



Taking Care of Business

"By the end of the decade, the Wisconsin Association of School Business Officials shall be the most influential organization on significant Wisconsin school business management issues."
WASBO Vision

A Bi-Monthly Publication of the Wisconsin Association of School Business Officials - Volume 11, Number 6 - December 2007



John Forester
SAA Director of
Government Relations

SAA Legislative Agenda Scorecard



The SAA, with the help of its education community partners, Governor Doyle and pro-education legislators, achieved big victories on

the 2007-09 state budget – current law estimates on the revenue cap increase; additional declining enrollment relief; an increase in the low revenue ceiling; increases in special education, SAGE and school breakfast funding; creation of sparsity aid and 4K grant programs; and school library aid flexibility – and, in the process, achieved the majority of its 2007-08 legislative agenda.

The shift from general aid to school levy credits was a significant disappointment, and we will work hard to reverse this trend in the next budget session. A scorecard of the SAA's progress to date in achieving its

legislative agenda appears below.

State School Funding, QEO and Revenue Limits

The SAA supports continuation of the current two-thirds state funding of K-12 public education, and supports changing the current "sum certain" general aid appropriation to "sum sufficient" status. The SAA also maintains that any change in the QEO requires corresponding adjustments to revenue limits as well as changes in the current mediation-arbitration laws.

The 2007-09 state budget increases K-12 funding by about \$525 million. Of this figure, we see about a \$216 million increase in general, categorical and residential school aid; with a \$309 million increase in school levy credits. The budget also maintains current law on revenue cap per pupil adjustments and the QEO. The general aid appropriation remains on a "sum certain" basis.

Revenue Cap Flexibility – Health & Safety

The SAA supports creation of a revenue cap exemption for costs incurred for maintaining a safe, healthy environment for students and staff.

The SAA's proposed revenue cap exemption for school safety expenditures, though making it into the Senate budget proposal, was ultimately removed from the budget by budget conferees in the final budget compromise.

Transportation

The SAA supports increasing the current level of state categorical aid funding to help school districts manage the rising cost of transporting Wisconsin school children.

The state budget increased the reimbursement rate for pupils transported more than 12 miles from \$180 to \$220 for both years of the biennium. No new GPR funding was needed to make this limited change, and none was added.

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Editor: Woody Wiedenhoeff



President's Message

The Leadership Challenge

Chapter 3

In a recent *School Business Affairs* article, Lawrence Phillips provided the following insightful view of leadership: *"Leadership is a deliberate action. It occurs when something happens; it is not passive. Leadership results in change. School Business Officials work in a change environment and changes come in various forms. Often we are forced into accidental change, but accidents are not leadership. When there is an accidental change, leaders often emerge; however leadership must involve a deliberate action to shape the environment. If change does not occur, leadership has not occurred."*

I am continually impressed with the outstanding leadership demonstrated by fellow WASBO members not only at the local district level, but at the state and national levels as well. Wisconsin's reputation as having one of the best public education systems in our nation is no accident. Strong leadership, often in spite of limited resources, has played a major role in helping our state to achieve this well-deserved reputation.

We are, however, at a critical juncture for public education at both the state and national levels. Next year is a pivotal election year - especially given that it is a presidential election year. We are coming off the second longest budget approval in our state's history - our elected officials seem destined to agree to disagree. Our nation's economy is distressed - the value of the dollar has declined, the sub-prime mortgage crisis has rattled the financial markets and the cost of petroleum/energy has risen to near all-time highs. Our state's economy seems to be stuck in neutral. At the same time, school districts are facing the challenges of a changing student population, increased societal

expectations, and a higher degree of accountability by the public.

The circumstances we are facing will require an even greater need for leadership from our organization and its members as advocates for our students and public education. Our efforts to facilitate the changes needed to ensure the success of public education in the future will continue to require good planning, coordination and a consistent effort by our membership. Please take advantage of the many opportunities available within our organization to expand your leadership horizon to the next level. Together we can realize our organization's vision of being the most influential organization on significant Wisconsin school business management issues by the end of this decade. Thanks for everything you do to support the education of students in our state!



Tom Wohlleber
WASBO President





Woody Wiedenhoeff
WASBO Executive Director

Exec's Reflections

It is Christmas Everyday at WASBO!

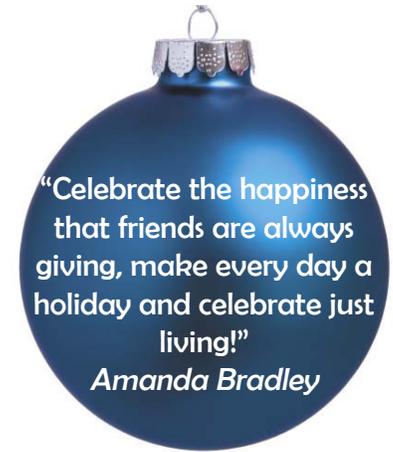
At this time of year one stops to reflect about the past and dream about the future. The WASBO membership day in and day out

continue to be astounding with their willingness to give to children, give to their community and give to their fellow colleagues. Our most valuable resource today is "time" and it is so easy to see WASBO membership taking their valuable time to help the people around them. Therefore, in the holiday spirit I wish to say thank you to all our WASBO members for their wonderful gifts.

1. Thank you for the desire to help improve education for our children.
2. Thank you for volunteering time to improve WASBO and help your colleagues.
3. Thank you for always answering "yes" to requests for help.
4. Thank you for writing articles for newsletters.
5. Thank you for developing and participating in conferences and seminars.
6. Thank you for professional leadership on our committees.
7. Thank you for a Board that serves its membership and makes choices thoughtfully and wisely.
8. Thank you for expecting new ideas and positive critiques.

9. Thank you for our Service Affiliates for actively providing their expertise, knowledge and financial resources.
10. Thank you for Marsha, Bonnie, Jeanne and Tina, our professional and caring staff.

Thank you WASBO colleagues for making our work so worthwhile and invigorating. The past speaks to the future and we are in trustworthy hands leading to a prosperous future.



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Special Education Categorical Appropriation

The SAA supports increasing the current level of state categorical aid funding for special education to reimburse 30% of the prior year's aidable costs. We also support making the special education categorical a "sum sufficient" appropriation.

The state budget increased this appropriation by \$53.6 million over the biennium.

Sparsity Aid

The SAA supports creating a new statewide categorical aid program that provides additional funding to address the unique problems faced by small, sparsely-populated rural school districts.

The state budget created a new sparsity categorical aid program in 2008-09 (\$3.6 million) for school districts with enrollment of 725 or less; less than 10 students per square mile; and FRL eligibility of at least 20%. Aid would be \$300 per pupil for districts with FRL of 50% or more and \$150 for districts with FRL between 20% and 50%.

Bilingual/ Bicultural Aid

The SAA supports increasing the current level of state categorical funding to districts required to offer programming for limited English proficient (LEP) students. The SAA also supports extending aid to districts that serve LEP students but do not currently qualify for aid.

Although State Superintendent Burmaster and Governor Doyle forwarded proposals to increase bilingual/bicultural aid, budget conferees removed the proposed increase in the final budget compromise.

Relief for Declining Enrollment Districts

The SAA supports changing the current 75% hold harmless non-recurring exemption to a recurring exemption that districts could retain in their base revenue limit for the forthcoming year, and in each year thereafter.

The state budget changed the current 75% hold harmless non-recurring exemption to a full 100% non-recurring exemption; and provides that no district starts the new school year with a revenue cap (after consideration of the per pupil adjustment and low revenue ceiling) that is less than what it had been at the end of the prior year.

Relief for Low Spending Districts

The SAA supports increasing the low revenue ceiling to \$8,800 in 2007-08 and to \$9,200 in 2008-09.

The state budget increased the low revenue ceiling by \$300 annually, to \$8,700 in 2007-08 and to \$9,000 in 2008-09.

Health Insurance

The SAA supports measures that would improve the quality and efficiency of health care delivered to Wisconsin school district employees, and provide school districts with the tools necessary to manage rising health insurance costs. More specifically, the SAA supports:

- Require health care providers to disclose complete and comparable information on the quality and cost of care. It is imperative that health care providers compete on cost and quality and that school districts have the ability to direct members to high quality, cost-effective health care providers and facilities.
- Require a certification of need for expansion of health care

facilities.

- Make the selection of the health insurance carrier a prohibitive subject of bargaining.

No change through the budget process. Given the current political dynamic, any significant change is unlikely.

Four-Year-Old Kindergarten

The SAA supports maintaining the current level of state financial support per member for four-year-old kindergarten.

Not only did the state budget continue the current level of state financial support per member for four-year-old kindergarten, but the budget also provides \$3 million in 2008-09 and creates an appropriation for grants to school districts to implement a 4K program.

SAGE

The SAA supports increasing the FTE low income aid from \$2,000 to \$2,250. The SAA also supports allowing school districts participating in SAGE flexibility in meeting the current grade level and class size requirements.

