



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 3 - June 2007

WASBO RECOGNIZES 60 YEARS AT THE ANNUAL SPRING CONFERENCE & EXHIBITS



1947-2007

Bill Collar set the professional tone perfectly for the 60th Annual WASBO Foundation Spring Conference. As we move our work from "good to better" and "better to best," he demonstrated and pointed out our need for a balanced "Positive Mental Attitude." WASBO responded with 371 Active, Retired and Service Affiliate members attending 41 excellent professional development sessions. These sessions presented by experts in their respective areas included topics on leadership, facilities, technology, transportation, budgeting, negotiations, fringe benefits, OPEB, purchasing, communications, and credit ratings, just to name a few. Viterbo University awarded graduate credit to attendees, which is honored by the State for Administrative Certification requirements.

Nevertheless, our work is not just about classroom activities. Our "Positive Mental Attitude" extended to professional networking opportunities where we were able to meet new colleagues and strengthen old relationships. Moving from "better to best" means growing a professional support network with which you can discuss your district's activities.

Part of our professionalism is giving of oneself. Time after time we see colleagues sharing information and tips with each other. Moreover, Bill Collar encouraged personal and balanced communications among our peers. Some of our professional activities need to be done with humor, enjoyment and laughter in order

for us to have long-term success. Bill Collar taught us to have a balanced mix in our school business world. WASBO members responded with Mentors and Mentees sharing information with each other, committee meetings, honoring five award winning WASBO colleagues, and providing six college scholarships to deserving Wisconsin high school graduates. WASBO members provided over \$13,000 dollars of scholarships and awards with the help of Service Affiliate Members and proceeds from networking activities.



In addition, part of the WASBO members' balance was giving to children outside Wisconsin. As a part of our 60th Birthday celebration, we incorporated the festive Mardi Gras theme. While remembering Mardi Gras and New Orleans we also were reminded of the devastating affects of Hurricane Katrina. We decided to provide help to the destroyed St Bernard Parish Public Schools. Our Service Affiliate, WEA Trust Member Benefits, provided the funds needed to bring us Gayle Hunter from St Bernard Parish Public Schools in the New Orleans area, who shared the story of devastation in their school district left by Hurricane Katrina. The results are in. "The generosity of groups such as the Wisconsin Association of School Business Officials, WEA Trust Member Benefits, and groups within the Fond du Lac School District demonstrated the generosity of caring people throughout the country,"

Continued on page 22

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Editor: Woody Wiedenhoeff

Our Greatest

Association
Students
Staff
Educational Opportunities
Team Work & Networking
Service Affiliates



A Message from the President

Our Greatest ASSETS
Service Affiliates



Gail Moesch
WASBO President

Our theme for 2006-07 is “**Our Greatest Assets**”.

- A. Association—WASBO, ASBO, Regionals**
- S. Students**
- S. Staff—Professional & Support**
- E. Educational Opportunities—Seminars, Conferences**
- T. Team Work & Networking**
- S. Service Affiliates**

This is the sixth newsletter for 2006-07 and we come to the final letter for the theme of my messages. The theme of this message will be “**Service Affiliates**”. Service Affiliates play a huge role in our association. I want to thank them for everything they do to make our organization a success.

Service Affiliates offer their expertise to our members by putting on sectionals at all of our conferences. This lets the Service Affiliate share their expertise with the business official, the building and grounds personnel or anyone else in attendance at the conference. It affords them the opportunity to reach a large number of our members at one time. They are the experts in their field, and I truly learn a lot from them that I can take back to my school district and use in my day to day operation.

Service Affiliate Members advertise and contribute articles to our newsletter, “Taking Care of Business.”. This helps keep our costs down and also affords them the opportunity to get the “word out” to the membership about their products and services. Mention that you saw their ad in the newsletter when you see the vendors. They will truly appreciate it.

Service Affiliates make an investment in time, energy and financial resources to set up and man their booth in the exhibit hall. This allows our members to walk around the hall to see what is new and gather information that we can review when we get back to our schools. This also gives us the opportunity to talk to some of the vendors and tell them about experiences we are having. Be sure to thank the vendors for exhibiting since their investment keep our conference costs down since the vendors pay to exhibit.

Various functions are hosted by our Service Affiliates. We had a tremendous list of sponsors at the Spring Conference. We tried to acknowledge everyone on the PowerPoint at our Business Meeting, Awards Ceremony and the Birthday Celebration at the end of the conference. Service Affiliates also sponsor meals, breaks, speakers and more at other conferences such as the Accounting Seminar, Transportation & Bus Safety Workshop, and the Facilities Management Conference.

Service Affiliates sponsor our scholarship golf outings, make our silent auction successful because of their donated items, sponsor events such as the Walk for Kids, President’s Recognition Dinner, and the list goes on and on. Without their

Continued on page 9



Woody Wiedenhoef
WASBO Executive Director

Exec's Reflections

You Have Summer Off, Don't You?

When I was in the field, I used to hear that question more often than I cared to hear. It told me two things. I needed to use better communication techniques with my community. In addition, I needed to inform people about the specific activities that happen in a school district during the summer.

So, what do we do during those nice warm summer days?

We are implementing new plans and organization for the upcoming school year and closing out the current year, all at the same time. The following are some examples.

The business office secures and facilitates an external audit of the school district's books and operations for the last year. To do so, the business office appropriately "closes" the books and prepares final reports for the DPI, school board, staff, community, and auditors. Simultaneously, internal operational changes for next year's audit are occurring, where applicable. In addition, preliminary budgets are being implemented for the next year while the last year's budget is being "closed." The business office purchases needed services, supplies and equipment for the next year, while we are still providing for the present needs of the children and staff. While closing the current school year's budget and reporting its successes and concerns, the district will be watching the State legislation process carefully for changes affecting the preliminary budget for next year. Moreover, negotiations continue for settling unfinished contracts with various bargaining groups. Administration makes open enrollment and final hiring and staffing decisions. Payroll is paying out final contract payments and accruing summer payments to last year's books for the fiscal closing and audit, while setting up new payment schedules for next year's settled contracts. This includes providing for all necessary quarterly and fiscal year end reports.

Facility, transportation and nutrition staff are also getting ready for next school year's children. Custodians attend to cleaning buildings and sites. Maintenance staff and contractors finish improvement and maintenance projects before the start of school. Projects may deal with safety, environmental aspects, energy consumption and instructional support changes. Nutritional staffs maintain equipment, review safety standards, update menus and make needed changes to implement new programs. Busses go through maintenance and replacement. Routes are changed for added efficiencies. Transportation staffs are trained and safety requirements reviewed.

