



# Taking Care of Business

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

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## SCHOOL SAFETY

As the concern surrounding school safety prevails,  
several resources can be found in this issue : 4, 11, 22, 34

# In Memorium



Dianne R. Meyer, of Kalamazoo, formerly of Ft. Atkinson and Whitewater, passed away on February 15. Dianne was a retired business manager from the School District of

Milton and member of WASBO. She enjoyed her retirement through countless activities and hobbies, and was best known for her gardening, baking and Euchre playing. Dianne will be missed by family, friends and all those that were touched by her legacy.



Gary Swalve, formerly of Cedarburg, passed away on March 8. Gary was a past member of both ASBO and WASBO, holding a position on the WASBO Board of Directors and providing his time and

mentorship on numerous WASBO committees during his involvement in the school business profession. Upon "semi-retirement" Gary continued to serve as a business consultant after 35 years working with small and large districts in both WI and IL. Gary will be missed by family, friends and all those that were touched by his legacy.

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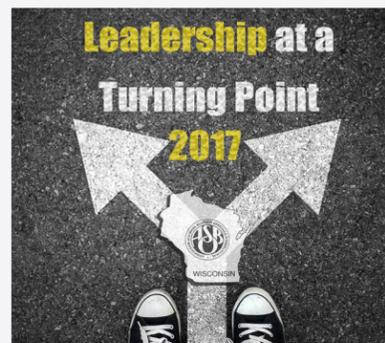
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Editor: Woody Wiedenhoeft

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

Following the tragic events of Valentine's Day at Marjory Stoneman Douglas High School in Florida, many in our profession reflected on how our own districts are equipped to handle such a scenario. Many WASBO members, including Business Managers, Facilities Managers, Safety Coordinators, and Facilities Staff, are responsible for safety and security in their school districts. As a result, administrators, staff, and community members in our local districts may turn to us for information on assessing the safety and security of our facilities and how best to protect our kids. This is an opportunity for WASBO members to lead the conversation around school safety. No matter our position in our district, we can choose to lead by setting an example for improved safety practices.

When it comes to leading the conversation on school safety, commonly, the individuals on the operational side of schools are those with the most background and training on school safety. Leading the conversation is not about being for or against the numerous political debates that arise from tragedies like this, rather it

is listening to the concerns of those in your community and applying the knowledge you have gained through WASBO programming and connecting with your peers. Every district in Wisconsin is at a different point in their development of safety and security training and implementing security measures within their facilities. Therefore, it is up to each and every one of us to assess our current local situation and draw on best practices we have been exposed to, and make an effort to implement those to meet our local needs.

In addition to physical safety measures that could be implemented, perhaps the most important safety measure to be utilized is that of building personal relationships. At the heart of all security issues are the individuals involved. In our roles, we need to be partners in building meaningful relationships with the young people in our school communities. Often it is those students, who have the least, yet need the most in terms of positive adult role models. There is no more effective and important mechanism to improve school safety than to build meaningful relationships and a sense of community. Consider your role in your school and how you can work to build positive relationships.

Many in our WASBO community may be faced with individuals who

want you to take a side on certain issues such as gun control, arming staff members, security guards at schools, etc. Perhaps the best way to lead the conversation is not to take a side on these issues and not to react with emotion, but rather to lead with passion. Lead with a passion for doing what is best for our kids; lead with a passion for listening to others who are likely scared or lack in-depth knowledge of the issue; lead with a passion for building relationships; lead with a passion for our profession and learning from one another; and lead with a passion to be a part of the conversation to build safer schools and strengthen safety procedures. Many consider us the local experts on school safety and security. The resources available to us are plentiful, so please leverage those resources and do not be afraid to get involved in the conversation. Other than the students themselves, there is no one better equipped to lead this conversation than WASBO members.

Thank you for all you do to keep our kids, staff, and communities safe! 🍷

# Leading the School Safety Conversation



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**Woody Wiedenhoef**  
Executive Director, WASBO

# Leadership is for Everyone, Everyday

**T**his last Saturday the WASBO Spring Conference committee held its second to last meeting before the WASBO Spring Conference. The theme of the conference is "Finding Your Path Through the Woods". The committee is planning a surprise for us. I don't know the final details, but their inclusiveness, planning and organization has been impeccable. So, I think we will enjoy

their surprise...see page 46 for details. Their leadership is not surprising. The sessions will be in specific professional tracks. The Leadership track is new this year for the Spring Conference.

Three years ago, the membership survey noted they wanted professional development in leadership. This need was developed into a WASBO SMART Goal for 2017-18. At the Fall Conference WASBO offered a Leadership track which was very popular. The Spring Conference wants to keep the momentum progressing. We now have a leadership track at both the Spring and Fall Conference.

In addition, there are more leadership development opportunities coming. WASBO members will be able to attend the Wally Zastrow Leadership Academy. Watch carefully for the announcement coming out by the end of April. Registration will require two short essays which will be used to inform the curriculum and instructors. We will start with one class of around 25 people with a class size cut off. The class will meet for 9.5 days in 6 sessions, June

through May, so this will take commitment and supervisor approval. But it is an exciting commitment to better steep ourselves in leadership proficiency that can be used in a practical way in your home district. To quote Lori Ames, "We are no longer in the position to be bean counters. This will enhance our proficiency at the education leadership table." This curriculum will come with mentoring. This academy will use professional leadership assessment tools for feedback as well. Graduation will be at the Spring Conference in May of 2019. We will hope it is well received and then can improve and expand on its delivery. Stay tuned for when we open registration. I look forward to seeing you in the Wally Zastrow Leadership Academy. 🇺🇸

.....  
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**- Harvey Firestone**

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**Bill Freeman**  
President, Environmental Management Consulting; WASBO Director

# How is the IEQ Plan for Your District?

9. Prevention of IEQ Issues
10. IEQ Complaint Form

## IEQ Policies

Remember that a policy needs to be adopted by the School Board, but you already have at least one IEQ policy, even if you aren't aware of it - No Tobacco Products on School Grounds. By not allowing tobacco and its products, you are continuing to make sure that smoking is not allowed. What about developing and implementing other policies to improve IEQ? Here are a few tips:

1. **Minimizing Food & Drink:** Improves IEQ by minimizing spills that can lead to mold and bacteria growth, as well as pest intrusion.
2. **Used Furniture:** Improves IEQ by eliminating these items (upholstered chairs, couches, etc...) that have the potential to contain mold, bacteria, roaches, bed bugs, etc...
3. **Oils/Air Fresheners:** Improves IEQ by eliminating the use of airborne chemicals that typically off-gas Volatile Organic Compounds (VOC's), which many people are sensitive too. These are known Asthma triggers and strongly discouraged by most reputable health agencies.

## Maintenance & Cleaning Procedures/Training

It's good to conduct a review of these items to make sure that what is stated and documented in your IEQ Plan is what you are actually practicing. Here are a few suggestions:

1. **Wet Carpet Cleaning:** Improve IEQ by minimizing the potential for mold growth by only conducting wet cleaning methods during non-humid months. Also insure you are only cleaning smaller areas that you have enough equipment (fans & commercial dehumidifiers) to dry within 24 hours.
2. **AHU Inspections:** Improve IEQ

by conducting regular/routine inspections of air-handling units (AHU's). This allows any problems such as plugged coils, drain pans, dusty air filters, etc... to be identified and corrected immediately.

3. **Staff Training:** IEQ is most certainly improved when you provide training on the proper cleaning methods and procedures that should be utilized. How does your staff respond to reports of odors or visible signs of water incursion? In addition, it really helps to get the word out to the teaching staff on how they impact IEQ. Especially in the art, science and Tech Ed. Areas.

## Staff Responsibilities for Maintaining Good IEQ

As with most successful programs in the workplace, we need to have expectations for all staff. Expectations should be written in the IEQ Plan, clearly communicated to staff and any questions can be addressed. Here are some ideas:

1. **Do not obstruct or alter Heating Ventilating and Air Conditioning (HVAC) systems**
2. **Keeping Classrooms Organized:** This can improve IEQ by allowing the cleaning staff to conduct a more thorough cleaning of the room by not cleaning around piles.
3. **Reporting IEQ Issues:** This should be done by all staff whenever they feel there is a possible issue. Staff should be instructed on how to report any IEQ issues in writing to the District IEQ coordinator so that it can immediately be investigated and addressed.
4. **Annual Notification:** This is recommended to increase awareness district wide so the staff are aware of the plan/policies and understand their role in maintaining good air quality.

## IEQ Complaint Form

All IEQ related issues/complaints should be documented in writing on an IEQ Complaint Form and submitted to the IEQ Coordinator. While there is a sample form that was distributed by DPI, many districts create a custom form.

## REMINDER

If you have not reviewed your IEQ Plan for a while (or even since you first completed it a couple years ago), It would be a great idea for you to conduct a review for content and accuracy. Take some additional time to conduct a complete review and consider making updates and changes. The DPI sample plan is only a template and must be customized to fit your district and your policies regarding IEQ. **Make the IEQ Plan YOURS and make it work for YOU!** 📌

**W**e are all aware that as of February 1, 2013, state law requires each public school district in Wisconsin to implement an Indoor Environmental Quality (IEQ) Management Plan. The Department of Public Instruction (DPI) (as directed by 2009 Wisconsin Act 96) requires each School district to assign an IEQ coordinator who is responsible for the management and implementation of the said plan. A plan template can be located on the DPI website. These plans must contain the following ten (10) items:

1. Mission Statement
2. Roles of IEQ Coordinator
3. Communication
4. Reporting Procedures
5. Addressing IEQ Findings
6. IEQ Policies
  - i. Non-Smoking Policy
  - ii. Animals in the Classroom Policy
  - iii. Food in the Classroom Policy
  - iv. Painting Policy
  - v. Hazardous Materials Policy
  - vi. Asbestos Hazard Emergency Response Act (AHERA) Management Plan
  - vii. Integrated Pest Management Program
  - viii. Lead Policy
  - ix. Radon Gas Policy
  - x. Anti-Idling Policy
7. Maintenance and Cleaning Procedures/Training
8. Staff Responsibilities for Maintaining Good IEQ

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**Tood Hajewski**  
Director of Business Services,  
Greendale  
WASBO Director

**M**any organizations, including school districts, have an Employee Assistance Program (EAP) in place. This program is free for employees and offers counseling for a wide variety of issues. The Greendale Schools have an EAP that is highly utilized and valued by our employees. Along with our EAP, we also have a unique SFAP (Student & Family Assistance Program) that serves students and their families in our district.

The Greendale Schools SFAP started as an idea back in 2010. The district partnered with Aurora Health Care to offer the same services our employees have to students and their families. We have continued to offer the SFAP and is available to any of our current students and their families living in their household. The program addresses similar issues as a typical EAP such as alcohol/drug dependence, anxiety, stress, marital/relationship problems and legal help. Greendale Schools was the first to implement this program in Wisconsin and now Aurora serves 10 districts in the state comprising close to 100 schools and 20,000 families.

The counselors assigned to our SFAP are at a master's level and use a family systems approach. The identified client could be any adult household member with a student in the Greendale Schools. Each episode or issue includes up to six free sessions which can be over the phone or in person.

## Greendale Schools' Student & Family Assistance Program

The sessions are 100% confidential as allowed by state and federal laws. There is no diagnosis from the sessions which many families value.

The overall SFAP utilization rate is comparable to average EAP utilization rates. In 2017 Aurora provided over 800 episodes of SFAP care to students and families. In Greendale last year there were 51 episodes and 165 appointments from those episodes. Besides the counselor sessions for families, Aurora also provides us with administrative consultations, promotional events, administrative referrals and training.