The state budget increased FTE low income pupil aid from \$2,000 to \$2,250 in accordance with current law (\$26.8 million increase over the biennium). No action in the budget process on SAGE flexibility.

Unfunded Mandates

The SAA supports full state funding for any future state requirements that have a fiscal impact.

No change through the budget process. The SAA supports AB 350 which creates a Joint Committee on State Mandates and requires funding of state mandates. The bill was recently recommended for passage by the Assembly Urban & Local Affairs Committee.

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District Control of Federal Funds

The SAA supports changing current law/rules to allow school districts to use their entitlement flow-through federal funds in accordance with federal requirements without additional restrictions from the state. The SAA believes these federal funds should only "flow through" the state and should be considered school district entitlement funds to be used flexibly to meet the instructional needs of students.

No action in the budget process.

State School Finance System

The SAA supports a formula of school equalization aid as the primary distribution mechanism for the state's school finance system.

Equalization aid remains the primary distribution mechanism for state school funding.

Categorical Aid System

The SAA supports a system of categorical aid for targeting state financial support to specific student services, programs and/or costs (special education, bilingual/bicultural, transportation, etc.), as opposed to a "weighted" system of general aid.

The state budget retained the state system of categorical aid, and added 10 categorical aid programs.



SEEKING BOARD OF DIRECTOR CANDIDATES

The WASBO Nominating Committee is seeking candidates for two elected Director positions on the WASBO Board of Directors. The names of the candidates are required to be presented to the membership at the January Joint Convention. Any active WASBO member who desires to have their name placed on the ballot should contact a member of the Nominating Committee before December 31, 2007.

Sincerely,
WASBO Nominating Committee Co-Chairs
Mary Ellen Van Valin
maryellen_vanvalin@mononagrove.org
and
Tom Wohlleber
tomw@mcpasd.k12.wi.us

Nominating Committee Members - Jan Carlson (Somerset), Mike Garty (Retired), Dianne Meyer (Milton), and Bonnie Stegmann (Ashland)

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WASBO Member Spotlight



Cathy Mark

Cathy Mark, the new Administrator of Business Services in Beloit, was born and raised in

Boscobel, Wisconsin. After graduation from Boscobel High School, Cathy started her college work at UW-Green Bay for her first two years. She then became involved in the National Student Exchange program and moved to Greeley, Colorado to attend the University of Northern Colorado. Once there, she fell in love with hiking the National Parks and Forest areas. She worked for Weld County School District No. 6 in Greeley and later lived in the mountains near Estes Park. She finished her bachelor's degree at the University of Northern Colorado, with a major in Business Management.

In 1993, Cathy moved back to Boscobel to become the School Business Manager. She also went back to school for her Business Official certification, graduating from UW-Whitewater in 1998 with a masters degree in School Business Management.

Cathy is proud to have left the Boscobel School District in a strong financial position, despite years of declining enrollment. She is also one of the founders of the Southwest WASBO regional.

In June of 2007, the School District of Beloit hired Cathy as the Administrator of Business Services. Her first six months have been extremely diverse

and busy. Her new Board and Superintendent have asked Cathy to investigate performance contracting and the development of a new energy plan, develop a new long-range financial plan, and to work with them on developing a facility study and long-range facility plan. This school year Beloit also started a Four Year Old Kindergarten Program and implemented two new charter schools. She states her challenge right now is to "keep her head above water with everything that is going on." Cathy believes the most important challenge the district has today is meeting the needs of a very diverse population of students with limited resources.

Cathy is married to Jeff, who is finishing nursing school in May. They have a son, Joshua who was just married this last July. Many of Cathy's colleagues have seen her jogging from time to time, but she describes her hobbies as working out, reading, quilting and other crafts, travel and hiking. Cathy's motto for living is simple, "be the best you can be." When asked what she would do if money was no object, she replied, "spend more time traveling and volunteering my time to help various charities."



Mike Donart

Mike Donart is a calm and collected man, but he is excited about his family.

Please meet Mike Donart, the proud grandfather of Evelyn Rose, age 15

months. Mike is married to Jane, partner for 35 years, who he met in high school. He has a daughter Amelia and son Michael, who is the proud father of Evelyn.

Mike is the Transportation Director with the Green Bay Public Schools and the co-chair of the WASBO Transportation Committee. In addition, he chairs the Edulog User Group, which is a nationally known transportation software. However, he does not come from a school background. He started his career in law enforcement as a patrol officer in 1973. One thing led to another and Mike became Sheriff of Brown County in 1992. In 1996, he became the Terminal Director for Lamers at the East De Pere Terminal. When the Transportation Director position became available in Green Bay, Mike was the logical fit, knowing all the bus standards from his previous work. Nevertheless, Mike will tell you that his experience in law enforcement served as his best background for this job because he knows the extreme importance of using good people skills.

Mike's career has been varied and exciting. His proudest accomplishments are two fold.

In 1985, Mike attended the FBI Academy at Quantico, Virginia. Besides mastering the rigor of the FBI standards, Mike also survived what was the hottest summer on record in Quantico, Virginia. In the education field, Mike was the founder of the Edulog User Group, which helps with the staff development of Edulog users throughout the Midwest.

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WASBO Member Spotlight

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In the future, Mike sees diversity of the student population as Green Bay's major challenge. He believes this diversity demands that we provide different processes and delivery systems to address new goals and ways of thinking.

When working with people, Mike expects to treat people with dignity. "Treat people the way you wish to be treated. Resolve problems together." His motto is to "take one problem at a time, resolve the problem together with the people involved and treat people with respect."

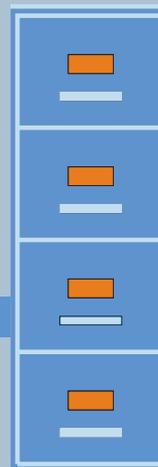
Besides family and career, Mike has taken time to be on the United Way Board and on the Badger-Hawkeye Region of the American Red Cross as the Green Bay representative. Mike is also a member of the Knights of Columbus and is on the Pastoral Council for his church. In addition, he participates in fundraisers for cerebral palsy. Mike is busy, but he says, "I enjoy being involved."

When asked what he would do if money was no object, he replied, "See to the needs (food, shelter, clothing) of the less fortunate."

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Director's Corner

School Business Officials, More Than a Bean Counter

By Keith Lucius, Director of Business Services, Ashwaubenon School District

*Keith Lucius
WASBO Treasurer*

All too often I hear school business officials referred to as "the district bean counter."

It is unfortunate when other people think of our role as solely tracking expenditures and cutting budgets, it is even more troublesome when I hear a business official refer to him/herself in that manner. In order to be successful, business officials need to be part of the team of educational administrators. That means that we need to be more than simply the keeper of the money. We need to be an active participant in the educational decision making process.

There are several reasons why you need to be a part of the educational team. First, if you want the Board and community to respect your opinion you need to be able to talk about education. You are one of the highest paid people in the district. You need to be able to speak about the core function of the district. Taxpayers want to know that someone who has an understanding of the budget was involved in the decision making process, but they won't respect your opinion if they think you don't understand the entire issue. Second, when you are involved in the process you have a better understanding of what is needed, so you are better able to identify areas that may be over or under-budgeted. Third, when the budget is presented to the Board, you will need to have rationale why items were included or excluded from the budget.

If we look back 20 or 30 years ago, most school business officials started

their careers as teachers. From my experience, the number of teachers choosing to go into administration, in general, has declined because experienced teachers realize that they will make less per day as an administrator. With less former teachers in the field, a greater percentage of school business officials are coming from the private sector with no classroom experience. In the private sector, the CFO is a key member of implementation teams for new products, quality initiatives, and major changes in production methods. Why would it be any different in a school district? The school business official needs to understand potential changes and be a part of the team that brings forward change.

As a school business official with a non-teaching background, I have tried to find opportunities to build an understanding of the educational issues in our district. The best source of information for me is our district administrative team meetings. While it may be tempting to excuse yourself from these meetings when principals or the Director of Instruction are talking about classroom issues - don't do it! This is a great opportunity to gain a better understanding of what the issues are in the district and what new initiatives may be considered. Other valuable sources include: magazines, curriculum team meetings, Board meetings, and talking with staff members.

Another part of being an active member of the educational team is developing a cooperative budget process. I have realized many benefits of having a team budget process that engages other administrators and staff in the

process. If staff and administrators participate in the budget process they will be able to bring new items that they feel are important along with the understanding that a corresponding budget reduction must be made to offset the new proposal. In this process, it is not the business manager who says no. Instead, you are able say, "We can do that. What can we do to balance the budget?" The team makes the decision on the proposal, including the corresponding budget adjustments to fund it.