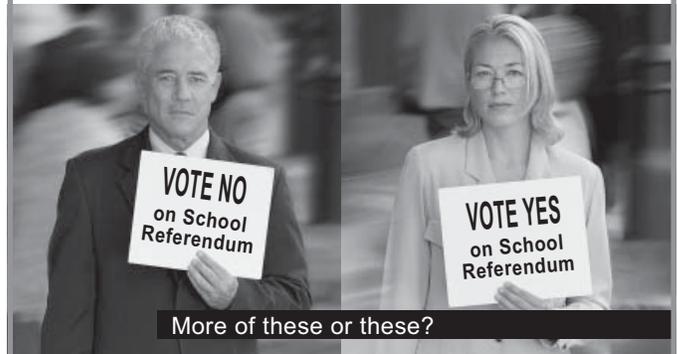
In essence, we have one foot in this year and one foot in the next school year.

Oh, I think I forgot to mention, we run summer school during all of this activity. Enjoy your summer vacation!

"Service is the rent that you pay for room on this Earth."

Shirley Chisholm

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Welcome to a recent effort by WASBO to address the issues bookkeepers, payroll and accounts payable staff face. This is a continuation of an article from the April 2007 issue of *Taking Care of Business*. Please give us your feedback and suggestions for future articles.

Last issue we talked about how to code receipts under the controls spelled out in the WUFAR (Wisconsin Uniform Financial Accounting Requirements) by DPI (Department of Public Instruction). Now let's apply those same principles to coding expenditures since many of the same principles apply. A Fund must still be identified. We will assume that all expenditures are meant for Fund 10; the General Fund.

Remember from the last issue, we used Chapter 1 of the WUFAR to explain the coding requirements. Coding is broken down into Fund, Code, Location, Object (Source), Function and Project (A completely coded account looks like XX-E/R-XXX-XXX-XXXXXX-XXX). The Fund part was mentioned previously. Since this article focuses on expenditures, the Code is an "E". Location and Project coding will be covered in a future article. The focus of this article will be Object and Function.

"Object" is covered in Chapters 10 and 11 in the WUFAR. Chapter 10 gives the nine categories and the available clarifying sub-division accounts recognized by DPI under each of these nine categories. Chapter 11 supplies the definitions. A district may add clarifying accounts, but they must be rolled into the accepted WUFAR accounts for reporting to the DPI. It is more common to add clarifying accounts with the 100 and 200 divisions and less common to add accounts to other divisions. Seek advice before going your own way. If you do not have a Business Manager, your auditor or DPI will be happy to advise you on the best approach.

"Function" is covered in Chapters 6 and 7 in the WUFAR. Chapter 6 gives the categories and available clarifying sub-division accounts recognized by DPI. Chapter 7 provides the definitions. Remember that

the whole system has been designed to allow DPI to summarize by rolling up the detail into certain accounts that are common to all districts in the State. Be careful that your actions do not compromise this most important premise of WUFAR. As was stated in the April issue, use the **Allowable Account Classification by Fund** (<http://dpi.wi.gov/sfs/wufar.html>) document provided by the DPI when coding. This will help clarify or affirm the codes you decide to use.

Now that the backdrop has been established by the use of the proper chapters in the WUFAR and the **Allowable Account Classification by Fund** is at hand, its time to discuss coding. Starting with the Object part of the coding, there are nine subdivisions just like Source coding. The nine subdivisions are:

- 100-Salaries
- 200-Employee benefits
- 300-Purchased services
- 400-Non-capital
- 500-Capital
- 600-Debt retirement
- 700-Insurance and judgments
- 800-Transfers
- 900-Other

With the type of expenditure established, we look at what program is making the expenditure. DPI limits the division of programs into four major categories.

- 100000-Instruction
- 200000-Support services
- 300000-Community services
- 400000-Non-program transactions

These categories are further sub-divided into various purposes. As an example, instruction has 19 sub-categories. For practical purposes, these represent the licenses that teachers hold. An elementary or middle school is usually based on a general license that allows its teachers to teach all subjects, so the expenditure function is 110000-undifferentiated curriculum. Most districts enhance this category by adding 110100 for First grade, 110200 for Second grade and so on or a similar system. A junior high school or high school

Continued on page 21

WASBO Recognizes Our Professional Peers at the Spring Conference!



Ted Kozlowski

Wallace E. Zastrow Award

Sponsored by Wisconsin Investment Series Cooperative

Ted was nominated by the Madison Area School Business Officials in recognition of his many years of leadership to their regional, WASBO and the School Business Management Profession. Ted retires this month from the De Forest Area School District.

Peter Ross

New School Business Official of the Year

Sponsored by Johnson Controls, Inc.

Pete was nominated by his District Administrator, William Loasching, who noted that his decision to nominate Pete was, "his contribution to improving the learning conditions for students in the Seymour Community School District. We also welcome Pete as a newly elected Director to the WASBO Board.



Robert Zuehlsdorf

Facilities Manager of the Year

Sponsored by Johnson Controls, Inc.

Bob was nominated by his colleague Tim Diermeier who pointed to Bob's leadership skills, professionalism and willingness to help others. Don Hietpas said Bob has been, "an innovative manager, unafraid to try to new approaches to management of district facilities." Bob is the Director of Facilities & Operations for the Appleton Area School District. Dan Choi of Johnson Controls made the award presentation.



McFarland School District

Business Services Award

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

Lisa Voisin of Robert W. Baird & Co., Inc. presented the Business Services Award to Jeff Mahoney, Director of Business Services. Jeff also acknowledged Brad Minter, Athletic Director and Sherri Peterson, Food Service Director. McFarland's Food Service Department manages all co-curricular concession food service needs, providing many benefits to students, staff and the community.



John Forester

Friend of WASBO

The Bay Area Regional nominated John to receive the Friend of WASBO Award noting John's willingness to go above and beyond when advocating for children in Wisconsin. As part of this award John was able to make a \$500 donation to the Verona School District's fund for kids who may not have the financial resources for field trips and other activities.



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and
Safety Committees



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President's Message

Continued from page 3

support we would not be able to provide these very successful networking opportunities.

I talked to a few Service Affiliates to get their viewpoint on how they felt about WASBO and their relationship with us. Here is some of the insight that I received from service representatives. The Service Affiliates believe the networking gatherings, events and conference themes are fun and create a relaxed atmosphere, while the quality of the programs and educational sessions are outstanding. The Service Affiliates are able to interact with their peers and competitors in an uninhibited manner on a regular basis. They are able to gather information and build relationships with other Affiliates that compliment their services. Collectively, they are able to share their experiences which will have a positive effect on student learning opportunities and their environment. Service Affiliates feel this is the organization that they need to be a part of. Service affiliates also learn from the business officials with the "Doing Business with School Districts" sessions that are held at the conferences. Service Affiliates agree that their jobs are a lot more enjoyable and successful when they have the opportunity to work with an active WASBO member.

