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Taking Care of Business

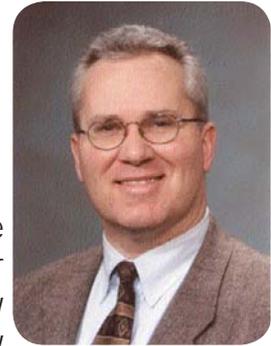
A Bimonthly Publication of the Wisconsin Association of School Business Officials - Volume 15, Number 2 - April 2011



Legislative Update 2011-13 State Budget Priorities

By John Forester

Director of Government Relations, School Administrators Alliance



John Forester
SAA Director of
Government Relations

Government Relations

Wisconsin school administrators understand the seriousness of the fiscal challenges facing Wisconsin lawmakers in this biennial budget process. However, the cuts proposed in school aid and allowable revenues are simply too big and come too fast for school leaders to prudently manage with an eye on maintaining quality instruction for children. Additionally, it is hard to see the combination of dramatic defunding of public education plus the proposed expansion of private school vouchers and independent charter schools as anything other than an agenda to privatize public education in Wisconsin.

The SAA strongly opposes the governor's proposed state aid cuts to K-12 public education, as well as his proposed reductions in allowable revenues for public school districts. The SAA also opposes the governor's proposals to expand school vouchers and independent charter schools, and remove the family income limit and required assessments for students in the Milwaukee Parental Choice Program.

Reductions in Allowable School Revenues & State Aid Cuts

The SAA opposes the dramatic reductions in allowable school revenues proposed in the 2011-13 State Budget. Governor Walker proposes reducing allowable revenues by \$1.7 billion from current law over the biennium. This reduction in allowable revenues for Wisconsin public school children is unprecedented in Wisconsin history. Even under the worst of fiscal circumstances in the last 18 years under revenue caps, Wisconsin lawmakers have always increased allowable revenues for Wisconsin school children.

The SAA also opposes the huge cuts in state school aid proposed in the governor's budget plan. These school aid

cuts are of a magnitude not seen since the Great Depression. Governor Walker proposes cutting general school aid by \$750 million, and total state school aid by \$840 million, over the biennium.

The SAA recognizes that Governor Walker has provided school districts with management tools (especially in the area of collective bargaining) that will help to offset the dramatic state aid cuts and revenue limit reductions in the governor's budget proposal. The reality is however, that the tools, when prudently utilized, will not fully offset the cuts in aid and allowable revenues in many school districts. We fear these cuts will hurt public school children and devastate many Wisconsin school districts.

Expansion of Vouchers and Independent Charter Schools

At the same time that the governor proposes dramatic cuts in resources

Continued on page 6

Inside This Issue

Education Leadership: We're Over the Cliff, What Now?.....	7
It is Time to Regenerate - by Don Mrdjenovich.....	9
Meet WASBO's Board Candidates..	11
WASBO Spring Conference.....	16
Referenda Results: April 5, 2011.....	19
EPA New Boiler Rules.....	21
How the Budget Repair Bill will Affect School Districts.....	25
GASB 54: How Will it Change Fund Balance Reporting?.....	28
A Whole New World.....	31
CESA: Main Goal - Help Maximize Student Learning.....	32
History of US State Ratings.....	33
U.S. State Ratings & Outlooks: Current List.....	39
Book Review	40
Paying Workers' Compensation Premium on WRS Ceases.....	43

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Taking Care of Business is issued bimonthly by the Wisconsin Association of School Business Officials. Send address changes to:
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Madison, WI 53704
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Editor: Woody Wiedenhoef

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President's Message

Times They are a Changing

Working Together for the Children of Tomorrow

By Chad Trowbridge, Business Manager,
Chippewa Falls Area Unified School District



Chad Trowbridge
WASBO President

The WASBO Board, at its April meeting, went through a strategic planning update led by President-Elect Wendy Brockert. We spent considerable time on the WASBO vision and mission. In the end, the revised mission and vision are as follows:

WASBO Mission – *To provide professional development, to foster a network of support and to advocate for funding that ensures outstanding educational opportunities for all children in Wisconsin.*

WASBO Vision - *To be the most influential Wisconsin organization for state and national school business management and leadership.*

We assessed our current work and set the direction for our future. Wendy will provide us with an update at the Spring Conference in La Crosse.

In addition, the Board will be recommending a change in the Board structure. At the December Board meeting, the Board developed some direction for continuing to explore the idea of changing our Board structure. Through feedback from the regionals, there was support for doing things differently. For example: a person may desire to be part of the WASBO leadership team, but does not necessarily want to be the President of WASBO.

The Board looked at options and election cycles at the February meeting. We focused on creating a 3-year Treasurer position, which will hold a place on the leadership team, but not be on track for the WASBO Presidency. A Past President position would need to be created in order to make this work. It was a very good discussion. The goal was to increase member involvement and keep quality leadership in WASBO.

The Board approved the change.

The change will require a first and second reading of a constitutional amendment in order to move forward. Constitutional amendments are proposed at WASBO business meetings. The first reading of the constitutional amendment will be presented at the May business meeting at the Spring Conference, with a second reading at the State Education Convention in January. Assuming the constitutional changes are approved by the membership, the new election cycle will begin in April 2012. The election will consist of the current 3-year Director positions, a 3-year Treasurer position, and a President-Elect position. The succession will then be President-Elect, President, and Past-President.

The first School Risk Manager Certification (CSRM) training was held in early March. The class was full and there was an extensive waiting list. The next sessions (Funding School Risks & Measuring School Risks) are scheduled for June 20 & 21, as well as another offering of Fundamentals of Risk Management and Handling School Risks on May 3 & 4 to allow more people to get started. Go to the WASBO web site at www.wasbo.com for registration details.

The Board is going to focus next on Payroll/HR certification. An ad hoc committee is being formed to look at how to best create a program. The Board will discuss this again at the June meeting.

"If there is no struggle,
there is no progress."

- Frederick Douglass





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Woody Wiedenhoeft
WASBO
Executive Director

Exec's Reflections

What is in the Numbers?

Advocating for ALL Wisconsin Public School Children

In March, the SAA surveyed 423 school districts for information that would quantify the effects of the Budget Repair Bill (Act 10) and the proposed State

Budget on K-12 public education in Wisconsin. Two hundred fifty-two school districts completed the survey, a 60% return rate. Thank you to the many school business officials and superintendents that took their valuable time to complete the survey. We can now speak with some accuracy about educational concerns when the opportunity arises at local, regional and state levels and with varying audiences. The SAA now has a better understanding about the impact of this proposed legislation and can plan for the various contingencies that will need to be addressed by the education community. In addition, we need to thank the WASBO staff for their excellent work in getting this out to all the districts and compiling the responses.

Here are the results from the two hundred fifty-two responding districts.

What is your anticipated student membership for 2011-12?

Number of Districts	Anticipated 2011-12 Student Membership
2	>21,000
8	6,000-11,000
43	2,000-5,999
63	1,000-1,999
53	600-999
80	100-599
2	<100

What is your district's operating budget in 2010-11?

Operating budgets varied from \$352,000,000 to \$1,170,000.

What is your revenue limit reduction for 2011-12?

Revenue limit reductions varied from \$16,341,000 to \$60,500.

What is the cost reduction amount achieved by requiring employees to pay additional employee retirement in 2011-12?

District savings varied from \$6,500,000 to \$8,000. Seven districts had no savings because of contracts in place.

What is the cost reduction amount achieved by requiring employees to pay additional health insurance premiums in 2011-12?

District savings varied from \$3,500,000 to \$9,000. Thirty-nine districts had no savings for various reasons.

What is the anticipated amount of cost reductions related to the Budget Repair Bill prohibitions or your district's modified 2011-12 master contract agreements on wage increases?

The variation in answers indicated the question lacked clarity, and thus using the answers as a basis of comparison would be questionable.

If there is still a "gap" between revenue and expenditures after using the reductions of employee retirement, health insurance costs or wages, what is that amount?

Nineteen districts indicated they did not have a "gap" between revenue and expenditures in 2011-12. The highest "gap" was \$33,500,000 and

the lowest gap was \$419. Another way to look at it is as a percentage of the operating budget.

Number of Districts	"Gap" as a percentage of operating budget
21	>7%
26	5-6%
32	4%
48	3%
46	2%
46	1%
14	<1%
19	No "gap"

How much of the Revenue Limit "gap" is resolved by changing OPEB costs or use of OPEB fund balances?

Twenty-eight districts said they would change their OPEB commitments and/or use OPEB fund balances.

How much of the Revenue Limit "gap" is resolved by reducing operating fund balance?

Sixty-six districts will be dipping into their fund balance to make ends meet.

How much of the Revenue Limit "gap" may be resolved by reducing non-instructional expenditures?

One hundred and forty-nine districts will be reducing non-instructional expenditures

How much of the Revenue Limit "gap" may be resolved by reducing instructional expenditures?

One hundred seventy-three districts will be reducing instructional program expenditures.

How much of the Revenue Limit "gap" is resolved by raising student fees?

Twenty-four districts will raise student fees.

Continued on page 6

Legislative Update

Continued from page 1

for public school children, he also supports increasing resources for students attending voucher schools and independent charter schools.

These increases total \$41 million statewide, representing an 11% biennial increase. This figure is just for existing voucher and independent charter schools and does not account for any students attending new voucher and charter schools. This proposed expansion is funded by siphoning public resources away from those students attending traditional public schools all over the state. The SAA strongly opposes this expansion of school privatization.

Other Budget Items

The SAA supports:

- Restoring the proposed cuts in categorical aid programs, most

notably the alternative education grants, children-at-risk aid and the 10% cuts to pupil transportation, sparsity, school breakfast and school day milk aid.

- An increase in the low revenue ceiling from the governor's proposed \$8,900 to 9,200.
- Restoration of the revenue limit exemption for above average transportation costs.

The SAA opposes:

- The inclusion in the budget of clearly non-fiscal policy items related to Private School Charter and Open Enrollment.
- The removal of the family income limit and deletion of the required assessments for students in the Milwaukee Parental Choice Program.

Sum-Sufficient vs. Sum Certain

According to the Department of Public Instruction, there are only three sum-sufficient appropriations for K-12 education – national board certified teachers, private school choice and independent charter schools. We support making all three sum-certain appropriations. Given that the categorical aid appropriation for children with special needs is sum-certain, we fail to see the justification for maintaining a sum-sufficient appropriation for the three referenced above.

Thank you for your consideration. If you should have any questions or require additional information regarding our positions, please contact John Forester, SAA Director of Government Relations, at 608-242-1370.

Exec's Reflections

Continued from page 5

What do you anticipate will be the long-term effect of the Budget Repair Bill and State Budget proposal on the education of our children?

Twelve districts were positive. Twenty-six districts were neutral. One hundred ninety-four districts were negative. Twenty districts stated no opinion.

What do you anticipate will be the long-term effect of the Budget Repair Bill and the State Budget proposal on recruiting and retaining quality staff?

Ten districts were positive. Forty-seven were neutral. One hundred seventy-five were negative. Twenty districts had no opinion.

When does your teacher contract expire?

Contract Expiration	#Districts
June 30, 2009	3
June 30, 2010	1
June 30, 2011	174
June 30, 2012	38
June 30, 2013	22
June 30, 2014	1

John Forester, Executive Director of SAA, is using this data as one of his tools in doing his work. Please see his article about the positions that the SAA is taking with the legislature. It is clear to me that most districts do not see reductions in the revenue limit and state aids as positive for Wisconsin education and meeting the needs of all public school children. Moreover, it is apparent that the second year of the budget will be worse.

When this is lined up with proposals that choose to support private education with increased public tax dollars, tax cuts for business and moving increased GPR revenue from K-12 schools to highways, it becomes clear who is balancing the state budget—the children who do not have a vote. Saying it is “okay” because we need to balance the budget is not acceptable. The gorilla in the room is not the union discussion. The gorilla in the room needs to be advocating for ALL Wisconsin public school children.

The raw data of the survey is posted on the WASBO web site at www.wasbo.com. The rescission list and comments are extremely interesting.



Erin Green
Immediate Past
President
ASBO International

ASBO Update

Educational Leadership: We're Over the Cliff, What Now?

By Erin Green, SFO, MBA,

Director of Business Services, Greendale School District



Every one of us has felt the stress and anxiety of being in the position of leading our school systems. We are now at the "tipping point" in US

education, getting ready for the biggest change in how education is delivered in sixty years. Education is moving with the speed of light to revolutionize itself. This is change brought about by necessity, such as the rapidly dwindling resources available to education due to a worldwide recession and the rapid "flattening" of the world into one global marketplace.

A Word About Unions

It turns out Wisconsin, where public unions were invented and the Worker Compensation laws were first instituted, is ironically ground zero of a massive remake of what unions will look like going forward. Wisconsin's history was built on the hard work and skill of many immigrants. The Germans, Irish, Italians, and Poles all came to Wisconsin with their skills in manufacturing, woodworking, metal work, cheese-making, brewing and agriculture. Unions served a needed purpose to protect workers from unscrupulous owners and provide processes to manage worker-employer relationships to the benefit of all. Educational unions protected teachers from political winds and raised the standard of living for educators by negotiating a high level of benefits and living wages for teachers, many of whom were single women.

We are quickly moving into a post-union world where the role of the union will be dramatically altered. Other states in the US will likely follow suit. SBO's will be

at the fulcrum of these changes. This will require "out of the box" thinking. Instead of sitting across the bargaining table from union leaders who protect the status quo, we can think creatively on questions such as

- What benefits does our school system need to provide to attract and retain the best employees?
- Now that we have the latitude to make benefit changes, how can we lower costs of benefits or alter traditional salary schedules in order to shift resources into the classroom and empower and reward our best and brightest?
- How can we design a pay for performance system?

We may finally have the freedom to work with our top teachers, who may not be union leaders, on these questions.

What We Have Going for Us

From *The World is Flat* by Tom Friedman, America has these things going for us.

1. Sheer openness of American society. Say anything-do anything-start anything-go bankrupt and rebound society.
2. Strong intellectual property protection encourages new ideas and innovation.
3. Labor laws rapidly becoming more flexible in education.
4. Political stability and processes in the law to resolve disputes.
5. Great meeting point of the world, given our strong K-12 and higher education systems. The US has 4,000 colleges and universities. The rest of the world has 7,768. Our education system is still the envy of the world.

The Challenges We Have

These are our challenges according to Friedman.

1. We have a critical shortage of scientists and engineers. The US annually graduates 1.3 million college students compared to 3.1 million in India and 3.3 million in China (This is comparable given that India and China are more than three times as large in population.) The US graduates only 70,000 engineers compared to 350,000 in India and 600,000 in China. Over 60% of the graduate science students in the US are foreign students.
2. Outsourcing is cheaper and more efficient, and as some companies have found, 100% more productive. There is not only a cost factor gap, but an ambition gap in our students and workers.

Given the dramatic change unfolding in our world right now, how can SBO's help lead the change?

Use our Business Heads

Often we may be the only staff member trained in business concepts in our school systems. This seems ridiculous given the million or billion dollar "educational corporations" we lead. What better time to use our analytical skills in helping our systems assess what should stay, what should go, and what should change. We should be assisting in developing new strategic plans in this new world order of which we are such a critical part.

Realize that unless we change our systems, public education may be the General Motors of our times. Most states are providing more resources

Continued on page 14



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It is Time to Regenerate
Continued from page 9

interest groups. What some may think is best for our students doesn't always square with what unions and other organized educators see as being in the best interests of their members.

Knowing we can't go back, we can only strive to do a better job of addressing the here and now as we attempt to move forward. I commend those who are serving in our schools today. Our financial and political problems are far more complex today than they were in the past. The current environment is often hostile and divisive. But for those who long to go back to simpler times, take it from one who has been there, it wasn't as great as some might think. Those who do may be looking through rose colored glasses that have not been corrected for nostalgia. My generation had its good points and saw a greater degree of consensus about the

schooling of its children. It also offered low pay and few benefits for teachers which spawned a national teacher's union movement. Limited technology and a "one size fits all curriculum" that worked well to separate those who were college bound from those who were not was commonplace. Consequently, drop out rates were also higher than they are today. It would be a disservice to send a student into today's world with what we had to offer them back then. Would you want them to go back? We can only agree with the Samurai, "It is best to make the best of each generation. You can't go back." That is our challenge in these difficult times.