I am sure that some of you believe this will only work in a growing district. Don't fall into this mindset. If you are thinking, "I work in a declining enrollment district and we cannot afford to add programs," improvements will be difficult to make. Every school needs to continually look for ways to improve, regardless of the budget situation. My district has had annual budget reductions ranging from \$200,000 to \$1,000,000. Through a collaborative budget process, we have made these budget cuts, plus reductions to offset adding several reading specialists, gifted and talented programming/teachers, and ELL teachers. As an administrative team, we all understood the importance of improving these programs and the group determined the budget modifications needed to offset the program enhancements.

In a school district every decision made should be based on students, using the district vision and mission to guide the decision making process. If the school business official is going to be an effective part of the process, you must understand what is happening in the classroom. School districts need

Continued on page 11



Larry Dalton
WASBO Director

Director's Corner

Onalaska Parties Enact Bargain (OPEB)

By Larry Dalton, Director of Finance, Onalaska School District

One of the side orders on the school business official's plate is post employment benefits (OPEB).

Subsequent annual deposits will be made into the 403(b) through the 25th year of the teacher's employment. The account balance of a teacher leaving district employment before 5 years would stay with the district.

design model was to find a benefit for "Everyone Else" (#3 above) that was attractive enough to be ratifiable and hopefully not drive all eligible teachers into retirement during the "Grandfather" period. At the same time, it needed to produce a significant reduction in cost to address the district's fiscal needs.

The School District of Onalaska's OPEB study revealed a large unfunded liability and an annual required contribution (ARC) that was out of reach. It was not a surprise. We've had a benefit that offers teachers 80% of the premium cost of the health and dental insurance, and 100% of the long term care (LTC) insurance until Medicare age, for those with 15 years in district who are at least age 55. This was negotiated in lieu of salary dollars, and was designed to give our district some recruiting parity with other districts that were able to offer more in salary. Since the benefit cost is tied to the cost of insurance, it has shared the same alarming rate of inflation.

2. Grandfather for Two Years – in order for the agreement to be ratifiable, it was important that there not be major changes for current teachers in the two years of the contract. Therefore the current benefit was extended through the 07-09 contract with a small modification – the benefit would be paid through deposits into a Health Reimbursement Account (HRA). Allowing the teacher the option to have a benefit without staying on the district's insurance plan will give the district a reduction in the actuary's computation of the implicit rate subsidy in our next OPEB accounting.

It was helpful to us to have the OPEB study in advance of the negotiation, and to break out the teacher group portion of the liability. As potential plan modifications were developed, we were able to work with our actuarial firm (Key Benefit Concepts) to assess the liability consequences of various options under discussion.

This benefit was clearly unsustainable. In our first contract negotiated through the consensus bargaining process (05-07), this issue was left on the table without a resolution, except for an agreement that it would be the first topic of discussion in the 07-09 contract talks. To start a negotiation with a difficult compensation topic is unusual for our district, but a resolution was achieved that appears to serve the interests of the parties. Following is a brief description of the agreement.

3. Everyone Else – teachers hired before July 1, 2007 who retire after June 30, 2009 – the teacher must meet the "rule of 75" (age plus years of service equals at least 75) in addition to being at least age 55 with 15 years of service. The benefit no longer inflates with the cost of insurance. The teacher has a choice of receiving 80% of the health & dental (and 100% LTC) exit rate until Medicare age, or receiving \$4,000 times the years of service (maximum 40 years) paid over 84 months. Either of these benefits would be distributed through monthly deposits into an HRA. The purpose of the second option is to allow teachers who wish to work longer than age 55 to have a post employment benefit that is not annually eroding, as would be the case with the first option.

What we did not fix is the cash flow problem. We expect to see our "pay-as-you-go" cost increase over the next few years and be an even more significant budget burden. Our OPEB problem was not created overnight, and won't be solved in one stroke. However, we think we have a light at the end of the tunnel.

1. New Hires – starting with July 1, 2007, in lieu of a post employment benefit, a newly hired teacher will receive annual deposits of \$1,200 into an account, which after 5 years of teacher service, will be deposited into a 403(b) plan belonging to the teacher.

The most challenging part of this plan

Director's Corner School Business Officials, More Than a Bean Counter

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to continually improve and every administrator needs to be active in the improvement process. The public will ask questions and you need to be able to explain new proposals in terms of how students will benefit. In the end, we are here for students. We must do everything that we can to maximize what the district can do with minimal resources. By understanding the educational issues and opportunities in your district you are better prepared to help provide the best education possible.

Legislative Update

SAA Summary of Major K-12 Provisions

2007-09 Biennial Budget - October 25, 2007

By John Forester, Director of Government Relations, School Administrators Alliance



- **Revenue Limit Increase** – maintains current law and retains the allowable per pupil revenue increase at an estimated \$264 for 2007-08, and \$270 for 2008-09.
- **Overall Proposed Funding Increase** – a biennial increase of about \$525 million. Of this figure, we see about a \$216 million increase in general, categorical and residential school aid; with a \$309 million increase in school levy credits.
- **General Equalization Aids** – provide no increase in 2007-08 and about a \$77 million (0.8%) increase in 2008-09.
- **School Levy Credit** – increase the current school levy credit distribution for the 2007(08) property tax year by \$79.35 million. Increase the distribution for the 2008(09) property tax year by a further \$75 million, which would result in a total increase from current law of \$154.35 million in the 2008(09) property tax year and for each year thereafter.
- **First Dollar Credit** – create a new “first dollar” property tax credit funded at \$75 million annually beginning in the 2008(09) property tax year. The credit will be distributed in a manner similar to the current lottery credit.
- **Declining Enrollment Revenue Limit Adjustment** – change the current 75% hold harmless non-recurring exemption to a full 100% non-recurring exemption. This would provide roughly \$15-17 million in additional annual statewide revenue limit authority.
- **Base Revenue Floor for Severe Declining Enrollment** – provide that no district starts the new school year with a revenue cap (after consideration of the per pupil adjustment and low revenue ceiling) that is less than what it had been at the end of the prior year (an additional \$2-3 million in statewide revenue limit authority).
- **Low Revenue Ceiling** – increase the low revenue ceiling by \$300 annually, to \$8,700 in 2007-08 and to \$9,000 in 2008-09.
- **SPED Categorical Aid** – increase \$53.6 million over the biennium.
- **Supplemental SPED Categorical Aid** – provide \$1.75 million in 2008-09 and create a new special education appropriation for school districts that meet the following criteria:
 1. per pupil revenue cap authority in the prior year was below the statewide average
 2. SPED expenditures as a percentage of total district expenditures were above 16% in the prior year
 3. membership in the prior year was less than 2,000 pupils
 4. Also, require that a district could receive this aid or the high cost SPED aid in a given year, but not both.
- **SAGE** – increase FTE low income pupil aid from \$2,000 to \$2,250 in accordance with current law (\$26.8 million increase over the biennium).
- **Aid to High Poverty Districts** – provide \$21 million over the biennium and create an annual appropriation for aid to school districts that have at least 50% of the district enrollment eligible for free or reduced lunch. It is estimated that 23 districts would be eligible for this aid.
- **Grants for Improving Academic Achievement** – provide \$10 million in 2008-09 in a new annual appropriation for grants to Milwaukee Public Schools (MPS) to improve pupil academic achievement.
- **Transportation Aid** – increase the reimbursement rate for pupils transported more than 12 miles from \$180 to \$220 for both years of the biennium. No new GPR funding needed.
- **Aid to Small Rural School Districts** – create a new sparsity categorical aid program in 2008-09 (\$3.6 million) establishing the following eligibility criteria:
 1. District enrollment of 725 or less
 2. Less than 10 students per square mile
 3. FRL eligibility of at least 20%. Aid would be \$300 per pupil for districts with FRL of 50% or more and \$150 for districts with FRL between 20% and 50%.
- **School Breakfast Program** – increase per meal reimbursement rate from 10 cents to 15 cents per breakfast served by public and private schools (\$3.3 million increase over the biennium).

Continued on page 13

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Dr. Karl Menninger



SAA Summary of Major K-12 Provisions

Continued from page 12

- Increase applies beginning in 2007-08.
- Four-Year-Old Kindergarten Grants** – provide \$3 million in 2008-09 and create an appropriation for grants to school districts to implement a 4K program. Preference will be given in the awarding of the two-year grants to districts that use community approaches to early education.
- Milwaukee Parental Choice Program Reestimate** – increase funding \$8.2 million in 2007-08 and \$16.7 million in 2008-09.
- Milwaukee/Racine Charter Schools Program Reestimate** – increase funding \$4 million in 2007-08 and \$8.6 million in 2008-09.
- Grants for School District Consolidation** – provide \$250,000 in 2008-09 in a new annual appropriation for grants to school district consolidation feasibility studies.
- School Library Aids Reestimate** – a reestimate of projected school library aids from the Common School Fund (\$6 million increase in 2007-08; \$11 million increase in 2008-09).
- School Library Aid** – provide that up to 25% of a school district's school library aid (from the Common School Fund) may be used to purchase library-related computers and software.

