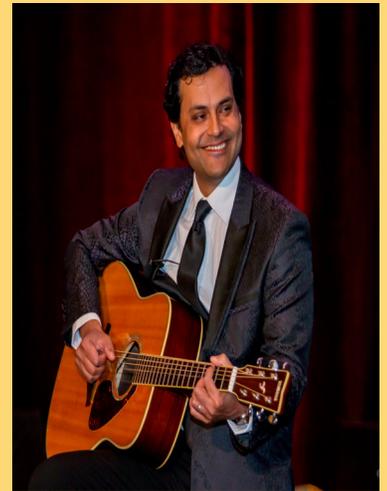


"Limited Edition" from the Port Washington-Saukville SD performed for the Friday general session.



D.C. Everest Jazz Ensemble performed Wednesday morning.

Wednesday keynote speaker Ravi Huth-easing



Andy Phillips and Chrissy Hamiel presented one of 14 WASBO sessions.

Attendees of the pre-convention School Finance Puzzle took a hands-on approach to understanding WI school finance.



Chad Trowbridge, Business Manager, Chippewa Falls Area Unified School District, and Edward Then, Business Manager, School District of Crandon, were honored by WASBO during the State Education Convention in Milwaukee.

Chad was named School Business Manager of the Year (sponsored by WASBO and BELFOR Property Restoration) having served the Chippewa Falls Area Unified School District for 14 years. Chad was nominated for this award by his Superintendent, several colleagues and community organizations in which he is heavily and actively involved. Chad is a long-time member of the Chippewa Valley YMCA, holding a position as the YMCA Board President and continuously supporting several fundraisers and events. He also served on the United Way of Chippewa County's Board of Directors and was instrumental in consolidating the United Way of Greater Eau Claire and Chippewa County in 2009, and continued to serve on the newly consolidated Board of Directors until 2013.

In addition to community involvement, Chad has served on the WASBO Board of Directors as President in 2010-11, and has held the position of Chairman since 2010 on the



Board of Directors of the Wisconsin Investment Series Cooperative. He is also an integral member of the Positive Behavioral Interventions and Supports (PBIS) Bus Framework committee which teaches and implements PBIS on the buses in his district; and he provides tools for success to aspiring members of the profession as an instructor at UW-Superior.

One word was frequently mentioned in every nomination letter and that is "leader." "Chad's unwavering commitment to integrity in all aspects of his work and in his interactions, whether they are professional or personal, consistently apply a high level of standards to all that he does." This honor carries with it a \$1,500 cash award for his professional development. Chad also has the privilege of presenting a \$1,500 scholarship to a 2018 graduating senior in his school district.

.....  
**"Leadership is something you earn, something you're chosen for!"**

*School Business Manager of the Year Chad Trowbridge (left) is congratulated by WASBO President Jason Demerath, State Superintendent Tony Evers and WASBO Executive Director Woody Wiedenhoef.*



*New School Business Manager of the Year Eddie Then (center) is congratulated by WASBO President Jason Demerath and Linda Mont of Key Benefit Concepts.*

Eddie (above, middle) was named the New School Business Manager of the Year (sponsored by WASBO and Key Benefit Concepts) for his active role as Business Manager in the School District of Crandon since 2015. Eddie transitioned into the profession from an urban, teaching role where "he quickly rose to leadership prominence in his district because of demonstrated success in overcoming adversity...facing challenges far beyond those faced by the 'usual' new business manager circumstances, he maintained the determination to complete his 08 license," noted one nomination letter.

Eddie was nominated by several colleagues including his District Administrator, Board President and the WASBO Wisconsin Valley Regional. "He leads by example with enthusiasm and dedication that are both inspiring and motivational. Eddie is also humble. It is his dedication to our students' success that gives him his drive. Not only does this show in his business manager abilities, but outside the office as well." This honor carries with it a \$1,000 cash award for continuing education. 🇺🇸

# Personal Notes May Be “Records” Under the Public Records Law

Author | Shana R. Lewis

A recent decision issued by the Wisconsin Court of Appeals in October 2017, warns that some “personal notes” prepared by school district employees and officials are included in the definition of “records” under the Wisconsin Public Records Law, Wis. Stats. §§ 19.31-19.39.