The SFAP is free to our families of students and is paid by the district. On average, the cost is less than .5 of a FTE and is a highly valued budgeted item in our district. All of our pupil services staff are aware of the program and can refer families to assistance. Two of our school social workers commented on how this program can give quick, easy access outside of school for our families that need help with their mental health or other conditions. It provides an avenue of help for families that may not have the financial resources for these services.

With the 51 episodes from our SFAP in 2017, 96% were resolved within the free sessions with counselors. 97% of families responded to a survey indicating their overall experience with the SFAP was either very good or good and 97% indicated there was a very good or good chance they would use the SFAP again if assistance was needed.

Each year Aurora sends us examples of some success stories from the SFAP. In 2017, they shared with us a story of a mom of a 10 year old who initially reached out for support to address her daughter's anxiety and challenges with sleep. After meeting with mom and getting her permission, the SFAP coun-

selor encouraged the mom to involve the daughter's dad and stepmom in the SFAP sessions. The sessions then shifted to focusing on improving strained relationships between the parents that impacted the daughter's overall well-being. They worked together as parents to benefit their daughter. As the parental group made progress, the daughter's physical and emotional anxiety symptoms were reduced or eliminated. In 2016 success stories included help for a single mom who had just moved to Wisconsin and needed support during a transitional phase in her family's life. After six sessions, the mom expressed appreciation for the emotional support and guidance she and her children received. Another success story focused on a 12 year old student who was having a difficult time transitioning from grade school to middle school. After four sessions with the counselor, the child became less anxious and was transitioning well to middle school.

The SFAP is a valued benefit for families in the Greendale Schools. With the increase in the number of mental health conditions, the SFAP is a free tool that our families can utilize. As we look to provide the best possible education for our students, we believe this benefit can only help the well-being of our families and improve the chances of our students being successful. 📌

## Keeping Our Schools Safe

**L**ike many of you, I will never forget the moment I learned about the terrible tragedy at Sandy Hook. As a young parent, an educator, and administrator, I believe that incident encompassed our worst fears. Since that day, our approach to everyday educational operations has changed and we can't escape the reality that even with our best intentions, enhanced security, facilities, and personnel, future tragedies are still likely to happen.

Though we've made significant changes already, we continue to lose too many lives in shootings that almost feel "expected". Our community is upset, our parents are demanding answers, our students feel like they need to walkout of their classrooms to be taken seriously, and we are in a race against time. So how do we respond?

After years of tragedy and most recently after Parkland, we might have some momentum to encourage positive change. We are fortunate to have a wonderful organization and each other as resources. We each strive to provide leadership in our communities and our school districts to ensure that every student has a safe, clean, and positive environment in which to learn. Though the same approach might not be accepted or be viable in every community, we can continue to learn from each other.

What are you doing to show leadership in your District and Community? Every discussion of a challenge/obstacle has to start somewhere. For those discussions to be effective, the stakeholders (parents, students, teachers, community members, the police department, taxpayers) must clearly understand the context of what has already been done and what can realistically be accomplished either because of time, financial resources, or existing laws.

Is the right approach a hardening of our schools and armed personnel, or is it prevention and early detection for potential problems? Is it both? How do we effectively reach the students that feel marginalized, bullied, or forgotten? Can we set clear expectations for conduct while also providing every student with an adult staff member they can trust and confide in if they are having problems at school, at home, with a sibling, with a friend, or if they are being abused. Can we truly understand what is causing this?

In Hartford, I'm responsible for both the technology and facilities departments in addition to my business office responsibilities. While we can do better and must do better to secure/protect our students, one of my key roles is facilitating a process to identify all of the improvements we've already made. While some solutions will take time to develop and implement, we understand there is the expectation to show a clear timeline of what we've done and what we're going to be doing, today, tomorrow, and in the future to ensure this type of tragedy never happens here.

Once we've identified our new technology, facility improvements, policies and procedures, updates to our crisis manual and response plan, and training, what information do we share? We want our parents to know their children are safe, but does giving members of the community or parents too much information weaken the effectiveness of our system? What if a future incident would involve one of our students or parents? Or even a staff member? If they had advanced knowledge of our procedures that could render those procedures ineffective? Does that risk justify not sharing that information?

If you're considering adding/increasing the number of Police Liaison Officers in your District, do you have a



**John Stellmacher**  
Chief Financial and  
Operations Officer, Hartford  
WASBO Director

plan for how you can afford it? Pass a referendum or share costs with the City or another District? If you have the funding for it, will you or your community be able to attract the right candidates to apply? How does having a PLO in your building change your academic mission?

This hasn't been an easy month to be a school business official, but we do have a crucial role to play in each of our school systems. There likely is nobody in your District that understands the financial resources of your district and community better than you do. We might not have all the answers, but we can each be key contributors as facilitators of the process. How do we find a way to say, "Yes, we can do/afford that." Each District might need to make difficult financial choices, either reallocating funding from current programs or asking our communities to pay higher taxes, but together, we can be a part of the solution.

As a member of the WASBO Board of Directors, thank you for the contributions that each of you make to our organization on a daily basis. Our strength as an association is based on sharing with each other to make sure that schools and districts of every size and every geographical area of the state have access to solutions and can learn from the success and failures of ideas that have been attempted elsewhere. It has never been more crucial to be connected and part of the discussion that will ensure that every child in Wisconsin is safe at their school. 📌



**Tim Erickson**  
Chief Financial and  
Operations Officer, Hudson  
WASBO Director

# Before You Turn Dirt

delivery systems for a project as well as other methods such as design-build, single prime vendor and multi-prime vendor. Yet another version is the construction manager as agent (CM-Agency) where the CM-Agency acts as agent for the district putting the best interests of the district front and center. In this case, the district holds all contracts, referred to as “prime vendor” contracts and assumes financial and prime vendor risk. This model is more a management method than delivery method.

Each model has its advantages and disadvantages. The CM-Agency method can result in the provider more fully representing the best interests of the district and can provide added transparency on bids and improved transparency for project budget purposes. On the other hand, the CM-At Risk and GC models shift some of the risks of the project to the CM and away from the district. Each option should be vetted to ensure the district chooses the one that most closely aligns with their objectives. An attorney experienced in the pros and cons of each method is highly valuable when working through this decision.

Additional consideration surrounding who holds contracts for other professional services should come up in discussion with your architect early in the process. Civil engineering contracts can be held by the architect or the district. If an auditorium, stadium or food preparation and service is included in your project, specialty consulting contracts such as sound, lighting or food service design may also be held by the architect or the district. The district should decide whether to incorporate commissioning services for heating, ventilation and air conditioning systems (HVAC) and potentially other components of the building. Early selection of the

commissioning team allows for their review and input of various design options. The decision to pursue Leadership in Environmental and Energy Design (LEED) certification is a front-end decision so designs can be built and documented according to LEED requirements.

Crafting effective contract language for professional agreements requires asking questions. Questions for architecture firms and GC's or CM's include the structure of compensation as a percentage, fixed-sum or combination, the method by which owner and non-owner change orders will be handled and the format used for contract language. The American Institute of Architects, Associated General Contractors of America or a contract developed by the district with its attorney are various forms of agreements to consider. Understanding how different types of costs can affect your project is critical. Change orders can consume large portions of a project budget and can run from two to six percent of construction costs depending on the project. Additionally, defining and understanding the “general conditions” costs of the project are important, since they can be a substantial line item in the project budget. Precisely what makes up general conditions varies from contractor to contractor (GC's and CM's) so it is best to define these costs, such as temporary heat, temporary fencing, equipment rental, temporary access roads and the like in an agreement. A district should insist on no mark-ups to cost for the various general conditions provided. Another question--will the district allow a CM to self-perform work? If there is a lack of bidders for demolition work, for example, you may want to allow the CM to step in to perform the work to keep the project on schedule. There should be clear lines of communica-

tion and district authorization on what is allowed and what is not allowed in any CM self-performed work.

The district will need to determine how they will manage bond proceeds for the project. With any sizeable amount of bond proceeds, enlisting the help of an investment professional can add additional funding to your project through increased investment earnings. They may also provide arbitrage services and assist in explaining the returns and risks of various allowable investments. The architect can provide an initial draw schedule for investment planning purposes and the GC or CM can provide updated versions throughout the project to minimize the risk of having to liquidate investments too early to enable the district to maximize earnings. If the district invests in Treasury notes and needs to liquidate prior to maturity, be aware of risk from fluctuating market conditions. Of course, there are also potential penalties for breaking certificates of deposit. Your investment professional should provide information and updates on any potential arbitrage rebates the district may owe. The IRS has minimum spend down requirements and earnings limitations for bond issuers, so even in a low interest rate environment, there is a potential to owe arbitrage. Put an investment plan together with your investment professional and schedule regular meetings to update cash flow projections, review the current mix of investments and maturities and monitor market conditions.

Before moving dirt, the district should determine who manages the budget and performs the project cost

accounting. This decision should also be in the agreement with your architect or GC or CM. Review sample reporting to decide if the budgeting and project cost accounting is understandable, timely, detailed and adequate to provide what the district needs. Understand the timing and how contingency budgets get released and reallocated into the budget as the project progresses. The frequency of updates should increase as the project nears its final months. Even though the GC and CM-At Risk models shift the cost responsibility to the GC or CM through guaranteed maximum pricing, if budgets start to get tight, the district needs to know early enough so changes in the scope of the project can be made with as little negative impact as possible. Furniture, fixtures and equipment (FF&E) is an item that needs to be planned into the budget. The district may budget a certain amount for classroom furniture, but clarify with your architect and GC or CM if they expect items such as window treatments, scoreboards and signage to come from an FF&E budget rather than the construction budget. Other FF&E might include custodial equipment, food service equipment and athletic or field maintenance equipment.

Projects can be exciting, invigorating, confusing and frustrating all at the same time, but keeping the focus on how to achieve the best outcome for your students in the end will help temper the fleeting difficulties of any project. Wishing you the best of luck on your project! 🍀

## Discover the Community Advantage.



**Community Insurance Corporation is pleased to support the WASBO Certified School Risk Manager (CSRM) Program by covering the cost of tuition for one district employee.**

### 2017 CIC Member CSRM Graduates

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| Pat Saucerman - Marshfield    | Lakeside                |
| Jennifer Buros - Westby       | Ryan Cashman - Randolph |
| Blaise Paul - South Milwaukee | Karen Hug - Slinger     |
| Steven Ryan - Madison         |                         |