As you can see, WASBO benefits from the Service Affiliates just as much as the Service Affiliates benefit from the partnerships they have with WASBO. To use an old phrase which I feel is appropriate, it is a "win-win" situation for everyone. Thank you again Service Affiliates for everything you do to make WASBO such a successful organization.

As my year as President of WASBO is fast coming to an end, I want to take this opportunity to thank you for the confidence you showed in me by allowing me to serve as the President of this great organization. It has been a rewarding experience. The future of WASBO looks awesome and we will continue to work to bring our vision to fruition. The administration, leadership

and members of WASBO will make this happen. Please consider volunteering your expertise whenever possible. The success of our organization comes from its members.

Here are a few quotes that I found on Bill Collar's website. If you like these, visit his website at www.billcollar.com.

"A good goal is like a strenuous exercise—it makes you stretch."

Mary Kay Ash

"Choice not chance determines our destiny."

Aristotle

"The world cares very little about what a person knows. It's what the person does that counts."

Booker T. Washington

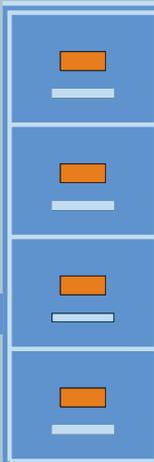
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- Keep on top of what's happening in your profession, not just in your district, but nationally and even globally, through the weekly e-blast *Accents Online*.
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“As a 20-year member of ASBO International, I continue to advance my knowledge and leadership skills. ASBO brings a national school business perspective to the table, and it perfectly complements what I learn from local issues. I rely on them for so many things—from staying on top of the latest news through the Accents Online newsletter to networking with peers from across the country at national workshops.”

– Neil Sullivan, Executive Director of Finance,
Spokane Public Schools, Spokane, WA

WASBO Recognizes Our Scholarship Recipients at the Spring Conference!



Katie Egan
 WASBO Foundation-
 MetLife \$3,500
 Scholarship
 Sponsored by MetLife Resources
 Katie graduated from Southwestern High School and has been accepted at the University of Wisconsin-Madison where she plans to pursue her goal of becoming a medical doctor. Katie has been a leader at school and in the community where she volunteers as an EMT for the Hazel Green Rescue Squad.



Kelly Pertzborn
 WASBO Foundation-
 EMC Insurance
 Companies \$3,000
 Scholarship
 Sponsored by EMC Insurance
 Companies
 Kelly graduated from Lodi High School and plans to study psychology at the University of Wisconsin - Madison. She would like to work with children who are coping with illness. Kelly has been active in athletics, Math Team, Forensics, SADD, Music and more.

Linda Hohn

WASBO Foundation-
 Siemens \$1,000

Academic Scholarship
 Sponsored by Siemens Building Technologies

Linda, who is the bookkeeper at the Bowler School District, is working toward her Master's in School Business Management at the University of Wisconsin - Whitewater. She would like to see her education benefit her school district and students through strategic planning, budgeting, and grant processing.



Mindy Cummings

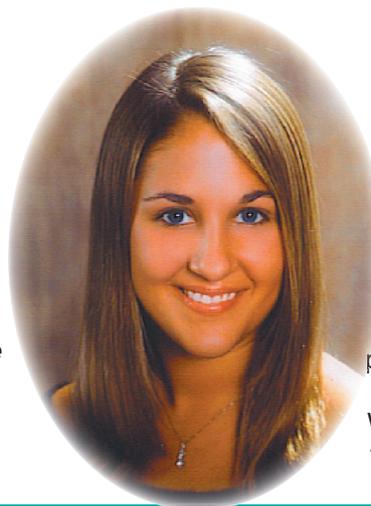
WASBO Foundation
 \$2,500 President's
 Scholarship

Sponsored by SimplexGrinnell
 Mindy graduated 3rd in her class of 200 in the Shawano-Gresham School District. She has been accepted into the honors program at the University of Wisconsin-Madison where she plans to pursue a degree in business management/marketing in pharmaceuticals. She has been an active volunteer at the Humane Society as well as a Junior Achievement participant.



Jessica Bubolz
 Wallace E. Zastrow
 Award \$1,000

Scholarship
 Sponsored by Wisconsin Investment Series Cooperative
 Jessica graduated from the DeForest Area High School.



Hannah Edwards
 School Business Official
 of the Year Award
 \$1,000 Scholarship

Sponsored by Wausau Insurance Company
 Hannah is a graduate of Waukesha North High School and plans to pursue a double major in Accounting and Finance at the University of Wisconsin - Whitewater. Her goal is to become a CFO for a local private corporation.

403(b) Final Regulations - Don't Panic!

By Dar Hansen, Vice President Retirement and Investment Services, WEA Trust Member Benefits

The IRS has not yet published the final 403(b) regulations, but they may be ready as soon as June 30, 2007. These changes *will* affect how you administer your 403(b) plan, however when the regs are finally published, we will have a better understanding of what this will mean for you and the administration of your plan.

What is the IRS implementation date?

Although the IRS currently has set an effective date of January 1, 2008, there is concern among groups such as National Tax Sheltered Annuity Association (NTSAA) that this is not enough time for plan sponsors and vendors to properly react to new compliance requirements.

The NTSAA has sent a letter to the Department of Treasury requesting an extension of the effective date to “at least January 1, 2009”, should the regs be finalized in June. The IRS is considering this request.

What districts should *not* do now.

Do not panic! Districts do *not* need to purchase documents or establish new provider service agreements before the final regulations are out.

Yes, you will need a plan document, but the IRS has indicated it will provide sample language shortly after the final regulations are published. You will also need service provider agreements with the vendors participating in your plan. The WEA Tax Sheltered Annuity Trust and other vendor programs will provide a plan document and service provider agreement for school districts.

School districts indicate that compliance and administration issues are their biggest concern. You should prudently consider various plans and proposals before committing to a program.

What districts *should* do now.

Districts should begin to review vendors for their plan now. You will want to be certain that all vendors chosen can provide the services necessary and offer a product that has reasonable fees and investment opportunities. To help with this evaluation, you can request the *403(b) Plan and Product Questionnaire* and *Vendor Comparison Spreadsheet* from WEA Trust Member Benefits.

The why and what of the proposed regs

The IRS goal is to create equality among retirement savings programs--such as 401(k), 403(b), and 457 plans--and to emphasize employer responsibility. The new regulations clearly shift the responsibility for administering 403(b) plans to the school district. Your 403(b) plans will no longer be considered payroll accommodation plans, but will be considered employer-sponsored defined contribution plans, the terms of which are established and administered by the employer. There are seven key areas of compliance that you will need to consider as you prepare for this new 403(b) environment.