Wisconsin’s Public Records Law provides that the following items are NOT records: drafts, notes, preliminary documents, and similar materials prepared for the originator’s personal use or by the originator in the name of a person for whom the originator is working. Wis. Stat. § 19.32(2). In a recent case, the Wisconsin Court of Appeals explored what constitutes “notes... for the originator’s personal use” for purposes of the Wisconsin Public Records Law.

In *Animal Legal Defense Fund v. Board of Regents of the University of Wisconsin*, the Animal Legal Defense Fund filed suit against the University of Wisconsin’s Research Animal Resource Center (Center) when the Center refused to produce certain notes in response to a public records request. At issue, were ten (10) documents created by two (2) different individuals (Holly McEntee and Christine Finney), while in attendance at Animal Care and Use Committee meetings. The Center denied access to the notes prepared by Ms. McEntee and Ms. Finney asserting that the notes were not “records” as defined by the Public Records Law,

but rather, notes prepared for the originators’ personal use; therefore, they were not subject to disclosure under the Public Records Law.

In support of its refusal to disclose the notes, the Center explained as follows:

The official record of [Animal Care and Use] [C]ommittee deliberations is the final version of the minutes of a meeting... To the extent that any notes are taken at meetings by individual committee members and that any such notes exist, they are not used by the [Animal Care and Use Committee] for any official purpose, and would fall within the [Wis. Stat. § 19.32(2)] exclusion to Wisconsin’s definition of “record.”... The [Animal Care and Use Committee] staff charged with taking meeting minutes may take notes at meetings to refresh their memories as they prepare the minutes; however, to the extent that any such notes exist, they are also not “records” under Wisconsin law.

The Court of Appeals agreed with the Center that the records in question are, in fact, notes, which it defined as “a broad range of frequently created, informal writings.” See also, *Voice of Wisconsin Rapids LLC v. Wisconsin Rapids Public Sch. Dist.*, 2015 WI App 53 (copies of post-it notes, telephone message slips and other hurried, fragmentary, informal writings and draft letters are suitably classified as “notes”).

However, the Court of Appeals

disagreed with the Center that the notes were prepared for the originator’s personal use. The Court relied upon its decision in *Voice of Wisconsin Rapids LLC*, supra:

[E]xclusion of material prepared for the originator’s personal use is to be construed narrowly. Most typically this exclusion may be invoked properly where a person takes notes for the sole purpose of refreshing his or her recollection at a later time. If the person confers with others for the purpose of verifying the correctness of the notes, but the sole purpose for such verification and retention continues to be to refresh one’s recollection at a later time, ... the notes continue to fall within this exclusion. However, if one’s notes are distributed to others for the purpose of communicating information or if notes are retained for the purpose of memorializing agency activity, the notes would go beyond mere personal use and would therefore not be excluded from the definition of “record.”

The Court of Appeals identified the difference between distributing notes to others for the purpose of communicating information and distributing notes for the purpose of storage and maintenance. If the distribution occurred for the former purpose, the notes would not be for the originator’s personal use.

The Court also identified the difference between retaining notes for the purpose of memorializing an agency activity and establishing

a formal position or action against retaining notes for the sole purpose of refreshing the originator's recollection at a later date. The Court concluded that "whenever notes are used to establish a formal position or action of an authority, such use goes beyond any personal uses of the originator."

With regard to the notes at issue in the Animal Legal Defense Fund case, Ms. McEntee prepared notes during the Committee meeting in order to refresh her recollection when she assisted Ms. Finney with her responsibility of drafting the Committee meeting minutes. Ms. Finney explained that she would review and use Ms. McEntee's notes to prepare the final minutes for the Committee meetings. The Court concluded that Ms. McEntee's notes were not created solely to refresh her recollection, but rather, they were distributed to others for the purpose of communicating others. Therefore, the Court concluded that Ms. McEntee's notes were, indeed, "records" under the Public Records Law.

Also, Ms. Finney prepared notes during the Committee meeting to record who was present and what was said at the meeting. She then took those notes, along with the notes prepared by Ms. McEntee to create the draft of the final, official minutes of the meeting. The Court concluded that it is unreasonable to conclude that Ms. Finney's notetaking was voluntary, at her own initiative or for her own convenience. Instead, Ms. Finney was obligated to take notes at the meeting as part of her job responsibilities. Therefore, the Court concluded that her

notes were intended to memorialize agency activity and not for her own personal use. As a result, her notes, too, were "records" under the Public Records Law.