It is Time to Regenerate

By Don Mrdjenovich, Retired WASBO Executive Director

Don Mrdjenovich

When you are old and retired you get to watch television during the day. Not that it is a good thing, but it is certainly a drastic departure from a busy and demanding day at work. When you find yourself home alone and in sole command of the remote control, it offers unlimited surfing, pausing and viewing opportunities of a seemingly unending menu of channels.

During the course of taking advantage of my opportunity to be the master of an afternoon of daytime television on a cold winter day, I inadvertently found some wisdom that helped me better understand the current state of conflict which continues to plague public education. It began when I checked out the Classic Country Music Channel for my nostalgic trip back in time. I picked up on this lyric from the Mel Tillis song, Southern Rain: "When you're young you want to go away. When you're old, you want to go back".

Then I made a brief stop on a movie channel that was featuring a revenge driven guy who was shooting people at a fast moving pace. The intermission between his shootings was interspersed with quotations from an apparently ancient Samurai source. From that I jotted down the following: "It is best to make the best of each generation. You can't go back." Not all that profound, but you can see where country singer, Mel Tillis and the Samurai were both thinking in generational terms.

Finally, during that same afternoon surfing session, I saw a Professional Golf Association promotional ad that stated: "Every generation must answer to the next." So what wisdom did I gain from my channel surfing experience? I think it refocused me on the fact that

the education of the current generation is planned and paid for by several tiers of past generations, each sharing a past history. In an effort to create an increased awareness of generational differences, a retired Beloit College professor annually prepares a list of things and events that the incoming freshman class has never experienced in their life time. The list is long and gets a lot of national publicity. For example, mention a mimeograph, or wire recorder to a current high school student and check out the blank stare.

It is true, you can't go back, but much of the controversy and conflict we are seeing today is a multi-generational push back from those with life experiences that limit their understanding of what public education should be today. The result is a lack of consensus. It is an exceptional member of an older generation who would whole-heartedly support the need to have every high school student have their own, school district provided, laptop computer. They currently do in my hometown. If you were of the era when mom stayed home and dad went to work, as in the Cleaver family, it may be difficult to support and pay for a four year old kindergarten program. The list of generational differences is endless, but the common denominator is that each surviving generation must pay for the education of the present generation.

Even if resources were not limited, there would exist little consensus

about what the current generation should be taught, as well as how it should be taught. Technology has progressed at warp speed. Federal and State legislatures have imposed often controversial standards and requirements in a "one size fits all manner". Teacher unions and other interest groups at the state and national level have gained a measure of clout and influence that often trumps the efforts of those policy and decision makers who are attempting to, "make the best of each generation," as they perceive it to be. Even if it were possible to gain a large measure of consensus among the various tiers of generations that make up the paying public, there is no assurance that it could be implemented without the cooperation and buy-in by teacher unions and other education

Continued on page 8



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When you renew with your affiliate ASBO, check the box for ASBO International Membership. With one payment, you can participate in both organizations—doubling the tools, resources, and colleagues you can call on to help you in your everyday responsibilities. Together, we can effectively manage resources to give every child the power of education.

With the increasing responsibilities and fewer staff, the help and expertise that I gain through ASBO membership is priceless.
Peter Willcoxon Sr., RSBA, White Bear Lake Area Schools (MN)

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Meet WASBO's Candidates for Treasurer



Tom Helgestad
Director of Buildings & Grounds
Wisconsin Rapids Schools



Lynn Knight
Business Manager
School District of Nekoosa

Work Experience			Work Experience		
1989-present	Wisconsin Rapids Schools	Director of Buildings & Grounds	2008-present	School District of Nekoosa	Business Manager
1983-1989	Wisconsin Rapids Schools	Maintenance Supervisor	2005-2008	Stevens Point Public SD	Finance Manager
1970-1983	Edgerton Hospital	Maintenance Supervisor	1999-2005	Schenck Business Solutions	Government Auditor
			1997-1999	Associated Banc-Corp	Trust Internal Auditor
			1986-1997	Associated Bank	Trust Operations Supervisor
Educational Experience			Educational Experience		
2009	WASBO	Facilities Manager Certification	2005-2007	UW - Whitewater	MSE - School Business Management, School Business Administrator License (08)
2002	Focus on Energy	Building Operator Certification	1993-1996	Lakeland College	BA, Majors in Accounting & Business Administration
1996	Wisconsin Rapids	Leadership Certification Program	1980-1982	Northeast WI Technical Institute	Accounting Degree
1989-1994	Mid-State Tech Wisconsin Rapids	Supervisory Management			
1987		Licensed Asbestos Inspector and Management Planner			
1972-1975	Blackhawk Technical College Janesville	Boiler/Refrigeration/ Building Operation			
Professional Activities			Professional Activities		
WASBO	Facilities Committee - Past Co-chair and Certification Sub Committee 2010 Facility Manager of the Year Board of Directors 1994-1996, 2006-2009		WASBO	Board of Directors, 2008-present	
WSSCA	Board of Directors 2009-present		ASBO Intl.	Member	
Community Activities			Community Activities		
St. Stephen's Catholic Church - Finance Committee Tri-City Curling Club - Board of Directors (President) Boy's and Girl's Club of Wisconsin Rapids - Building and Grounds Committee			Rotary - Member		
Interests & Hobbies			Interests & Hobbies		
Fishing, Golf, Curling, Cooking			Reading anything...including textbooks! Writing, hoping to be published one day. Biking in the summer with both of my dogs, one on each side; pretty challenging!		

Meet WASBO's Candidates for Director



Robert (Bob) Avery
School Finance Team
WI Department of Public Instruction



Erik Kass
Asst. Superintendent for Business Services
Madison Metropolitan School District

Work Experience			Work Experience		
2011-present	WI Dept. of Public Instruction	School Finance Team	7/2008-present	Madison Metropolitan SD	Asst. Superintendent for Business Services
2008-2011	Somerset SD	Director of Business Services	1/2007-6/2008	SD of Waukesha	Director of Business Services
2005-2008	Wisconsin Heights SD	Director of Business Services	11/2003-1/2007	SD of Waukesha	Comptroller
2002-2005	Sun Prairie Area SD	Business Services Manager			
1997-2002	Stoughton Area SD	Transportation Director			
Educational Experience			Educational Experience		
1/2009-7/2009	UW-Whitewater	MSE - School Business Management	9/2002-5/2004	UW - Whitewater	MSE - School Business Management, School Business Administrator License (08)
6/2002-8/2004	UW-Whitewater	School Business Manager (08 License Qualified)	9/1997-12/2001	UW - Oshkosh	Major in Finance Minor in MIS
9/1987-5/1989, Summer 1993	UW-Madison	MA - History			
9/1983-5/1987	Drake University, Des Moines, IA	BA - History, Political Science			
Professional Activities			Professional Activities		
WASBO	School Finance Puzzle Committee 2008-present Fall Conference Committee 2009-present Transportation Committee 2000-04, Chair 2003-04		WASBO	Professional Improvement Committee, current	
ASBO Intl.	Member				
SIRMC	School Insurance & Risk Management Coop Board of Directors, Secretary 2009-present				
WSBA	Wisconsin School Bus Association 1995-2005				
Community Activities			Community Activities		
	Somerset Chamber of Commerce (2009-10) Team LIVESTRONG (2010-present) - RABGRAI Team rider/fundraiser			St. Maria Goretti Church	
Interests & Hobbies			Interests & Hobbies		
	Family, Reading, Cheering for the Badgers and Packers, Bicycle Riding, Current Events			I play soccer, water ski, run, and do outdoor activities. Spending time with my new child. I am an avid Wisconsin sports fan.	

Meet WASBO's Candidates for Director



Kenneth Mischler
Director of Business Services
Manitowoc Public School District



Brian "Wally" Walters
Asst. Supt. & Business Manager
Westfield School District

Work Experience			Work Experience		
7/1992 - present	Manitowoc Public SD	Director of Business Services	2010-present	School District of Westfield	Assistant Superintendent & Business Manager
3/1988-6/1992	Oshkosh Area SD	Comptroller and Interim Business Manager	2007-2010	School District of Westfield	Business Manager
12/1978-3/1988	Kimball, Lamb, Rieckman and Co., CPA, Oshkosh, WI	Staff Accountant and Manager, CPA			
Educational Experience			Educational Experience		
1988-1991	UW-Whitewater	MS Ed - Master of School Business Management	2008-present	Winona State University	MSE - Educational Leadership (principal) Ed.S - Educational Leadership (superintendent)
1981-1985	UW-Oshkosh	MBA - Master of Business Administration	2004-2007	UW-Whitewater	MSE - School Business Management
1975-1978	UW-Oshkosh	BBA - Major: Accounting	1999-2004	UW-Whitewater	BSE - Business Education
Professional Activities			Professional Activities		
WASBO	Accounting Committee, Chair		WASBO	Membership Committee	
ASBO Intl.	Member		Madison Area School Business Officials	Member	
WICPA	Wisconsin Association of Certified Public Accountants, Member and Public Instruction Committee		School Administrator's Alliance	Former WASBO Legislative Committee Representative	
HCC	Healthcare Coalition of Manitowoc, Treasurer and former president				
Community Activities			Community Activities		
Salvation Army - Advisory Committee, Chairman of Finance Committee			Knight's of Columbus - 1st Degree		
Lakeshore Storm Girl's Volleyball - Girl's Volleyball Coach			Red Cross - Bell Ringer		
Manitowoc Youth Softball - Girl's Softball Coach			Westfield Bowls for Hunger - Volunteer		
			Westfield Rendezvous Days - Volunteer		
Interests & Hobbies			Interests & Hobbies		
Volleyball, Tennis, Basketball, Softball, Boating, Swimming, Building Renovation, Hiking			Politics, Hunting, Coaching, Interest in learning to play the piano, Reading, Watching and Playing a Variety of Sports, Listening to Virtually any Genre of Music, Humor, My Wife Jessica		



Cast your vote before April 30, 2011.
If you have not received an email with voting instructions, contact Erin in the WASBO office at 608.249.8588 or erin@wasbo.com

and latitude to operate alternatives to public education, such as choice, charters, private, religious and voucher schools. If public education continues to say, "We just can't educate kids on less than \$X dollars," politicians will find alternatives. This is not rocket science. It is basic economics.

What is rocket science, however, is that we can help our school systems devote resources to STEM programs - Science, Technology, Engineering and Math. We can encourage ways to make these areas engaging, relevant, and fun for our students. Project Lead the Way and Problem Based Learning (PBL) are great examples of successful programs that engage students in career pathways into engineering and science occupations. These programs already operate in all fifty states at the high school level.

We can lead our school systems in exploring new ways of delivering education to drive down costs. Perhaps, high schools should offer certain courses in a larger lecture format with small discussion groups, to ready students for the college experience. Hybrid classes offering on-line components are growing. With many states lifting union restrictions on the organization of education, we can lead creative thinking on instructional delivery. Perhaps we buy more services on a "fee for service" basis rather than on an "employee" basis, which has large benefit costs. There will be an abundant number of retirees out there with vast knowledge who are looking to make a difference.

Get Your Head Around Curriculum

What us? We are "number crunchers!" Well, get over it, because we are all much more than number crunchers. All of us should be expanding our knowledge of where curriculum is going (or where it needs to go) to give our

students a chance at success in this increasingly difficult world. We have the ability to read up, attend seminars and easily share information today about this topic. Some key points I have learned by doing my own research:

- The February 2, 2011 Harvard Graduate School of Education white paper, "Pathways to Prosperity", advocates that the US education system needs to embrace Career and Technical Education. This is not your father's CTE consisting of wood shop, welding, metals and auto shop. Rather, it encompasses most careers today. Think of any job today, whether it be a carpenter, mechanic, health care worker, doctor or teacher. They all require a high use of technology. The report states "of the 14 million job openings coming through 2018 - nearly half will be filled by workers with post-secondary education, specifically an associate's degree or occupational certificate. Many of these are "middle skill" occupations such as electrician, construction manager, dental hygienist, manufacturing, environmental, paralegal and police officer. More surprisingly, these jobs pay more than many jobs held by those with bachelor's degrees. The demand for middle skilled professionals is exploding in the nation's hottest industry, health care, which has added over half a million jobs during the Great Recession."

What does all this mean for K-12 education? Understand that college and career preparation are not mutually exclusive. 70% of high school students go on to higher education. Only 40% have an associate's or bachelor's

degree by their mid-twenties. We need to support internship programs that integrate classroom work with the real world to allow students to explore careers during their K-12 experience. Clearly articulate career opportunities that align with the labor market with a defined pathway of coursework and real world experience. Given the explosive growth of health care, exploration of the medical and health related careers should be available to all students. Allow students to follow their interests and abilities in trying out career pathways. Work with industry and employers in your area to gain their input to make the K-12 experience relevant, engaging and purposeful to students. Work with the institutions of higher education in your area to offer dual credit programs that allow high school students to earn college credit, and to offer clear career pathways.

- Consider the Grant Wiggins article "Abolish the Diploma." Wiggins convincingly states that all students need courses in economics, business, ethics, logic, psychology, language arts, history, and technology skills such as graphic design, desktop publishing and multimedia presentation. Most new jobs will be in small start ups where entrepreneurial skills are key. These are the skills graduates will actually need and use in their professional, civic and personal lives. He says students should graduate with a "resume" rather than a "diploma."
- Education is moving towards providing more differentiation to meet the differing interests, needs,

Continued on page 15

talents and aspirations of students. New technologies are making this a reality. Policy makers are bent on "standardization" of education, the polar opposite. Where possible, we can help educate policy makers and school boards on this issue.

- Cultural competence is needed by our future workers to understand the collaboration they will have with people around the world. It is not the time to drop world language programs, but consider alternative delivery methods. Consider offering language in the context of "Conversational Spanish" or "Spanish for the Professions" as an example.

Collaborate with Each Other (so we all look good!)

This is the time for us to continue collaborating on innovative and creative practices that lead to success in our school systems. We can model best practices in health care, as these costs are 10% of our budgets. Teachers understanding best health care practices and prevention of disease can pass this understanding on to future generations. We can share how we are using technology, supporting staff with professional development, handling procurement with the advent of national contracts and purchasing pools and ways to support our staff in the coming changes. We can share big ideas such as pay for performance and merit pay systems. Couldn't we all use the latest and greatest thoughts on this?

It is abundantly clear that SBO's are much more than number crunchers. We are often the "glue" that holds the whole thing together. We are "behind the scenes" operators planning processes for change with our top administrators and school boards, adjusting the use of resources to make things happen. It is time to let your leadership skills shine, now more than ever! It is through exemplary and outstanding organizations such as ASBO that we can continue to hone those skills and "bring it home" to our districts in this time of extreme change and turmoil.

Share your ideas and thoughts on ConnectEd, ASBO's new communication tool! Communicate excitement about the opportunities to change 'the way we've always done it' to your faculty to ease the anxiety and it might be contagious!



WASBO Transportation & Bus Safety Workshop

This workshop, developed by the WASBO Transportation Committee, had forty-seven attendees. The March 16th workshop included the following topics: bully prevention, a legislative update, reducing transportation costs, GPS dispatch solutions, a DPI transportation update and fleet maintenance tips. Attendees also had the opportunity to visit with the many vendors in attendance as part of the WASBO Facilities Management Conference.

We thank **Wisconsin Bus Sales, LLC** for their support as a lunch sponsor.



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WASBO Foundation 64th Annual Spring Conference & Exhibits

May 24-27, 2011 ~ La Crosse, Wisconsin

Learning, Learning, Learning - See www.wasbo.com for full session information.