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BOOK REVIEW

Getting to "YES"

"Getting To YES", written by Roger Fisher, William Ury and Bruce Patton. The authors of this book have been working together since 1977. Roger

Fisher teaches negotiations at Harvard Law School and is director of the Harvard Negotiations Project. He consults widely with governments, corporations and individuals through Conflict Management, Inc. and the Conflict Management Group of Cambridge, Massachusetts. William Ury co-founded Harvard's Program on Negotiations and directs the Negotiation Network. He has served as a mediator and advisor in negotiations and now serves as an advisor to the International Negotiation Network at the Carter Center at Emory University. Bruce Patton, deputy director of the Harvard Negotiation Project is a lecturer on law at the Harvard Law School. He teaches negotiation to diplomats and corporate executives around the world and works as a negotiation consultant and mediator.

"Getting To YES" is 187 pages in length and offers a step by step proven strategy for coming to mutually acceptable agreements in all sorts of conflicts. "Getting To YES" tells us how to:

- Separate the people from the problem;
- Focus on interests, not positions;
- Work together to create options that will satisfy both parties; and
- Negotiate successfully with people who are more powerful.

Like it or not, you are a negotiator! Negotiation is a fact of life. Everyone negotiates something every day. You negotiate with your child about getting homework done before he/she can go outside and play with a friend. You negotiate with your spouse about what movie to go to. Negotiation is a basic means of getting what you want from others. It is a back and forth communication designed to reach an agreement when you and the other side have some interests that are shared. Everyone wants to participate in decisions that affect them; fewer and fewer people will accept decisions dictated by someone else.

Although negotiation takes place every day, it is not easy to do well. Standard strategies for negotiation often leave people dissatisfied, worn out or alienated and frequently all three. People find themselves in a dilemma. They see two ways to negotiate: soft and hard. The soft negotiator wants to avoid personal conflict and so makes concessions readily in order to reach agreement. He wants an amicable resolution; yet he often ends up exploited and feeling bitter. The hard negotiator sees every situation as a contest of wills in which the side that takes the more extreme positions and holds out longer fares better. He wants to win, ends up producing an equally hard response and harms his relationship with the other side.

The third way to negotiate is the method of principled negotiation developed by the Harvard Negotiation Project. Principled negotiation decides issues on their merits rather than through a haggling process focused on what each side says it will and will not do. One looks for mutual gains whenever possible, and where your

interests conflict, you should insist that the results be based on some fair standards independent of the will of either side.

The book is about the method of principled negotiation. The first chapter describes problems that arise in using the standard strategies of positional bargaining. The next four chapters lay out the four principles of the method:

- Separate the People from the Problem
- Focus on Interests, Not Positions
- Invent Options for Mutual Gain
- Insist on using Objective Criteria

The next three chapters answer the questions most commonly asked about the method:

- What if the other party is more powerful?
- What if they will not play along?
- What if they use dirty tricks?

The last chapter answers questions about fairness, dealing with people, tactics and power. Every negotiation is different, but the basic elements do not change. The principled negotiation method applies whether the other party is more experienced or less, a hard bargainer or a friendly one. Principled negotiation is an all purpose strategy.

"Getting to YES" is recommended only if you want to become a better negotiator in your family, social and business worlds.



Lesson for Today: 21st Century Design for a 21st Century School

By Bob Schmidt, Vertical Market Leader K-12, TRANE

Given that the global academic and life challenges of the 21st century will likely be the most difficult yet for any generation of US students, it's imperative that we apply the best of 21st century thinking and designs to the creation and renovation of the school facilities that will greatly influence our students' abilities to succeed.

What's the urgency? On the whole, conventional schools are often inadequate to the task of high performance learning – what's required for success in the 21st Century. The U.S. Green Building Council reports that designing toward minimum code compliance results in lower initial capital costs but delivers less-than-ideal work environments. And the U.S. General Accounting Office has found that more than 25% of the nation's students – some 14 million children – go to school in facilities deemed to be below standard or dangerous.

Clearly, students deserve better. Studies find, again and again, that classroom comfort, lighting, air quality, and acoustics are all closely linked to the performance of students and educators. Building environmentally-sound schools that are cost effective for school districts can be accomplished.

The key is the active adoption of a more conscious effort to address and promote these issues from the start of the design process by collaborating with school planners, architects, contractors and suppliers. The Vineland Public School district in New Jersey is one such success story. Updating facilities there has improved the learning environment, lowered energy and maintenance costs, and

improved facility staff productivity.

Vineland Public Schools include more than 1.5 million square feet of building space, some of which dates all the way back to the early 1900s. The district's older buildings were experiencing poor indoor air quality and increasing maintenance and energy costs. It was time for a change.

A 21st Century Design for Success

Officials set out to develop an innovative design for one of the elementary schools, Petway, that would raise the standard for all 23 schools in the district. The goals with the project were to minimize the environmental impact, lower energy and maintenance costs, improve classroom acoustics and provide an all-around high quality learning environment. The project was an overwhelming success. The 75,000-square-foot school includes 27 classrooms serving 580 students in grades K-5, along with a media center, gymnasium/theater room, cafeteria, computer lab, health suite, conference rooms and guidance offices.

The district decided to include a geothermal heating and cooling system, which greatly reduces the use of new energy by using the earth as a heat source when operating in heating mode and a heat sink when operating in cooling mode. The system gives staff a high level of control over indoor comfort and maintains comfortable and healthy air quality.

To ease maintenance, the district developed the idea of mechanical equipment closets. The closets, where HVAC equipment is stored, fit nicely

between every two classrooms. Air is supplied through a duct distribution system, rather than equipment located directly in the classroom. By incorporating the mechanical equipment into the design footprint, the closets provide full functionality and allow for easy service accessibility. They also add to a pristine environment, since it's no longer necessary to remove ceiling tiles for maintenance work and leaks stay contained.

To maximize acoustics in the learning spaces, the district hired a sound consultant. Solutions included lining the interior of the heat-pump closets, the return ductwork from the classroom to the heat pump closet and the supply ductwork in the heat pump closet.

When planning the Petway project, officials had to do a lot of balancing with the cost-per-foot to fit into the budget, but in the end, the results were gratifying because the district is now set up for long-term energy savings.

Some districts are discovering ways to achieve a higher quality facility at a lower cost-premium through funding alternatives such as performance contracting. This option allows districts to work with an HVAC provider, for example, and use future operating and maintenance savings to finance costs like their HVAC system.

Designing an effective maintenance strategy is another way schools are minimizing costs and maximizing performance. With the right maintenance strategy, schools spend less money on more costly repairs and spend more time assuring that the most critical elements of their new systems

Continued on page 17

operate as intended.

Tips for School Officials

Along with the potential benefits, updating school facilities demands a careful, thorough approach. Consider the following steps to ensure success:

- **Assemble a team** with the district's demands in mind. The school's design and planning staff should select architects, engineers, and system solution providers who fully understand the district's financial and performance objectives and can work closely with district officials to develop solutions.
- **Set clear goals** for the project, which might include designing superior learning environments by improving health and safety, reducing energy consumption, supporting community values, sustainable operation, meeting community objectives, or others.
- **Use a whole-building approach** that considers all the building's systems and how they interact with one another. An integrated approach will lead to optimal building and occupant performance and also help secure funding through government grants and incentives.

For more information, contact Bob Schmidt, Vertical Market Leader K-12, TRANE, Madison, at: email: rschmidt@trane.com or phone: 715-355-5942.



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By The SIRMC Board of Directors

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in risk management, insurance, and claims management.

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very broad liability coverages (up to \$10,000,000 per occurrence with no typical aggregate limit), including no deductible for employment-type claims and low deductibles for School Board Legal. CIC is a small company that only insures Wisconsin public entities. It earned an A.M. Best rating of B+ in its early years and maintains that rating as it continues to grow and mature.

We've realized that school insurance isn't as clear-cut as buying personal insurance and it's very helpful to have an expert to sort through the differences between coverages offered by carriers and how to do things differently within the district so we save dollars where we can. Through SIRMC, we've learned that there is much we can do to protect our districts, manage risk wisely, and save money.

*The SIRMC Board of Directors
Erin Green, Keith Lucius, Deb Pelegrin, Jill Bodwin, and Theresa Collins*

Wisconsin Superintendent of the Year Selected

Submitted By Gary Siegman, Director of Buildings & Grounds, Whitefish Bay School District

The Wisconsin Association of School District Administrators is pleased to announce the selection of Dr. James Rickabaugh, Superintendent of the Whitefish Bay School District as Wisconsin's 2008 Superintendent of the Year.