This case serves as a warning to school district officials and employees, who take notes during meetings, interviews, telephone calls, and other activities related to and arising out of their positions in the school district. Even if the official or employee intends for the notes to be maintained on a confidential basis as "personal notes," the notes may indeed satisfy the definition of "records" under the Public Records Law if they are not retained solely for the originator's personal use. As a result, the school district will not be able to refuse to disclose such notes in response to a public records request on the basis that the notes are not "records" under the Public Records Law.

However, if the notes are "records" for purposes of the Public Records Law, the analysis is not over. Depending upon the subject matter covered by the notes or the circumstances involved in the preparation of the notes, the school district may not be required to disclose the notes in response to a public records request if the notes satisfy another exemption under the law. Additionally, the school district may still refuse to disclose the notes pursuant to the Public Records Law's balancing test, if the strong public interest in disclosure of the notes against the public interest favoring nondisclosure. As such, in order to preserve the school district's right to argue both reasons for refusing access, any



written denial of access to "personal notes" should reference the definition of "records" under the Public Records Law, as well as the public policy basis(es) for withholding the "personal notes" under the balancing test. 📌

*For questions regarding this article, please contact Attorney Shana R. Lewis at [slewis@strangpatteson.com](mailto:slewis@strangpatteson.com)*

.....  
**"Copies of post-it notes, telephone message slips and other hurried, fragmentary, informal writings and draft letters are suitably classified as 'notes.'"**

# Stay Connected

## 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).

## Call for Presentations

Submit your proposal to present! Call for Presentations are available February 1 - April 2 for Fall Conference, Midwest Facility Masters Conference and School Personnel Academy. Information and proposal submissions can be found at [wasbo.com/present](http://wasbo.com/present)

## Share Your Expertise

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:
  - Federal Funding Conference
  - Facilities Management Conference
  - Transportation & Bus Safety Conference
  - Accounting Conference
  - Spring Conference
- Submit a Call for Presentations, Feb. 1 - April 2 for Fall Conference, Midwest Facility Masters Conference and School Personnel Academy.
- *Taking Care of Business* articles due March 15 for the April issue.
- Advertise in *Taking Care of Business*.
- Update your profile and communication preferences at [WASBO.com](http://WASBO.com).
- Join a WASBO Committee.



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Register at WASBO.com**

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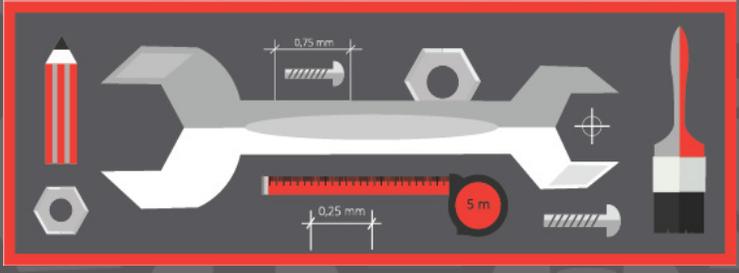
**Facilities Management Conference**

**Feb 27-28, 2018**  
**Kalahari • Wisconsin Dells**



**Who Should Attend?**  
Facilities and Maintenance Directors,  
Safety Directors, Business Managers,  
District Administrators