- Legislative and State Budget Update
- The Effects of Act 10
- Considerations for Effective Fiscal Management
- Social Networking's Place in Education
- Health Care Reform from a State Perspective
- Understanding Debt Issuance Costs
- Internal and External Fraud...Are You a Target?
- Navigating Through the New 1099 Rules
- Going Paperless & Document Management
- Health Care Reform 2011 and Beyond
- From Classroom to Business Office: Effective Communication and Negotiations
- Service Affiliate Panel Session
- Safe Schools - The Big Picture in Electronic Security
- Facilities Manager Core Certification Module 6 - Union Management & Interaction with the Public
- Module 7 - Emergency Management, School Safety & Security
- IEQ Update & Best Practices
- How Do We Measure the Value of Energy?
- Are You Ready to Explain School Funding to the Public?
- Budget Cutting Strategies and Processes Roundtable
- One-to-One Computing - Getting Computers in the Hands of Students
- One-to-One Computing and Cyber Liability
- Negotiations and Arbitration
- 30 School Safety & Security Controls
- Federal Education Funding Issues
- Reducing Health Costs with Wellness Initiatives
- Trends in Food Service
- Community Engagement in Construction Projects
- Farm to School - More Local Produce for Lunch
- E-Cycle Program
- How to Get the Most out of a P-Card Program in Your District
- Sustainability - You CAN do it!! by Tom Wohlleber, ASBO Eagle Award Winner
- Meeting Your Mission of Educating Students in a Right to Work State by Shirley Broz, ASBO Board Director

Networking, Networking, Networking

- Over 100 Exhibitors
- Roundtable Sessions on school funding and budgeting

Navigating the Waves of Change

- Scholarship Luncheon
- Semi Annual WASBO Business Meeting

Navigating the Waves of Change

WISC - PMA Opening Mixer

Tuesday, May 24, 2011 ~ 8:00-11:00 pm

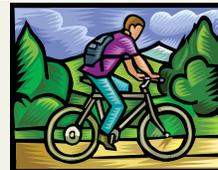


Join WISC-PMA Financial Network in honoring our WASBO retirees at this 9th annual event. Chart your course for the conference by reconnecting with friends and colleagues. Meet someone or welcome someone new to WASBO. Enjoy good company, refreshments and start making connections!



WASBO Regatta for Kids

Each year WASBO raises money at the Annual Spring Conference to support Student Music at the WASB-WASDA-WASBO State Education Convention in Milwaukee. Honor your favorite student, exceptional staff member or friend of education by purchasing your Boat for the WASBO Regatta for Kids - only \$10. Each boat supports kids and music in our schools! (This is annually the "Walk for Kids.")



WASBO Great River Bicycle Ride

Wednesday, May 25, 2011

Supporting the Family and Children's Center of Western Wisconsin

As an alternative to the golf outing on Wednesday, WASBO offers its first spring bike tour. We invite you to bike the Great River Trail from Onalaska to Trempealeau, have a great meal at the historic Trempealeau Hotel overlooking the mighty Mississippi, and return. You are encouraged to bring your own bike and helmet, but a limited number of bike rentals will also be available on a first-come, first-served basis. A professional bike mechanic will be on hand at the trailhead and along the ride for mechanical assistance. Choose your ride length and departure time:

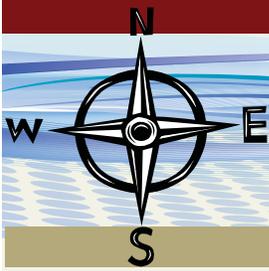
- From Onalaska, depart at 10:30am - 26.4 mile round trip
- From Lyles Landing, depart at 11:00am - 20 mile round trip

The Great River Ride is a fundraising event supporting the Family and Children's Center of Western Wisconsin. For those providing their own bikes and helmets, the tour is \$40 and includes the daily trail pass, lunch, and SAG wagon. For those renting equipment, the tour is \$60 and includes a bike, the daily trail pass, lunch, and SAG wagon. For your comfort and safety we strongly encourage that you bring your own helmet even if renting a bike. A limited number of helmets are available. A waiver of liability form will be provided on-site for your signature.

Sponsorship Opportunities

It is through the support of our WASBO Service Affiliate Members that we are able to provide quality professional development and networking opportunities at the Spring Conference. If you are interested in assisting us in our mission, "To provide professional development, to foster a network of support and to advocate for funding that ensures outstanding educational opportunities for all children in Wisconsin." please contact the WASBO office today at 608.249.8588 or at www.wasbo.com/spring.

Register TODAY at www.WASBO.com



More Networking Opportunities

Navigating the Waves of Change

Scholarship Golf Outing

Wednesday, May 25, 2011 ~ 10:00 am-4:00 pm
Supporting WASBO Student Scholarships

Hit the greens to support over \$17,500 in student scholarships that WASBO awards annually. Network with school districts and companies who provide products and services to Wisconsin's schools. Play 18 holes at either Forest Hills or Cedar Creek Golf Courses. Sixsomes will play a shotgun start, best ball scramble. Every effort will be made to honor playing partner requests. Each group will be set up to include a minimum of two Service Affiliate Members. Registration begins at 8:30 am with a shotgun start at 10:00 am. The \$75 entry fee includes 18 holes of golf, cart, lunch, beverages on the course and prizes. WASBO Service Affiliate Members will be sponsoring hole events to make this a fun networking opportunity for everyone while we benefit kids by raising money for student scholarships!



the ASBO Certification Commission, Jeff Carew serving as the vendor representative to the ASBO Board and Tom Wohlleber receiving a prestigious Eagle Award. Wisconsin's involvement in ASBO International is greatly respected and we look forward to continuing to support our members as they share their expertise with others across the United States and Canada.

Silent Auction Donations

If you would like to make a donation for the Silent Auction you may send it to the WASBO office. Please include your name, contact information, description of the item and its approximate value. Then join us to bid on auction items and dance the night away!

Wednesday Reception, Beach Party, Dance and Silent Auction

Wednesday, May 25, 2011 ~ 6:00-10:00 pm

Hosted by Robert W. Baird & Co. & McKinstry

Everyone is invited to attend this annual Wednesday evening event. Enjoy hors d'oeuvres and beverages as prizes from the scholarship golf outing are awarded. Then get out the flip flops and be ready to dance to the music of **Studebaker 7**.

We will once again have a **Silent Auction**, with a few live auction items. This event supports involvement of WASBO members in ASBO International. This has included successfully getting Erin Green elected as the President of ASBO International. She is currently the Immediate Past President. We also provide support to WASBO members who serve on ASBO committees and task forces. The WASBO Board has approved grants for nearly ten WASBO members in the past few years. WASBO's ASBO presence has been noticed with Bambi Statz chairing



Thursday Seaside Social

Thursday, May 26, 2011 ~ 4:30-5:30 pm



Come out of the fog and meet your colleagues following the day's sessions. Relax to the sounds of the John Paulson Quartet, including WASBO's own Larry Dalton. Enjoy some hors d'oeuvres and beverages while sharing what you learned with fellow attendees. Make your evening plans to explore the La Crosse waterfront and restaurants.



Deck Hands Report for Duty! Conference Volunteer Opportunities

The Spring Conference requires hundreds of volunteer hours. Volunteer your time and talents at the registration desk, serving as a session moderator, or assisting with conference set up or an event. You will gain in the connections you make while helping out! Indicate you wish to volunteer on your registration form or contact Doug Johnson at djohnson39@wi.rr.com

Recognizing the importance of professional development and networking with colleagues in times of tight school district budgets, the WASBO Foundation Board of Trustees is providing grants to individual members whose districts will not pay for attendance at the WASBO Foundation Spring Conference. A limited number of grants will be awarded for conference registration fees in exchange for help at the conference. Please call Jeanne Deimund in the WASBO Office to discuss the possibilities and for application information. Applications are due May 15, 2011.

Register TODAY at www.WASBO.com

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Controlling Health Care Costs: 6 Things You Can Do Now — a free white paper from WPS is available at www.wpsic.com/control. To learn more about WPS and our subsidiary, Arise Health Plan, or to get a quote, contact your local agent, or call 608-223-5970 and reference "schools."



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Referenda Results

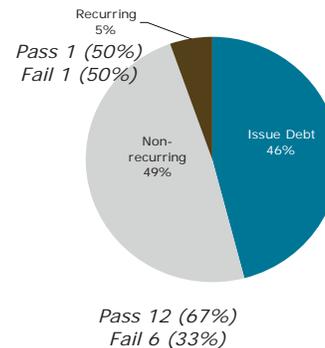
April 5, 2011

Compiled by Robert W. Baird & Co., Inc.

Thirty school districts requested thirty-seven referendum questions on Tuesday, April 5th, totaling more than \$358 million in funding.

- Sixteen school districts requested their communities vote on seventeen **debt questions for facilities** totaling over \$266 million, the largest requested by Eau Claire Area School District for \$51.85 million.
- Seventeen school districts asked eighteen questions to increase their **revenue limit authority for non-recurring purposes** by a total of approximately \$91 million.
- Two school districts requested permission to increase their revenue limit on a **recurring basis**.
- Six districts asked multiple questions.

April 2011 Referenda

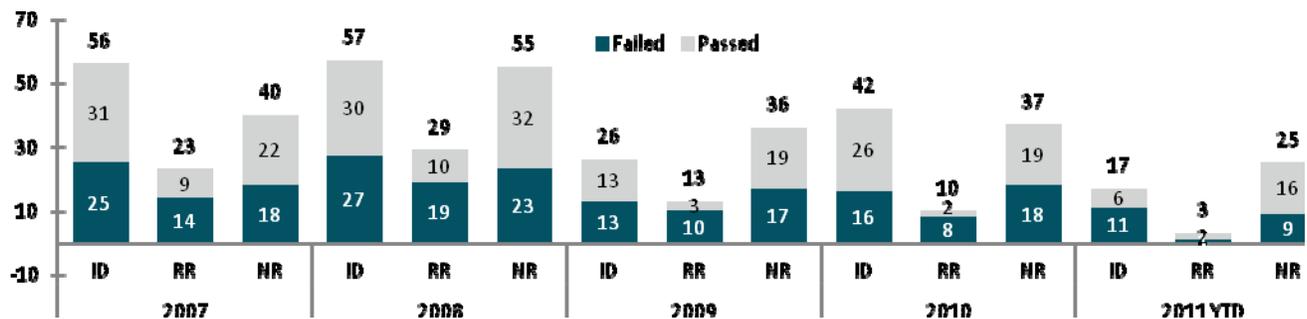


Overall, 51% of the referendum questions were approved.

Specific Results

- Six of the seventeen (35%) debt referendum questions received approval for more than \$73.7 million, the lowest passage rate for debt issues on an April election since 2005 (18%). The largest debt question that passed was \$51.85 million by the Eau Claire Area School District.
- Twelve of the eighteen (67%) non-recurring revenue limit referendum questions received approval for more than \$31.2 million.
- Highland School District received approval to increase their revenue limit on a recurring basis. New Glarus, the only other district that requested a question for recurring purposes, did not receive approval.

HISTORY



UPCOMING REGULAR ELECTION DATES*

2012		2013	
Primary	General	Primary	General
02/21/2012	04/03/2012	02/19/2013	04/02/2013
09/11/2012	11/06/2012	-	-

*There are no more regular elections in 2011.

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NOTE: Data sourced from Wisconsin Department of Public Instruction webpage (<http://dpi.wi.gov/>) as of April 7, 2011.



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Contact Richard Waelti @ 262-377-8306 or email: rwaelti@wi.rr.com

Will the EPA's New Boiler Rules Affect Your School District?

By Charlie Schneider, Sector Manager, Focus on Energy

On March 21, 2011, the U. S. Environmental Protection Agency (EPA) issued new regulations designed to minimize toxic emissions from coal, biomass and oil-fired boilers. Barring any legal challenges, the new ruling will take effect on May 20, 2011. According to the EPA, the new guidelines are designed to protect people from dangerous pollutants such as mercury, lead, and soot, which can damage children's developing brains, aggravate asthma and cause heart attacks.

The EPA estimates that the new standards will affect roughly 200,000 boilers nationwide. More than 90 percent of those boilers emit relatively small amounts of the target pollutants and will not be greatly affected by emission targets. Large industrial, commercial and institutional facilities with boilers that burn coal, oil, biomass or non-waste materials will be most affected by the new guidelines.

The new rules are complicated. In fact, the document that describes the new EPA regulation is 276 pages in length. Understandably, there may be some confusion as to how this new regulation affects K-12 schools.

The intent of this article is to provide information that will help school districts determine if they need to take any action to comply with the new EPA standards. If your school district is affected by the new regulations, additional research will be required to determine the specific action required in your facility. A summary of the key issues are included below.

"Based on our initial evaluation, the new emission standards will not affect many school districts," states Dietmar Braune, Program Design Manager at CESA 10. Braune contacted James Eddiger of

the EPA's Office of Air Quality Planning and Standards to clarify some of the key issues affecting K-12 schools. For the most part, only those schools that burn oil, coal or biomass (which can include garbage, wood, waste, etc.) as their main fuel will need to comply with the new EPA guidelines.

Boilers that burn gaseous fuels are exempt from the regulations.

According to Jessica Schroeder, Manager of Environmental Health and Safety at CESA 10, "School districts with 'clean fuel' boilers that use natural gas as their main heating source are not affected by the new rules." Clean fuels that have lower emission levels are excluded from the regulation. Furthermore, if your school uses oil as a back-up fuel, the boiler is still exempt from the regulations if oil is burned ONLY during periods of utility curtailment or during periodic testing periods. Schroeder cautions that "self-imposed curtailment" is not exempt. For example, if a school chooses to burn oil instead of natural gas for economic reasons (i.e. lower price), the school will need to comply with the new regulations for oil-fired boilers.

Gas boilers are also exempt from the new rules if they burn oil during testing periods that do not exceed 48 hours during a calendar year. "This portion of the regulation would eliminate the common practice of burning leftover oil at the end of the heating season" says Braune. This burning of excess oil beyond the 48 hour limitation would place the boiler in the oil subcategory, which must comply with the new emission rules.

Regulations vary based on boiler size and fuel used.

Boilers that burn solid fossil fuels, biomass or liquid fuels fall under the

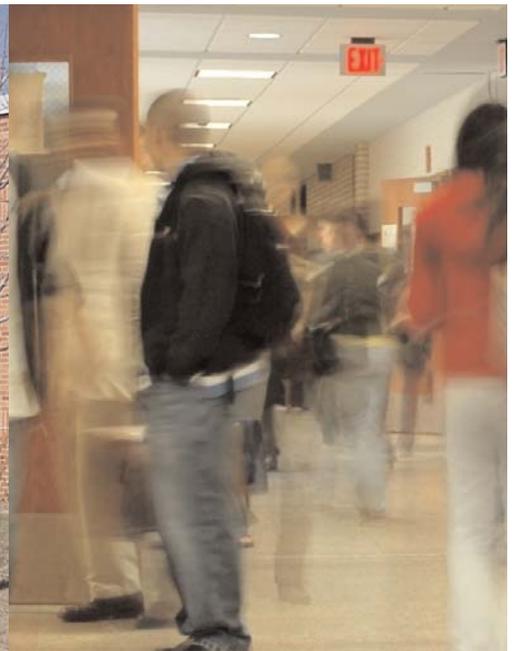
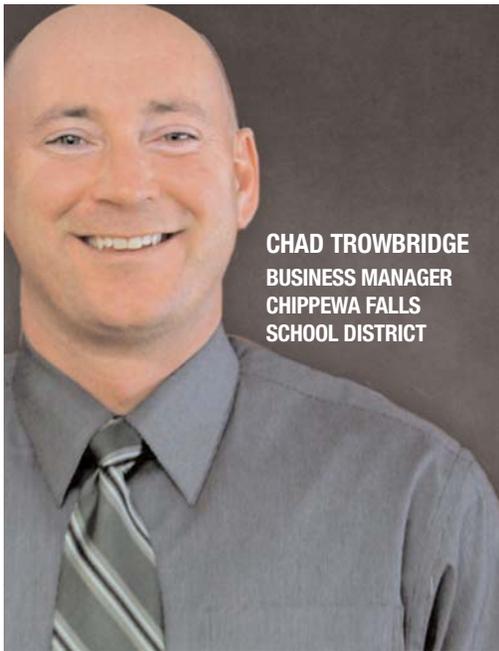
new emission standards with specific requirements based on the fuel type and size of the boiler. According to the EPA, large boilers have a heat input of 10 million or more Btu per hour while small boilers have a heat input of less than 10 million Btu per hour. The new rules affecting boilers can be summarized in the following statements:

- Existing large coal-fired boilers must meet new emission limits for mercury and carbon monoxide by March 21, 2014.
- Existing large oil-fired and biomass boilers, and small coal-fired boilers do not have to meet emission limits but they must have a boiler tune-up every two years.
- Large boilers must undergo an energy assessment to help identify cost-effective energy conservation measures.
- Existing small boilers are not subject to emission limits but must have a tune-up every two years.