The Whitefish Bay School District serves 2900 students. An average of 95% of graduates attend post secondary education immediately after high school. Twenty percent of their students are students of color, including 8% of students attending under the state Chapter 220 Integration Program. Their per-pupil expenditure ranks near the bottom among the five highest performing school districts in Southeastern Wisconsin. Whitefish Bay students have achieved average

ACT composite scores exceeding 25.0 in each of the last five years. Students take and pass advanced placement exams at a significantly higher rate than students in any other Southeastern Wisconsin high school. Jim's leadership moved a good school district to being among the highest performing schools in the state. Whitefish Bay is also ranked by Newsweek Magazine as being among the highest performing high schools in the nation.

Dr. Rickabaugh has served as the superintendent for the Whitefish Bay School District since 2000. He started his administrative career as a Director of Pupil Personnel Services for the School District of Janesville in 1980. He then served as the Director of Instruction for that district

from 1983 to 1986. From 1986 to 1990 he served the Oconomowoc Area School District as their superintendent. From 1990 to 1997 he served as the superintendent for the Burnsville, Minnesota, Independent School District 191. Jim then served as President of the Midwest Region for Voyager Expanded Learning from 1997 to 2000. He has also served as an Adjunct Professor for the UW-Madison since 2003.

Jim is a member of the Wisconsin Association of School District Administrators, the American Association of School Administrators, the Mid-America Association of School Superintendents (President, 2004-05), the Educational Research and Development Institute II and Phi Delta Kappa.



What year was Don Mrdjenovich named Wisconsin Superintendent of the Year?

Answer: 1994



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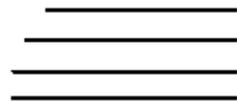
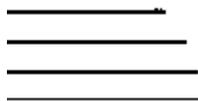
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PI-1202 Fall Staff Report Changes: 2007-08 and Future Changes 2008-09 EDEN Teacher Quality as Required by the Federal Government

By Barbara Buechner Ballweg, Education Statistics Coordinator, Data Management & Reporting Team, WI DPI

PI-1202 Fall Staff Report Changes 2007-08

Additions to **staff** information:

File Number is a new field for 2007-08 and is not required this year, but will be required for all licensed positions in 2008-09. (numeric, 7 characters)

Local Use is a new field; an optional field available for districts to include local codes, etc., that will assist them in submitting and reviewing data. (alphanumeric, 50 characters)

Additions to **assignment** information:

Contracted Agency. Required, Y, if Yes, N, if No. Default will be set to No. Should be answered yes if the assignment being performed is done by an individual that is not an employee of the hiring LEA but is employed by a private agency contracted to provide direct services to students. (alpha, 1 character)

Contracted Agency Site is required when Contracted Agency is answered Y (yes). The hiring LEA is to report where the individual is providing the service; examples would be the name of the day care facility, Head Start location, private school, or partnership school, etc. (alphanumeric, 50 characters)

Local Use is an optional field and can be used for submitting the title of individuals reported as 99/0000, Professional in non-educational related role with no further description/assignment. (alphanumeric, 100 characters)

Continued work on making sure current validation routines work correctly.

Full details on 2007-08 changes can be

found on <http://www.dpi.wi.gov/lbstat/fallsf08.html>

Future Changes: 2008-09 EDEN Teacher Quality

What needs to be collected? The unduplicated number of classes in core academic subjects taught by highly qualified and not highly qualified teachers. Data reported to the EDEN through:

- Teacher Quality in Elementary Classes (N063). Need breakdown of regular vs. special education.
- Teacher Quality in Core Secondary Classes (N064).

What are the core academic subjects? English, reading or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, and geography [Title IX, Section 9101(11)]. States must determine what is included as part of the arts.

How is a teacher of elementary/secondary classes defined? An individual who provides instruction in the core academic areas to classes at the

- Elementary level, or individuals who teach at the elementary level in an environment other than a *classroom setting (and who maintain daily student attendance records)*. Teachers of grades offered at the middle school level are included in this field if they are not departmentalized.
- Secondary level, or individuals who teach at the secondary level in an environment other than a *classroom setting (and who maintain daily student attendance records)*. Teachers of grades

offered at the middle school level are included in this file if they are departmentalized.

How is a class defined? A class is a setting in which organized instruction of core academic course content is provided to one or more students (including cross-age groupings) for a given period of time. (Additional note for secondary reporting: a course may be offered to more than one class.) Instruction, provided by one or more teachers or other staff members, may be delivered in person or via a different medium. Classes that share space should be considered as separate classes if they function as separate units for more than 50 percent of the time.

How should States count teachers in elementary classes? States have two approaches to counting teachers.

- Count self-contained classrooms as one class – If a State counts self-contained classrooms as one class, to avoid over representing subject area specialists and resource teachers, subject area specialists and resource teachers should also be counted as teaching one class.
- Count self-contained classrooms for each subject taught – If a State counts self contained classrooms for each subject taught then the subject area specialists and resource teachers would also count as teaching multiple classes.

How should States count teachers in self-contained multiple subject secondary classes? Each core academic subject taught for which students are receiving credit toward

Continued on page 29



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Virtual Schools in Wisconsin Dealt a Blow by Wisconsin Court of Appeals

By Thomas N. Shorter and Tom O'Day, Godfrey & Kahn, S.C.

On December 5, 2007, the Wisconsin Court of Appeals, District II, determined in a long-awaited decision that the Wisconsin Virtual Academy (WIVA) was in violation of three Wisconsin statutes. *Stan Johnson v. Elizabeth Burmaster*, Appeal No. 2006AP001380 (Wis. Ct. App., December 5, 2007). WIVA is an online virtual education program operated by the Northern Ozaukee School District. The district employs both licensed administrators and teachers. The educational program requires parents to work with their children on assignments and assessing progress. Numerous students across Wisconsin attend WIVA through the Wisconsin Open Enrollment Law. The Court of Appeals ordered that the Wisconsin Department of Public Instruction (DPI) refrain from making pupil transfer payments under the open enrollment law to WIVA. Initial press reports indicate that the district, and other parties adversely affected by the decision, intend to appeal the matter to the Wisconsin Supreme Court, setting up a determinative decision on virtual charter schools under current Wisconsin law.

Public Charter School Statute Violation, § 118.40(3)(c), Wis. Stats.

The first issue addressed by the court of appeals was whether WIVA violated Wis. Stat. § 118.40(3)(c), which provides that a school board may not enter into a contract to establish a charter school located outside the school district. The court of appeals held that WIVA was physically located both inside the Northern Ozaukee School District and outside the district. Because of the online nature of the WIVA program, where students access coursework from their

computers across Wisconsin and WIVA teachers work throughout the state, the court of appeals concluded that the charter school is a school located outside of the district boundaries.

Open Enrollment Statute Violation, § 118.51, Wis. Stats.

The second issue was whether the operation violated Wis. Stat. § 118.51, the open enrollment law, because the students were not actually "attending" school in the district. The open enrollment law allows parents to apply for their children to attend school in a school district other than the one in which they reside. The court of appeals concluded that the nonresident pupils were attending school outside the district because, in part, WIVA was located outside the district.

Teacher Licensure Statute Violation, § 118.19(1), Wis. Stats.

Finally, the court of appeals addressed whether the educational process at WIVA violated Wisconsin's teacher licensure requirement at Wis. Stat. § 118.19(1). The court of appeals looked to both the DPI's definition of "teach" in the administrative code, as well as WIVA's official description of the parents' role in the educational process. According to WIVA, parents were to assist with "fulfillment of attendance requirements, continuous progress with the K-12 curriculum, participation in regular teacher conference calls, monthly submission of student's work samples, and participation in State testing programs." The court of appeals found that the district did not dispute that parents work one-on-one with a pupil, presenting the lesson, answering questions and

assessing progress. These facts led the court of appeals to conclude that by offering a program where parents are supposed to "teach," WIVA's program violated the prohibition having unlicensed teachers in a virtual school.

Legislative Fix Suggested by Court of Appeals

The court took extreme care to point out that it was deciding the case not based on the policy arguments for or against virtual charter schools, but rather based on the clear and unambiguous language of Wisconsin law. The court stated:

Our job is not to bend the statutory framework to fit WIVA. If, as its proponents claim (and its opponents dispute), WIVA has hit upon a bold new educational model that educates pupils in a way equal to traditional school at a fraction of the cost, then the legislature may well choose to change the law to accommodate WIVA and other schools like it. However, as the law presently stands, the charter school, open-enrollment and teacher certification statutes are clear and unambiguous, and the district is not in compliance with any of them.

In the end, this case will likely be appealed to the Wisconsin Supreme Court, and the final outcome will again await another judicial decision. Whether the Wisconsin Legislature weighs in on the issues presented in this case remains to be seen.

If you have any questions on how the decision impacts students that attend a virtual school program, or how it affects virtual program operations you may contact any member of the Godfrey & Kahn, S.C. School Law Team.