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



**Transportation & Bus Safety Conference**



**Who Should Attend?**  
Transportation Directors,  
Contractors,  
Business Managers,  
District Administrators

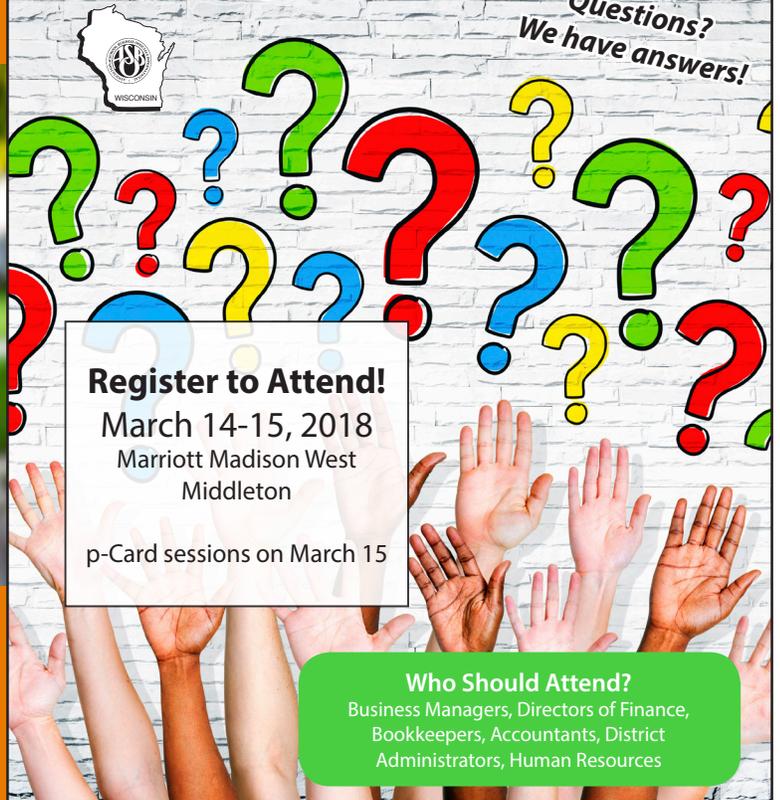
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**Who Should Attend?**  
Business Managers, Directors of Finance,  
Bookkeepers, Accountants, District  
Administrators, Human Resources

# Open Enrollment Update: Full-Time and Part-Time

## Full-Time Open Enrollment

**O**n February 5, 2018, parents will begin applying for full-time open enrollment into Wisconsin school districts. In accordance with Wisconsin law, school boards are reminded to determine the number of regular education and special education spaces available within the school district for purposes of full-time open enrollment at their January school board meetings. The Department of Public Instruction (“DPI”) published guidance last year to assist districts in making space determinations for special education, which can be found at: <https://dpi.wi.gov/sites/default/files/imce/open-enrollment/pdf/oe-bulletin-16-10-special-ed-space-determinations.pdf>. The guidance reminds districts that school boards must have criteria for determining space in special education and related services and apply those criteria consistently just as they do with respect to regular education. If the nonresident school board rejects a regular open enrollment application or the resident school board prohibits a pupil applying during the regular open enrollment period from attending public school in a nonresident school district, the pupil’s parent may appeal the decision to DPI. DPI shall affirm the school board’s decision unless it finds that the decision was arbitrary or unreasonable. A student applying during the alternative application period has separate appeal rights.

Districts that educate open-enrolled special education students should

also be aware that 2017 Act 59 (the 2017-19 budget bill) increased the \$12,000 per year, per-pupil payment for open-enrolled special education students effective in the 2018-19 school year. In fiscal year 2018, the transfer amount for open-enrolled special education students will be \$12,207 and in fiscal year 2019, it is estimated that it will be \$12,424. Beginning in fiscal year 2020, for special education students open enrolled in a nonresident district for a second or subsequent year, the per-pupil payment will be either the statutory amount or the actual costs to the nonresident district, up to \$30,000, if the nonresident school district submitted a financial statement to DPI the prior year showing the actual costs to the district of providing education to the special education student the previous year. For the full text of the statutory provisions, see Wis. Stat. §§ 118.51(12), (16) and (17).

## Part-Time Open Enrollment

New this year, students will also be seeking part-time open enrollment in districts for the 2018-19 school year. The part-time open enrollment program is a replacement for the “course options” program which was eliminated by Act 59 and which allowed high school students to enroll in up to two courses in educational institutions including public school districts, colleges, technical colleges, and nonprofit organizations approved by DPI. While the two programs are similar, one notable change is that the part-time open enrollment program only applies to students in public high schools seeking to take courses in other public

high schools. The program does not apply to enrollment in college or technical college courses or courses in private schools; these programs are addressed under different statutory provisions.

Effective in the 2018-19 school year, under the part-time open enrollment statute, a high school student enrolled in a public school may attend school in a nonresident public school district for the purpose of taking up to two courses at any time. The resident school district must pay the nonresident district an amount equal to the cost of providing the course(s), calculated in the manner determined by DPI.