### COVERAGES

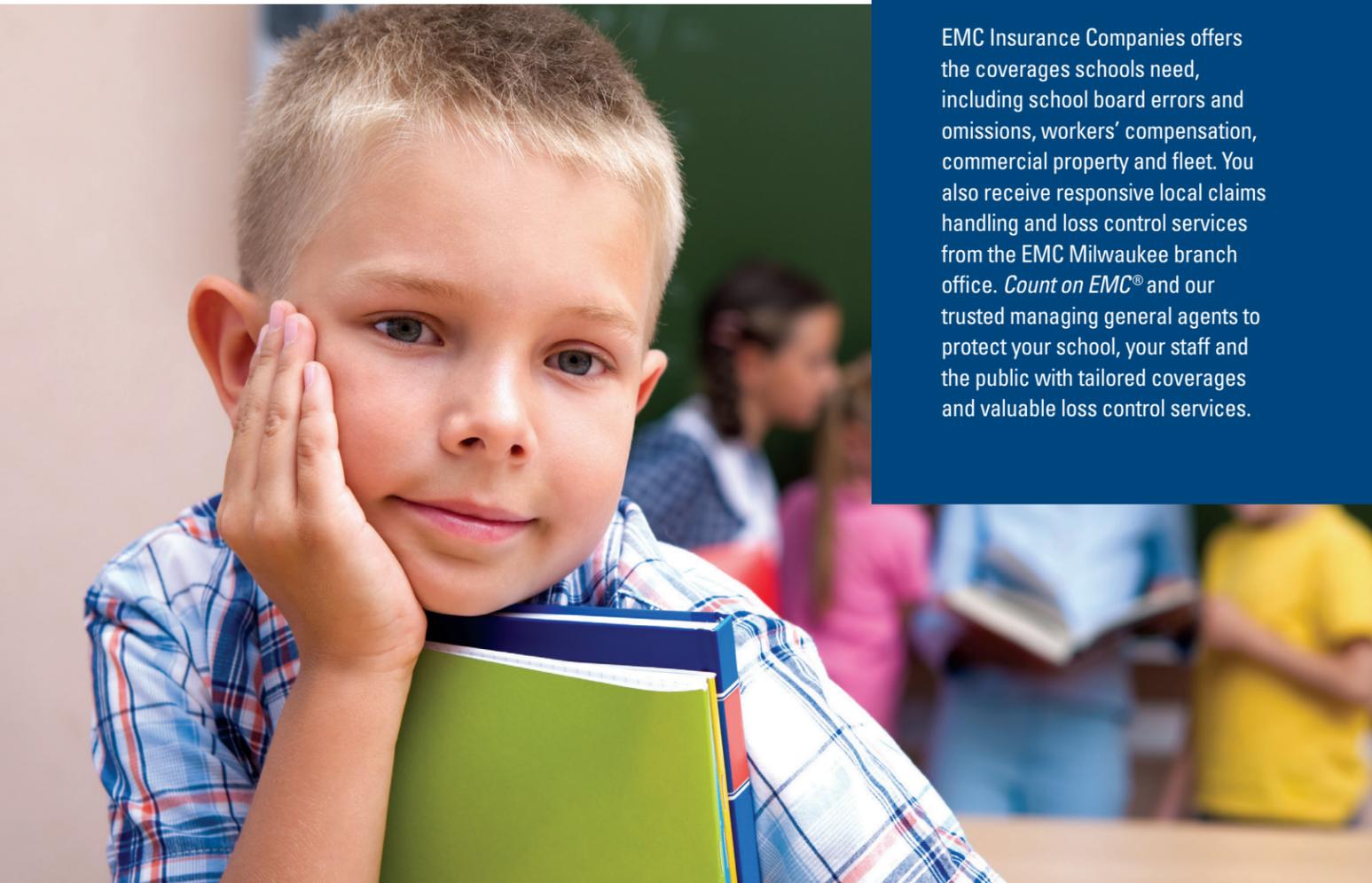
- » School District Liability
- » Automobile Liability
- » School Board Legal Liability
- » Property
- » Workers' Compensation
- » Cyber Liability

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# PROTECTING WISCONSIN SCHOOLS.

2017 brought another year of increased cyber security incidents. Headline breaches have business leaders wondering what's next. In an ever increasing online world with a confusing abundance of cyber security strategies and sterner regulations, both domestically and internationally, criminal cyber activity shows no signs of slowing down.

## WHAT TO WATCH FOR:

1. Cyber activity will not only continue to dominate in the core industries handling valuable data (financial, retail, and healthcare) but will expand in other areas, such as governmental and educational entities.
2. Ransomware attacks, like the major global WannaCry attack of 2017, will rise. Targeted, individual organizational attacks will continue but widespread global attacks will increase in frequency as well.
3. The rise in the acceptance and value of different cryptocurrencies (i.e. Bitcoin) will allow cyber criminals to engage in activity with untraceable transactions and make cybercrime even more attractive.
4. Financial institutions will see increased cyber incidents. Consumer demand for real-time cross-institution transactions will make speed, not integrity, the competitive goal. In addition, ATM-compromising malware is flooding the market.
5. Regulatory pressure is reaching boiling point. 2017 was very active in regard to U.S. State regulator investigations and issued fines. Though many federal agencies are vying for oversight of cyber security, there is no federal legislation on the horizon. It will remain a state issue.
6. European Union's (EU) General Data Protection Regulation (set to launch May 25, 2018) applies to all organizations that interact with EU residents. This will set a major precedent for federal entity regulation of global security.
7. Cyber claims against C-Suite executives will continue to rise. Cyber security must be prioritized as a boardroom concern.
8. Cloud-based service solutions provide efficiencies but can come at a security cost. It's critical to manage contractual risk with third party vendors; breaches are the responsibility of the entity that owns the data.

## 2017 FACTS & FIGURES

**\$60T**

Estimated annual  
cybercrime  
damages by 2021

**\$3.62M**

current average cost  
of a data breach

**1,300**

Domestically reported  
data breaches  
(Up from 1,093 in 2016)

**WANNACRY** affected:

300K organizations in  
150 countries in  
2 days

**4,000+** ransomware attacks  
have occurred every day since the  
beginning of 2016 (Kaspersky)

## Three largest root causes of breaches:

- Malicious/Criminal Attack (47%)
- Human Error (28%)
- System Glitch (25%)

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

Contributors | Julie Lewis and Linda Mont

*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.*

# Understanding School District Post-Employment Benefit Plans

**P**ost-employment benefits are any benefits provided to an employee after severance of employment – thus, the term “post-employment benefits.” This may include payout of accumulated unused sick leave or unused vacation, dollars paid by the District to a former employee via a 403(b), 457(b), or other similar plans as well as continued health dental, vision, life, HRA, HSA or other similar benefits. There are also circumstances wherein termination benefits are provided. However, this is infrequent and would be confusing to address herein.

An actuarial valuation of post-employment benefits is a calculation of the expected value of the benefit to the District's actives and former employees as of a given point in time. It is based upon the census of actives and former employees at the time of the valuation. The valuation typically does not include a projection of additional benefits earned in the future nor does it include the impact of new employees hired on or after the valuation date (unless the valuation report includes the present value of future benefits (PVFB), which may be included but is not required).

### Implicit Rate Subsidy

The GASB guidelines require that the OPEB be based upon the value of the health care benefit. When the benefits are insured, the value above the premium cost of benefits must be determined. This applies to all classifications and arises from the value of benefits in excess of the payments made by the District during the guaranteed period. This amount

GASB Statement	Type of Benefit	Description
16	Compensated absences	Payout of accumulated unused sick leave or unused vacation to a former employee
67, 68, 73	Pension	District contributions to a former employee via a 403(b), 457(b), 457(d) or other similar plan
74, 75	Other Post Employment Benefit (OPEB)	District contributions to health, dental, vision, life, HRA, HSA, or other similar benefits in addition to implicit rate subsidy for continued health coverage.

Note: There are circumstances wherein termination benefits (GASB 47) are provided. However, this is infrequent and would be confusing to address herein.

is determined and incorporated in the actuarially-determined liability of the health care benefit.

Note also that since GASB guidelines require the OPEB to be based upon the value of the health care benefit, when an individual *self-pays* 100% of the premium cost (or for COBRA 102% of the premium). Thus, the valuation also includes the difference between the premium cost and the value of the benefit. This is known as the Implicit Rate Subsidy.

### Misconceptions Regarding Post-Employment Benefits

There are many misconceptions regarding these benefits. Below are some of the most common:

**All post-employment benefits are ‘retirement’ benefits.** Post-employment benefits may be retirement benefits – that is, the former employee must retire from the district to be eligible for the post-employment benefit. This is sometimes referred to as a retirement benefit. However, eligibility for the post-employment benefit may not require the former employee to retire from the district, but rather to

meet other criteria including severance of employment to be eligible for the given benefit.

**All post-employment benefits are OPEBs.** Often post-employment benefits are addressed as OPEB, but when deciphering what is actually provided to former employees, it is discovered that more than continued health-related benefits are provided. This can cause confusion when asking for an actuarial valuation as some actuaries will only address the actual OPEB benefits in a valuation. When the report

is provided to the auditor, it may be discovered that additional actuarial services are needed to address non-OPEB benefits.

**If the District doesn't provide contributions to continued health coverage and/or limits continued coverage to COBRA, the district doesn't have an OPEB obligation. This can be true but is not always true.** Implicit Rate Subsidy exists when a district's former employees and current employees are covered together as a group wherein the premium rate or premium equivalent rate paid by the former employees may be lower than they would be if this group of individuals were rated separately. The final GASB Statements declare that even if the former employees pay 100% of the premium, without a contribution from the employer, the employer is required to treat the implicit rate subsidy as another post-employment benefit (OPEB) liability.

Since ACT 10, districts have been limiting the ability of all former employees to remain on the district's plan to the term of COBRA continuation.

We would expect that COBRA would be limited to a very small group of former employees and would include a range of demographics, thus creating a minimal or immaterial implicit rate subsidy. However, this may not always be true. As part of the actuarial valuation, it is important to review the number and demographic make-up of COBRA continuees - current, historical and future expectations.

Information regarding COBRA on HRA plans was noted in the first article. Additional information regarding COBRA is also provided later in this article.

### Data Collection and the Valuation Process

Actuarial methods and tools supporting OPEB and pension best practices include plan trend analysis, cash flow projections, proper planning for reserves and the ability to understand, use and rely on accurate and complete information from the District as well as relevant actuarial data.

The old saying “garbage in, garbage out” applies when performing an actuarial valuation. It is absolutely imperative that the complete and accurate eligibly and benefits are determined and agreed upon before the valuation begins. If this information is incomplete or incorrect, the results of the valuation may be impaired. Therefore, it is extremely important that before the valuation begins, the information provided (census, premium and claim history, etc.) is thorough and accurate. Further, if the District is contemplating a change in eligibility or benefits, it is important to share this information with the actuary before the valuation occurs. Depending upon the complexity of the proposed modification and the expected timetable of the change, it may be included in the valuation as an option or the valuation may be postponed until the final decision is made. Noting this information allows the opportunity to discuss the situation and agree to an appropriate approach.

Many assumptions are used in the valuation process to determine the obligation. A District should under-

stand the assumptions used and agree to the reasonableness of the assumptions. While the assumptions of the valuation must fall within the actuarial standards of practice (ASOP) and follow GASB guidelines, some of the assumptions may be modified, with-in reason, based upon the District’s historical information and reasonable expectations of benefit utilization in the future. To consider modifications, be prepared to provide data and justification to changes in assumptions you are requesting. While actuarial assumptions will differ by actuarial firms, as will the format of the report, each report should include the key elements of the obligation required to complete the financial statements (including but not limited to the Total Liability, Net Liability, and Actuarially Determined Contribution (ADC), if applicable).

#### Actuarial Assumptions Include:

- Discount and Inflation Rates
- Medical Trends
- Salary Merit Increases and Wage Inflation
- Decrement Assumptions (i.e. rates of retirement, turnover and disability)
- Mortality Rates
- Percent assumed to continue coverage
- Age Related Health Care Costs or Factors used to determine implicit Rate Subsidy (IRS)
- Marriage Assumption

#### Timing of Actuarial Services

The actuarial valuation requires a thorough review of the benefits and data provided and may include conversations/correspondence with the district and possibly the auditor. Planning ahead is important so that the valuation or table updates can be prepared in a timely fashion, giving time for the process to be performed. Recent changes in the GASB guidelines regarding reporting of post-employment benefits has changed the timing of actuarial services including valuations. Valuations must be completed at least every 2 years regardless of type of benefit (OPEB or Pension) or number of active/former employees eligible. In addition, table updates

are prepared by the actuary in the year following the valuation year. Thus, you will be talking to your actuary every year. Further the district’s determined measurement date impacts when date for the next valuation or table updates will be available. It is important to discuss these items with the actuary and auditor and understand the timing so you are able to meet deadlines with creating an undue hardship on your part or that of the actuary or auditor.