- 1. Written plan requirement** – Program provisions must be laid out in a written document (this does not imply ERISA coverage for government plans).
- 2. Universal availability** – Existing regulations require that all employees be eligible to contribute to your 403(b) plan with limited exceptions. The IRS is currently auditing school districts to determine whether substitute teachers are notified of their eligibility to participate. The proposed regulations add a requirement to give annual notice to employees that they are eligible to save for their retirement through the 403(b) plan and provide opportunities for changes in contributions.
- 3. Transfers and exchanges** – New limitations will limit in-service transfers to vendors approved by the employer. Most school districts and union bargaining groups are currently evaluating vendors and products in an attempt to reduce the number of vendors and assure participating vendors compliance with current and new regulations.
- 4. Distributions** – Today you seldom have knowledge of participant distributions from your 403(b) plan. The regulations reinforce the IRS position that you are responsible for any distributions from your plan. Service provider agreements with your vendors will require vendor certification that they will be responsible for reporting and withholding taxes on distributions and compliance with IRS rules

Continued on page 13

and regulations, as well as your specific plan provisions.

5. **Contribution limits** – Again, service provider agreements will certify vendor compliance with contribution limit rules and provision of calculations to determine applicable contribution limits. You will need to consider coordination of contributions if employees are making contributions to more than one vendor contract.
6. **Post-employment contributions** – Current rules allow employer 403(b) contributions for up to five years after the year in which an employee has severed employment. The IRS is auditing these plans to be certain there is no “choice” to receive this benefit or other non-taxable or cash benefits. Avoid 409A deferred compensation problems by replacing cash stipend payments during post-employment with contributions to a TSA program. This is a win-win arrangement for you and your retiree because employer contributions to a 403(b)

plan are not subject to FICA taxes.

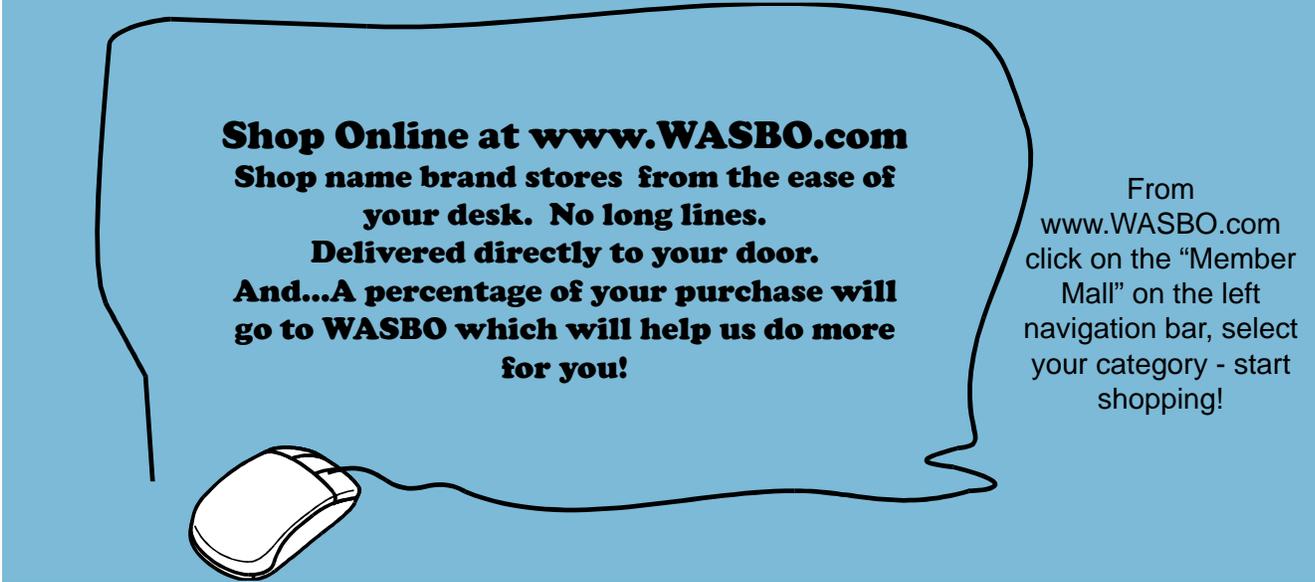
7. **Timing of deposits** – The regulations include the same rule that is applicable to 401(k) plans regarding employee contributions--payroll withheld contributions must be distributed to vendors as soon as practicable and must be invested no later than the 15th of the month following the pay date.

For more information

In anticipation of the final regulations, WEA Trust Member Benefits has scheduled **403(b) Regulation and Compliance Meetings** for the week of July 16, 2007, at several cities around Wisconsin. District administrators, business officials, payroll coordinators and human resource staff are invited to attend. These meetings will discuss key areas of compliance and provide straightforward solutions for satisfying IRS requirements. Call 1-800-279-4030, Extension 2410, for more information.

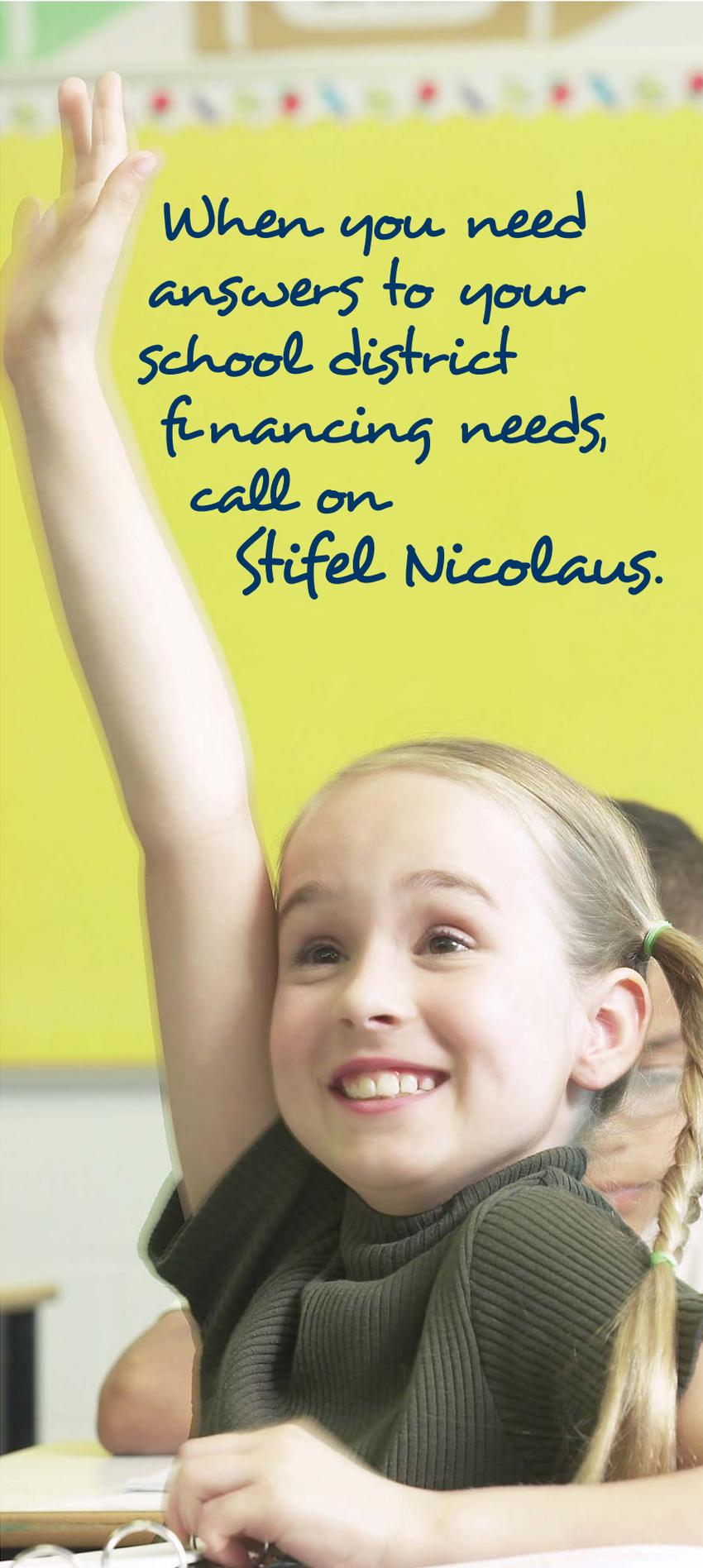
“ Life is a flame that is always burning itself out, but it catches fire again every time a child is born.”