Students must submit an application to the nonresident school board no later than six weeks prior to the date on which the course is scheduled to begin and the nonresident school board must send a copy of a student’s application to the resident school board. No later than one week before the course is scheduled to begin, the nonresident school board must notify the applicant whether the application has been accepted. The school board must adopt by resolution (which DPI defines as a “policy”) the policies and criteria for accepting and rejecting applications. The policies and criteria must be the same as those for entry into the course that apply to students who reside in the school district, except that the school board may give preference to residents of the district.

If the school board receives more applications for a particular course than there are spaces available, the



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board must determine which pupils to accept on a random basis. If the nonresident school board rejects the application, it must include the reason for the rejection in the rejection letter. A resident school board must reject a part-time open enrollment application if the school board determines that the course conflicts with the resident special education student's individualized education program, or IEP. A new provision in the statute also provides that the resident school board may reject a student's application to attend a nonresident district if the cost of the course (as determined by DPI) would impose upon the resident district an undue financial burden in light of the resident district's total economic circumstances, including its revenue limit, its ability to pay tuition costs for the

student, and the per pupil cost for children continuing to be served by the resident school district. If the resident district rejects the application, the resident school board must notify the student no later than one week prior to the date on which the course is scheduled to begin.

Unlike the course options program, the resident district may not reject a part-time open enrollment application on the basis that it does not satisfy high school graduation requirements, although the resident district must notify the student in writing if this is the case. If a student's application for part-time open enrollment is rejected by the nonresident district or if the student is prohibited from attending the nonresident district by the resident district, the student's parent may appeal to DPI. DPI will

affirm a school board's rejection of part-time open enrollment unless it is arbitrary or unreasonable. For a full text of the part-time open enrollment law, see Wis. Stat. § 118.52.

### Conclusion

As the time for open enrollment approaches, school boards are advised to make full-time open enrollment space determinations for regular and special education at their January board meetings. In addition, boards should revise their course options policies to comply with the part-time open enrollment statute. 🍷

*For questions regarding this article, please contact a Boardman & Clark representative by visiting [www.boardmanclark.com](http://www.boardmanclark.com)*

## ASBO INTERNATIONAL MEETING DATES

**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



## ASBO International Membership Milestones

### January 2018



#### 30 Years

- **Ken Mischler**, Manitowoc
- **Christopher Murphy**, Verona

#### 25 Years

- **Wendy Brockert**, Lake Mills

#### 20 Years

- **Mary DeYoung**, Genoa City

#### 15 Years

- **Jennifer Buros**, Westby
- **Tammy Marty**, New Glarus
- **Patrick Saucerman**, Marshfield
- **Betty Zimdars**, Retired

#### 10 Years

- **Kim Dax**, Kewaunee
- **John Kasha**, Green Bay
- **Julie Lankey-Smallwood**, Mauston
- **Jerrud Rossing**, Monona Grove
- **Doreen Treuden**, Deerfield

#### 5 Years

- **Andy Chromy**, Oak Creek-Franklin
- **Todd Hajewski**, Greendale
- **Janice Lewicki**, West Allis-West Milwaukee
- **Jamie Merath**, Beloit
- **Dan Storch**, Wrightstown
- **Rosey Teays**, Glendale-River Hills

# EARN

A SCHOLARSHIP TO ATTEND THE ANNUAL MEETING & EXPO

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School Business Leaders  
SCHOLARSHIP



*Sarah Viera earned the scholarship in 2016 and returned to the 2017 Annual Meeting & Expo as a presenter*



"The first year that I was able to attend the Annual Meeting & Expo was because of the Emerging School Business Leaders Scholarship. Without the scholarship, I would have missed the amazing networking and professional development opportunities I've experienced the past two years. I would highly encourage anyone who has five years or less of school business experience to apply—it's an easy process and the benefits are well worth it!"

Sarah Viera  
Executive Director of Business Services  
Mequon-Thiensville School District  
Mequon, Wisconsin

.....  
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**- Jack Welch**

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# Welcome to our New Members!