### Reportable Post-Employment Benefits

#### Materiality

Financial statement items are material if they could influence the economic decisions of users.

An obligation isn’t required to be identified if the net impact of doing so has such a small effect on the financial statements that a reader of the financial statements would not be misled. Determination of immateriality of an OPEB or pension benefit obligation should be determined by the auditor. However, the auditor is not able to make this decision unless/until they are aware of the amount of the liability. Two situations currently exist:

1. Since ACT 10 many Districts have made significant changes to their post-employment benefits which may cause the benefit and its related obligation to decrease significantly over time and in some cases be eliminated after a number of years.

In this situation it is important that the District, auditor and actuary at least bi-annually review the number of employees/retirees remaining who are eligible for the benefit and the amount of the reducing obligation. As the obligations decreases, there may come a point when either the district and auditor are able to determine the remaining outstanding obligation (particularly if it is a defined contribution and only current retirees remain eligible) or the amount of the outstanding obligation is no longer material.

2. The second situation is the opposite of the first. Some districts have

not been reporting a post-employment obligation (beyond their WRS obligations) since under GASB 27, 50 and 45, the ARC may have been immaterial and not itemized in the footnotes. Now, under newly issued GASB compliance, the OPEB Liability (accrued obligation) may be significant and require reporting. Thus, even though not reported in the past, and no changes have been made to the District’s post-employment benefits, Districts may now need to value and report the obligation on their financial

The materiality concept is the universally accepted accounting principle that all material matters are to be disclosed.  
<https://www.accountingweb.com/.../auditing-special-purpose-frameworks-materiality-lev>

statements.

### Continuation of health care benefits and COBRA

Districts whose post-employment benefits have been or become only the right to self-pay 100% of the continued health insurance coverage on the District’s health plan continue to have an OPEB obligation in the form of implicit rate subsidy only.

The historical experience of the group is typically the means to determine the number of retirees expected to continue coverage on the District’s plan in the future. However, this is not the only factor to consider. Districts may provide a sick leave conversion provided via a health reimbursement arrangement (HRA) providing retirees the opportunity to use these funds for continued health coverage. While the sick leave is not an OPEB benefit, providing this benefit offers a means for the retiree to continue on the District’s health plan and thus, may drive a higher percentage of employees electing to remain on the District’s health plan.

While COBRA continuation of coverage is a federal requirement offered to all employees on the health plan at the time of termination of employment, districts may find a high percentage of those electing COBRA to be retirees. Thus, even if the District

only offers COBRA continuation, it is possible that this benefit is impacting the amount of implicit rate subsidy experienced.

The reasoning behind addressing the implicit rate subsidy is because those employees/retirees age 55 to 65, from an actuarial perspective, have higher claims costs than younger employees. Since the medical trend, in most cases, is based upon the claims costs of the total group, districts may find that their health plan medical trends are driven by the cost of the retirees. This is also the reason many districts are limiting continued coverage to COBRA in an effort to reduce or control medical plan trend.

It is important to note that if the district does not offer COBRA at retirement (concurrent with any district-provided post-employment benefit), COBRA must be offered when the post-employment benefit is exhausted. Even if the retiree is Medicare eligible at that time, a COBRA election must be provided to his/her spouse and other eligible dependents who may be entitled to up to 36 months of COBRA on the district’s health plan. Each district should have a policy (which is addressed in the district handbook) regarding when and how COBRA is offered to former health plan participants.

### Misconceptions in the Valuation and Report

There are also misconceptions regarding the valuation. Below are some of the most common:

**The valuation is only for current retirees or it only includes the liability of current retirees.** The valuation includes all active employees and former employees who are or will become eligible for the post-employment benefit. Even though they may not be fully eligible yet, if with their continued employment they can become fully eligible, the portion of the benefit earned to date is determined and included with the District’s obligations. Of course, an assumption of the possibility of severance of employment (turnover) before eligibility is also included in the valuation.

**The actuary only needs the census of those eligible for the post-employment benefit.** At first glance, this sounds plausible. Why would you need to provide census information on those not eligible for the post-employment benefit? Well, in order to determine the difference between the cost (premium) and the value of the benefit, it is important to include all the employees that are eligible and participating in the District’s health plan, since the insurance premium rates are based upon the spread of risk of this demographic group. Further, sometimes even though not offered a District benefit, there may be a reason to assume that a percentage of those not eligible for the benefit may self-pay, even for the COBRA period. Thus, the full census is important to assure accurate assumptions and calculations.

**If the plan is changing next year, I don’t need to tell the actuary for this year’s valuation.** Again, this is a very understandable thought, but not accurate. Since the valuation encompasses the portion of the benefit the active employees have earned toward the benefit they will receive post-employment, if the benefit they will receive is changing in the future, determining an obligation based upon an old benefit is inappropriate. If a decision for a revised benefit has been approved, it is important that the new benefit and its effective date be taken into account with the next valuation. If the District is in the midst of changing the benefits, it may call for a delay in preparing the valuation so that the appropriate benefits can be reflected in the study. The timing of the need for the valuation and the expected timing of approval of changes should be discussed with the actuary to provide for the most effective and efficient approach to move forward.

### Funding Post-Employment Benefits

How and when you fund the post-employment benefits are essential factors in the valuation process. When an irrevocable trust or account is established, districts should implement an investment policy and understand the requirements and limitations of

funding the benefits via this arrangement (hereafter the use of the term 'trust' also means irrevocable account). Because funding benefits will be discussed in more detail in article three, the topic here is limited to some primary information necessary to work with the actuary in the valuation process.

**An investment policy** should address at minimum, the purpose of the investments (for funding OPEB, Pension, etc.), the types of investments acceptable and the expected rate at which these investments will fund the benefit. For example, the intent may be to fund the trust at a rate which provides for continued assets to cover future liabilities or it may be the intent to utilize the assets of the trust to cover immediate expenses and dissolve the trust in a given period of time. These are just examples. Of course, each district should review the investment policy and assure that it is

in line with their intent and approved by the board of education (BOE). For more information, please refer back to the information found in the first article (Feb. 2018, *Taking Care of Business*) regarding Wisconsin's Investment Enabling Legislation and the Uniform Prudent Investor Act.

**An Actuarially-Determined Contribution (ADC)** is provided in the valuation when benefits are funded through an irrevocable trust. In the past it was referred to as the Annual Required Contribution (ARC) and was provided in every valuation. However, under the new guidelines, it is only provided when benefits are funded via an irrevocable account. If the district is funding the benefit wherein the pay-as-you-go amount is passed through a trust and the remaining trust balance is zero, it is still considered funded via a trust and requires the valuation to include an ADC. However, if this is the case, then the Department of

Public Instruction (DPI) has suggested that the district should consider the purpose of the trust and decide either to a) begin funding more than the pay-as-you-go amount or b) dissolve the trust.

DPI has also indicated that categorical aid may only be applied to contributions to the trust that do not exceed the ADC. Thus, it is important to discuss the approach to determining the ADC with the auditor and actuary to assure that it is consistent with the investment policy so that the district is eligible to receive aid on their total contribution.

**Segregation of assets** (i.e., OPEB, pension, sick leave and any other types of benefit funded through the post-employment trust) is necessary to provide a proper valuation. Investment vehicles used for the benefits may vary by type of benefit being funded and subsequently impact the rate of return on investments. Thus, a different discount rate may be necessary depending upon what type of benefit is valued. Just as important, the value of the assets (Fiduciary Net Position, FNP) as of the valuation date must be identified within the tables and subtracted from the Total Liability to identify the Net Liability. Separated balances are necessary to avoid applying the value of assets set aside for one benefit to the liability of another.

### Conclusion

Districts should know the types of post-employment benefits offered and understand when to address the next valuation or table update as well as how long it will take. In the process, they should be sure to include the appropriate information and share any expected changes in eligibility or benefits that may be happening in the future. The district should work with the auditor and actuary to understand the elements and timing of the process.

If the district has an irrevocable trust, make sure there is an up-to-date investment policy to share with the actuary. Further assure that the policy is meeting the needs and goals for which it was established and that the trust statements breakout the assets and investments between each type of benefit funded via the trust.

*Questions regarding this article? Please contact Linda Mont at [lmont@keybenefits.com](mailto:lmont@keybenefits.com)*

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# Factors to Consider When Implementing a School Resource Officer

Contributor | Marty Malloy

In the education sector, current events have put school safety in the spotlight. As community members, we all want schools to be a safe learning environment for students and educators. With this new focus, administrators have the difficult task of identifying sustainable measures which will make a true impact on safety.

One common security measure being discussed and implemented is the placement of a school resource officer (SRO) in schools. By placing a SRO in a school, districts are able to leverage the skills of a trained officer to enhance school safety. Certain school districts in Wisconsin have already made the decision to directly employ or contract with a local law enforcement agency to place a SRO in their schools.

If your district is considering adding a SRO to a school, there are a number of factors that need to be considered. The larger factors include:

- **Budgetary:** No matter the size or location of a school district, making the budget work is a common concern. When thinking about a SRO,

a district needs to consider all of the costs associated with implementation. That can range from salary and training to equipment.

Recently, the State of Wisconsin passed legislation (see article on page 34) which includes an appropriation of \$100 million in funding for expenditures related to improving school safety. The funds will be able via grants administered by the Department of Justice (DOJ) and will focus on expenditures for training, equipment and facilities.

- **Responsibilities:** A school district introducing a SRO to its facilities should define the duties of the officer based upon its district and community culture. There are plenty of resources to help a district with the process of defining those duties. These resources include information from the Federal Department of Justice and the National Association of School Resource Officers.

- **Risk management:** There are multiple ways for a district to employ a SRO. If a district makes the determination to implement an officer in their facilities, they would be well-ad-

vised to work closely with both their legal counsel and insurance experts to minimize risks associated with implementation.

It's common for districts to contract with local law enforcement agencies through a Memorandum of Understanding (MOU) for SRO services. In such a scenario, legal counsel should review all documents and your insurance agent should review all contracts to determine how best to insure the district's risk of loss from the activities of the SRO. The Wisconsin Department of Public Instruction provides a sample MOU along with other resources for a resource officer.