Boilers that are subject to the new tune-up requirement must be in compliance by March 21, 2012. Boilers subject to emission limits and energy assessments have three years to comply with the new rules. The regulations define an energy assessment as an "in-depth assessment of a facility to identify immediate and long-term opportunities to save energy, focusing on the steam and process heating systems which involves a thorough examination of potential savings from energy efficiency improvements, waste minimization and pollution prevention, and productivity improvement." According to an email response from the EPA, trained in-house staff with the appropriate knowledge can perform the required energy assessments.

Continued on page 23

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Continued from page 21

Newer boilers have more immediate requirements than existing boilers.

A boiler installed after June 4, 2010 is considered a "new" boiler. Oil, coal-fired and biomass boilers installed after this date must be in compliance with the new EPA regulations by May 20, 2011, or when placed into service. "Schools that fall into this category should review the regulations carefully to determine the specific action(s) they need to take to be in compliance," says Braune.

Since the new boiler regulations were published, companies have begun offering services relating to the new EPA regulations; however, most schools will not have a need for these services if natural gas is their main boiler fuel. Keep in mind that this exemption applies even if your school uses oil as

a backup fuel during utility curtailment or testing periods that do not exceed 48 hours annually.

If you are unsure whether your school needs to take action to comply with the new boiler rules, visit www.epa.gov/airquality/combustion/actions.html to view the final rule for *Emissions Standards for Area Source Industrial, Commercial, and Institutional Boilers*.

The most recent national emission standards document was published in the Federal Register on March 21, 2011. This document includes clarifications to Subpart JJJJJ for the proposed emission limits. Additional updates continue to be issued. If you have a boiler that falls under the requirements, be sure to review the

EPA documents or contact us to provide further clarification.

If you have questions, contact Dietmar Braune at 715-720-2177 or send email to dbraune@cesa10.k12.wi.us. To reach Jessica Schroeder, call 715-720-2149 or send email to jschroeder@cesa10.k12.wi.us. Both Braune and Schroeder serve in the Facilities Management Department at CESA 10, which is located in Chippewa Falls. CESA 10 provides energy management and environmental health and safety services to schools and government facilities throughout the state. In addition, CESA 10 administers the Focus on Energy program for school and government customers in Wisconsin.

"If we don't change, we don't grow. If we don't grow, we aren't really living."

- Gail Sheehy

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- 2 The Trust Advantage program provides employees the benefit of using payroll deduction to make smaller, easier-to-manage personal insurance premium payments and IRA contributions. Over 160 districts are currently offering this no-cost benefit.
- 3 Value-Added 403(b) Plan Administrative Services will help your district stay on top of 403(b) regulations and IRS audit issues. Free to districts offering the WEA TSA Trust 403(b) plan.

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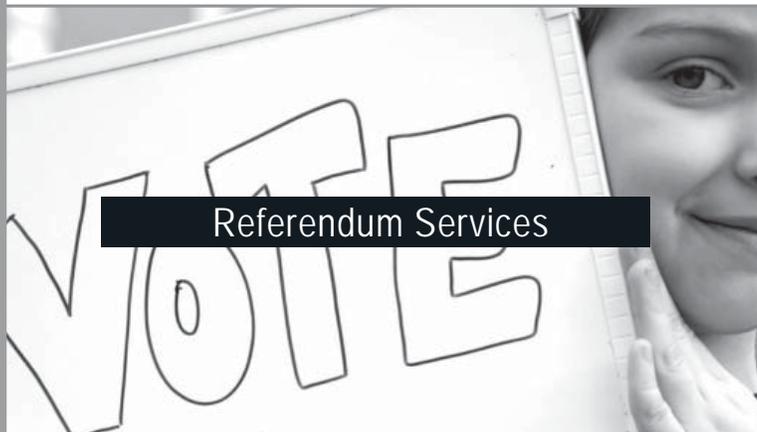
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Robert J. Simandl



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A Brave New World

How the Budget Repair Bill will Affect School Districts

By Robert J. Simandl, Esq. & Bret A. McKittrick, Esq., Simandl & Prentice, s.c.

Editor's Note - All information is accurate as of 3/31/2011, and this article assumes eventual ratification of Act 10.

The Wisconsin Budget Repair Bill, "Wisconsin 2011 Act 10" as it has been known since Governor Walker

signed the Bill, has not yet been enacted as of the drafting of this article. This article will outline a practical approach to Act 10's main provisions, as they affect school districts and provide insight on how districts can shape their future relationship with their employees and continue to provide competitive, cost-effective benefits.

Act 10 contains two controversial measures which districts will need to address upon the ratification of the Act: (1) Mandatory employee contributions to the Wisconsin Retirement System ("WRS"); and (2) collective bargaining changes. Districts should move swiftly to implement policies and procedures to handle the requirements under Act 10 in these two broad areas. Districts should use this time as an opportunity to establish comprehensive employee handbooks and explore creative benefits options for its employees.

WRS Contributions

Prior to Act 10, public employers were permitted to pay an employee's portion of mandatory WRS contributions. Many collective bargaining agreements contained provisions to this effect. Act 10 prohibits employers from paying an employee's share of WRS contributions. Employees will be required to contribute one-half of their pension contributions. The rate of contributions will continue to be set annually by Employee Trust

Funds ("ETF").

For non-represented employees, and those represented employees without an effective labor agreement, Act 10 states that employee contributions are to begin on the "first day of the first pay period beginning after March 13, 2011." However, Act 10 has yet to be ratified – thus, all provisions of the Act are not yet effective. ETF has publicly stated that employee contributions will be required beginning with the first day following the date of Act 10's publication by the Secretary of State. Districts can feel comfortable relying on ETF's opinion in this matter since they are the organization charged with the authority to collect such contributions. We believe that it is unlikely that ETF will retroactively seek reimbursement from employee back to March 13. Districts can also find solace in the fact that Act 10 allows employers until July 1, 2011 to recover any missed collected amounts due to the confusion of the effective date or delay caused by the complexity of establishing new payroll procedures.

Employees under an effective collectively bargained agreement that contains terms requiring the employer to pay the employee's portion of their WRS contributions will not be required to comply with Act 10's contribution mandate until the expiration, termination, modification, extension or renewal date of the CBA. Administrators and other non-union employees who work for a district under an effective employment contract should comply with Act 10's contribution requirement upon enactment of the Act (as opposed to waiting until the expiration date of their agreement). Act 10 explicitly relieves represented employees under a collectively

bargained agreement from immediate compliance. The Act does mention other types of employment contracts. Many cite to Wisconsin's Constitution as a basis for Act 10's invalidity as it speaks to mandating a provision within an effective employment agreement. Specifically, Article 1, Section 12 of the Constitution states that no law shall be passed that impairs the obligation of a contract. However, Wisconsin courts have repeatedly held that the Constitution does not prohibit the state from exercising its police powers for the common good. According to case law, to successfully challenge the Act's authority over non-union employees under an individual employment agreement, an employee would have to prove: (1) the Act substantially impairs an existing contractual relationship, and (2) the impairment is not justified by the purpose of the legislation. The second prong of this level of proof is a challenging burden to overcome from the standpoint of an employee seeking to avoid paying their share of WRS contributions. As a result, it will be difficult to argue that Act 10 is not immediately effective for those employees under individual employment contracts. Districts should consult with their legal counsel about how to handle non-union employees under contract.

There has been much debate surrounding whether the employee contributions to WRS can be made in a pre-tax fashion. The IRS only allows employee contributions to a defined benefit plan (such as the WRS pension plan) to be made pre-tax if a state law specifically mandates that a contribution be made in a pre-tax manner or if the employer otherwise formally directs the pre-tax nature of the contribution for all

Continued on page 26

of its employees. Act 10 did not specify the taxable nature of the mandatory WRS employee contribution.

Through the Internal Revenue Code and various Revenue Rulings, the IRS allows employers to “pick up” an employee’s portion of the overall contribution to a state pension plan if certain rules are followed. The contribution must be made via compensation reduction, but the employee cannot have a choice to “opt out” or receive cash instead. In other words, this type of pre-tax contribution would be made without a salary reduction agreement – a practice that is contrary to how employees must make a 403(b) contribution. The district must also take formal action (board resolution) directing a district-wide practice that may only be applied prospectively.

Before a district proceeds with the necessary steps to enact such a practice, ETF must first announce whether or not they will be accepting pre-tax employee contributions. Because of the pre-tax status of these contributions, the employees will be taxed on the applicable portion of their retirement benefit attributed to those contributions. This means that part of a retiree’s benefit will be taxable, while another portion will not be taxable at the time the benefit is paid. Tracking and maintaining this difference throughout the career of a WRS participant is more than a simple notion. ETF will first have to set up their processing systems in a manner that can properly administer both pre-tax and post-tax contributions. ETF has not yet established such a program. Districts interested in establishing a pre-tax employee contribution set-up on their end should contact their legal and/or tax advisors to help them implement the necessary steps to meet IRS requirements after ETF has announced their intent to

receive pre-tax monies.

Collective Bargaining Changes

The more controversial terms of Act 10 focus on the relationship between districts and their union employees as guided by collective bargaining agreements. Beginning with the first day a current CBA is extended, renewed, modified or terminated, districts will be prohibited from bargaining with union employees on all matters except base wages. This means that there will be no bargaining with a union over other types of compensation, benefits, overtime, merit pay, working hours, etc.

The amount of increase to a represented employee’s base wages is also subject to a limiting mandate. Total base wages that may be bargained cannot be greater than the percentage change in the consumer price index (CPI) as calculated by the Wisconsin Department of Revenue (who uses the same formula as the U.S. Department of Labor). A school board may pass a resolution to bargain for a wage increase above the CPI change if the resolution specifically states the amount and it is approved at referendum occurring no later than April 30 of the year before the new CBA is set to take effect in July. This base wage limitation is only intended by the Act to apply to represented employees. While the language in Act 10 was confusing as to the scope of applicability, the Legislative Reference Bureau (drafters of this provision) has confirmed that it is meant to apply only to union employees.

Unions will now be required to certify on an annual basis through a vote of all potentially represented employees. This vote will be sponsored by the Wisconsin Employment Relations Commission. The election must occur before May 1 of each year and at least 51% of all potentially represented

employees must approve the union in order for certification to apply for that next year. If the requisite number of votes is not obtained, the union must decertify by the end of that current CBA and must wait 12 months before voting can be held again.

Additionally, Act 10 repealed the mandatory interest arbitration law. There will be no more binding, final-offer interest arbitration for wages, hours or conditions of employment. If the district is unable to reach an agreement with the union over base wage increases, mediation will be required. But, unlike an arbitrator, the mediator will not have the authority to compel either side to agree.

Finally, other changes brought about under Act 10 include:

- Districts no longer have to pay teachers on a 12-month basis pursuant to a CBA (districts may do so only upon employee requests)
- Districts no longer have to bargain for teacher layoff procedures or timelines that are different than nonrenewal statutes
- Employers are prohibited from deducting union dues from paychecks
- All future CBAs will be limited to one-year effective terms.

What’s Next? – Employee Handbooks

Districts must establish a grievance system or adopt a civil service system by July 1, 2011. The grievance system must address employee terminations, employee discipline and workplace safety. A grievance procedure must also be set in place. The procedure must be explained in plain language in a written document and must set forth the hearing and appeals process by which grievances are heard.

Continued on page 27

Continued from page 26

The grievance requirements dictate the need for a written document. Also, with the reduced role of the CBA, districts will soon be faced with the dilemma of how to manage the employment relationship with teachers. Districts can meet both of these challenges by drafting a comprehensive employee handbook. If districts already have an employee handbook for their teachers, all references to the CBA should be removed; conversely, all CBA-related terms of employment and benefits should now be explained in the handbook.

Creating an employee handbook focuses a district's attention on adopting across-the-board standards and will serve as the main communication piece between a district and its teachers in the absence of a CBA. If handbooks are poorly drafted, violate laws or conflict with benefit plan documents, they can actually increase a district's liability and exposure to litigation or future grievances. As a result, it is strongly encouraged that districts seek counsel in developing their employee handbooks.

Future of Offering Employee Benefits

Act 10 requires those employers offering health insurance under the state group insurance plan to pay no more than 88% of the cost of the lowest premium. If a district does not offer coverage under the state plan, the district does not have to comply with this provision. However, because of the reduction in CBA applicability, districts will have more flexibility to offer cost-effective types of health and retirement benefits. Districts also will be able to enjoy the luxury of choice when choosing the carriers and providers of such benefits.

There are many cost-effective ways for a district to offer high-quality, competitive health benefits to its employees. If

a district finds, for example, that a high-deductible health plan is right for its employees, tax-favorable reimbursement vehicles such as health reimbursement arrangements and health savings accounts can provide ways to ease the transition to a different type of health plan. Similarly, wellness programs can be effective and relatively inexpensive ways to help employees become more involved in their own well-being. There are many ways that districts can provide incentives to encourage healthy behavior and lower an employee's cost of their health coverage.

In addition to health benefits, districts should examine their post-employment obligations and current retirement benefits as a part of future benefit planning. Many districts utilize a third-party administrator to help them

manage their 403(b) plans. Other districts take on the responsibility of managing vendors and approving distributions in-house. In either case, maintaining a 403(b) plan has become a costly and time-consuming endeavor. Recently, the IRS set forth the regulations by which a 403(b) plan may be terminated. Also of note, the Wisconsin Deferred Compensation 457(b) Plan announced that, beginning July 2011, it would

accept Roth after-tax contributions to its plan. Districts may wish to consider distancing themselves from the more costly 403(b) plan in favor of adopting the Wisconsin Deferred Compensation 457(b) Plan – a plan completely managed by the state and ETF.

While there is still much unsettled about the Budget Repair Bill, it is important to understand both the obligations and opportunities Act 10 presents to school districts. As districts work to adjust to life in the new era of the CBA, we encourage open communication between employers and employees. We also encourage districts to work with their legal and benefits advisors to develop cost-effective ways to continue to provide quality benefits.

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GASB 54: How Will It Change Fund Balance Reporting?

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RatingsDirect on the Global Credit Portal, February 24, 2011

Governmental Accounting Standards Board (GASB) Statement No. 54 (GASB 54) is a new rule intended to make fund accounting in general, and fund balance reporting in specific, more consistent and transparent by assigning strict rules for the classification of governmental fund balances based on "specific purposes for which amounts in those funds can be spent." The new classifications, in order of most to least restrictive, are:

- Non-spendable--balances that cannot be spent because they are either illiquid or legally or contractually required to be maintained intact;
- Restricted--constraints placed on these resources that were either externally imposed or mandated by law;
- Committed--funds that can only be used for certain purposes as per a formal action by that government's highest level of decision-making authority;
- Assigned--funds that are constrained by the government's intent of use for a certain purpose, but are neither restricted nor committed; and
- Unassigned--the residual classification for the general fund.

Standard & Poor's Ratings Services supports efforts to improve transparency and disclosure. We note, however, that the financial condition of a rated issuer has always been, and remains, one of the key factors in our rating analysis regardless of the type of financial reporting.

Frequently Asked Questions

How will this new rule affect Standard

& Poor's view of the creditworthiness of rated U.S. public finance issuers?

We will soon be updating the language in our credit analyses, and our opinion of the relative strengths of the respective issuer's reserve levels, to incorporate these new classifications. Over time, we will have sufficient data to also update various statistical summary credit comments to include GASB 54. However, at this time, we do not believe the recharacterization of fund balance labels will, by themselves, materially affect credit. There still remain some parts of the country that do not even use GASB-format financial statement reporting, such as those who use cash-based accounting.

What is the effective date for GASB 54?

Aside from those issuers choosing to implement GASB 54 early, most issuers will begin compliance starting with their fiscal 2011 financial reporting. Besides the early implementers, issuers may also choose to retroactively update the unaudited statistical section of their comprehensive audited financial report simply for illustrative purposes, but that is purely at their discretion.

How will GASB 54 affect financial reporting for issuers that Standard & Poor's rates?

In general, GASB has represented that Statement 54 is intended to provide a better picture of how liquid and available the reporting entity's reserves are. Some reserves may simply reflect a non-liquid asset like materials and supplies; a large receivable (such as property taxes) that is not currently available; or a fiduciary responsibility that the

reporting government provides, in which case the reserves are never available. Not every one of the five labels may always be applicable or used in a given financial report for a given reporting period.

What can be learned from the three categories that represent some kind of spending constraint on that fund balance?