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Fleecing 403(b) Plan Participants

By W. Scott Simon, *Morningstar*, 4-5-07

Submitted by Gary Kvasnica, *Director of Business Services, Kimberly School District*

There it was--right in the elevator with me. More precisely, it was taped to the back wall of the elevator in a hospital. "It" was a notice from the provider of the hospital's 403(b) plan--a large insurance company known for its high-cost products--to employees of the hospital notifying them of a series of informational meetings about their 403(b) plan. I was visiting a friend in the hospital--ordinarily a place of (relative) calm--but on that day my blood pressure spiked as soon as I saw that notice. Even now as I'm writing this column in my Starbucks office, my face is beginning to flush--and Melba isn't even around to fetch my blood pressure medication for me! Okay, okay, calm down big guy; just focus on writing an informative column. Focus, focus.

A Brief Background

A 403(b) plan (so-named after the section of the Internal Revenue Code where the provision for such plans first appeared in 1958) is a tax-deferred retirement savings plan. Contributions to a 403(b) plan are tax-deductible, and any earnings accumulate tax-free until withdrawals are made at which time such withdrawals are taxed at ordinary income rates.

403(b) plans are available to employees of educational institutions such as public school districts and certain (Internal Revenue Code section) 501(c)(3) non-profit groups such as colleges, universities, hospitals, and charities. Participants in these plans include teachers, nurses, school administrators, doctors, professors, school personnel, researchers, librarians, and some members of the clergy. All told, there are about 7 million participants in 403(b) plans investing about \$700 billion. Perhaps an equivalent number that are eligible

to invest in them fail to do so.

There are three primary segments of the 403(b) market: public school grades K-12, hospitals, and colleges and universities. (The 501(c)(3) charitable and church segments lag far behind in assets and contributions.) The colleges and universities segment has been dominated by longtime provider TIAA-CREF (TIAA being the Teachers Insurance and Annuity Association, which invests in fixed-income investments, and CREF being the College Retirement Equities Fund, which invests in stocks). TIAA-CREF offers professors and other higher-education personnel investment products lower in cost compared to many other financial services firms.

Many in the hospital segment of the 403(b) market have terminated their defined benefit plans. Some of them, as a result, have changed their 403(b) plans to bear a greater resemblance to a 401(k) plan. Nonetheless, many hospitals have retained their 403(b) plans, as I was reminded the day of my near-fatal encounter with that jarring notice in the hospital elevator.

The public school grades K-12 segment of the 403(b) market is a large one. Most public school teachers contribute to a defined benefit plan over their career and in return receive fixed periodic payments (usually indexed for inflation) during retirement. Many public school districts, therefore, see 403(b) plans as a mere supplement to traditional pension plans. In addition, districts by law have no fiduciary responsibility to teachers to ensure that they receive the kinds of protections afforded participants in 401(k) plans.

Teachers, as a result, receive little guidance as to how to invest in 403(b)

plans--or even to invest in them at all. For example, in my state there are just more than 3,000 teachers--a mere pittance of the total eligible--who have invested in the 403(b) plan sponsored by the California State Teachers Retirement System. Nonetheless, the K-12 segment of the 403(b) market is expected to experience the most growth in the foreseeable future. One reason is that some teachers' pension plans are under-funded (some significantly), which is a problem that now plagues many other public employee pension plans around the country. Another reason is that it can take years for a teacher to fully qualify for a defined benefit plan. In the meantime, any additional money that can be accumulated in a "mere supplement" 403(b) plan can turn out to be significant: up to \$15,500 for 2007 plus a "catch-up" of up to \$5,000 for participants age 50 or older.

The dominant providers of investment options for 403(b) plans in this segment are large insurance companies such as AIG VALIC, ING, MetLife, and AXA. One reason for this dominance is that from 1958 until 1974, only insurance products were permitted as investment choices in 403(b) plans. These choices come in the form of contracts between insurance companies and plan participants known as fixed annuities and variable annuities.

Annuities: Fixed and Variable

Fixed annuities or variable annuities offered as investment options in a tax-deferred retirement plan such as a 403(b) plan (or 401(k) or 457 plans) are typically invested in baskets of a half dozen mutual funds wrapped inside a life insurance policy.

With a *fixed* annuity inside a 403(b) plan,

Continued on page 26



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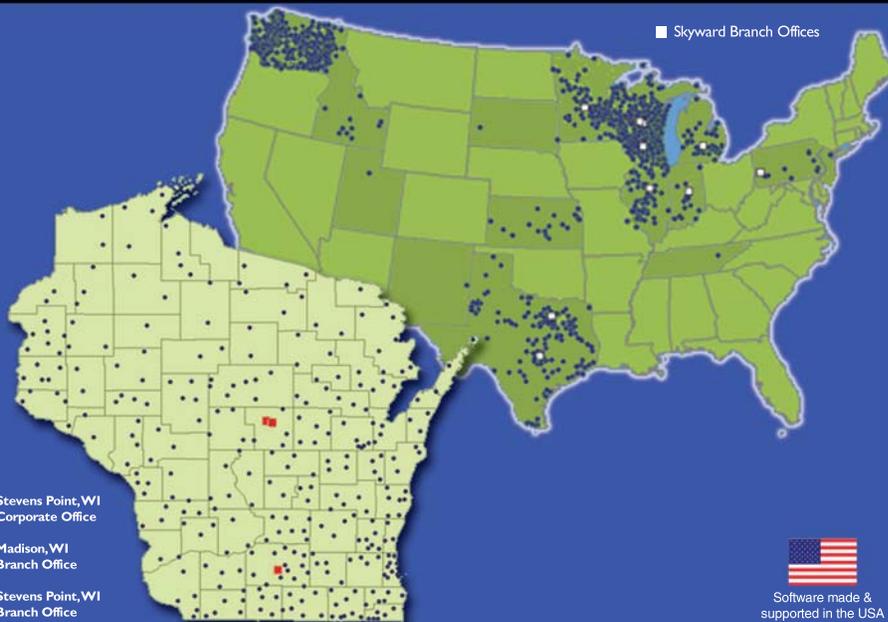
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Lydia Child

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Fleeing 403(b) Plan Participants

Continued from page 24

an insurance company is responsible for investing money in a tax-deferred account and guarantees a fixed rate of interest during the accumulation phase prior to an annuitant's retirement. There is also the guarantee upon retirement of periodic payments for some definite period such as 20 years, or an indefinite period such as the annuitant's lifetime or the lifetime of the annuitant and its spouse.

With a *variable* annuity inside a 403(b) plan, the annuitant (not the insurance company) is responsible for investing money in a tax-deferred account, typically in a range of mutual funds selected by the annuitant. A variable annuity's value, and therefore the size of the payments to the annuitant, fluctuates depending on the performance of the mutual funds in the account. Note that the life insurance associated with a variable annuity doesn't pay out a huge lump sum upon the annuitant's death but only the total contributions made by the annuitant plus any growth earned in the account.

Two, Two Tax Shelters in One!

Annuities are very appealing to investors because they are tax shelters. That is, investors can invest their money and any resultant interest, dividends, and growth in capital are sheltered from taxation. A tax-deferred retirement plan such as a 403(b) plan or 401(k) plan is, by definition, also a tax shelter. But an investor receives no additional tax advantage by investing in annuities inside a tax shelter. Don't take my word for it though. Just read the warning issued by the U.S. Securities and Exchange Commission: "If you invest in a variable annuity through a tax-advantaged retirement plan (such as a 403(b) plan), be aware that you receive no additional tax advantage from the variable annuity." (Bold in the original.)

When a school teacher buys, for example, a variable annuity inside a tax-deferred retirement plan such as a 403(b) plan, he or she not only pays the underlying expenses inside the mutual funds but also what is known as a "mortality and expense" risk charge. An insurance company, therefore, charges the teacher two sets of costs when it sells the teacher an annuity inside a 403(b) plan. The expenses of the mutual funds contained on the menu of available investment options offered to plan participants by insurance companies are, of course, bloated to ensure that the mutual fund families have enough "revenue-sharing" payments to direct the companies' way.

The Toxic Brew of High Costs, Poorly Performing Products, and Problematic Services

The problem in the K-12 403(b) plan market is not the annuity as an investment vehicle per se. In fact, an annuity can be a useful vehicle for accumulating assets for retirement or as a way to generate some future income stream. Low-cost provider TIAA-CREF, for example, has recently entered the public school segment of the 403(b) plan market; it is now listed as a provider for the Los Angeles Unified School District. It seems that third-grade teachers will finally get exposure to the low-cost products that university professors have enjoyed for some time now. (I swear on a stack of Morningstar reports that I have no financial interest in TIAA-CREF or its products.)

No, the real problem here is that the great majority of assets in 403(b) plans (which are tax shelters) are invested in high-cost fixed and variable annuities (which are tax shelters). Large insurance companies that offer such annuities--the usual suspects--charge schoolteachers unconscionable fees

ranging from 200 to 500 basis points in exchange for poorly performing investment products and services provided by salespeople disguised as "financial planners." This is just about the ultimate in fleece jobs since under that kind of investment cost structure it's nearly impossible for plan participants to accumulate much of a nest egg. As Rex Sinquefield reminds us, "Bad performance and service are not cheap; you have to pay dearly for them."