**Takeaway:** With the current public focus on school safety, schools are under increased pressure to take steps to enhance the safety precautions utilized within their district. No matter where your district is on the implementation curve, we encourage you to leverage external resources and partnerships to make an impact on the safety of your learning environment. 📌

*For questions regarding this article, contact Marty Malloy at [marty.malloy@m3ins.com](mailto:marty.malloy@m3ins.com)*



## Candidate Résumés 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)



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

Work Experience			Work Experience		
2015-Present	DeForest Area SD	Director of Business & Auxiliary Services	1998-Present	Sun Prairie Area SD	Director of Business and Finance
2013-2014	Neenah Joint SD	Assistant Superintendent of Business Services	1993-1998	River Valley SD	Business Manager
2005-2013	SD of Cambridge	Director of Business Services	1991-1993	Auburndale SD	Business Manager
2000-2005	SD of Janesville	High School Business Education Teacher			
Educational Experience			Educational Experience		
2001-2004	UW-Whitewater	Masters of Science in Education-School Business Management	1990-1991	UW-Whitewater	Masters of Education-School Business Management
			1998-2002	UW-Whitewater	Bachelors of Science-Business/Finance
Professional Activities			Professional Activities		
<b>WASBO:</b> Member since 2005, MASBO member since 2005 (co-chair 2008-09), 2006 joined Spring Conference Committee (co-chair since 2016), 2009 New School Business Manager of the Year recipient, Professional Development Plan (PDP) presenter since 2010, 2007 Technology Committee member, 2007 Membership Resources sub-committee member, Professional Development Committee member since 2009, SAA member 2010-16, Board of Directors 2013-16 <b>ASBO:</b> Member since 2005, 2008 Bridges to the Future recipient, SFO Exam Cut Score Committee member 2010-11			<b>WASBO:</b> Member since 1991, Board of Directors, MASBO member since 1998 (committee chair) <b>ASBO:</b> Member since 1991		
Community Activities			Community Activities		
<b>Cambridge Foundation:</b> Member 2007-14 <b>Cambridge Community Activities Program:</b> Instructor and volunteer 2005-14			<b>Sun Prairie Community Schools:</b> Finance Committee <b>Our Saviors Church:</b> Sunday School teacher		
Interests & Hobbies			Interests & Hobbies		
Home remodeling/decorating, anything creative: self-proclaimed "Jack of All Trades" - master of none			My kids' activities, ice fishing, deer hunting, deer antler shed hunting, morel mushroom hunting		



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

### Work Experience

2013-Present	Menasha Joint SD	Director of Business Services
2011-2013	Manawa and Weyauwega Fremont SD	Business Manager, IT Director, HR
2008-2011	SD of Manawa	IT Specialist
2004-2008	UW-Madison	IT Specialist
2003-2004	UW-Whitewater	Instructional Technology Specialist

### Educational Experience

2006-2008	UW-Whitewater	Masters of Science in Education-School Business Management
1999-2003	UW-Whitewater	Bachelors of Business Administration-Computer End-User and Technologies

### Professional Activities

**WASBO:** Board of Directors, Vice President of HR Certification Committee

**WERMIC:** Board President

**WI DPI 08 Standards Creation:** Committee member

**ASBO SFO Job Task Analysis:** Committee member

### Community Activities

**Kimberly Area Wrestling Club:** Board-Vice President, President

**Papermaker Gridiron Association:** Board-Vice President

**Papermaker Players:** Board, Actor

**Religious:** Catachist, Men's Choir, Cursillo, CHRP

### Interests & Hobbies

Mentoring students, aviation, recreational, cooking

## Upcoming WASBO Events

### Professional Development

#### Spring Conference \*\*

May 17-18 - Kalahari Resort, WI Dells (Modules 1 & 2)

#### Custodial & Maintenance Conferences

June 27, Wausau East High School. Wausau (Module 2)

July 11, Sparta Senior High School (Module 5)

July 18, Oak Creek High School, Oak Creek-Franklin (Module 6)

July 31, Bay Port High School, Howard Suamico (Module 1)

#### New School Administrators & Support Staff Conference \*\*

August 8-9 - Holiday Inn at the American Center, Madison

#### ASBO International Annual Meeting \*\*

September 21-24 - Kissimmee, FL

#### WASBO Fall Conference \*\*

October 4-5 - The Osthoff Resort, Elkhart Lake

#### Midwest Facility Masters Conference \*\*

November 5-6 - Kalahari Resort, WI Dells

#### SFO Study Group

December 4 - Madison Marriott West, Middleton

#### Winter at a Glance

December 4 - Madison Marriott West, Middleton

#### WASBO/WASPA School Personnel Academy \*\*

December 5-6 - Madison Marriott West, Middleton

### Scholarship Fundraisers

#### Spring Golf Fundraiser

May 16 - Trappers' Turn

#### Spring Bike Fundraiser

May 16 - 400 Trail

#### Fall Golf Fundraiser

October 3 - TBD

### Certified School Risk Managers (CSRM)

#### Courses \*\*

#### Fundamentals of Risk Management

September 19 - Holiday Inn, Eau Claire

#### Handling School Risks

September 20 - Holiday Inn, Stevens Point

#### Measuring School Risks

October 17 - Holiday Inn, Eau Claire

#### Funding School Risks

October 18 - Holiday Inn, Eau Claire

#### Administering School Risks

November 14 - Holiday Inn, Eau Claire

#### Emerging Risks and Trends in Schools II

November 15 - Holiday Inn, Eau Claire

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# Candidate Résumés for WASBO Board of Directors



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

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



**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)



Work Experience			Work Experience		
2011-Present	Oshkosh Area SD	Custodial Supervisor	2013-Present	Muskego-Norway SD	Assistant Superintendent of Business, Operations and Human Resources
2005-2011	Kimberly Area SD	Custodial and Maintenance Supervisor	2005-2012	St. Francis SD	Business Manager
1999-2005	Valley Roller	Shipping Supervisor	2004-2005	South Milwaukee SD	Business Manager
1981-1999	CBC Coating	Shift Supervisor	3/2004-11/2004	Shorewood SD	Administrative Assistant to Director of Business Services
1978-1981	U.S. Army	Sergeant, Combat Engineer			
Educational Experience			Educational Experience		
2016-2017	National Alliance for Insurance	Certified School Risk Manager	2016-Current	UW-Whitewater	Masters of Business Administration-Finance and Data Analytics Emphasis
2006-2008	WASBO	Facilities Manager Core Certification	2003-2004	UW-Whitewater	Masters of Science in Education-School Business Management Emphasis
1978	Kimberly High School		1998-2002	UW-Whitewater	Bachelors of Science-Business/Finance
Professional Activities			Professional Activities		
<b>WASBO:</b> Co-Chair Facilities Management Conference Committee; Conference Presenter			<b>WASBO:</b> Conference Presenter, School Finance Puzzle table coach, President of SE Regional <b>ASBO:</b> Annual Meeting Program Committee, SFO Certification Pilot Program participant, Annual Meeting Presenter <b>Society of Human Resources:</b> SHRM-SCP Certification		
Community Activities			Community Activities		
<b>Kimberly Area Wrestling Club:</b> Board-Vice President, President <b>Papermaker Gridiron Association:</b> Board-Vice President <b>Papermaker Players:</b> Board, Actor <b>Religious:</b> Catachist, Men's Choir, Cursillo, CHRP			<b>Muskego-Norway SD:</b> 5K Run for Education co-planner, TID Joint Review Board Member <b>Strides IV Sam:</b> 5K Run/Walk <b>UW-Whitewater:</b> Student tutor/volunteer		
Interests & Hobbies			Interests & Hobbies		
Spending time with family, hunting, golfing, and visiting our cabin up North			Spending time with family, fishing, cooking, outdoor recreation, football, baseball		

Work Experience			Work Experience		
2013-Present	CESA #5	Director of Business Services	2016-Present	Mequon-Thiensville SD	Executive Director of Business Services
2011-2013	DeForest SD	Grant and Accounting Specialist	2015-2016	Merton Community SD	Business Manager
2009-2011	Hustisford SD	Director of Business Services	2012-2015	West Bend SD	Finance Manager
			5/2012-6/2012	Brookfield Academy	Assistant Finance Director
Educational Experience			Educational Experience		
2007-2009	UW-Superior	Masters of Science in Education-Educational Business Administration	2011-2012	UW-Whitewater	Masters of Science in Education-SBM Program
2001-2007	UW-Madison	Bachelors of Science-Biological Systems Engineering	2005-2009	UW-Whitewater	Bachelors of Business Administration-Finance
			1998-2002	UW-Whitewater	Bachelor of Science-Business/Finance
Professional Activities			Professional Activities		
<b>WASBO:</b> Co-Chair Spring Conference Committee			<b>WASBO:</b> Spring Conference committee <b>ASBO:</b> Emerging School Business Leader Scholarship recipient, Annual Meeting Presenter		
Community Activities			Community Activities		
<b>DeForest SD:</b> Assistant Varsity boy's basketball coach			<b>United Way of Washington County:</b> Past Treasurer <b>St. Dominic's Parish:</b> Volunteer <b>Waukesha Blazers:</b> Student tutor/volunteer		
Interests & Hobbies			Interests & Hobbies		
Basketball, hunting, soccer, fishing, running, biking, music, church member			Spending time with family, traveling, baking, Packer games, bocce ball		

## Online Voting April 1-30

You will vote for one President-elect, one Treasurer, and 2-three year directors. View candidates' written submissions and the online ballot information at [wasbo.com](http://wasbo.com)

## Department of Labor Issues Opinion Letter Regarding Community Members Who Serve as Coaches and the FLSA Teacher Exemption

Contributor | Jenna Rousseau

**O**n January 5, 2018, the Wage and Hour Division (WHD) of the U.S. Department of Labor (DOL) issued an opinion letter interpreting the Fair Labor Standards Act (FLSA). In particular, the opinion letter addressed the application of the FLSA to community members who serve as coaches of athletic teams for public schools. The DOL concluded that the coaches in question qualified as teachers under the FLSA and, therefore, were exempt from the minimum wage and overtime provisions.

It is common for teachers, administrators, and support staff to also serve as coaches for school district athletic teams. On the other hand, a coach may be a community member who is not employed by the school district in another capacity. Questions often arise regarding whether a school district has an obligation to pay minimum wage and/or overtime pay in this type of situation.

The FLSA contains certain exemptions from the minimum wage and overtime requirements. For instance, one of the exemptions is referred to as the “teacher exemption,” which covers teachers if their primary duty is teaching, tutoring, instructing or lecturing in the activity of imparting knowledge, and if they are employed and engaged in this activity as a teacher in an educational establishment. An “educational establishment” includes elementary and secondary schools, as well as institutions of higher education. This exemption recognizes that when one has a primary duty of teaching, tutoring, instructing or lecturing in the activity of imparting knowledge, generally his or her posi-

tion inherently includes the exercise of discretion and judgment.

The DOL concluded that coaches qualify for this exemption if their primary duty is teaching and imparting knowledge to students in an educational establishment. It relied on a provision in the FLSA regulations providing that “[t]hose faculty members who are engaged as teachers but also spend a considerable amount of their time in extracurricular activities such as coaching athletic teams or acting as moderators or advisors in such areas as drama, speech, debate or journalism are engaged in teaching. Such activities are a recognized part of the schools’ responsibility in contributing to the educational development of the student.”<sup>1</sup> In addition, it reasoned that the regulations for the teacher exemption do not require a teaching certificate in order to meet the exemption, nor do the regulations require a minimum education or academic degree in order to meet the exemption. Further, unlike other exempt professional employees, the salary and salary basis requirements do not apply to the teacher exemption.

Because the DOL determined that the coaches referenced in the opinion letter were exempt from the minimum wage and overtime provisions of the FLSA under the teacher exemption, the school was free to set the coaches’ compensation as it deemed appropriate.

Importantly, the opinion letter was issued in response to a specific set of facts, including that the community members who serve as coaches spend most of their time instructing student athletes in the rules and fundamentals of the specific sports. The

DOL clarified that the coaches whose primary duties were not related to teaching, such as those who perform clerical or administrative tasks, including student athlete recruitment, or performing manual labor, would not meet the teacher exemption. Moreover, the opinion letter did not involve coaches who were employed by the school or school district in a different, non-exempt capacity. In this latter situation, different rules would apply. For instance, non-exempt school staff may volunteer to coach and receive a stipend in certain circumstances; however, this requires a close analysis of the facts and applicable regulations.

This opinion letter provides helpful guidance for school districts that employ community members to coach student athletic teams and other extracurricular activities. However, it is important to analyze each situation on a case-by-case basis to determine whether the minimum wage and overtime requirements of the FLSA apply. 🍌

1. 29 C.F.R. § 541.303(b).