Among restricted, committed, and assigned fund balance, the "assigned" category is most likely to be correlated with liquid reserves that may be lawfully available for any purpose and might be included in what we would calculate as available fund balance. This is because the governing body viewed the reserves as assigned because it has some intended use for those reserves; however, the intent can be changed or withdrawn either by the governing body or even by its lawful delegates, such as top administrative officials. Restricted fund balance is restricted because some kind of externally, legally enforceable claim on the reporting entity's assets is present, such as from a creditor or regulator. Committed fund balance has constraints that the reporting entity has itself placed on its reserves, but only the governing body can remove. We would incorporate into our analysis whether the governing body could legally or even politically choose to remove such constraints before determining whether or not such funds are also included as available. GASB, however, has indicated a true rainy day fund might be classified as any of these, or even as unassigned, depending on the level of oversight and approval of use required by the governing body.

Continued on page 29

Taking Care of Business



WASBO Kicks off CSRM Training



The WASBO Safety & Risk Management Committee hosted the first Certified School Risk Manager (CSRM) training March 2-3 in Madison. The sessions were sold out with thirty in attendance. Sign up now at www.WASBO.com for future training dates!



WASBO Accounting Seminar



The WASBO Accounting Committee developed another quality seminar on March 23 & 24 attended by over 400 business managers, bookkeepers and district administrators. They hit on all the major topics - negotiations, health care reform, special education and MOE, budget repair bill, cash flow borrowing, WRS benefits, and Educational Jobs Act.

There were sessions on Form 1099 information, record retention and cash handling internal controls. Both days included networking opportunities. The seminar concluded with DPI's Spring Workshop. We would like to thank our seminar sponsors, **Robert W. Baird & Co., Community Insurance Corporation, PMA Financial Network, WI OPEB Trust and Key Benefit Concepts.**

GASB 54: How Will It Change Fund Balance Reporting?

Continued from page 28

GASB expects issuers to display further disclosure on rainy day funds in the notes to the financial statements.

What is the unassigned fund balance?

The unassigned fund balance is simply a calculation: as the excess of total fund balance less the other four categories. It will be a positive balance in the general fund, but could be negative in any other governmental fund. We continue to consider in our analysis whether revenues and reserves in other funds are material to the credit rating. For example, sometimes revenues in other funds may support general governmental operations or even debt service, and reserves in those funds may be available for emergencies or contingencies or even for future general appropriations.

Doesn't GASB 54 therefore imply that having larger percentages or amounts of unrestricted cash or highly liquid cash equivalents with no identifiable constraints, and the reserves clearly available for any lawful purpose, would be a credit strength?

We recognize that any audited financial statements represent a snapshot in time. Key revenue streams for a particular issuer can vary from state to state, by governmental entity or issuer type, and even by time of year. For this reason, our analysis typically includes an evaluation of cash flows and requirements, to determine if there are particular periods of stress, and if so, to what degree (if any) we believe they are a credit concern. Most issuers have significant working capital requirements throughout their fiscal year, while some do not. Some may experience little or no distress

during times of peak liquidity needs, while for others the distress may be significant. Additionally, we do not require that a rated issuer attain certain financial or other metrics simply to attain a particular rating level.

Related Criteria And Research

- USPF Criteria: GO Debt, Oct. 12, 2006
- USPF Criteria: Investment Guidelines, June 25, 2007
- USPF Criteria: Key General Obligation Ratio Credit Ranges – Analysis Vs. Reality, April 2, 2008

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Betty Zimdars
WASBO Director

Director's Corner

A Whole New World

By Betty Zimdars, Asst. Superintendent of Business & Information Services,
Howard-Suamico School District

As the political landscape has shifted under our feet, we are challenged with

how to sustain our educational system and set up our organizations for the next ten to twenty years. Our school boards, along with administration, will be making tough decisions that will impact our workforce, our students and our community. While we are facing fewer resources, we will also be facing a whole new world that is fraught with danger and opportunities. Futurist, Gary Marx, wrote "If an issue is high in probability and high in possible impact, we'd better figure out how to manage it, or it will manage us." We, as school business managers, are in the best position to lead, guide and manage our school systems in the maze of strategic financial planning. It is our duty and responsibility to work with our school boards and administration to provide them with the knowledge to understand the economic, social and political nature of each issue. Our leadership is critical for the long-term success of our school districts.

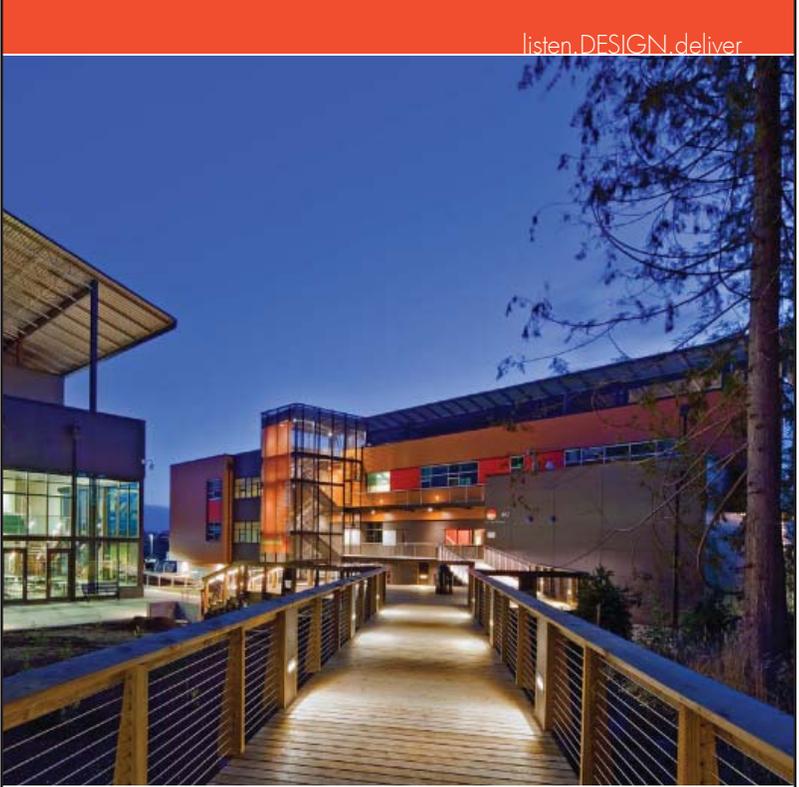
As we manage this new world, we need to understand that all decisions have a price tag. A non-decision also has a price tag. As school business managers, we will need to attach a price tag to each decision and look at it through the varying lenses of economic, social and political capital. A district may consider reducing the number of student contact days in favor of less bussing and other operational support costs. What is the total impact to the students, to the staff, to the community and to the district's strategic plan along with the financial implications? How will this decision

impact student learning and how will it be measured? Who is responsible for making the ultimate decision and how will it be communicated to the students, the staff and the community?

As financial managers of our communities' resources, we aspire to make a difference in the quality of life for our students and to better our communities. We want to live a life that matters. Every decision we make will have a lasting impact on the world in which we live. Although we feel like we are living in chaos, we are forging new territory much like the early settlers who had to make tough decisions for their families and communities. We, too, must make tough decisions by keeping in mind our ultimate goal of providing quality education to all students.

These decisions must be made with facts and integrity.

Our communities are demanding a greater degree of openness and accountability. Support for public education is at a critical crossroads. We need to strengthen our communication to inform and involve the larger community in order to retain their support. As the lead financial person in your district, please take some time to understand the long-term impact of these decisions on your world.



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Dave VanSpankeren
WASBO Director

Director's Corner

CESA: Main Goal - Help Maximize Student Learning

By Dave VanSpankeren, Executive Director of Business Services, CESA 6

In 1965, the Wisconsin Legislature organized 19 Cooperative

Educational Service Agencies to replace the county superintendent offices. In 1984, legislation reorganized the 19 CESAs down to 12 CESAs under 116.01 of the Wisconsin State Statutes. Section 116.01 reads "The cooperative educational service agencies are designed to serve educational needs in all areas of Wisconsin by serving as a link both between school districts and between school districts and the state. CESAs may provide leadership, coordination and educational services to school districts, UW system and technical colleges. CESAs may facilitate communication and cooperation among all public and private schools, agencies and organizations that provide services to pupils." Many states across the nation have education service agencies (ESA) including New York, Ohio, Michigan, Washington, Texas, Iowa, and Minnesota, to name a few.

Each CESA has a board governance model design. Each member school district elects a CESA board delegate. At our annual meeting the 35 delegates elect a board of control member for a three year term. The seat is held by the elected school district. CESA 6 has eleven board members based on size of district to equal the representation.

OUR board members are YOUR board members. Each school district must be a member of their local CESA. There is a shared charge paid by each member district to belong to the cooperative. The CESA model is very similar to a credit union or farm cooperative. The member districts are our owners and our customers.

Many education service agencies outside of Wisconsin are totally funded by their state, while some states allow the agency to have taxing authority. In Wisconsin, we currently receive \$24,125 (2011-12 state budget includes a 10% cut) to operate a CESA. The rest of the revenue is created from services, products and shared grants.

The main goal for Wisconsin CESAs is to maximize student learning. This is accomplished through helping teachers become more effective through staff development and support. As budgets become tighter in school districts, CESAs become a solution for your school district. Remember that you are our customers and our owners. You should be asking your CESA to create services that your district needs.

What are some of your pain points as a business manager? CESAs have solutions in cooperative purchasing, accounting software support, technology support, web site development, curriculum software, fiscal management of grants and staffing.

What are some of the pain points for special education directors? CESAs provide support in Individual educational plan (IEP) software, Autism, Assistive Technology, and IDEA laws.

What are some of the pain points for curriculum directors? CESAs provide Response to Intervention (RtI) training, common core state standards and literacy support.

What are some of the pain points for district administrators? CESAs provide collaboration opportunities, board governance support, and next generation of education.

Additional questions regarding Cooperative Educational Service Agencies? Please contact your local CESA, your education solutions provider.

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History of U.S. State Ratings as of March 10, 2011

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RatingsDirect on the Global Credit Portal, March 10, 2011

State	Date		Rating	Outlook/ Watch
Alabama	Oct. 7 2004	Outlook change	AA	Stable
	Nov. 20 2003	Outlook change	AA	Negative
	Feb. 7 1992	Outlook assigned	AA	Stable
	March 9 1976	Rating upgrade	AA	
	March 8 1968	Rating withdrawn	NR	
	Dec. 31 1960	Initial rating	AA	
Alaska	March 28 2008	Rating upgrade	AA+	Stable
	March 20 2003	Rating change	AA	Stable
	Jan. 21 2000	Rating change	NR	
	Aug. 5 1992	Rating upgrade	AA	Stable
	June 14 1980	Rating upgrade	AA-	
	Jan. 23 1975	Rating upgrade	A+	
	June 4 1971	Initial rating	A	
Arizona	Dec. 23 2009	Rating downgrade	AA- (ICR)	Negative
	Aug. 19 2009	Outlook change	AA (ICR)	Negative
	Aug. 24 2004	Initial rating	AA (ICR)	Stable
	June 19 2002	Outlook change	AA-	Negative
	March 15 2002	Rating change	AA-	Stable
	Feb. 7 1957	Rating change	NR	
Arkansas	July 24 1991	Outlook assigned	AA	Stable
	July 11 1985	Rating upgrade	AA	
	Aug. 14 1972	Rating withdrawn	NR	
	Jan. 25 1966	Initial rating	AA	
California	Jan. 13 2010	Rating downgrade	A-	Negative
	Aug. 18 2009	Off CreditWatch	A	Negative
	June 15 2009	On CreditWatch	A	Watch Neg
	Feb. 2 2009	Rating downgrade	A	Stable
	Dec. 10 2008	On CreditWatch	A+	Watch Neg
	Oct. 21 2008	Off CreditWatch	A+	Stable
	Oct. 10 2008	On CreditWatch	A+	Watch Neg
	Nov. 20 2007	Outlook change	A+	Stable
	June 11 2007	Outlook change	A+	Positive
	May 17 2006	Rating upgrade	A+	Stable
	Aug. 24 2004	Rating upgrade	A	Stable
	March 3 2004	On CreditWatch	BBB	Watch Pos
	July 24 2006	Rating downgrade	BBB	Stable
	July 2 2003	On CreditWatch	A	Watch Neg
	Dec. 19 2002	Rating downgrade	A	Stable
	June 28 2001	Off CreditWatch	A+	Negative
	April 24 2001	Rating downgrade	A+	Watch Neg
	Jan. 19 2001	On CreditWatch	AA	Watch Neg
	Sept. 7 2000	Rating upgrade	AA	Stable
California	Aug. 10 1999	Rating upgrade	AA-	Stable
	July 30 1996	Rating upgrade	A+	Stable

State	Date		Rating	Outlook/ Watch
	July 15 1994	Rating downgrade	A	Stable
	Feb. 9 1994	Outlook change	A+	Negative
	July 19 1992	Rating downgrade	A+	Stable
	April 28 1992	Outlook change	AA	Negative
	Dec. 13 1991	Rating downgrade	AA	Stable
	Aug. 5 1991	Outlook assigned	AAA	Negative
	July 25 1986	Rating upgrade	AAA	
	Feb. 20 1985	Rating upgrade	AA+	
	Jan. 21 1983	Rating downgrade	AA	
	Jan. 22 1980	Rating downgrade	AA+	
	May 3 1968	Initial rating	AAA	
Colorado	July 10 2007	Rating change	AA (ICR)	Stable
	Current lease		AA-	Stable
	Jan. 9 2004	Outlook change	AA-	Stable
	Nov. 6 2002	Outlook change	AA-	Negative
	June 26 2002	Rating downgrade	AA-	Stable
	Jan. 4 2002	On CreditWatch	AA	Watch Neg
	Dec. 21 2001	Rating change	AA	Stable
	Feb. 6 1956	Rating change	NR	
Connecticut	Sept. 26 2003	Outlook change	AA	Stable
	Aug. 16 2002	Outlook change	AA	Negative
	Oct. 8 1998	Rating upgrade	AA	Stable
	Aug. 7 1997	Outlook change	AA-	Positive
	Sept. 13 1991	Rating downgrade	AA-	Stable
	March 29 1990	Rating downgrade	AA	
	June 13 1986	Rating upgrade	AA+	
	Nov. 24 1984	Rating upgrade	AA	
	Aug. 26 1981	Rating downgrade	AA	
	June 5 1975	Rating downgrade	AA	
	July 9 1963	Initial rating	AAA	
Delaware	Feb. 22 2000	Rating upgrade	AAA	Stable
	March 25 1988	Rating upgrade	AA+	Stable
	June 10 1981	Rating upgrade	AA	
	Aug. 16 1979	Rating upgrade	AA-	
	March 21 1977	Rating downgrade	A+	
	June 25 1971	Rating downgrade	AA	
	July 9 1963	Initial rating	AAA	
Florida	Jan. 14 2009	Outlook change	AAA	Negative
	Feb. 25 2005	Rating upgrade	AAA	Stable
	April 3 1997	Rating upgrade	AA+	Stable
	May 28 1991	Outlook assigned	AA	Stable
	June 11 1968	Initial rating	AA	
Georgia	July 29 1997	Rating upgrade	AAA	Stable
	May 2 1995	Outlook change	AA+	Positive