George Bernard Shaw



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BOOK REVIEW

The World is Flat



Orvin R. Clark, EdD, RSBA
EDAD Chair
University of Wisconsin-
Superior

The World Is Flat, written by Thomas L. Friedman, *The New York Times* columnist, presents a brief history of the twenty-first century on international business. He identifies the problems with American business competitiveness. The major problem being the United States has a

dangerous fixation on oil and terrorism and he thinks the enabler of that problem is President George W. Bush. The global playing field is being leveled. The world is being flattened. What the flattening of the world means is that we are now connecting all the knowledge centers on the planet together into a single global network. *The World Is Flat* is 469 pages in length and is one of the top bestselling business books of all time with more than 1.4 million copies sold. *The World Is Flat* provides a concise history of the Internet Age; it touches on all facets from the beginning of the World Wide Web to the meaning of what excess fiber optic cable means.

Thomas Friedman identifies the following ten forces that flattened the world:

- Flattener #1** - 11/9/89 – When the walls (Berlin) came down and the windows (operating system) went up
- Flattener #2** - 8/9/95 – When Netscape went public
- Flattener # 3** - Work flow software –Let’s do lunch: Have your application talk to my application
- Flattener # 4** - Open-Sourcing – Self-Organizing Collaborative Communities
- Flattener # 5** - Outsourcing – Y2K
- Flattener # 6** - Offshoring – Running with Gazelles, Eating the Lions
- Flattener # 7** - Supply Chaining – Eating Sushi in Arkansas
- Flattener # 8** - Insourcing – What the guys in funny brown shorts are really doing
- Flattener # 9** - In-Forming – Google, Yahoo!, MSN Web Search
- Flattener # 10** - The Steroids – Digital, Mobile, Personal, and Virtual

There are parts of the book where Friedman sounds like a futurist. He makes the argument that the ten flatteners have brought about a triple convergence;

1. The world is changing dramatically because the flatteners started to merge right around 2000.
2. Businesses and people started to adopt new skills and habits to get the most out of those changes. Just try to imagine a world without Google or cell phones.
3. Finally, just when all this flattening was happening, a whole new group of people, several billion, walked onto the playing field from China, India, and the former Soviet Union.

The entirety of the IT revolution is just a prologue. He quotes former Hewlett Packard CEO Carly Fiorina, who claims that we are moving into an era where technology will change every aspect of our lives and society. Friedman names both problems and the people behind those problems in “The Quiet Crisis” chapter. Friedman describes six secrets behind the coming American decline:

1. **There’s a numbers gap:** The scientists who brought us the Space Age after Sputnik will not be replaced, and that threatens United States hegemony.
2. **There’s an education gap at the top:** We aren’t getting enough of our young people interested in math and science.
3. **There’s an ambition gap:** Outsourcing not only results in lower costs, but it increases productivity as well. The Indians and Chinese are outworking us.
4. **There’s an education gap at the bottom:** Poor kids are being short-changed by the public education system.
5. **There’s a funding gap:** We’re not investing enough in basic research.
6. **There’s an Infrastructure gap:** We’re way behind on broadband penetration.

Friedman makes an argument for a solution that hasn’t been talked about by either political party. He writes, “Our fate can be different, but only if we start acting different...we should be embarking on an all-hands-on-deck, no-holds-barred, no-budget-

Continued on page 20



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Please return this form whether you are new to WASBO Committee Membership or have previously served. I would like to make my committee appointments as early as possible, so please let me know if you would like to serve.

Thank you,

Tom Wohlleber

WASBO President-Elect

I am a current Wisconsin ASBO Member. Because of my background, experience, and interest in specific areas of school business management, I volunteer to serve on the following Wisconsin ASBO Professional Committee. I am willing to cooperate with the Board of Directors to accomplish the committee's objectives. I understand that submitting this form does not guarantee me an assignment, but it does guarantee that I will be considered for an assignment if and when there is a vacancy.

Indicate the one committee on which you would like to participate:

- | | |
|---|--|
| <input type="checkbox"/> Accounting | <input type="checkbox"/> Safety |
| <input type="checkbox"/> Constitution | <input type="checkbox"/> School Facilities |
| <input type="checkbox"/> Fall Conference | <input type="checkbox"/> Spring Conference Statewide Planning Committee |
| <input type="checkbox"/> Joint Convention | <input type="checkbox"/> School Administrators Alliance Legislative Committee |
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Mark Scullion, the Director of Buildings and Grounds at Monona Grove School District, was recently awarded with this recognition for his strong commitment to and innovative achievements toward the increased safety in his school district.

Some of Mark's key accomplishments include:

- ~ Training and leadership resulting in a Workers' Compensation modifier of .64
- ~ Initiation of a Keyless Entry System
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*John Forester
SAA Director of
Government Relations*

Legislative Update

SAA PAC and SAADirect: Your Questions Answered



In 2003, the SAA Legislative Committee created **SAA PAC**, which is supported by members of all four SAA member associations, to strengthen the identity of the SAA and to improve the management of our combined political activities.