For questions regarding this article, please contact the author, Attorney Jenna E. Rousseau at [jrousseau@strangpatteson.com](mailto:jrousseau@strangpatteson.com) or any Strang, Patteson, Renning, Lewis & Lacy, s.c., attorney at [www.strangpatteson.com](http://www.strangpatteson.com).

# Wisconsin Federal Funding Conference

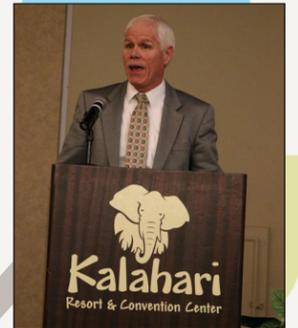
Nearly 600 school personnel attended this year’s WI Federal Funding Conference, February 26-27 at the Kalahari, WI Dells. Over 25 concurrent sessions were held to cover the nuts and bolts of compliance, monitoring and management of federal funds.

### New topic areas this year included:

- WISEdata and the Impact on Federal Funding
- WISEdata and IDEA Compliance - How Student Data Impacts MOE and Disproportionality
- LEA Plans Required by ESSA and the Impact on Your Work
- Leveraging Federal Funds to Support After School Programs
- IDEA MOE and WISEgrants
- Wisconsin Charter Schools Program: Federal Funds for Charter Schools
- Coordinating Early Intervening Services (Voluntary) & Title I Schoolwide Set-Aside Options

Deputy State Superintendent Mike Thompson kicked off Monday morning with a keynote on Leveraging Federal Funds to Close the Achievement Gap, followed by keynote Senior Special Agent Ken Diefenbach on the recognition and prevention of grant fraud. Julia Martin, esq. Brustein & Manasevit began Tuesday’s discussion with an in-depth review of the current federal education landscape.

Next year’s conference will take place February 25-26, 2019, at the Kalahari.



Deputy State Superintendent  
Mike Thompson



Senior Special Agent  
Ken Diefenbach



Julia Martin, Legislative Director,  
Brustein & Manasevit

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The WASBO Foundation and award sponsors are proud to honor the below recipients for a 2018-19 Professional Recognition Award at the WASBO Spring Conference on May 18:

**Wallace E. Zastrow Lifetime Achievement Award**  
WASBO Foundation  
Wisconsin Investment Series Cooperative  
Wendy Brockert, Lake Mills

**School Facilities Manager of the Year Award**  
WASBO Foundation  
SchoolDude.com & Stalker Sports Floors  
Rick Fechter, Menomonee Falls

**Safety, Security & Wellness Award**  
WASBO Foundation  
M3 Insurance  
Tomorrow River School District

The WASBO Foundation and award sponsors are proud to honor the below recipients for a 2018-19 Professional Recognition Award at the WASBO Fall Conference, October 5:

**Tina Hafeman Friend of WASBO Award**  
WASBO Foundation  
Marty Malloy, M3 Insurance

**Mike Roshar WASBO Shining Star Award**  
WASBO Foundation  
Quarles & Brady, LLP  
Jim Beckmann, Glendale-River Hills

The WASBO Foundation and award sponsors are proud to honor the below recipients for a 2018-19 Professional Recognition Award at the WASB-WASBO-WASDA State Education Convention, January 24, 2019:

**School Business Manager of the Year Award**  
WASBO Foundation  
BELFOR Property Restoration  
Marta Kwiatkowski, Rhinelander

**New School Business Manager of the Year Award**  
WASBO Foundation  
Demetri Andrews, North Crawford

WASBO congratulates all of this year's award recipients! We also congratulate those that were nominated by their colleagues for their efforts in their districts and through WASBO to improving education every day.

CONTRIBUTOR |  
BOARDMAN-  
CLARK

# IRS Sending Affordable Care Act Notices

**T**he Internal Revenue Service (IRS) has been sending notices to some school districts proposing an Employer Shared Responsibility Payment (ESRP) that the IRS asserts the districts owe pursuant to the Affordable Care Act (ACA). Districts that receive such a notice should act promptly to avoid any liability with the IRS.

Under the ACA, a school district that qualifies as a large employer (50 or more full-time equivalent employees) is required to provide affordable minimum essential coverage to 95 percent of the employer's employees (70% for 2015). If a full-time employee of a district who is a large employer receives a premium tax credit (PTC)

through an ACA marketplace, the employee reported to the ACA marketplace: (1) that the district's health coverage was not affordable, (2) that the district did not provide minimum essential coverage, or (3) that the district did not offer the employee coverage. If a district receives a notice from the IRS proposing an ESRP, a district employee certified to the marketplace that the district's coverage offered to the employee is described in the preceding sentence.

Just because a district receives a notice does not mean the district actually owes any money. It is possible that an employee could mistakenly represent to the IRS that the coverage provided by the district is unaffordable. As many districts are aware, the ACA is

complicated and confusing.

If a district receives a notice from the IRS proposing an ESRP owed by the district, the district generally has 30 days from the date of the notice to respond to the IRS. To avoid the assessment of ESRP, districts should timely respond to any notice with detailed response including supporting documentation. This includes identifying the specific errors and explaining to the IRS why no penalty is owed. We recommend that districts work with district counsel in responding to the IRS notices. 📌

For questions regarding this article, please contact a member of the BoardmanClark team by visiting [www.boardmanclark.com](http://www.boardmanclark.com)

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# Facilities Management and Transportation & Bus Safety Conferences

Over 200 attendees converged at the Kalahari February 27-28 for the Facilities Management Conference and its sold-out exhibit hall. This professional development opportunity offered 24 sessions including those in Module 6 of the WASBO Facilities Core Certification program and continuing education programs. 11 attendee scholarships were provided thanks to the generous support of Focus on Energy and McKinstry which enabled facility professionals who would not otherwise be able to participate to attend the conference. This year's recipients were:

- **Joanne Anderson**, Buildings & Grounds Supervisor, Rosholt School District
- **Daniel Boccock**, Director of Buildings & Grounds, Burlington Area School District
- **Tony Camacho**, Head Custodian, Muskego-Norway School District
- **Mike Carlson**, Head Custodian, Glendale-River Hills School District
- **Karl Christofferson**, Head Custodian, Whitefish Bay School District
- **Butch Froemming**, Facilities Director, Bonduel School District
- **Andrea Heger**, Facilities Manager, Seton Catholic Schools - Our Lady Queen of Peace
- **Amado Hernandez**, Custodial/Maintenance, Marshall Public Schools
- **James Kotras**, Maintenance Supervisor, Archdiocese of Milwaukee - St. Mary Parish School Hales Corners
- **Addam Paprocki**, Custodian, St. Francis School District
- **Jim Wunnicke**, Maintenance Director, River Ridge School District

The Transportation & Bus Safety Conference was held concurrently to the Facilities Management Conference on February 28 focusing on issues unique to school transportation responsibilities. New this year, a Resource Area was provided specifically geared towards these attendees.

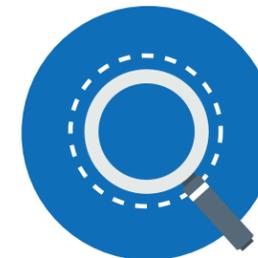
This year's raffle raised a record \$2, 575 for the Facilities Management/Joel Konze Memorial Student Scholarship! Thank you to all who participated & donated items!

Next year's conferences will take place March 7-8, 2019, and March 8, 2019, respectively at the Kalahari.



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# Governor Walker Signs Special Session Legislation on School Safety

Contributor | Kirk Strang

Legislative activity has been occurring at a brisk pace in the Special Session of the Wisconsin Legislature concerning school safety. Regrettably, the Senate vote and the Assembly Committee's hearings took place against the backdrop of still another school shooting that took place that same morning, as a student in Maryland reportedly shot and injured two students before being engaged by a school resource officer and turning his weapon on himself.

On March 20, the Wisconsin Senate approved Governor Walker's proposed \$100 million school safety plan. After some political gamesmanship, the Assembly approved the package as well, and the Governor signed the legislation into law. The legislation creates a school safety office in the Department of Justice to assist law enforcement agencies and school districts develop school safety plans. The plan also would provide \$100 million through taxpayer grants to improve school security.

The legislation also includes a number of other provisions identified as school safety measures. Nevertheless, it seems fair to suggest that a primary focus of the bill is on school district procedures, including training of professional personnel, development of model safety practices, reporting requirements, and collaboration with local law enforcement agencies. The bill also requires a number of specific actions on the part of school districts.

Here is a summary of the bill as signed into law by Governor Walker:

**Grant Program:** The Bill creates a grant program to be administered by

the Department of Justice (DOJ). The grants are to be dedicated to school safety and safety-related upgrades to school buildings, equipment, and facilities. Under the Bill, the DOJ must consult with the Department of Public Instruction (DPI) to develop a plan for awarding the grants. The grants would be available to school districts, independent charter schools, governing bodies of private schools, and tribal schools under the terms of the Bill.

**Office of School Safety:** The Bill creates an Office of School Safety (OSS) in the Department of Justice. The Office would be required to work with DPI to develop model practices for school safety, offer training to staff regarding school safety, and compile blueprints and geographic information system (GIS) maps of school for use by law enforcement agencies.

The Bill also spells out certain requirements for school districts. School districts are expected to coordinate with the OSS to help the Office compile blueprints and GIS maps of school facilities. School districts also must submit a copy of the most recent blueprints of each school building and facility in the school district to OSS whenever school districts first create or, thereafter, review their school safety plan as mandated by prior law.

School districts also must provide blueprints of each school building and facility in the school district to each local law enforcement agency with jurisdiction over any portion of the school district and to the OSS; in this regard, the non-statutory provisions of this legislation state that school districts would need to satisfy this re-

quirement "no later than July 1, 2018." In addition, the Bill provides that certain items must be submitted by January 1, 2019 and before each January 1 thereafter. This includes a copy of the school safety plan; the date of the previous years required training as well as the number of attendees and the date of the previous year's required drill; certification that the school board has reviewed the written evaluation of the drill; and the most recent time that the school board conferred with local law enforcement for on-site safety assessments.

Further guidance is expected to be forthcoming as to how these items are to be reported.

**Mandatory Reporting and Pupil Records:** The Bill adopts new mandatory reporting requirements and authorizes disclosure of certain records that were treated as confidential under prior law.

Under the Bill, professionals that qualify as mandatory reporters under state statutes concerning child abuse and neglect are also required to report if they have reasonable cause to suspect that a person with whom they have had professional contact intends to commit an act of violence involving a dangerous weapon or explosive in or targeting a public, private, or tribal elementary or secondary school.

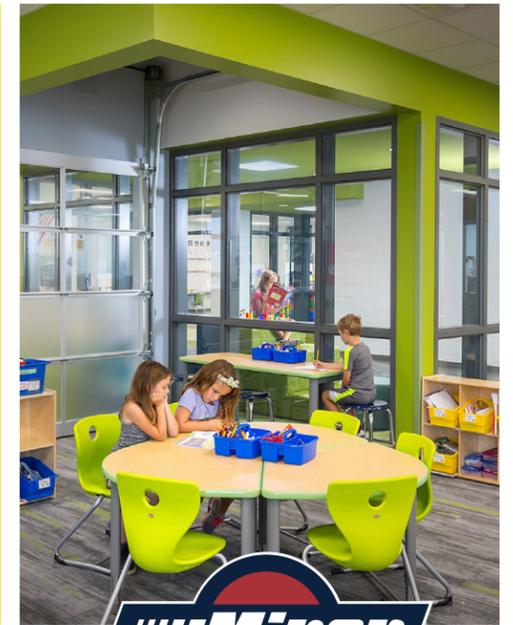
In addition, under current law, professionals that are specifically identified by statute must participate in DPI training related to identifying children who have been abused or neglected. The Bill imposes an additional requirement and states that such professionals must also be trained in recognizing and reporting suspected

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intent to commit an act of violence involving a dangerous weapon or explosive in or targeting a school. The Bill specifically exempts such reports from patient confidentiality mandates that ordinarily apply to patient health information.