*W. Scott Simon is an expert on the Uniform Prudent Investor Act and the Restatement 3rd of Trusts (Prudent Investor Rule). He is the author of two books, one of which, **The Prudent Investor Act: A Guide to Understanding** is the definitive work on modern prudent fiduciary investing.*

Simon provides services as a consultant and expert witness on fiduciary issues in litigation and arbitrations. He is a member of the State Bar of California, a Certified Financial Planner, and an Accredited Investment Fiduciary Analyst. Simon's certification as an AIFA qualifies him to conduct independent fiduciary reviews for those concerned about their responsibilities investing the assets of endowments and foundations, ERISA retirement plans, private family trusts, public employee retirement plans as well as high net worth individuals.

For more information about Simon, please visit [Prudent Investor Advisors](http://PrudentInvestorAdvisors.com), or you can e-mail him at wssimon@prudentllc.com

Around the Regionals Wisconsin Valley



Bob Simandl of Simandl & Murray provided a detailed

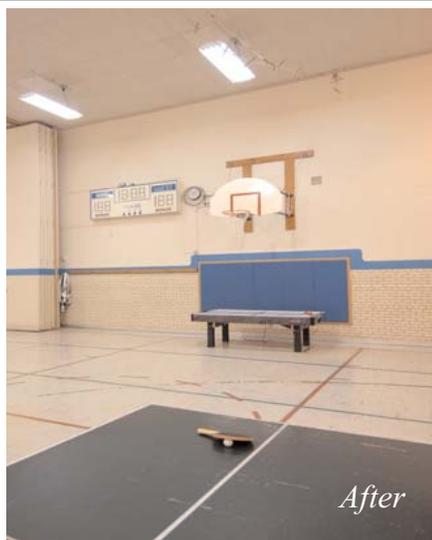
presentation and discussion about 409a, 403b and other IRS codes that may present potential problems for schools at the WASBO Wisconsin Valley Regional. The 403b information was aimed at school districts that have already had plan documents prepared. However, a great deal of discussion between the School Business Officials also transpired comparing districts' differences and similarities. In addition, tips were provided to those districts who are now preparing plan documents.

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WASBO Taking Care of Business Seminar Playing by the Rules Rescissions or Referenda



The School Finance Network
John Forester (SAA), Dan Rossmiller (WASB),
Jeffrey Leverich (WEAC), Doug Haselow (Equity in
Funding), Bob Borch (WASBO). Not pictured Dr.
Jack Norman (Institute for Wisconsin's Future)

Todd Barry,
WISTAX



Dan Van de Water
Eau Claire



Thomas Joynt
UW Milwaukee
Administrative
Leadership



Tom Owens
DC Everest



Ardell Wiederhoeft
Fort Atkinson



Larry Dalton
Onalaska



**Thursday
November 8, 2007
The Radisson Hotel
Madison, Wisconsin**

The 3rd Annual Wisconsin School Personnel Academy Current Compensation Trends



Professor Herb Heneman and Professor
Tony Milanowski, both of UW-Madison kicked
off the seminar with an Overview of National
Compensation Trends in K-12 Schools.



(Top to bottom) Barbara Buechner Ballweg,
Education Statistics Coordinator for the
DPI, Brain Ronk of enetrix and Dale Knapp,
Research Director for the Wisconsin Taxpayers
Alliance shared information on how to access
and use their compensation data resources
with the 80+ attendees who braved our
Wisconsin weather to attend the seminar a day
after another winter storm.



Daniel Stahl, SPHR, President of Human
Resources Group addressed 2 topics: How to
Avoid the Top Ten Mistakes in Compensation
Planning and Extra and Co-Curricular Job
Evaluation Tools. We would also like to thank
Human Resources Group for sponsoring the
breaks for the seminar.



Roy Raush, Benefit Counselor for the Wisconsin
Department of Employee Trust Funds (ETF)
concluded the day with a session on Understanding
the Wisconsin Retirement System and Your WRS
Benefits.



**Wednesday, December 12, 2007
Sheraton Madison Hotel - Madison, Wisconsin**



PI-1202

Continued from page 20

graduation should be counted. For example, if English, calculus, history, and science are being taught in a self-contained classroom by the same teacher, count these as four classes. If the teacher is Highly Qualified in English and history, he/she would be counted as Highly Qualified in two of the four subjects and not highly qualified in two of the four subjects.

Local and Total Experience

Experience fields need to be modified for the better comparability. Suggested method of collection:

First Year:

- ___ Teacher
- ___ Administrator
- ___ Pupil Services

Local Years of Experience in District in current position:

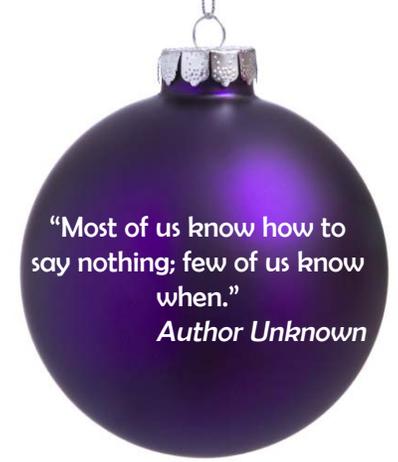
- ___ Teacher
- ___ Administrator
- ___ Pupil Services

Total Years of Experience in position):

- ___ Teacher
- ___ Administrator
- ___ Pupil Services

Total Years in Education: _____

If you wish to provide suggestions to the PI-1202 Fall Staff Workgroup for consideration of ways to collect new data elements for 2008-09 to meet the teacher class level data EDEN requirement or the change in collection of local and total experience, please email them to Barbara.ballweg@dpi.state.wi.us



The WASBO School Facilities Committee met in the WASBO office in Madison to finalize planning for the March 3-4, 2008 Facilities Management Conference.



(L to R Liz Kane DPI), David Hoh (Kimberly), Cathy Catanzaro and Bruce Lindsay (Johnson Controls, Inc.)



School Facilities Committee Chairs Dale Zabel (Watertown) and Jim Beckmann (Glendale River Hills/Maple Dale-Indian Hills) lead the meeting.

Curt Murray has a smile on his face as he looks forward to retirement after 19 years in the School District of La Crosse. Thank you, Curt, for all of your contributions to WASBO!



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ASBO Update

WASBO in Toronto - ASBO's 93rd Annual Meeting & Exhibits

Wisconsin had a terrific turnout in Toronto for ASBO's 93rd Annual Meeting & Exhibits. Here are just a few of the comments from their experiences at the ASBO Conference. Mark your calendar to be in Denver for the 94th Annual Meeting & Exhibits - November 7-10, 2008!



“This was my first time attending a national conference and I was very impressed. I didn't realize how much I had been missing all these years.”

Jill Bodwin, Mishicot School District



“Toronto was the third ASBO International conference I've attended in my 17 years as a school business manager. Having had the Toronto experience, I think I will go more frequently than once every 5.67 years.”

I participated in a pre-annual meeting workshop – an all day session entitled “Unlocking the Secrets for a Business Official's Success in Labor Negotiations.” The session was conducted by two representatives of the North American Association of Educational Negotiators (NAEN) – one of them was the executive director, and another was a past president. The training was quite valuable, and the resources available through NAEN are of sufficient merit that, upon my return, I joined the organization (\$80 per year). NAEN offers a bi-monthly bulletin, a listserv, and the ability to network with negotiators throughout the U.S. and Canada. They also offer a very slick costing spreadsheet (\$400 for members). If you are interested in more information, the web site is www.naen.org.

“Wisconsin had a huge, positive presence at ASBO 2007 in Toronto! We had many members in attendance, hosted a great event, and provided WASBO speakers for various topics. Speakers and topics included: Kathy Johnson from Risk Management Strategies speaking on Worker Comp tips; Mark Vetter from Davis and Kuelthau speaking on teacher bargaining strategies; and Doug Reynolds from the Beloit School District speaking on school safety. Thanks for doing us proud!”

Erin Green, Greendale School District



The keynote speakers were excellent; the breakout sessions were of high quality; the vendor exhibits were extensive; WASBO chose a great headquarters hotel – the Fairmont Royal York; the social events were plentiful; the PMA reception at the CN Tower was outstanding; and WASBO's Blues Brothers event promoting Erin's candidacy was great. Networking is always a big part of these events – having the opportunity to talk to others from WASBO, as well as folks from other states and provinces, was extremely valuable – I carried back some good ideas. And apart from the official events, my wife and I thoroughly enjoyed Toronto – a clean city with a great personality. Thanks to Woody and Tina for all the planning and logistics that went into making this a fine experience for those of us from WASBO.”

Larry Dalton, School District of Onalaska

Thank you to the following Sponsors!