SAADirect, the SAA's

conduit, was formed in 2006 to provide SAA members with another opportunity for political involvement. The SAA Legislative Committee believes that **SAA PAC** and **SAADirect** are vitally important to our objective of establishing a comprehensive giving program designed to strengthen our relationships with lawmakers and influence legislation. Here are answers to some frequently asked questions about **SAA PAC** and **SAADirect**:

What is SAA PAC?

SAA PAC is the SAA's political action committee (PAC). A PAC is any political committee consisting of at least two individuals, other than a candidate committee or a political party committee, which receives contributions, distributes funds, or incurs obligations for the purpose of influencing the election or defeat of candidates to state or local office. **SAA PAC** funds are used for campaign contributions designed to help reelect "friends of public education," strengthen our relationships with key legislators and, ultimately, to influence legislation. **SAA PAC** is a registered political action committee in Wisconsin.

What is SAADirect?

SAADirect is the SAA's conduit. A conduit is an organization that receives money from individuals, deposits it in a financial institution, and then transfers contributions to a candidate or campaign committee at the request of the original contributor. Conduits can be thought of as "political savings accounts" held by individuals but administered by the association. **SAADirect** has the same purpose as that of **SAA PAC**.

How do conduit and PAC contributions differ?

Conduit contributions differ from political action committee (PAC) contributions in that they are considered by the Elections Board to be individual contributions and reported that way on candidates' campaign finance reports. Therefore, they are not subject to the same limitations as PAC contributions. However, the check to the candidate or committee is made out in the aggregate and the association gets "credit" along with the individual contributors in the transmittal letter that accompanies the check. A good example would be a \$500 check to candidate A from the association's conduit that is comprised of 10 individual contributions of \$50 each. Each contributor would be listed in the transmittal letter and candidates would report them as \$50 individual contributions on their finance reports. **A key element of the conduit is that each participant retains the absolute right to decide when and where their contributions are distributed.** The SAA, the administering body of our conduit, will follow political events and make suggestions as to where contributions would be most beneficial, but the ultimate decision rests solely with each conduit participant.

Why does the SAA need a PAC and a conduit?

Conduits are such an important complement to PACs because many of the candidates that we wish to support for reelection reach their PAC limit very early in an election cycle. Therefore, the only way that we can hope to strengthen our relationship with these "PAC'd out" candidates is via individual or conduit contributions. Unfortunately, the SAA receives no "credit" for individual contributions sent directly to the candidate.

How are SAA PAC and SAADirect funds distributed?

The SAA Director of Government Relations develops a PAC contribution plan that conforms to the following **SAA PAC** contribution guidelines. This plan is subject to the approval of the SAA Steering Committee, which serves as the governing body of **SAA PAC**. It is also

Continued on page 20



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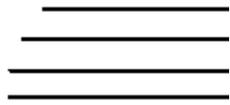
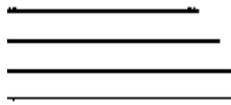
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reviewed by the SAA Legislative Committee. The SAA will make suggestions (generally conforming to the guidelines listed below) as to where SAADirect contributions would be most beneficial, but the ultimate decision rests solely with each conduit participant. The distribution of SAA PAC campaign contributions is limited to:

- Each of the four legislative campaign committees controlled by leadership (i.e., Committee to Elect a Republican Senate) in equal amounts.
- Incumbent legislators.
- Legislators with a proven record of support for public education and SAA positions on issues.
- Key legislators in positions of power.
- Members of the Joint Committee on Finance.
- Selected members of the Senate and Assembly education committees.

Book Review - The World is Flat

Continued from page 15

too large crash program for science and engineering education.” “Scientists and engineers don’t grow on trees. They have to be educated through a long process, because, ladies and gentlemen, this is really rocket science.” *The World Is Flat* not only identifies the six danger signs as highlighted above regarding United States’ technical preeminence, but Friedman lays out a number of policy proposals which includes a “New” New Deal for displaced unemployed workers involving massive infrastructure investment in both

Should I participate in SAA PAC or SAADirect?

PACs and conduits each have their distinct advantages, so you should participate in both programs if possible. Many restrictions that apply to PACs do not apply to conduits. The SAA intends to use both programs to maximize SAA political influence. If you wish to “direct” where your contribution goes, and you don’t mind being listed as a contributor on that candidate’s campaign finance report, you may wish to support SAADirect. If you wish to remain more anonymous in your support of the candidates the SAA chooses to support, you may prefer SAA PAC.

Are political contributions tax deductible?

No. (Sorry, but it’s the law.)

How do I contribute?

To open an SAADirect account, or to support the SAA PAC, send your check(s), to SAADirect and/or SAA PAC, 4797 Hayes Road, Madison, WI 53704. Call Joyce at 608-242-1370 if you have any questions.

education and broadband that would radically reform the society and better prepare us for the future.

The World Is Flat does a rare thing: It not only gives you well written explanations of what has happened and where we’ve been, but some good ideas on where the country should be going. *The World Is Flat* is an extremely interesting MUST - read book for students, parents and educators.



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is usually based on a specific license that allows its teachers to teach just Math or English, etc., so the expenditure function is 120000-regular curriculum. DPI further breaks this down into the major subject area by adding 121000, 122000, etc. DPI categories are very specific to seven subjects. Within the categories are very specific sub-categories. See WUFAR Chapter 6 for this detail.

The 130000 series represents various specified vocational curriculum subjects. See the WUFAR for details of the eight subject areas. A district has minimal latitude to add sub-categories, so if you do, remember that the DPI roll up premise must be honored. The 140000 category is for Physical Education, and like the 120000 and 130000 categories, there are eight categories and then very specific sub-categories. This pattern also follows for the 150000-Special Education curriculum, 160000-Cocurricular activities, and the 170000-Other special needs. The best advice is to try to live within the accounts provided by the WUFAR Chapter 6 for everything but the 110000 category. Deviation may cause problems when filing the Annual Report with the DPI.

Expenditures made outside the classroom for the most

part are going to fall into the 200000 series functions. This series does not provide for the addition of your own Functions. If you can't find what you consider an appropriate Function, then seek advice from your Business Manager, your auditor, or DPI.

The 300000 series has very limited use. It is most typically used with Fund 80, Community Service. If your district is running a non-traditional educational service, you might be eligible to use the 300000 series. The recommendation is to use a 300000 Function only permission from DPI.

The 400000 series is also for very specific uses. In Fund 10 the three most common uses are Transfers to cover a deficit in another Fund, booking the Open Enrollment-Outs for your district, and dealing with lawsuit settlements not covered by insurance. In summary, the best advice for use of Functions in coding expenditure transactions is to reference the **Allowable Account Classification by Fund.**

Good luck with expenditure coding. The process appears intimidating at first, but once you learn the fundamentals, you should do just fine.