The Bill imposes the same penalties for failure to take appropriate action and extends the same immunity for actions taken in good faith as current laws governing child abuse and neglect.

This Bill creates a specific exemption to pupil record confidentiality requirements, authorizing disclosure of safety camera footage to law enforcement agencies if sharing that footage serves a legitimate safety interest.

**School Safety Plans:** This Bill mandates several new procedural requirements concerning school safety.

The Bill requires that all school boards have a school safety plan in effect, approve the school safety plan at least every three years, and submit the school safety plan and information concerning its implementation to the

DOJ on an annual basis. The Bill also requires that school boards work with local law enforcement to assess safety issues in each school building, site, or facility that is occupied by students before creating or updating a school safety plan.

The Bill prohibits restrictions on the manner in which school district employees report emergencies, school violence, or threats of school violence. In this regard, the Bill states that a school board cannot prohibit employees from making reports directly to law enforcement agencies or calling 911 when reporting school violence or the threat of school violence.

Finally, the Bill requires that school districts formulate an individualized school safety plan for each school building and facility that is regularly occupied by pupils, and establish guidelines and procedures to address specific types of events that implicate school safety.

The bill also makes some corrections to the open enrollment statute, specifically, it deletes an outdated transfer limitation provision that has expired

years ago, and deletes reference racial imbalance as a basis to reject open enrollment applications. State law continued to permit a school district to deny open enrollment if permitting it would create or exacerbate racial imbalance. The U.S. Supreme Court invalidated a similar provision in a case involving the Seattle School district, in 2007. Wisconsin law has finally been updated by removing this provision.

Strang, Patteson, Renning, Lewis & Lacy will continue to monitor legislative activities that affect our school district clients, including proposals concerning restricting access to firearms and to components of firearms, including high capacity magazines. We will also continue to monitor developments surrounding the implementation of the school safety legislation. date and location of the next meeting.

For questions regarding this article, please contact the author, Attorney Kirk D. Strang at [kstrang@strangpatteson.com](mailto:kstrang@strangpatteson.com)

# VENTURE INTO THE WOODS AT THE WASBO SPRING CONFERENCE

**P**lease join us for this year's WASBO Spring Conference from May 15th thru May 18th. This year's conference is at the Kalahari Resort and Conference Center, Wisconsin Dells.

Take time for professional development by attending a variety of sessions presented by your peers and industry experts on Thursday and Friday. These educational sessions cover topics in leadership, technology and auxiliary services, best practices and money saving ideas, facilities and safety (including certification sessions in Modules 1 & 2), human resources, Year of Success Program sessions for those new to the business office, and health plans, funding, and much more. Spend some time with WASBO Vendors in this year's exhibit hall on Thursday. While you're catching up with the vendors come check out the silent auction and raffle items that will be located in the exhibit hall. Proceeds from the auction and raffle will benefit WASBO members' involvement in ASBO International.

The Learning Lab returns for a third year on Thursday. Bring your software and forecast model questions with you. Representatives will be available to assist you from Baird, Skyward, and PMA on Thursday from 1:50-4:20 p.m.

On Friday, May 18th the professional development opportunities continue for all WASBO members. Additionally, the Business Meeting will provide us a chance to recognize the successes of award recipients, mentors, Facilities Manager Certification and CSR Designees.

Looking for ways to give back? Consider donating your time and/or your blood. There are plenty of volunteer opportunities available please contact Kaitlyn Peters at [kaitlyn.peters@wasbo.com](mailto:kaitlyn.peters@wasbo.com) for more information. The Red Cross will also be available on Thursday from 8 a.m. - 1 p.m. at the Kalahari for those wishing to donate blood.

The conference provides many networking opportunities. The first begins at the Kalahari's Double Cut

Restaurant on Tuesday, May 15th at 8 p.m. This is a great opportunity to catch up with your colleagues and meet some new friends.

On Wednesday, May 16th enjoy the day outside with your peers by participating in the scholarship bike ride or the scholarship golf outing. Bike ride participants will spend the day on the beautiful 400 Trail from Reedsburg to Union Center. Lunch will be provided in Union Center. Golf participants will get to play on the beautiful Trappers Turn Golf Course. Proceeds from both events go towards student scholarships.

The networking opportunities continue Wednesday night with professional networking at the Kalahari. Be prepared for a night of fun activities.

The WASBO Spring Conference Committee is looking forward to seeing you at the Kalahari! 🍷

# WASBO Accounting Conference



Nearly 400 business officials attended the Accounting Conference, March 14-15, at the Madison Marriott West. The two-day conference was filled with sessions on school district financial and business office topics, including the DPI Spring Finance Workshop. For those new to the profession, the conference featured sessions from the Year of Success Program. New this year, the p-Card User Group was incorporated as part of the conference.

The Accounting Conference Committee honored committee co-chair Ken Mischler at Wednesday's lunch in recognition of his contributions to the Accounting Conference. Fellow co-chair Patty Sprang presented Ken with a commemorative plaque in honor of his commitment.

Ken plans to retire from the Manitowoc Public School District this year.

Next year's conference will be held March 20-21, 2019, at the Kalahari Resort & Conference Center, WI Dells



## 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

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# Rewarding Innovation in Wisconsin Schools

• **Forward** Together

At WEA Trust, we recognize that Wisconsin is filled with teachers who have passionate ideas for their schools and classrooms. We also understand that sometimes the best ideas go unnoticed or teachers and districts face budgetary constraints. This is why WEA Trust started the annual Forward Together Award.

We created the Forward Together Award in 2013 to help these teachers, and to not only recognize but reward innovation in Wisconsin's schools. Over the past four years, WEA Trust has granted more than \$45,000 to support school and municipal projects.

This January, the Forward Together Award presented three educators a \$3,000 grant each to fund their cutting-edge ideas. We received over 100 project proposals, which were reviewed by a panel of judges made up of education experts from UW-Madison, the State Superintendent's office and the Wisconsin Association of School Boards.

This year's winners included: **Rachel Tambornino** of Mauston School District, **Mary Donaldson** of Algoma School District and **Judy Brown** of Coleman School District to fund their inspirational school projects.

## Food and Clothing Pantry, Mauston School District

Tambornino will use the grant to help make their food and clothing pantry feel more store-like for their student guests, allowing for the pantry to grow and expand. Things like shelves, clothing racks and hangers will all be purchased to make the market a true shopping experience.

"Living in a high poverty area, we see a lot of our students going without basic necessities," wrote Tambornino in their proposal. "This year, we have tried to alleviate some of the financial pressures that families face by opening a food and clothing pantry for our students."

Tambornino expanded, "While we are helping some students address some needs, there are more students who are uncomfortable getting help. It is our hope to be able to market this as a true shopping experience (while remaining free) so that students won't have to feel the stigma of being labeled "poor."

## Wolf Pack After School Program, Algoma School District

Mary Donaldson will use the Forward Together grant to fund a portion of the Algoma School District after school program, the Wolf Pack. On Friday's, a backpack meal is sent home

with each student for the weekend. It includes food that will now be accompanied by pack activities, such as books and games. The grant will help purchase backpacks, activity supplies and journals as well as funds to repair anything that gets damaged.

"This [Wolf Pack] program is truly unique—not your ordinary after school program," wrote Donaldson. "Our Wolf Pack was created to improve academics but went beyond this need to serve children in every grade."

## Worms Ate My Homework!, School District of Coleman

The 2018 grant will help fund Judy Brown's, "Worms Ate My Homework" project. The school-wide composting project will reduce the amount of food waste in the cafeteria as well as the amount of paper waste in the classroom by using composting worm habitats.

"The Worms Ate my Homework [project] is a far reaching, lifelong project," wrote Brown. "Students will be able to apply the skills learned in the classroom and bring the skills into their homes to further the impact of waste reduction." 🐛

Questions regarding this article or program? Contact Laura Taylor at [ltaylor@weatrust.com](mailto:ltaylor@weatrust.com)



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# 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.wiedenhoedt@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. Contact Kristin Hauser at kristin.hauser@wasbo.com.

## WASBO Board of Directors Election

District Professional and retired members, please check your email for information regarding online voting April 1-30. You will vote for one President-Elect, one Treasurer, and 2 three-year directors. View candidate résumés on pages 23-27. You can also view résumés and introduction letters online through the election email.

## 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.

## 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. For a school facilities mentor, contact Joe Ledvina at jledvina@lacrossesd.org or Dave Hoh at david.hoh@oshkosh.k12.wi.us.

## Dues Renewal

To continue receiving the benefits of your WASBO membership, including your subscription to *Taking Care of Business*, be sure to renew your membership for 2018-19. Your dues invoice will arrive via email in mid-June, so be sure to watch for it! When you are the only one in your district fulfilling your job role, you need to stay connected to your colleagues across the state who are facing the same challenges.

## Service Affiliate Checklist

Your contact for sponsorship, advertising, exhibit and newsletter submissions is Clare May, clare.may@wasbo.com

- Sponsorship Opportunities:
  - Spring Conference
  - Custodial & Maintenance Conferences
  - New Administrators & Support Staff Conference
  - Fall Conference
  - Midwest Facility Masters Conference
  - Winter at a Glance Conference
  - WASBO/WASPA School Personnel Academy

- Exhibit opportunities are available for all four Custodial & Maintenance Conferences this summer. Visit wasbo.com/custodial for more information.
- *Taking Care of Business* articles due May 15 for the June issue.
- Advertise in *Taking Care of Business*. Advertising contracts now available for 2018-19.
- Update your profile and communication preferences at WASBO.com to ensure you are receiving communications about the above.
- Renew your 2018-19 membership dues beginning mid-June



# Wellness and Taxes

Contributor | Julie A. Lewis

A nationwide experiment in operant conditioning is underway to increase employee wellness and contain health insurance costs. Wellness reward programs are in full swing. Health plan participants can redeem points for submitting to biometric screenings, meeting daily activity goals or walking a million steps while wearing a tracker. Meeting activity goals can result in employee gift cards, free fitness trackers, discounted Apple watches or the more mundane, but valuable, health insurance deductible “credits.”

This development would seem to be a win-win-win. In addition to prominent product placement, rewards vendors like Apple and health insurers like United Healthcare obtain valuable aggregated data that would, if disaggregated, be unusable HIPAA-protected health information. Employers can set aside the “stick” of higher plan costs and use some nice “carrots” to contribute to employee well-being and, perhaps, reduce health plan costs in the long-term. Finally, employees get free stuff and improve their health.

What could go wrong? Taxes.

Internal Revenue Code (IRC) § 106(a) excludes the cost of employer-provided health insurance coverage from an employee’s gross income. However, the arrangement must be insurance and not simply employer reimbursement arrangements. See, *Helvering v. Le Gierse*, 312 U.S. 531 (1941). IRS Rev. Rul. 2007-47. Insurance requires risk shifting and risk distribution.

To exclude employer payments for activities related to employee health

from income and, consequently, from wages for FICA/FUTA tax purposes, the arrangement must involve a risk of economic loss or the fortuitous occurrence of a stated contingency. An employer payment that is merely an investment or a hedge on a business risk is not insurance.