Continued on page 34

History of U.S. State Ratings as of March 10, 2011

Continued from page 33

State	Date		Rating	Outlook/ Watch
Georgia	Feb. 25 1992	Outlook assigned	AA+	Stable
	March 6 1986	Rating upgrade	AA+	
	Aug. 5 1974	Initial rating	AA	
Hawaii	Jan. 29 2007	Rating upgrade	AA	Stable
	May 13 2005	Outlook change	AA-	Positive
	Feb. 5 2002	Outlook change	AA-	Stable
	Oct. 3 2001	On CreditWatch	AA-	Watch Neg
	July 17 2001	Rating upgrade	AA-	Stable
	Oct. 3 2000	Outlook change	A+	Positive
	March 21 1997	Rating downgrade	A+	Stable
	Dec. 11 1996	On CreditWatch	AA	Watch Neg
	Aug. 28 1996	Outlook change	AA	Stable
	Aug. 31 1995	Outlook change	AA	Negative
	Feb. 23 1993	Outlook assigned	AA	Stable
	March 5 1968	Initial rating	AA	
Idaho	July 20 2009	Outlook change	AA (ICR)	Stable
	June 20 2008	Outlook change	AA (ICR)	Positive
	July 26 2007	Rating change	AA (ICR)	Stable
	March 18 1987	Rating change	NR	
	March 26 1980	Rating change	AA	
	June 4 1971	Rating withdrawn	NR	
	May 10 1963	Rating upgrade	AA	
	March 10 1958	Initial rating	A+	
Illinois	Jan. 25 2011	Off CreditWatch	A+	Negative
	March 26 2010	On CreditWatch	A+	Watch Neg
	Dec. 10 2009	Rating downgrade	A+	Negative
	Aug. 19 2009	Outlook change	AA-	Negative
	March 10 2009	Rating downgrade	AA-	Stable
	Dec. 10 2008	On CreditWatch	AA	Watch Neg
	Aug. 16 2005	Outlook change	AA	Stable
	May 13 2003	Outlook change	AA	Negative
	Jan. 29 2002	Outlook change	AA	Stable
	June 8 2000	Outlook change	AA	Positive
	July 17 1997	Rating upgrade	AA	Stable
	Aug. 27 1996	Outlook change	AA-	Positive
	Aug. 7 1992	Rating downgrade	AA-	Stable
	Feb. 3 1993	Outlook change	AA	Negative
	Aug. 2 1991	Rating downgrade	AA	Stable
	May 14 1991	On CreditWatch	AA+	Watch Neg
	March 17 1983	Rating downgrade	AA+	
	Feb. 16 1979	Initial rating	AAA	
Indiana	July 18 2008	Rating upgrade	AAA(ICR)	Stable
	Jan. 23 2006	Rating upgrade	AA+(ICR)	Stable
	June 29 2005	Outlook change	AA (ICR)	Positive
	Jan. 20 2004	Rating downgrade	AA (ICR)	Stable
	Jan. 18 2002	Outlook change	AA+(ICR)	Negative
	Dec. 18 1997	Initial rating	AA+(ICR)	Stable

State	Date		Rating	Outlook/ Watch
Iowa	Sept. 11 2008	Rating upgrade	AAA(ICR)	Stable
	Oct. 5 2001	Rating change	AA+(ICR)	Stable
	Aug. 27 1974	Rating withdrawn	NR	
	May 14 1963	Initial rating	AAA	
Kansas	July 20 2005	Outlook change	AA+(ICR)	Stable
	Aug. 7 2002	Outlook change	AA+(ICR)	Negative
	Oct. 10 1997	Rating change	AA+(ICR)	Stable
	Feb. 7 1956	Initial rating	NR	
Kentucky	June 23 2009	Outlook change	AA-(ICR)	Stable
	Jan. 18 2007	Outlook change	AA-(ICR)	Positive
	Oct. 9 2002	Rating downgrade	AA-(ICR)	Stable
	June 7 2002	On CreditWatch	AA (ICR)	Watch Neg
	Oct. 26 2001	Outlook change	AA (ICR)	Negative
	March 11 1997	Rating change	AA (ICR)	Stable
	Aug. 1 1995	Rating withdrawn	NR	
	Jan. 5 1966	Initial rating	AA	
Louisiana	Oct. 9 2009	Rating upgrade	AA-	Stable
	July 1 2008	Rating upgrade	A+	Stable
	Aug. 24 2006	Outlook change	A	Stable
	Nov. 30 2005	Rating downgrade	A	Negative
	Aug 29 2005	Outlook change	A+	Watch Neg
	April 29 2003	Rating upgrade	A+	Stable
	Nov. 20 2000	Rating upgrade	A	Stable
	March 14 1997	Outlook change	A-	Stable
	July 17 1995	Rating downgrade	A-	Negative
	Feb. 15 1995	On CreditWatch	A	Watch Neg
	Dec. 19 1990	Rating upgrade	A	Stable
	Feb. 12 1988	Rating downgrade	BBB+	
	Feb. 11 1987	Rating downgrade	A-	
	April 3 1986	Rating downgrade	A	
	Dec. 13 1984	Rating downgrade	AA-	
	Aug. 12 1969	Rating upgrade	AA	
	Sept. 11 1968	Initial rating	A	
Maine	March 10 2010	Outlook change	AA	Negative
	May 14 2007	Rating upgrade	AA	Stable
	May 31 2005	Rating downgrade	AA-	Stable
	May 27 2004	Rating downgrade	AA	Stable
	Nov. 13 2002	Outlook change	AA+	Negative
	March 29 1994	Outlook change	AA+	Stable
	Feb. 10 1992	Outlook change	AA+	Negative
	June 6 1991	Rating downgrade	AA+	Stable
	Oct. 22 1978	Initial rating	AAA	
Maryland	May 7 1992	Outlook assigned	AAA	Stable
	Jan. 16 1961	Initial rating	AAA	
Massachusetts	Feb. 7 2011	Outlook change	AA	Positive
	March 15 2005	Rating upgrade	AA	Stable
	Oct. 23 2001	Outlook change	AA-	Stable

Continued on page 35

History of U.S. State Ratings as of March 10, 2011

Continued from page 34

State	Date		Rating	Outlook/ Watch
Massachusetts	Jan. 14 2000	Outlook change	AA-	Positive
	Oct. 29 1997	Rating upgrade	AA-	Stable
	Nov. 15 1994	Outlook change	A+	Positive
	Oct. 13 1993	Rating upgrade	A+	Stable
	Sept. 9 1992	Rating upgrade	A	Stable
	Dec. 13 1989	Rating downgrade	BBB	
	July 19 1989	Rating downgrade	A	
	June 27 1989	Rating downgrade	AA-	
	May 17 1989	Rating downgrade	AA	
	Feb. 9 1988	Rating upgrade	AA+	
	June 27 1984	Rating upgrade	AA	
	May 20 1980	Rating downgrade	AA-	
	June 24 1975	Rating downgrade	AA	
	Nov. 14 1968	Initial rating	AAA	
Michigan	May 22 2007	Rating downgrade	AA-	Stable
	Aug. 9 2006	Outlook change	AA	Negative
	March 30 2005	Rating downgrade	AA	Stable
	Dec. 30 2003	Rating downgrade	AA+	Stable
	Nov. 3 2003	On CreditWatch	AAA	Watch Neg
	March 17 2003	Outlook change	AAA	Negative
	Sept. 27 2000	Rating upgrade	AAA	Stable
	Jan. 20 1998	Rating upgrade	AA+	Stable
	March 22 1994	Outlook change	AA	Stable
	June 2 1992	Outlook assigned	AA	Negative
	Oct. 23 1989	Rating upgrade	AA	
	April 24 1986	Rating upgrade	AA-	
	June 9 1980	Rating downgrade	A+	
Sept. 22 1976	Rating downgrade	AA-		
Nov. 30 1959	Initial rating	AAA		
Minnesota	July 24 1997	Rating upgrade	AAA	Stable
	May 2 1996	Outlook change	AA+	Positive
	March 19 1993	Outlook change	AA+	Stable
	June 10 1992	Outlook change	AA+	Negative
	July 22 1991	Outlook assigned	AA+	Stable
	Jan. 11 1985	Rating upgrade	AA+	
	March 5 1982	Rating downgrade	AA	
	July 22 1981	Rating downgrade	AA+	
	June 25 1976	Rating upgrade	AAA	
	Dec. 2 1975	Rating withdrawn	NR	
Feb. 1 1971	Initial rating	AAA		
Mississippi	Nov. 30 2005	Outlook change	AA	Stable
	Aug. 29 2005	Outlook change	AA	Watch Neg
	Aug. 16 1996	Rating upgrade	AA	Stable
	April 18 1994	Outlook change	AA-	Positive
	Nov. 19 1991	Outlook assigned	AA-	Stable
	Oct. 17 1977	Rating upgrade	AA-	
	July 22 1974	Rating upgrade	A+	

State	Date		Rating	Outlook/ Watch
Mississippi	Feb. 21 1974	Initial rating	A	
Missouri	Feb. 16 1994	Outlook change	AAA	Stable
	July 2 1992	Outlook assigned	AAA	Negative
	May 2 1962	Rating change	AAA	
Montana	May 5 2008	Rating upgrade	AA	Stable
	June 28 2007	Outlook change	AA-	Positive
	Feb. 15 1994	Outlook change	AA-	Stable
	Aug. 26 1992	Outlook assigned	AA-	Negative
	Oct. 22 1986	Rating downgrade	AA-	
	Jan. 31 1975	Initial rating	AA	
Nebraska	Oct. 11 2006	Initial rating	AA+(ICR)	Stable
Nevada	March 10 2011	Rating downgrade	AA	Stable
	June 23 2006	Rating upgrade	AA+	Stable
	March 10 2005	Outlook change	AA	Positive
	July 11 1986	Rating change	AA	Stable
New Hampshire	Dec. 4 2003	Rating downgrade	AA	Stable
	Nov. 22 1995	Rating upgrade	AA+	Stable
	Nov. 29 1993	Outlook change	AA	Positive
	June 14 1991	Outlook assigned	AA	Stable
	May 2 1986	Rating upgrade	AA+	
	Jan. 18 1985	Rating upgrade	AA	
	Aug. 5 1983	Rating upgrade	AA-	
	Oct. 2 1970	Rating withdrawn	NR	
	July 22 1963	Initial rating	AAA	
New Jersey	Feb. 9 2011	Rating downgrade	AA-	Stable
	July 19 2005	Rating upgrade	AA	Stable
	July 27 2004	Rating downgrade	AA-	Stable
	June 4 2002	Rating downgrade	AA	Stable
	Jan. 11 2002	On CreditWatch	AA+	Watch Neg
	July 26 1994	Outlook change	AA+	Stable
	July 13 1992	Off CreditWatch	AA+	Negative
	June 8 1992	OnCreditWatch	AA+	Watch Neg
	July 3 1991	Rating downgrade	AA+	Stable
	Feb. 2 1961	Initial rating	AAA	
New Mexico	Feb. 5 1999	Outlook change	AA+	Stable
	Feb. 6 1997	Outlook change	AA+	Negative
	Oct. 25 1993	Rating upgrade	AA+	Stable
	April 16 1992	Outlook assigned	AA	Stable
	May 23 1980	Initial Rating	AA	
New York	Sept. 21 2004	Outlook change	AA	Stable
	May 16 2003	Outlook change	AA	Negative
	Dec. 19 2000	Rating upgrade	AA	Stable
	Nov. 9 1999	Rating upgrade	A+	Stable
	Aug. 28 1997	Rating upgrade	A	Stable
	Feb. 7 1994	Outlook change	A-	Positive
	April 26 1993	Outlook change	A-	Stable
Jan. 6 1992	Rating downgrade	A-	Negative	

Continued on page 36

History of U.S. State Ratings as of March 10, 2011

Continued from page 35

State	Date		Rating	Outlook/ Watch
New York	June 17 1991	Outlook assigned	A	Negative
	March 26 1990	Rating downgrade	A	
	Aug. 13 1987	Rating upgrade	AA-	
	Nov. 10 1982	Rating downgrade	A+	
	Dec. 4 1979	Rating downgrade	AA-	
	March 8 1972	Rating downgrade	AA	
	Nov. 29 1962	Initial rating	AAA	
North Carolina	June 25 1992	Outlook change	AAA	Stable
	Sept. 19 1991	Outlook assigned	AAA	Negative
	Sept. 11 1963	Initial rating	AAA	
North Dakota	March 17 2009	Rating upgrade	AA+(ICR)	Stable
	Sept. 16 2005	Rating change	AA (ICR)	Stable
	March 1 2000	Rating change	AA-	Stable
	Nov. 10 1998	Rating change	NR	
	Jan. 29 1992	Outlook assigned	AA-	Stable
	June 5 1986	Rating downgrade	AA-	
	July 8 1982	Rating upgrade	AA	
Ohio	Sept. 26 1975	Rating withdrawn	NR	
	Aug. 25 1966	Initial rating	AAA	
	Sept. 23 2009	Outlook change	AA+	Negative
	July 9 2003	Outlook change	AA+	Stable
Oklahoma	June 4 2002	Outlook change	AA+	Negative
	Aug. 14 1996	Rating upgrade	AA+	Stable
	Nov. 27 1991	Outlook assigned	AA	Stable
	Sept. 5 1984	Initial rating	AA	
	Aug. 3 1977	Rating withdrawn	NR	
	Dec. 8 1971	Rating upgrade	AA	
	July 15 1971	Rating withdrawn	NR	
Oregon	Sept. 6 1961	Initial rating	AA	
	Sept. 5 2008	Rating upgrade	AA+	Stable
	July 29 1992	Outlook assigned	AA	Stable
	July 26 1989	Rating upgrade	AA	
	Aug. 3 1977	Rating withdrawn	NR	
	Dec. 8 1971	Rating upgrade	AA	
	July 15 1971	Rating withdrawn	NR	
	Sept. 6 1961	Initial rating	AA	
	March 9 2011	Rating upgrade	AA+	Stable
	Aug. 23 2007	Rating upgrade	AA	Stable
Pennsylvania	April 10 2007	Outlook change	AA-	Positive
	Oct. 8 2003	Rating downgrade	AA-	Stable
	Sept. 30 2002	Outlook change	AA	Negative
	Sept. 9 1996	Rating upgrade	AA	Stable
	Sept. 10 1995	Outlook change	AA-	Positive
	Sept. 9 1992	Outlook change	AA-	Negative
	Sept. 16 1991	Outlook assigned	AA-	Stable
	Aug. 2 1989	Rating upgrade	AA-	
	Dec. 9 1985	Rating downgrade	A+	
	July 21 1980	Rating downgrade	AA	
Rhode Island	Jan. 5 1979	Rating upgrade	AA+	
	March 28 1971	Initial rating	AA	
	Nov. 6 1998	Rating upgrade	AA	Stable
South Carolina	July 11 2005	Rating downgrade	AA+	Stable
	Feb. 22 2005	On CreditWatch	AAA	Watch Neg
	July 9 1996	Rating upgrade	AAA	Stable
	Jan. 9 1995	Outlook change	AA+	Positive
	Jan. 29 1993	Rating downgrade	AA+	Stable
	March 10 1992	On CreditWatch	AAA	Watch Neg
	Aug. 19 1991	Outlook assigned	AAA	Negative
	Aug. 28 1963	Initial rating	AAA	
	Dec. 21 2006	Initial rating	AA (ICR)	Stable
	Oct. 12 2006	Rating upgrade	AA+	Stable
South Dakota	June 21 2004	Outlook change	AA	Stable
	July 11 2002	Off CreditWatch	AA	Negative
	Jan. 25 2002	On CreditWatch	AA	Watch Neg
	July 12 2001	Rating downgrade	AA	Negative
	June 29 2000	Rating downgrade	AA+	Negative
	May 3 2000	On CreditWatch	AAA	Watch Neg
	May 1 1998	Rating upgrade	AAA	Stable
Tennessee	March 14 1994	Outlook change	AA+	Positive
	June 13 1991	Outlook assigned	AA+	Stable
	March 27 1980	Rating upgrade	AA+	
	Jan. 3 1974	Initial rating	AA	
	Aug. 10 2009	Rating upgrade	AA+	Stable
	Aug. 23 1999	Outlook change	AA	Stable
	June 17 1996	Outlook change	AA	Positive
Texas	Aug. 14 1987	Outlook assigned	AA	Stable
	June 10 1986	Rating downgrade	AA+	
	Oct. 19 1961	Initial rating	AAA	
	June 7 1991	Outlook change	AAA	Stable
	June 4 1965	Initial rating	AAA	
	Sept. 11 2000	Rating upgrade	AA+	Stable
	Oct. 4 1998	Rating upgrade	AA	Stable
Utah	June 10 1991	Outlook assigned	AA-	Stable
	Sept. 11 2000	Rating upgrade	AA+	Stable
	Oct. 4 1998	Rating upgrade	AA	Stable
Vermont	June 10 1991	Outlook assigned	AA-	Stable
	Sept. 11 2000	Rating upgrade	AA+	Stable
	Oct. 4 1998	Rating upgrade	AA	Stable