## District Professionals

- **Michael Banwell**, Transportation Coordinator, Clinton
- **Brett Bond**, Lead Custodian, Hayward
- **John Cervantes**, Grounds Supervisor, New Berlin
- **Karl Christofferson**, Head Custodian, Whitefish Bay
- **Scott Dedlow**, Facility Director, St. John the Baptist School
- **Patti Degnitz**, Finance Manager, Random Lake
- **Dennis Fox**, Buildings & Grounds Supervisor, Greenfield
- **Jamie Hubbard**, District Bookkeeper, Turtle Lake
- **Karen Johnson**, Transportation Director, Stoughton
- **Don Lederhaus**, Transportation Supervisor, Weyauwega-Fremont
- **Jason Levash**, Chief Operations Officer, CESA #6
- **Michael Martinezdelacotera**, Custodial/Maintenance, Oak Creek-Franklin
- **Andrew Peterson**, Transportation Director, Ithaca
- **Sylvia Ramirez**, AVP for Budget and Management, Madison College
- **Kevin Roever**, Custodian, Oak Creek-Franklin
- **Lori Sager**, Director of Business Operations, Messmer Catholic Schools
- **Jeremy Wildenberg**, Transportation Manager, Green Bay
- **Amy Williams**, Payroll Coordinator, Plymouth
- **Margo Wormsbacher**, Payroll/Accounting Supervisor, Port Washington-Saukville
- **James Wunnicke**, Maintenance Director, River Ridge
- **Rich Zentner**, Director of Buildings & Grounds, Monroe

## Service Affiliates

- **Tierney Anderson**, Senior Marketing & Events Specialist, The Alliance
- **Kasey Baker**, Manager of Broker Relations & Distribution, CM Regent Insurance Company
- **Katelyn Bogenschneider**, Marketing Communications, Bassett Mechanical
- **Debbie Brown**, Office Manager/Account Specialist, Environmental Management Consulting, Inc.
- **Robert Cafarelli**, Vice President, Zions Bank
- **Rory Cook**, Regional Manager, Lakeshore Learning Materials
- **Brenda Garrett**, Senior Sales and Marketing Associate, Keifer Specialty Flooring, Inc.
- **Bryan Gnad**, Business Development, Engineered Security Solutions, Inc.
- **Rick Griesser**, Senior Information Management Consultant, ARMS, Inc.
- **Brian Harbaugh**, Business Development Manager, Hillyard
- **Nicole Jacobson**, Director of Marketing, AkitaBox
- **Kurt Kuempel**, General Manager, GSF USA
- **Ryan Lorenz**, Territory Manager, Waste Management
- **Kristin Marino**, Marketing Manager, Innovative Modular Solutions
- **Jess Miles**, Sales, First Supply LLC
- **Susan Moore**, Office Administrator, Summit Commercial Fitness
- **Chad Niday**, Strategic Accounts Manager, Dirty Ducts Cleaning, Environmental & Insulation, Inc.
- **Jean Ronnei**, Senior Consultant, Pro-Team Foodservice Advisors
- **Courtney Roszak**, Public Relations and Events Coordinator, LaForce, Inc.
- **Thomas Schafer**, Account Manager, Complete Control, Inc.

- **Jeff Shavlik**, Vice President, Finance System of Green Bay, Inc.
- **Greg Smidt**, Sales Representative, Musco Sports Lighting
- **Haley Snow**, Marketing & Communications Manager, EnvirOx
- **Danielle Spakowitz**, Sales Representative, J+J Flooring Group
- **Jordan Thurow**, Municipal Advisor, PMA Financial Network, Inc.
- **Sue Vanderloop**, Executive Assistant, Building Services Group, Inc.
- **Anne Waliczek**, Architectural Specifications Consultant, Hager Companies
- **Kyle Weis**, Culligan Water Conditioning
- **Tony Wright**, Director of Employee Benefits Sales, CM Regent Insurance Company

## 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 Wiedenhoef at [woody.wiedenhoef@wasbo.com](mailto:woody.wiedenhoef@wasbo.com).