In light of the preceding precedent, there are certain situations where employer or insurer wellness rewards could result in tax consequences for the employee and employer.

First, when the average benefits paid or predicted to be paid by the employer through a self-funded wellness plan greatly exceed the employee’s after-tax premium contributions, the IRS could characterize the excess as income to the employee. The IRS may decide that the difference between the premium and the wellness payment is income subject to withholding and payroll tax. For instance, a self-funded wellness plan that makes a fixed cash wellness payment to employees that is much larger than the employees’ premium share may create a tax consequence for the employee and a payroll tax obligation for the employer.

The above result could occur even when the wellness payment is made through a third party like the wellness plan’s third party administrator or the employer’s health insurer. The IRS views these third parties as the plan sponsor’s agents and could attribute third party wellness payments to the employer.

Second, gift cards and cash equivalent gifts are never excludable as benefits. See, IRC § 132(e); Treas. Reg. § 1.132-6(b). When employees are given the

choice between two or more benefits, one of which is taxable cash and one is nontaxable employer-provided health insurance, the cash is taxable to the employee unless the choice is provided through an IRC Section 125 cafeteria plan.

A choice between a gift card or other material item and a more expensive health insurance premium would have to be structured within an IRC Section 125 plan to avoid inclusion of the incentive as income to the employee. Providing a gift card or other incentive within a wellness plan does not elevate the gift card to a tax-exempt employer contribution toward the cost of group health plan coverage.

Low cost incentives like t-shirts for members of the “One Million Steps Club” should be considered “de minimis” by the IRS and, therefore, not included in employee income. In addition, incentives that would otherwise qualify as covered medical benefits under the employee’s group health plan (e.g., a smoking cessation program) are excluded from employee income. Health-related items like an employer-subsidized gym membership, however, would be subject to income and payroll tax as a cash payment to the employee, even if the gym membership is provided through the employer’s wellness plan.

Similarly, a wellness program cannot offer employer contributions toward an employee’s health insurance premium that was already paid on a tax-exempt basis through a cafeteria plan. A wellness rewards plan that pays a premium “bonus” or other incentive to employees who achieve a wellness goal will create income and payroll tax liability for the employee and employer



er if the premium “bonus” reimburses the employee for the employee’s health insurance premium paid on a pre-tax basis. This is the proverbial prohibited “double-dipping” where a benefit cost that is already tax-exempt

rewards within the wellness program can become taxable income to the employee and wages for payroll tax purposes if they are not properly structured. 📌

cannot be reimbursed on a tax-exempt basis.

Wellness program rewards may help employees improve their health which, in the long run, will reduce health insurance costs for employers. However, incentive

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

CONTRIBUTOR |  
KATHY JOHNSON

## Planning for Summer: Reducing Workers’ Compensation Costs

As the end of the school year approaches, districts are preparing for many activities and events: prom, graduation, award ceremonies, audits and more. Those who are responsible for managing Workers’ Compensation injuries and their impact on the district’s costs may not be aware of a very effective tool to reduce costs as the school year ends: offering work within an injured employee’s physical restrictions to avoid the carrier paying Temporary Total Disability (TTD) over the summer.

The Workers’ Compensation Act dictates that when an injured employee is unable to return to his regular job, TTD will be paid by the carrier (or you may continue wages) unless you offer work within the doctor-prescribed restrictions, which

halts the TTD payments. You know that applies during the school year when all employees are scheduled to work, correct?

But, did you know that when the school year ends, an employee who is still unable to perform his normal job duties—even though his job does not require him to work during the summer—will continue to collect TTD, unless you offer work that is within his physical restrictions? Being prepared for the year-end injury and ensuing disability with restricted-duty tasks will mitigate the impact of that injury on your Experience Mod, and perhaps your dividend. Often, the job doesn’t have to be within the employee’s department or a job even close to the employee’s own.

And the even greater savings occur when you return to the employee to restricted duty before the state-

imposed 3-day waiting period occurs. You save 70% on how that claim is calculated into the Experience Mod.

Many times, the employee has summer plans that discourage or prevent him from accepting the offer of work. Fortunately, when the offer is refused, the carrier’s obligation to pay TTD ceases and your Workers’ Compensation exposure is reduced. To ensure that there is no misunderstanding regarding the offer to work, especially when the employee learns that the TTD payments cease, it is wise to prepare a document outlining the work offered and obtain the employee’s signature declining the offer. Provide that to your carrier’s adjuster to halt any TTD payments.

As always, an insurance agent or consultant who provides claims consulting services will assist you with this strategy. 📌

# Welcome to our New Members!

## District Professionals

- **Christian Budzinski**, Transportation Director, Stevens Point
- **Michele Davis**, District Coordinator
- **Tom Frigge**, Facility Manager, West Bend
- **Shelley Retzlaff**, Financial Manager, Union Grove J1

## Service Affiliates

- **Roxanne Brazeau**, Regional Senior Vice President, BMO Financial Group
- **Neil Denny**, Water Treatment Specialist, Chemsearch
- **Daniel Geenen**, President, Lighting Design Solutions
- **Tom Hanko**, Account Manager, WEA Trust
- **Adam Hanula**, Vice President, BMO Harris Bank N.A.
- **Blake Hunt**, Program Manager, Performance Infrastructure, Johnson Controls, Inc.
- **Aaron Mayhall**, Account Executive, North America Corporation
- **James Rognstad**, Customer Advocate, Unesco Group

## Students

- **Adria Maddaleni**, School Operations Manager, Mikwaukee
- **Beth Tillema**

# Member Moves and Retirements

## Retirements

- **Sharon Quade**, Executive Director of Agency Finance, CESA #8
- **Ruthie Rumpff**, Financial Services Manager, Kiel Area SD

## 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 so you don't miss any communications. Call 608.249.8588 if you need help. 📍

## On the Move

- **James Felber**, Facilities Maintenance, St. Francis SD, to Facilities Director, Divine Saviour Holy Angels
- **Michael Fischer**, Finance Manager, West Bend SD, to Accountant, Watertown Unified SD
- **Mark Powell**, Business Administrator, Delavan-Darien SD, to Business Administrator, Hartford Union High SD
- **Ron Garrison**, Senior Business Consultant, Unesco Corp., to Unknown

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## ASBO International Membership Milestones

April 2018

10 Years

- **Karen Moore**, Little Chute



## 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



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# Spring/Summer WASBO Event Calendar

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

## April

**18**  
Southwest Regional Meeting  
9 AM, CESA #3, Fennimore

**27**  
Custodial & Maintenance Conference  
8 AM - 3 PM, Wausau East High School  
[www.wasbo.com/custodial](http://www.wasbo.com/custodial)

## May

**3**  
Fall Conference Committee Meeting  
9 AM, WASBO office

**11**  
Custodial & Maintenance Conference  
8 AM - 3 PM, Sparta Senior High School  
[www.wasbo.com/custodial](http://www.wasbo.com/custodial)

**11**  
Northeast & Bay Area Regional Meeting  
Manitowoc SD

**18**  
Custodial & Maintenance Conference  
8 AM - 3 PM, Oak Creek High School Ninth Grade Center  
[www.wasbo.com/custodial](http://www.wasbo.com/custodial)

**16**  
WASBO Foundation Spring Scholarship Golf & Bike Outings  
[www.wasbo.com/spring](http://www.wasbo.com/spring)

**17-18**  
WASBO Spring Conference  
Kalahari Resort & Conference Center, WI Dells  
[www.wasbo.com/spring](http://www.wasbo.com/spring)

**31**  
Custodial & Maintenance Conference  
8 AM - 3 PM, Bay Port High School  
[www.wasbo.com/custodial](http://www.wasbo.com/custodial)

## June

**6**  
WASBO Board of Directors Orientation  
2:30 PM, School Leadership Center, Madison

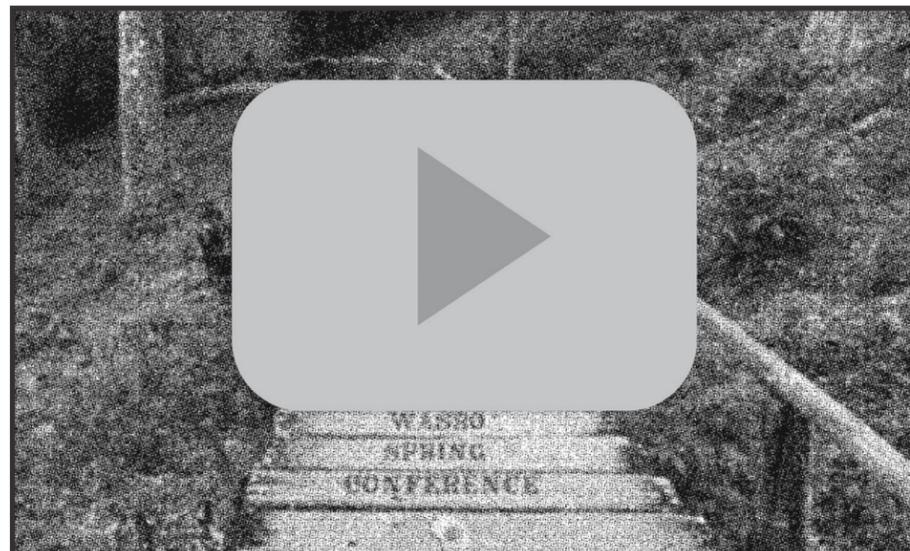
**7**  
WASBO Board of Directors Meeting  
9:30 AM, School Leadership Center, Madison

**12**  
Wally E. Zastrow Leadership Academy  
10 AM, School Leadership Center, Madison

**13**  
Wally E. Zastrow Leadership Academy  
8 AM, School Leadership Center, Madison



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## WASBO Foundation Custodial & Maintenance Conferences

### Session Tracks:

- Cleaning
- Environment/Safety
- Green Schools
- Grounds
- Maintenance
- Retirement Planning
- Best Practices
- Safety Room

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Sessions may be updated or revised. For complete information or to register, go to: [WASBO.com/custodial](http://WASBO.com/custodial).

### June 27, 2018 - Wausau

#### Facility Mgr Core Cert. Sessions (Module 2)

- Energy Accounting and Education
- Understanding HVAC
- Electrical Systems: Lighting
- Electrical Systems: Power & Low Voltage Systems

### July 11, 2018 - Sparta

#### Facility Mgr Core Cert. Sessions (Module 5)

- Managing Sports Fields - Grass, Turf & Synthetic Surfaces
- Budgeting for School Facilities Departments
- Capital Planning
- The Realities of Referendum Projects

### July 18, 2018 - Oak Creek-Franklin

#### Facility Mgr Core Cert. Sessions (Module 6)

- Hire Retire & Everything In-Between
- Interaction with the Public: How to Sell Your Program
- How to Identify & Communicate Success
- Excelling as a Leader

### July 31, 2018 - Howard Suamico

#### Facility Mgr Core Cert. Sessions (Module 1)

- Effective Hiring & Orientation Process
- Performing Custodial Staffing Levels and Assessments
- Custodial Supervision & Evaluation
- Product & Equipment Selection

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### Keynote Speakers

**Being a Leader in Your School**  
Pat Fennimore, Director of Facilities, Kenosha Unified School District  
June 27 - Wausau • July 18 - Oak Creek-Franklin



**Servant Leadership**  
Thomas Thibodeau, Distinguished Professor of Servant Leadership, Viterbo University  
July 11 - Sparta



**Customer Service**  
Jim Beckmann, Director of Operations, Glendale-River Hills School District  
July 31 - Howard Suamico



A Seat  
at the Table Coming  
June 2018.

Visit  
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