State	Date		Rating	Outlook/ Watch
Pennsylvania	Sept. 3 1991	Outlook assigned	AA-	Stable
	Oct. 4 1985	Rating upgrade	AA-	
	June 14 1978	Rating downgrade	A+	
	March 31 1969	Rating downgrade	AA	
	March 23 1962	Initial rating	AAA	
	March 9 2009	Outlook change	AA	Negative
	Nov. 2 2005	Rating upgrade	AA	Stable
Rhode Island	March 14 2002	Outlook change	AA-	Stable
	July 10 2001	Outlook change	AA-	Positive
	June 28 1991	Rating downgrade	AA-	Stable
	March 27 1986	Rating upgrade	AA	
	May 24 1982	Rating downgrade	AA-	
	Dec. 15 1977	Rating change	AA	
	June 24 1977	Rating change	NR	
South Carolina	March 13 1961	Initial rating	AA	
	July 11 2005	Rating downgrade	AA+	Stable
	Feb. 22 2005	On CreditWatch	AAA	Watch Neg
	July 9 1996	Rating upgrade	AAA	Stable
	Jan. 9 1995	Outlook change	AA+	Positive
	Jan. 29 1993	Rating downgrade	AA+	Stable
	March 10 1992	On CreditWatch	AAA	Watch Neg
South Dakota	Aug. 19 1991	Outlook assigned	AAA	Negative
	Aug. 28 1963	Initial rating	AAA	
	Dec. 21 2006	Initial rating	AA (ICR)	Stable
	Oct. 12 2006	Rating upgrade	AA+	Stable
	June 21 2004	Outlook change	AA	Stable
	July 11 2002	Off CreditWatch	AA	Negative
	Jan. 25 2002	On CreditWatch	AA	Watch Neg
Tennessee	July 12 2001	Rating downgrade	AA	Negative
	June 29 2000	Rating downgrade	AA+	Negative
	May 3 2000	On CreditWatch	AAA	Watch Neg
	May 1 1998	Rating upgrade	AAA	Stable
	March 14 1994	Outlook change	AA+	Positive
	June 13 1991	Outlook assigned	AA+	Stable
	March 27 1980	Rating upgrade	AA+	
Texas	Jan. 3 1974	Initial rating	AA	
	Aug. 10 2009	Rating upgrade	AA+	Stable
	Aug. 23 1999	Outlook change	AA	Stable
	June 17 1996	Outlook change	AA	Positive
	Aug. 14 1987	Outlook assigned	AA	Stable
	June 10 1986	Rating downgrade	AA+	
	Oct. 19 1961	Initial rating	AAA	
Utah	June 7 1991	Outlook change	AAA	Stable
	June 4 1965	Initial rating	AAA	
	Sept. 11 2000	Rating upgrade	AA+	Stable
Vermont	Oct. 4 1998	Rating upgrade	AA	Stable
	June 10 1991	Outlook assigned	AA-	Stable
	Sept. 11 2000	Rating upgrade	AA+	Stable

Continued on page 37

State	Date		Rating	Outlook/ Watch
Vermont	April 25 1986	Rating upgrade	AA	
	Oct. 16 1973	Rating withdrawn	NR	
	Feb. 28 1973	Rating upgrade	AA	
	March 23 1971	Rating withdrawn	NR	
	Oct. 2 1963	Initial rating	AAA	
Virginia	Nov. 11 1992	Outlook change	AAA	Stable
	Oct. 31 1991	Outlook assigned	AAA	Negative
	March 8 1962	Initial rating	AAA	
Washington	Nov. 13 2007	Rating upgrade	AA+	Stable
	Jan. 22 2007	Outlook change	AA	Positive
	Jan. 29 2004	Rating downgrade	AA	Stable
	July 15 2002	Off CreditWatch	AA+	Negative
	March 19 2002	On CreditWatch	AA+	Watch Neg
	July 8 1997	Rating upgrade	AA+	Stable
	June 21 1996	Outlook change	AA	Positive
	March 2 1993	Outlook change	AA	Stable
	Aug. 12 1991	Outlook assigned	AA	Positive
	July 24 1986	Rating upgrade	AA	
	Jan. 25 1982	Rating downgrade	AA-	
	Oct. 19 1981	Rating downgrade	AA	
	Nov. 25 1975	Rating upgrade	AA+	
	March 25 1970	Rating upgrade	AA	
	Nov. 6 1969	Initial rating	A	
West Virginia	Aug. 20 2009	Rating upgrade	AA	Stable
	May 17 1996	Rating upgrade	AA-	Stable
	July 10 1992	Outlook assigned	A+	Positive
	March 31 1988	Rating downgrade	A+	

State	Date		Rating	Outlook/ Watch
West Virginia	April 25 1985	Rating downgrade	AA-	
	July 20 1976	Rating upgrade	AA+	
	July 23 1963	Initial rating	AA	
Wisconsin	Aug. 15 2008	Rating upgrade	AA	
	Nov. 13 2007	Outlook change	AA-	Stable
	Nov. 9 2005	Outlook change	AA-	Positive
	May 24 2002	Rating downgrade	AA-	Stable
	Jan. 23 2002	On CreditWatch	AA	Watch Neg
	Aug. 28 2001	Outlook change	AA	Negative
	Feb. 16 2000	Outlook change	AA	Stable
	May 22 1997	Outlook change	AA	Positive
	Oct. 20 1992	Outlook assigned	AA	Stable
	April 6 1983	Rating downgrade	AA	
	May 21 1981	Rating downgrade	AA+	
	Feb. 20 1973	Initial rating	AAA	
Wyoming	June 30 2008	Rating upgrade	AA+(ICR)	Stable
	Dec. 2 1998	Initial rating	AA (ICR)	Stable

ICR -- Issuer credit rating

* 2001 criteria revision resulted in upgrade

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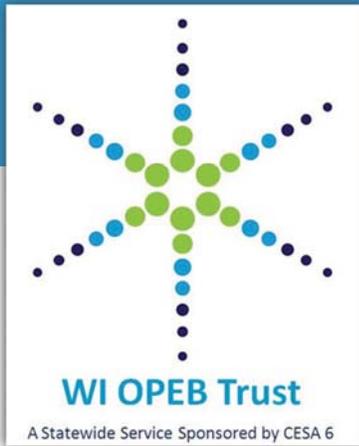
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U.S. State Ratings and Outlooks: Current List

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RatingsDirect on the Global Credit Portal, March 10, 2011

Table 1
Recent Rating Actions

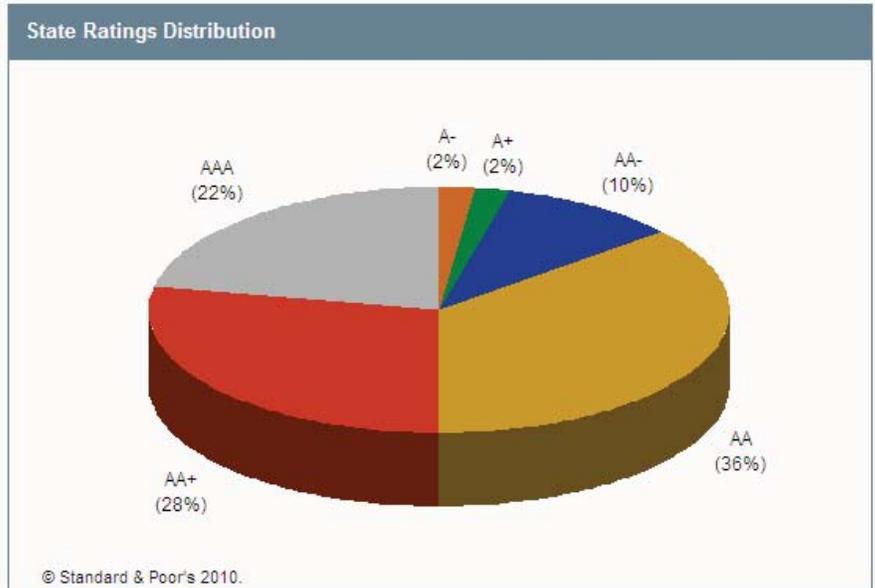
State	To	From	Date
Nevada	AA/Stable	AA+/Stable	March 10 2011
Oregon	AA+/Stable	AA/Stable	March 9 2011
New Jersey	AA-/Stable	AA/Stable	Feb. 9 2011
Massachusetts	AA/Positive	AA/Stable	Feb. 7 2011
Illinois	A+/Negative	A+/Watch Neg	Jan. 25 2011

Table 2
Standard & Poor's State Ratings
Ratings as of March 10, 2011

State	Rating	Outlook
Alabama	AA	Stable
Alaska	AA+	Stable
Arizona (ICR)	AA-	Negative
Arkansas	AA	Stable
California	A-	Negative
Colorado (ICR)	AA	Stable
Connecticut	AA	Stable
Delaware	AAA	Stable
Florida	AAA	Negative
Georgia	AAA	Stable
Hawaii	AA	Stable
Idaho (ICR)	AA	Stable
Illinois	A+	Negative
Indiana (ICR)	AAA	Stable
Iowa (ICR)	AAA	Stable
Kansas (ICR)	AA+	Stable
Kentucky (ICR)	AA-	Stable
Louisiana	AA-	Stable
Maine	AA	Negative
Maryland	AAA	Stable
Massachusetts	AA	Positive
Michigan	AA-	Stable
Minnesota	AAA	Stable
Mississippi	AA	Stable
Missouri	AAA	Stable
Montana	AA	Stable
Nebraska (ICR)	AA+	Stable
Nevada	AA	Stable
New Hampshire	AA	Stable
New Jersey	AA-	Stable
New Mexico	AA+	Stable
New York	AA	Stable

State	Rating	Outlook
North Carolina	AAA	Stable
North Dakota (ICR)	AA+	Stable
Ohio	AA+	Negative
Oklahoma	AA+	Stable
Oregon	AA+	Stable
Pennsylvania	AA	Stable
Rhode Island	AA	Negative
South Carolina	AA+	Stable
South Dakota (ICR)	AA	Stable
Tennessee	AA+	Stable
Texas	AA+	Stable
Utah	AAA	Stable
Vermont	AA+	Stable
Virginia	AAA	Stable
Washington	AA+	Stable
West Virginia	AA	Stable
Wisconsin	AA	Stable
Wyoming (ICR)	AA+	Stable

ICR -- Issuer credit rating



Primary Credit Analyst:

Robin Prunty, New York (1)
212-438-2081
robin_prunty@standardandpoors.com

Secondary Contact:

John Sugden-Castillo, New York (1)
212-438-1678
john_sugden@standardandpoors.com



Welcome New Members

District Professional Members

- **Dave Blaha**, Custodial Supervisor, Whitehall School District
- **Glen Denk**, District Administrator, Gilmanton
- **Victor Drost**, Business Manager, CESA #11
- **Lisa Freund**, District Bookkeeper, Marshfield
- **Linda Hebgen**, Bookkeeper, Highland
- **Sandra Holquist**, Bookkeeper, School District of Tomahawk
- **Andrew Johnson**, Maintenance Specialist, River Falls
- **Ron Johnson**, Account Manager, Glenwood City
- **Dan LaPorte**, Transportation Supervisor, Winter
- **Steve Mikutowski**, Buildings & Grounds Sup, St. Croix Falls
- **Kim Moede**, Bookkeeper, Wittenberg-Birnamwood School District
- **Curt Nash**, Accountant, Capitol West Academy
- **Rich Rego**, Maintenance Director, Randall Consolidated School
- **Chris Stemler**, Bldgs & Grounds Supervisor, Berlin Area School District
- **Sarah Swanson**, Director of Finance, Peshtigo School District
- **Jeff Thomas**, Transportation Director, Rosendale/Brandon
- **Phillip Urdike**, Superintendent, Juda
- **Rich Wagner**, Buildings & Grounds Director, Palmyra-Eagle Area School District
- **Karen Whitman**, Payroll/Human Resources, Cumberland School District
- **Amy Williams**, Payroll Coordinator, Plymouth Joint
- **Nancy Wolff**, Bookkeeper, Union Grove Area Special Education Consortium
- **Kathy Zellner**, Accounts Payable, Fox Point-Bayside Schools

Service Affiliate Members

- **Mark Bauer**, Owner, ICS Inc.
- **Dan Bishop**, President, Integrated Building Specialties
- **Charles Bolduc**, President, Scholastic Connections LLC
- **Linda Ding**, Education Program Strategist, Laserfiche
- **Jeff Domkuski**, President, Expeditus Software, LLC
- **Mary Duprey**, Regional Consultant, CPI Qualified Plan Consultants
- **Matt Femal**, Government Sales, Fastenal Company
- **Jason Fenske**, Operations Manager, Badger Bus Lines
- **Rob Ganschow**, Senior Manager, Wipfli LLP
- **Kevin Hickman**, Director of Business Development, J.P. Cullen
- **Judy Holzmann**, Vice President, Johnson School Bus Service, Inc.
- **Ryan Jackson**, Account Executive, Hays Companies
- **Mike Janssen**, WI Sales Manager, Milliken + Constantine Carpet
- **Dan Johnson**, G. M., Johnson School Bus
- **Chris Kramer**, Diversified Benefit Services, Inc.
- **Megan Krekowski**, Service Project Manager, Hurckman Mechanical
- **Chris Lokken**, Sales Executive, Johnson Insurance
- **James Macco**, President, Macco's Commercial Interiors, Inc.
- **Adam Marlett**, Transportation Supervisor, Kobussen Buses LTD
- **Nadine Martin**, Administration, Tero Consulting Ltd.
- **John Meier**, Badger Bus Lines
- **Christine Mlsna**, Findorff
- **Ron Reinowski**, Manager of Lighting, Hein Electric Supply
- **Jan Schroeder**, Marketing Director, JSD Professional Services, Inc.
- **Michael Steffens**, Account Executive, Ameresco, Inc.
- **Peter Valitchka**, Technical Sales Manager, Protective Coating Specialists, Inc.
- **Lauren Wanner**, Zero-Trace

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- **Demetri Andrews**, Belmont Community
- **Robert Chady**, Board of Education, School District of Fort Atkinson

ASBO New Members in January 2011

- **Debra Towns**, University of Wisconsin - Whitewater

On the Move

- **Tim Stellmacher** from student to Hustisford
- **Michael Koltes** from Hustisford to De Forest
- **Dan McCrea** from student to Marshall
- **Maria Putzer** from Ripon to North Fond du Lac

Retirements

- **Richard Vetting** from Valders
- **Dennis Riley** from Marshall



Orvin R. Clark, EdD, RSBA
Educational Leadership
Chair Graduate Council
University of Wisconsin-
Superior

Book Review

“The Twelve Immutable Laws of Humor”

Billy Riggs, Author

Review by Orvin R. Clark, EdD, RSBA

The Twelve Immutable Laws of Humor was

written by Billy Riggs. Mr. Riggs is a spellbinding motivational

speaker and world class illusionist. He honed his uplifting message and speaking skills at the pulpit. In 2002, Mr. Riggs was presented the highest earned award of the National Speakers Association: the **Certified Speaking Professional** award. The former pastor of a mega-church, Billy Riggs knows how to mesmerize large crowds and to demonstrate that attitude is the single greatest factor in happiness and success.

The Twelve Immutable Laws of Humor is 85 pages in length and is a quick read. The message and the lessons seem much too simple to be relevant in the highly complex business environment that today's managers live in. It is in this simplicity that its laws of humor are most obvious. Throughout his life experiences as a public speaker, Billy Riggs used humor to reach his audiences and deliver his message. He found that there were twelve principles that separated funny speakers from the rest. These twelve principals became his “*Twelve Immutable Laws of Humor*”.

1. **Law of Abandonment**
2. **Law of Inflation**
3. **Law of Prompting**
4. **Law of Deflation**
5. **Law of Exaggeration**
6. **Law of Personality**
7. **Law of Inflection**
8. **Law of Caricature**
9. **Law of Concealment**

10. **Law of Preparation**
11. **Law of Rebounding**
12. **Law of Proximity**

When reading through this list you may feel overwhelmed with the amount of laws but as you read through the book you will soon see how they tie in and build off each other. These laws are used to help deliver meaningful messages about leadership, direction and motivation with the help of humor. Humor often helps break down barriers that may be holding a listener back.

The first law is the **Law of Abandonment**, which discusses how you need to approach your jokes with a full head of steam. It needs to be all or nothing, committing to the joke half way will leave the audience sitting on their hands. Mr. Riggs believes that the Law of Abandonment can be “compared to deliberately climbing out on a limb and sawing it off.” A good speaker must not ever think that the joke is going to fail.