KATHI HANSEN
Retired Elementary
Special Education Teacher
Kaukauna

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WASBO Recognizes 60 Years

Continued from page 1

said Gayle Hunter, Assistant Superintendent. “These groups raised roughly \$10,000 to help us rebuild—we are truly blessed.” WASBO members celebrated their birthday by giving and tied their gift to Mardi Gras in New Orleans. Proceeds were raised from the Siemens Walk for Kids, the golf outing, and other fund raisers throughout the conference during our networking functions.

The Spring Conference Committee, chaired by John Sackett and Sue Schnorr, provided us an excellent opportunity for professional development. The Spring Conference Committee is meeting this June to review the results of this conference in order to make the next conference even better. Our next conference will be at the Kalahari Conference Center in Wisconsin Dells on May 20-23, 2008. Mark your calendar!

Gayle Hunter of the St. Bernard Parish Public Schools shared the story of devastation that followed Hurricane Katrina in their school district and the challenges they encountered as they work to rebuild to serve students. WASBO members celebrated the anniversary of 60 years by giving. Over \$3,000 was raised at the conference and over \$10,000 was raised in all to assist them as they rebuild. That is something to celebrate!



WASBO Past President (1977-78) Don Siegfried reflects on his experiences in school business management, his relationships with his colleagues and what it has meant to him. Don was the member in attendance with the most longevity at WASBO's Birthday Celebration. He has attended every Spring Conference except one in all of his years with WASBO. Thank you Don for your commitment to the profession and to WASBO!

Our elder statesman, Dwaine Anderegg, (WASBO Past President 1960-61), joined us Tuesday evening at the President's Recognition Dinner. Dwaine was Assistant Superintendent of Business Affairs in Racine and still resides in Racine. Thank you Dwaine for sharing your reflections on WASBO and the changing profession of school business management!



Larry Dalton and Gary Siegman lead the membership in song and dance to recognize the Wisconsin Association of School Business Officials Sixty Years! We are better at school business management than singing, but we gave it our best!

Welcome New WASBO Directors & Treasurer!



Janice DeMeuse
Business Manager
Luxemburg-Casco School District
 Regional Northeast
 Office Director
 Term July 1, 2007-
 June 30, 2010



Larry Dalton
Director of Finance
Onalaska School District
 Regional West Central
 Office Director
 Term July 1, 2007-
 June 30, 2010



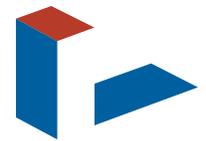
Peter Ross
Business Manager
Seymour Community School District
 Regional Bay Area
 Office Director
 Term July 1, 2007-
 June 30, 2010



Keith Lucius
Director of Business Services
Ashwaubenon School District
 Regional Bay Area
 Office Treasurer
 Term July 1, 2007-
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Tom Wohlleber
WASBO
President Elect

President Elect's Corner

Changing to Meet Tomorrow's Challenges

By Tom Wohlleber, Assistant Superintendent of Business & Employee Services,
Middleton-Cross Plains Area School District

I would like to this opportunity to thank Gail Moesch for her outstanding service to WASBO this past year as our President. Under her leadership, our organization was able to proceed efficiently and effectively following the retirement of former Executive Director Don Mrdjenovich.

This spring, the Board of Directors assessed our organization's mission and vision in the process of developing goals and determining a theme for 2007-08. Our **Vision** is: *"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."* The **Mission** of WASBO is: *"To provide professional growth opportunities and a network of support for its members; to work for adequate funding; and to advocate for educational opportunities for children in the State of Wisconsin."* In reviewing our vision and mission it became evident that our organization will face challenges and that organizational changes will most likely be needed to successfully address these challenges. The focus of these organizational changes or initiatives will be to provide value and a high level of service to our membership.

The following goals are proposed by the Board of Directors to support this effort:

Goal #1 - Governance

To change or restructure WASBO's governance to enhance the effectiveness and efficiency of our organization.

Goal #2 - Communications & Technology

To explore and evaluate potential means of communications and use of technologies to better serve the needs of our membership.

Goal #3 - Member Resources

To develop and implement a comprehensive library or database of resources and best practices that members would be able to access and share on-line.

Following approval of the goals in June, Goal Action Teams will be formed to provide oversight and facilitate progress on each goal. The Goal Action Teams, led by members of the Board, will include individual members and support from existing WASBO committees.

In an overview of his book, **Sixteen Trends: Their Profound Effect on Our Future**, author Gary Marx suggests that leadership is the key ingredient in building the future. He states that "as leaders in society, our responsibility is to constantly create the future we need, not just defend what we have. While we surely need to tackle today's problems, we simply can't take our eyes off the future."

How can we get a handle on the future? How can we energize our education system, our communities and our organization? What role can we play as leaders in our local school districts, communities and organization? Marx explains that "Effective leaders understand the need to bring others on board. Leaders connect people and ideas. They bring them together in common purpose and build a sense of ownership." While preparing for the future will present our organization with challenges, it will also present us with substantial opportunities. The Board of Directors, Leadership Team and WASBO staff look forward to working with you during the next year as we look toward the future, addressing our challenges and creating opportunities for your organization to better serve you.

If you are interested in serving on a Goal Action Team please contact President Elect Tom Wohlleber at tomw@mcpasd.k12.wi.us or Executive Director Woody Wiedenhoef at wwiedenhoef@wasbo.com or 608.249.8588.



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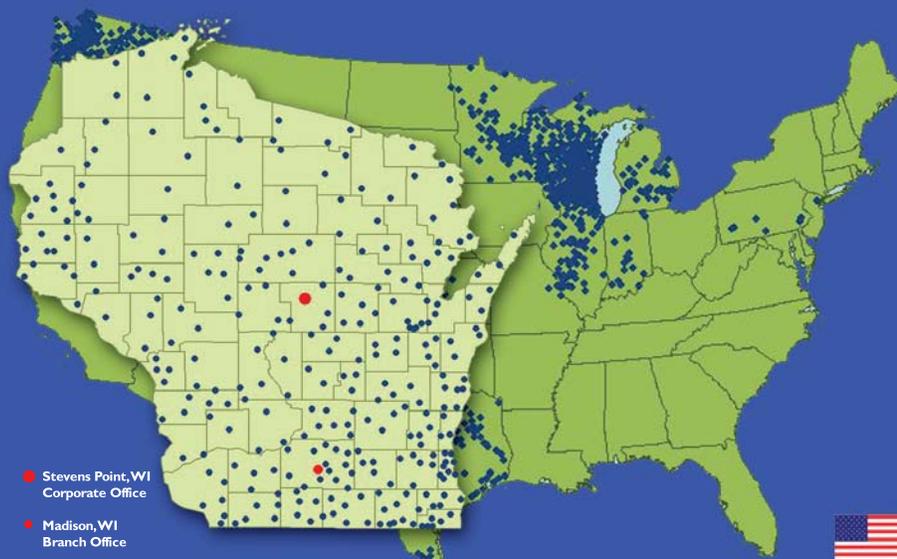
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Alfred Mercier

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SBO Responses to Challenges Help Districts Maintain Success

Erin K. Green, MBA, RSBA, is director of business services for **Greendale (Wisc.) School District** and a director of the **Association of School Business Officials International**. We're pleased she's found time to join the board of advisors of *Managing School Business* and to share

Erin Green
Director, ASBO International
Director of Business Services
Greendale School District

some thoughts about the challenges SBOs face.