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

# Member Moves and Retirements

## On the Move

- **Bob Avery**, Director of Business Services, Hartford Union High SD, to Assistant Superintendent of Finance and Support Services, Morrisville-Eaton Central SD (NY)
- **Jon Klett**, VP of Sales & Marketing, WEA Trust, to Cottingham & Butler
- **Darci Peckman Krueger**, Finance and Assistant Human Resources Manager, St. Croix Falls SD, to HR Director, Chisago Lakes SD (MN)
- **Robert Smith**, Business Manager, Northland Pines SD, to Unknown
- **Greg Wolfe**, Business Development Specialist, EnvirOx, to Unknown

## Retirements

- **Charlene Brandes**, Bookkeeper/Admin. Assistant, Brighton SD #1
- **David Tiedt**, Executive Director of Purchasing/Distribution, Green Bay Area Public Schools



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Division of The ASU Group

# Winter 2018 WASBO Event Calendar

Here is a look at the conferences, workshops, regional meetings, committee meetings, and other events that make up the Winter 2018 WASBO Event Calendar. For more information, see the Calendar of Events at [wasbo.com](http://wasbo.com)

## February

**1**  
Call for Presentations Open through April 2  
[wasbo.com/present](http://wasbo.com/present)

Fall Conference Committee Meeting  
9 AM, WASBO office

**7**  
Fundamentals of Risk Management CSRM Course  
School Leadership Center, Madison  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

Northwest Regional Meeting  
10 AM, Lehman's Supper Club, Rice Lake

**8**  
Handling School Risks CSRM Course  
School Leadership Center, Madison  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

**9**  
Southeast Regional Meeting  
1 PM, SD of Cudahy

**15**  
WASBO Board of Directors Meeting  
9:30 AM - 3 PM, WASBO office

**16**  
Northeast & Bay Area Regional Meeting  
9 AM, Oshkosh Area SD

**21**  
Southwest Regional Meeting  
9 AM, CESA #3, Fennimore

Midwest Facility Masters Committee Meeting  
10 AM, conference call

**23**  
WI Valley Regional Meeting  
Legislative New Law Seminar, Wausau

**26-27**  
WI Federal Funding Conference  
Kalahari, WI Dells  
[wasbo.com/federalfunding](http://wasbo.com/federalfunding)

**27-28**  
Facilities Management Conference  
Kalahari, WI Dells  
[wasbo.com/facilities](http://wasbo.com/facilities)

**28**  
Transportation & Bus Safety Conference  
Kalahari, WI Dells  
[wasbo.com/transportation](http://wasbo.com/transportation)

## March

**7**  
Measuring School Risks CSRM Course  
School Leadership Center, Madison  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

**8**  
Funding School Risks CSRM Course  
School Leadership Center, Madison  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

**14-15**  
Accounting Conference  
Madison Marriott West, Middleton  
[wasbo.com/accounting](http://wasbo.com/accounting)

**16**  
Scholarship Committee Meeting  
9 AM, WASBO office

Spring Conference Committee Meeting  
2 PM, conference call

## April

**2**  
Call for Presentations Deadline  
[wasbo.com/present](http://wasbo.com/present)

**3**  
School Facilities Committee Meeting  
9:30 AM, School Leadership Center, Madison



Safety & Risk Management Committee Meeting  
11:45 AM, School Leadership Center, Madison

**4**  
Northwest Regional Meeting  
10 AM, Lehman's Supper Club, Rice Lake

**5**  
West Central Regional Meeting  
9:30 AM, Sparta Area SD Administration & Education Center

WASBO Board of Directors Meeting  
9:30 AM - 3 PM, WASBO office

Bookkeeper and Payroll Professional Conference  
Northcentral Technical College

**6**  
WI Valley Regional Meeting  
9:30 AM, Merrill Area Public SD

**11**  
Administering School Risks CSRM Course  
School Leadership Center, Madison  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

**12**  
Emerging Risks and Trends for Schools CSRM Course  
School Leadership Center, Madison  
[wasbo.com/riskmanagement](http://wasbo.com/riskmanagement)

# WASBO FOUNDATION SPRING CONFERENCE AND EXHIBITS

May 17-18, 2018  
Kalahari Resort & Conference Center  
Wisconsin Dells

- Welcome Reception, May 15
- Scholarship Golf Outing & Bike Ride, May 16
- Exhibits, May 17
- Conference Sessions, May 17-18



FIND YOUR  
PATH  
THROUGH THE  
WOODS  
AT THE  
WASBO  
SPRING  
CONFERENCE

## Visit [WASBO.com/spring](http://WASBO.com/spring) for:

- Session Details • Hotel Accommodations • Conference Fees
- Online Registration • Networking Activities • Scholarship Fundraiser Golf & Bike Outings • Silent Auction & Raffle benefitting WASBO Member Participation in ASBO International