The Law of Inflation can be compared to slowly inflating a balloon. Telling a joke correctly is like blowing air into a balloon causing it to stretch. If you try to pop a balloon before it is fully inflated causes a weak “boom.” To get a big “boom” you need to inflate the balloon just about to its breaking point. Telling jokes is the same way, you want to build every joke up to its fullest potential before you “pop” the joke with its punch line.

The **Law of Prompting** and the **Law of Deflation** work hand in hand to deliver the punch line. Prompting is when the individual telling the joke uses cues or signs letting the audience know that the punch line is coming, so get ready to laugh! Deflation of a joke is the punch

line. A good joke teller will have great timing and deliver the punch line when the “joke balloon” is right at its breaking point. If the punch line is delivered too late or too early the “boom” will not be good.

Being able to make a big story bigger makes any story or joke that much more entertaining. This is an example of the **Law of Exaggeration**. Catching a fish that is this big is good, but catching a fish that is thiiiiissss big is always better. Exaggeration is about making the story bigger than life.

The **Law of Personality** is about giving the characters in the joke a proper personality. Mr. Riggs' example is about a “Texan name Tex that drives a car 300 feet long.” Using a name like Tom or Bob would not have the same effect. The **Law of Inflection** also plays off the personality of the characters. Inflection is about matching accent or dialect to the words spoken by the characters. The **Law of Caricature** describes the body language of the individual telling the joke. You must match the emotion of the character in the joke. If he is angry then you must show that emotion. Selling the character and their emotions is crucial; it helps make the people seem real. It's important to go overboard with these laws to increase the “funny” factor.

The **Law of Concealment** is important to follow so the audience doesn't figure out the punch line before the punch line is delivered. The audience must be surprised with the punch line, timing is everything. The **Law of Preparation** will also help build up steam within a joke. The right amount of information is needed, too much or too little can be the death to a good joke.

Continued on page 43

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Jeff Dickert
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Paying Workers' Compensation Premium on WRS Ceases

By Kathy Johnson, Principal Consultant, Risk Management Strategies, LLC

The good news from the recent State Budget Repair Bill is that with employees paying their own Wisconsin Retirement System (WRS) contribution, school districts no longer will be charged Workers' Compensation premium for WRS contributions. Your premiums will go down! That's a relief. However, did you know that paying less in Workers' Compensation premium may have a surprising potential downside?

Workers' Compensation carriers typically review the ratio of premium paid in proportion to the total paid out (total incurred) for your claims, called loss ratio. Most often, 5 years of claims history is reviewed to get a more representative picture. Routinely, an underwriter uses this loss ratio to determine what level of return dividend

to offer a district.

Assuming identical claim histories, below you will see how paying less in premium (because you are no longer paying premium on the employee's share of WRS) may affect your loss ratio and thereby, affect your return dividend.

The more premium paid means there is more premium over which to "spread" your claims costs and as a result, creates a lower *loss ratio*—which usually means a better return dividend. Less premium paid means less premium over which to "spread" your claims costs which equals a higher *loss ratio* and logically, a lower dividend.

Since the State establishes the formula for calculating Workers' Compensation premiums, the only factor where carriers

can be flexible is the return dividend. Your *loss ratio* matters.

Understanding this converse relationship only reinforces the importance of applying Workers' Compensation Best Practices in order to reduce your accidents, perform accident investigation to determine root causes and prevent repeats, and manage your claims with early return to work and coordination with the employee, doctor, and district.

It will result in a lower *loss ratio* which will have carriers seeking your business and offering the best dividends they are able to offer.

Article provided by
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Book Review

Continued from page 41

Mr. Riggs' favorite law is the **Law of Rebounding**. He feels with this law you will never tell a joke without a laugh. If a joke doesn't work you need to "catch it on the rebound". He talks about how David Letterman is great at this, he responds with one-liners or some great body language. I agree with him that Letterman does a great job with one-liners and body language,

The last law is the **Law of Proximity**. This law talks about the advantages of audiences sitting close together and having a common background or interest. This takes the fear of being "different" out of the equation.

Mr. Riggs provides several examples of jokes that highlight each law. Now that I think about it, it really is a book full of jokes. He does a nice job of explaining each law and setting up each joke so you understand how to deliver it to get a positive response. At the end of each joke he has a statement that ties it into the message that he was trying to deliver to his audience. It is an easy read and would benefit any and all public speakers.

Public speaking is part of the leadership skill set of which all leaders must master.



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3 myths

About WEA Trust:

Myth # 1: WEA Trust only offers one health plan and it is expensive.

Fact: WEA Trust has always offered different health and prescription drug plan, each with a different cost structure. For example, health deductibles can range from \$100 to \$10,000.

Myth # 2: School district premium dollars are being given to the union.

Fact: WEA Trust is an independent, not-for-profit company based in Wisconsin and registered with the Office of Commissioner of Insurance. It is illegal for the insurance company to funnel money to the union.

Myth # 3: WEA Trust is not competitive in the marketplace.

Fact: WEA Trust's average rate increase this year is 3%, and rate increases have been below state and national averages for the last four years.



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WASBO Remembers Past Presidents



Dwaine L. 'Andy' Anderegg

March 11, 1920 - February 8, 2011
WASBO President 1960-61 (Racine)

Growing up on an Iowa farm during the Great Depression gave him a strength, ingenuity and frugality that served him well throughout the rest of his life. He graduated from West Bend High School in 1938 and was proud that he could attend the 70th Reunion of his graduating class in 2008.

He entered the University of Iowa from which he graduated with a business degree. Then World War II intervened, in ways that no one could predict. He joined the U.S. Army Air Corps and rose to the rank of Staff Sergeant. He was posted to Roswell, NM, where he became life-long friends with Jimmy Cordell of Asheville, NC. One day, Jimmy showed him a picture of a friend of his from home, Virginia "Ginny" Williams. And so began the great love affair of his life.

Dwaine wrote Ginny and Ginny wrote back. After a period of heartfelt correspondence, Ginny convinced her mother to travel with her to Roswell by train to meet this young man. Upon arrival, Dwaine and Ginny fell even more deeply in love and after only 10 hours together, he proposed. On October 7, 1944, Dwaine and Ginny were married in Asheville and began a marriage that lasted for more than 66 years.

After the war, Dwaine completed post-graduate work in business at the University of North Carolina at Chapel Hill. Then he and Ginny moved to La Crosse, WI, where Dwaine took a position as a business and math teacher at Central High School. A few years later, Dwaine was offered the position of Assistant Superintendent - Business Services with the La Crosse Public Schools - he served there from 1952 to 1960. In 1960, Dwaine accepted the same position with the Racine Unified School District and moved his growing family to Racine. He served in that capacity until he retired in 1984. He was active in professional organizations including

the Wisconsin Association of School Business Officials (president) and the International Association of School Business Officials (where he chaired many committees). In 2001, Dwaine was inducted into the SE Wisconsin Educators Hall of Fame. He continued his service to the education profession even in retirement as a member of the Racine Area Retired Educators Association (president and 10 years as treasurer).

Beyond his public service in helping build one of Wisconsin's leading public school systems, Dwaine was an active community leader, serving many local non-profit organizations. Among them included 50 years as a member of the Downtown Racine Rotary Club (president, Paul P. Harris Fellow, and many years as treasurer), the Racine Symphony Orchestra (treasurer), and the Children's Service Society. He also served for many years as a member and volunteer for the St. Luke's Hospital Auxiliary.

But above all else, Dwaine was a man of passion. First and foremost, he and Ginny were passionate about their four boys. As they were growing up, he encouraged and supported their active involvement in sports, music and educational organizations, often serving on parent advisory and booster committees and rarely missing a play, concert, game or troop meeting. He was passionate about travel. He ensured that his boys visited all 48 contiguous U.S. states before they graduated from high school and, after retirement, he and Ginny explored the world, visiting 6 of the 7 continents. And he was passionate about football and baseball, rarely missing a Packers or Brewers game. He would no doubt be thrilled that the Packers won the Super Bowl.

Dwaine is survived by his adored wife Ginny; his sons, Terry (Susan) Anderegg of Oak Creek, Greg (Carol) Anderegg, and Rex (Coral) Anderegg; his daughter-in-law Bobbie Anderegg; his grandchildren, Daniel Anderegg, Zak (Michelle) Anderegg, Aimee Anderegg, Samantha (Eric) Anderegg-Boticki, Danielle Anderegg, Alexander Anderegg, and Brandon Anderegg. He was preceded in death by his much-missed son, Tim Anderegg.



William O.J. "Bill" Radtke

June 8, 1923 - December 29, 2010
WASBO President 1974-75 (Glendale)

Bill served proudly in the US Navy in WWII. His professional career as Business Administrator of Nicolet High School was a source of pride for him and his family. Most importantly, Bill's love for Jeanette and his family defined him as a gentle, loving and caring husband, father and grandfather. His quiet humility and grace will be missed but remains a part of us all. Bill's dream to be reunited with his wife Jeanette is now fulfilled. He was the loving father of the late Barbara (Ed) McCoy, Bill (Kaleen Morkin) Radtke, Jim Radtke and Karen (Mark) Mueller. He was also the proud grandfather of Gabby, Kasey, Chris, Nic and Ben.



WASBO Remembers Tony Goedheer



Anthony "Tony" Goedheer

August 7, 1951 - March 11, 2011

Tony was a recognized business manager at Waukesha, New Berlin and Hartland Lakeside School Districts over a career span of 34 years.

He was a devoted husband of 37 1/2 years to Julianna and a selfless dad to two proud sons, Anthonie "T.J." (Kate) and Michael Goedheer. He was a loving Opa to Anthonie, Jr., Benjamin, Adeline and Matthew Goedheer. He was also loved his extended family and his special companion, Bella "Shortcakes".



Design, Build and Secure your District's Benefit Plans from the Waves of Uncertainty

Second to salaries, benefits – more specifically health care benefits (active and post employment) – are one of the most costly expenses of the District. Now is the time to review the District's Health Plan and other benefits, obtain proposals and evaluate options for the upcoming fiscal year.

We welcome the opportunity to be of service to you and your District.

The professionals at Key Benefit Concepts have extensive expertise in bidding and evaluating health benefit plans as well as designing personalized programs involving wellness features, partial self-funding, HRAs, cafeteria plans, in addition to various other options. In fact, these types of services are our primary consulting services upon which we were founded. For even more added value, our actuarial services lend a special and unique advantage to our benefit consulting services. We are able to identify the cost impact of various options and assess and negotiate premiums/costs based upon these values of the benefits. Our skills in educating and communicating such benefit programs have been proven very successful in employee understanding and acceptance.



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Stay Connected

Fund Balance – It is that time of year to be thinking about closing the books. Please be careful to record the fund balance appropriately on the Annual Report. The new GASB 54 rules are in place that create new ways to think about fund balances.

In our tight fiscal environment, please be aware that there are legislators who want school district fund balances to be part of the solution to the state educational funding conversation. Please check that the fund balance is recorded correctly and safely for your district.

Interim Assignments – School Business Officials are taking new positions during the upcoming spring and summer months, leaving a void in some districts during the transition. Some districts request specific project work for which our members are specifically qualified. If you would like to be considered, please send a one-page resume and other pertinent details to the WASBO office. Some retired members have already done so, but more are needed.

State Legislative Process – The opportunity to influence the proposed legislation still exists. Please review the SAA Legislative Agenda on the SAA web site and John Forester's article in this issue of **Taking Care of Business**. Please respond to communications John Forester, Executive Director of SAA emails and communicate with your legislators. The Governor's proposals can still be modified by the Legislature to help us in our work for improving children's learning.

Congratulations! - Congratulations to our new WASBO Award recipients. The following awards will be presented at the 2011 Spring Conference in La Crosse.

2011 Wallace E. Zastrow Award
Ken Mischler - Manitowoc

2011 New School Business Official of the Year
Mindy Lankey - Hillsboro

2011 Facilities Manager of the Year
Jim Beckman - Glendale/River Hills & MapleDale/Indian Hill

2011 Friend of WASBO
Bob Butler and Barry Forbes - WASB

The following will be awarded at the 2012 State Education Convention in Milwaukee.

2012 School Business Official of the Year
Larry Dalton - Onalaska

2012 WASBO Shining Star Award
Janice DeMeuse - Luxemburg-Casco

Bridges to the Future Scholarships for ASBO



Annual Meeting – MetLife developed this scholarship to support new school business officials who would like to further develop their knowledge, skills and leadership. If you are a new school business manager who has been in the profession for five years or less and are a member of ASBO International, you are eligible. Recipients receive \$2,000 to attend ASBO International's Annual Meeting in Seattle, September 16-19, 2011. The application deadline is June 1, 2011. For more information, visit www.asbointl.org/Bridges.

Network by Participating on a WASBO Committee – Want to meet colleagues, share ideas, enhance your professional development and that of your peers? Serving on a WASBO Committee could help you do all that and more. We know it is great to meet in person but there are options to participate by conference call as well. To sign up for one of the many WASBO Committees, go to www.wasbo.com. Click on Professional Development and then on Share Your Expertise.



WASBO Facilities Management Conference



The Facilities Committee offered both Facility Manager Core and Continuing Education Certification sessions at this year's conference attended by 181 attendees 98 exhibiting service affiliates. Many stayed for both the WSSCA and WASBO Conferences to maximize their learning. We thank **Focus on Energy, Stalker Flooring, SchoolDude.com, Reliable Controls** and **Ingersoll Rand** for their support.



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Upcoming Events - www.wasbo.com

Professional Development

May 3-4, 2011

**CSRM Workshop: Fundamentals of Risk
Management & Handling School Risks**
Comfort Inn & Suites Madison (Viterbo Credit)

May 24-27, 2011

**WASBO Foundation Spring Conference,
Exhibits & Scholarship Fundraiser**
La Crosse (Viterbo Credit)

June 20-21, 2011

**CSRM Workshop: Measuring School Risks
and Funding School Risks**
Holiday Inn at The American Center (Viterbo
Credit)

July 13, 2011

**WASBO Custodial & Maintenance
Conference**
Sun Prairie High School, Sun Prairie

July 20, 2011

**WASBO Custodial & Maintenance
Conference**
Central High School, La Crosse

August 10-11, 2011

**New School Administrators & Business
Support Staff Workshop**
Holiday Inn, Stevens Point (Viterbo Credit)

September 16-19, 2011

ASBO Intl. Annual Meeting & Exhibits
Seattle, WA (Viterbo Credit Offered)

October 5, 2011

WASBO Fnd. Scholarship Golf Outing
Autumn Ridge Golf Course, Valders

October 6-7, 2011

WASBO Fall Conference
The Osthoff, Elkhart Lake (Viterbo Credit)

November 1-2, 2011

**DPI/WASBO/WCASS
Federal Funding Conference**
Kalahari Conference Center, Wisconsin Dells
(Viterbo Credit)

November 10-11, 2011

Midwest Facility Masters Conference
Kalahari Conference Center, Wisconsin Dells
(Viterbo Credit)

Committee Meetings

School Facilities Committee (Meetings held at
the WASBO Office, Madison at 9:30 a.m.)
August 2, 2011

Midwest Facility Masters Committee

May 9, 2011, June 3, 2011, July 8, 2011, August 5,
2011, October 14, 2011 - WASBO Office

Safety & Risk Management Committee

(Meetings held at the WASBO Office, Madison at 12:00
p.m.)
August 2, 2011

Board of Directors Meetings

June 15, 2011 TBD

Business Meetings

May 26, 2011 - La Crosse, Spring Conference

Regionals

Each Regional Representative, meeting locations & directions
are available at www.WASBO.com if predetermined.

Bay Area - Meetings start at 9:00 a.m.

May 13, 2011 Shawano

Bay Area Buildings & Grounds TBD

Madison Area

Meetings will be held the first Friday of the month
and begin at 9:00 a.m.

Northeast

Meetings start at 11:00 a.m.
May 13, 2011 Manitowoc

Northwest - Meetings are usually held the 2nd
Wednesday of month beginning at 10 a.m. except July,
August and January at Lehman's Supper Club in Rice
Lake. Dates may be subject to change.

May 4, 2011

Southeast - Meetings are from 9:45-11:30 am with
lunch following.

Southwest - Meetings will be held at the CESA #3
office in Fennimore at 12:30 p.m.

West Central - Meetings are held the first Thursday
of the month except July & August from 10 am - 1 pm at
the Sparta Area SD Administration & Education Center

May 5, 2011

June 2, 2011

WI Valley - Coffee at 9:00, Meeting at 9:30.

August 19, 2011 Antigo



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