Your Support added to the Toronto experience!

WASBO Welcome Reception - **Johnson Controls, Inc.**

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(This event was put on jointly with Southeast ASBO, Iowa ASBO & Arizona ASBO in support of our candidates for the ASBO Board)

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Goal Action Team Updates

“I attended many good sessions at the ASBO conference that gave technical information or updates on current trends in school business management. However, the first general session speaker shared a very inspiring real life story that has remained with me. He built a beautiful school in the worst neighborhood in Pittsburgh specifically for the students from that area. Students that had struggled in other schools have been extremely successful in a variety of programs at this school, and he has never had any vandalism. 92% of the students go on to college. His main message was that, “If you build world class schools, you will get world class students. If you build prisons, you will get prisoners.” It was a real life success story that can be used to show the public why our facilities need to be more than just the cheapest structures that can be built.”

Jim Milzer, Franklin Public Schools



Board Governance Goal Action Team

By Keith Lucius, Board Treasurer and Board Governance Goal Action Team Chair

The intent of this goal is to improve the way the WASBO Board functions. As WASBO continues to grow, the Board needs to review how it operates and what it does. The Board does not want to micro manage the daily operations, instead we would like to focus on our goals.

The first change that you may notice is intended to improve communication with the members. Before the end of the year, we plan to post minutes of Board and Leadership Team meetings on the WASBO web site. It is important that our members know what is happening at Board meetings. Board members welcome your feedback on issues discussed at the Board level.

We are looking at the WASBO Vision and Mission. The Leadership Team is planning to have Board representatives attend each regional meeting this winter. Our hope is to have a discussion with the regional members to find out where our members want WASBO to go in the future. Please plan to attend your regional and let us know your thoughts on the course you would like to see WASBO take in the future.

Another item that we are working on is improved financial reporting. We would like to present meaningful financial information in a format that is easy to understand. As we develop new reporting formats they will be shared with the membership. In the end, we plan to share financial reports and meeting minutes on the web so all members can access them and be more in touch with WASBO's direction.



“What I enjoy most about ASBO conventions is the quality of the keynote speakers. Every morning starts with a keynote. I am still in a “good mood” from the last day’s speaker. The ASBO experience has also provided me a glimpse of several cities that I would not have otherwise traveled to. Toronto is a great city!”

Sue Schnorr, Fond du Lac School District





Welcome New Members

- **Joe Bertone**, District Administrator, Barneveld School District
- **Walter Clark**, Business Manager, Northern Ozaukee School District
- **Mark Flynn**, District Administrator, Merton Community Schools
- **Jeff Hanke**, Manager of Building & Grounds, School District of Beloit
- **David Hazen**, CFO, Racine Unified School District
- **Nancy Heaton**, Finance Manager, School District of Bayfield
- **Christopher Hibner**, District Administrator, East Troy Community School District
- **Jennifer Kirkham**, District Accountant, St. Croix Central School District
- **Kristina Klabunde**, Bookkeeper, Paris Consolidated School
- **Janet Kozeneski**, District Bookkeeper, School District of Washburn
- **Dave Makovsky**, Buildings and Grounds Supervisor, Medford Area Public School District
- **Jacquelyn Mermal**, Payroll/Benefits, Greendale School District
- **Robert Schmidt**, Director, Buildings & Grounds, Osceola School District
- **Susan Shakal**, Bookkeeper, Cadott School District
- **Beth Sheridan**, Accounting Manager, Oconomowoc Area School District
- **Brian Smith**, Finance Manager, Wauwatosa School District
- **John Sullivan**, Transportation Coordinator, Sturgeon Bay School District
- **David Wellington**, Superintendent, Spring Valley School District
- **Julie Allord**, Vista Benefits, Inc.
- **Tim Ammon**, Vice President, Management Partnership Services, Inc.
- **Jeffery Beirne**, Convergence Consultant, Transcend Communications
- **Dan Choi**, McKinstry
- **Tom Laufenberg**, McKinstry
- **Bruce Lindsay**, Public Sector Sales Manager, Johnson Controls
- **Rainer Moje**, Sales, Siemens
- **Daryl Zaremba**, Sales-DDC Controls, Illingworth Corporation

New Wisconsin ASBO International Members

Sue Buchholz, Unified School District of DePere
 Nick Curran, Omro School District
 Michael Pieper, Western Technical College
 Andrew Sarnow, Beaver Dam Unified School District
 John Stellmacher, Barron Area School District

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Short Shots



Where are They? - Amy Martin (Greendale to North Cape), Todd Gray (Appleton to Oshkosh), Shelley Retzlaff (Franklin to Greendale), Ross Mac Pherson (Milton to New Berlin), Randy Johnston (Omro to Oshkosh), Brian Smith (Feld, Schumacher, LLC to Wauwatosa)

WASBO PCard User Group Meets

Bryan Barger and Patrick Brennan of Harris Bank came to Madison to share some of the reporting features of the Purchasing Card and answer question for those new to the program and those more experienced. The afternoon was a sharing of best practices between districts.



Bryan Barger and Patrick Brennan address the group.



40 attendees came to Madison in November to participate in the PCard User Group Meeting.



Patrick Brennan answers a question.



Bryan Barger offers suggestions to a PCard administrator.

Winter Greetings

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Thomas Kinkade

WASBO Holiday Hours

The WASBO Office will be closed December 24 & 25 and December 31 & January 1. Staffing will be at a minimum December 26-28.

Happy Holidays!
Woody, Tina, Jeanne,
Marsha and Bonnie



10th Annual WASBO Facilities Management Conference



March 3 - 4, 2008

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*Five-year study of 1,060 Wisconsin schools.



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WASBO Calendar

Professional Development

January 23-25, 2008

Wisconsin State Education Convention (WASB/
WASBO/WASDA), Milwaukee, MAC

March 3, 2008

Transportation & Bus Safety Workshop,
Wisconsin Dells, Kalahari

March 3-4, 2008

WASBO Facilities Management Conference,
Wisconsin Dells, Kalahari

March 26-27, 2008

WASBO Accounting Seminar, Wisconsin Dells,
Chula Vista

May 20-23, 2008

WASBO Foundation Spring Conference &
Exhibits, Wisconsin Dells, Kalahari

Regionals

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

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

April 11, 2008 De Pere, Jt. Leg. Mtg w/
NEWASBO, 11:00 a.m. Start
May 30, 2008 Algoma

Madison Area

Feb. 7, 2008 Middleton-Cross Plains
March 6, 2008 Mc Farland
April 3, 2008 Sun Prairie

Northeast

Feb. 8, 2008 Fond du Lac
April 11, 2008 De Pere - Jt. Leg. Mtg w/
NEWASBO, 11:00 a.m. Start
May 30, 2008 Manitowoc

Northwest - Meetings are usually held at Lehman's
Supper Club in Rice Lake

February 13, 2008, March 12, 2008, April 9, 2008

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

Feb. 8, 2008 Greenfield
April 18, 2008 Hamilton

Southwest - All meetings will be held at the CESA
#3 office in Fennimore.

Feb. 20, 2008 CESA 3
April 2, 2008 CESA 3

West Central - Meetings are held the first
Thursday of the month except January, May & July
from 10 am - 1 pm at the Sparta Area School District
Administration & Education Center, 201 E. Franklin St.,
Sparta

February 7, 2008, March 6, 2008, April 3, 2008,
June 5, 2008

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

Feb. 1, 2008 D.C. Everest (Legislation & New
Laws Seminar)
March 7, 2008 Auburndale
April 11, 2008 Medford
Aug. 15, 2008 Antigo



Go to www.wasbo.com and click on "Calendar" for updated meeting information, to register or get directions.

Committee Meetings

Safety Committee

March 12 (1:30 p.m.) - Madison, WASBO

Spring Conference Committee

Jan. 24 (Time TBD) - Milwaukee
March 27

More information on committee meetings at the Joint Convention to follow. Check www.WASBO.com.

Board of Directors Meetings

March 12, 2008 - Ashwaubenon SD

June 11, 2008 - Madison, WASBO Office

Business Meetings

January 24, 2008 - Milwaukee

May 23, 2008 - Wisconsin Dells

**Lights,
Camera,
Action!**

Mark Your Calendars to be at the
**Kalahari Resort & Conference
Center in Wisconsin Dells**
May 20-23, 2008
for the
**WASBO Foundation
Spring Conference
& Exhibits**
Exhibitor Materials will be
Available Soon!
Check www.WASBO.com
for More Information.

**WASBO FOUNDATION
2008 MATCHING SCHOLARSHIPS**

MetLife \$4,000 Scholarship
EMC Insurance Companies \$3,000 Scholarship
NATIONAL INSURANCE and SERVICES \$1,000 Scholarship

Application Deadline **March 3, 2008**

Wisconsin Association of School Business Officials
4797 Hayes Road, Suite 101, Madison, WI 53704
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