**Who Should Attend?** Business Managers, Bookkeepers, Facility Directors & Personnel, Transportation Directors, Finance Directors, Human Resource Directors, District Administrators

**Attendee registration now open!**

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

REGISTER  
TODAY

## WASBO Foundation Spring Conference & Exhibits

May 17-18, 2018 • Kalahari Resort & Conference Center, WI Dells

Welcome Reception, May 15 • Scholarship Golf Outing & Bike Ride, May 16 • Exhibits, May 17 • Sessions, May 17-18



### Over 60 Concurrent Sessions in these Tracks!

**Leadership:** *Tips for Coping with Difficult Situations & People • Well That Didn't Work as Strategically Planned! • WASBO Mentorship Program • Budgeting Made Simple-Turning a Large Task into Small Solutions One Path at a Time • Equity in Funding Within the School District • Situational Leadership • The Path to Enhanced Financial Reporting • Strategies to Successful Leadership • Using Visualization Data to Improve the Alignment of Resources with Strategic Planning • Book Study: Emotional Intelligence 2.0*

**Facilities Manager Core Certification Modules 1 & 2:** *Effective Hiring & Orientation Process • Performing Custodial Staffing Levels & Assessments • Custodial Supervision & Evaluation • Product & Equipment Selection • Energy Accounting & Education • Understanding HVAC • Electrical Systems: Lighting • Electrical Systems: Power & Low Voltage Systems*

**Facilities Manager Continuing Education Certification:** *Creating 21<sup>st</sup> Century Learning Facilities: Where Do We Start and How Will We Finance It? • RFPs - The Importance of Getting It Right! • Is Your Facility in Need of a Tune-Up? • The Anatomy of a Slip and Fall • How to Create Accurate Floor Plans and Standardize Space Information: Without Breaking the Bank in K-12 FM • What are the Financial and Planning Challenges of Facilities and Operations? • From Dissolution to Resurrection*

**Best Practices/Money Saving Techniques:** *Best Practices for Overseeing Your Investment Professional • 12 (Some Relatively Simple) Ways to Strengthen Your District's Credit Rating • When Does Using a Cooperative Purchasing Group Make Sense? • Financial Assessment: Solvency Model • Executing an Organizational Improvement Study • A Step-by-Step Approach to Analyzing Software Contracts for School Districts • The New GASB Post Employment Statements: Advice, Assistance, and Alternatives • 2018-19 School Level Expenditures Reporting Requirements Under ESSA*

**Year of Success:** *Summer at a Glance • DPI Current Updates, Reminders, and Reporting Requirements • Fiscal Audit: What You Need to Know for Your Upcoming Audit • Transportation Basics • Preparing for Year End • Intro to OPEB Requirements and Fund 73 Accounting • Debt Service Management 102 • Tying It All Together*

**Human Resources/Insurance:** *Harassment: What Is It? Know What Your Rights are and How to Defend Yourself When You are the Accused • "The Best Offense is...a Good Offense" Career Based Learning Programs-Child Labor Laws, Risk Management, and Insurance Implications • Streamlining Your Financial/HR Software • A Holistic Approach to Employee Well-Being • Owner Directed Insurance Programs for Schools: A Financially Successful Model for District Building Projects • Effectively Harmonizing Employee Handbooks, Employee Contracts, and Board Personnel Policies in Schools • Understanding the Insurance Pie and How to Navigate All the Options • Sustainable Strategies for Retiree and Early Retiree Health Care Plans*

• Making Onsite Clinics Work for You • How Colby School District Uses an Insurance Committee to Manage Employee Medical Benefit Plans

**Auxiliary Services:** *School Meals - Hot Topics & New Regs: Unpaid Meal Charges, CEP, What's Happening with CNR, New Purchasing Regs and Cafeteria Makeover Strategies and More! • Tailored to Fit: How Customized Audits Can Save Your District Time and Money • Business Office Efficiencies • Projecting High School Graduates • Implementing a New Pupil Transportation Contract • Into the Fire - The Story of a School District Thrust into a Situation They Had Never Imagined*

 American Red Cross **WASBO Blood Drive**  
Help WASBO save lives by making a donation at the Spring Conference on May 17.

[WASBO.com/spring](http://WASBO.com/spring) 608.249.8588



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