Q What are some of the most significant changes you've seen in district operations since you first became a school business official?

A Government regulations continue to grow, from the No Child Left Behind Act and Individuals with Disabilities Education Act at the federal level to tax constraint legislation at the state level. Unfortunately, the percentage of government funding provided for schools continues to decrease.

Employee pensions, health insurance and other benefits have taken a front seat, stirring public interest and tension at the bargaining table. The public seems to have reached a saturation point for continuing to fund benefits that, in this state in particular, are better than those the average working citizen gets. Also, the public seems to be more interested in school operations than in years ago, particularly for issues involving school financing, accountability of public funds, fiscal responsibility and return on investment for money spent.

Q What are the biggest challenges you're facing this year?

A One, I would call "working on the art of change management." We need to continue talking with our staff about benefits -- health insurance, in particular -- and work with our unions to restrain spending creatively. The challenge is out to them to overcome an emotional roadblock of "old" thinking on the issues.

We're also finding that facilities built in the 1950's are hurting our ability to meet current educational standards and don't reflect our high quality of life and high student achievement. The challenge is finding a solution the community will support. When

schools are one of the few entities that give people a chance to vote "no" on taxes, it's no wonder they do. We have to find 51 percent of voters who believe a renovated high school is worthy of additional dollars.

Finding the path to the "right" amount of community input in directing our operations is also a challenge. We recently conducted a survey on the Internet which has provided us more input than the previous 10 years of holding poorly attended "listening sessions." We learned newsletters and word of mouth are both important, and that information on fiscal responsibility isn't well understood, so we have work to do.

Q How do you think the challenges will change in the next few years?

A All states are struggling to find rational, stable methods to fund education. In the next five years, some states willing to look beyond the tax issue will find solutions. States that realize the private sector must step up to give their support and to help direct the future vision of education will be way ahead, as one of our primary jobs is educating the next workforce.

The future is here and it's global -- for the economy, politics and education. Our curricula must change to stay relevant to a rapidly changing world, where understanding other countries and cultures is essential.

The delivery of instruction is changing rapidly, too. The old model of thirty students in a classroom being spoon-fed a fact-based curriculum is likely over, and this will change everything and how we do it. Parents and the business community will start demanding a more individualized, relevant process with ties to the real world. Inspired learning driven by curiosity is the future.

Since SBO's are used to making the best of scarce resources, they'll be key in facilitating the transitions ahead.

Q How do you think your role impacts the instructional side of the district?

Continued on page 27

A Directly! Simply put, SBO's oversee the process of allocating resources to make things happen. We help set the culture of the organization, which is the underpinning of success. Does it allow risk taking and take mistakes in stride? Does it value innovation and creativity, substance over style, and the well being of staff? Is a coherent team in place with strong leaders? Does it value personal and professional relationships and support its team members?

SBO's provide direction, data, research and a menu of solutions to a myriad of complex problems everyday, directly impacting instruction.

Contact Erin Green at erin.green@greendale.k12.wi.us.
Article reprinted with permission from LRP.

It is Dues Renewal Time for Membership Year July 1, 2007-June 30, 2008.

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You can renew both WASBO & ASBO Dues. Consider renewing your ASBO Dues for 3 years to save money on the ASBO dues increase which is effective October 1, 2007.

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University of Wisconsin-Whitewater School Business Management Continuing Education Opportunity Fall Semester 2007

Workshop: Current Issues in School Business Management
(SCH BUS MGMT, 290-790)
3 Graduate Credits

Instructor: Roger W. Price

Location: UW-Whitewater & Distance Education sites TBD

This workshop offers presentations/discussions on timely issues related to the successful operation of a school district. There will be four class sessions from 6:00-9:00 pm. A portion of the course will also be conducted on the Internet. In addition, students are also required to participate in professional development activities/events with the approval of the instructor for the balance of the contact hour requirement. Total number of hours: 48

Outline of Proposed Special Course

| | No. of Hours |
|---|---------------|
| Introduction – Current Issues Discussion (Session I) (6-9 pm Sept 18 th) | 3 hrs |
| Attendance in seminars/workshops/other activities with instructor's approval | 24 hrs |
| Current Issues Discussion (Session II) (6-9 pm October 23 rd) | 3 hrs |
| Current Issues Discussion (Session III) (6-9 pm Nov 6 th) | 3 hrs |
| Active participation on the course D2L site | 12 hrs |
| Current Issues Discussion (Session IV) (6-9pm Nov 20 th) | <u>3 hrs</u> |
| | 48 hrs |

Attendance: Attendance at the four Current Issues discussion sessions is required.

Course Requirements:

- Individual conference with the instructor
- Attendance at three scheduled discussion sessions (on campus or at DE site)
- Log of attendance at classes, listed functions, and other approved activities
- One major project on an area of School Business Management (subject and method of report approved by instructor)

OR

Diary of workshops/seminars/class meetings with an anticipatory statement and evaluation of each activity after it is complete.

Grading: Grades are predicated on the individual contract between the student and the instructor which involves the inclusion of all aspects of the course requirements. An "A" will be earned for successful completion of the contract by the end of the semester. Incompletes that are completed within one semester will be awarded a grade of "B". Incompletes extending beyond one semester will be given an "F".

Prerequisites:

- Enrollees must be employed in K-12 educational administration or enrolled in the UW-Whitewater School Business Management program and with approval from your advisor.

Enrollment can be secured by contacting the instructor or Bambi Statz at UW-Whitewater (statzb@mail.uww.edu) or by going onto the Whitewater website (www.edu) and completing an application as a Non-Candidate for Degree (NCFD) through the Graduate school and then registering on the WINS system for the course.

The University of Wisconsin – Whitewater is dedicated to a safe, supportive and non-discriminatory learning environment. It is the responsibility of all undergraduate and graduate students to familiarize themselves with University policies regarding Special Accommodations, Academic Misconduct, Religious Beliefs Accommodation, Discrimination and Absence for University Sponsored Events (for details refer to the Schedule of Classes; the "Rights and responsibilities" section of the Undergraduate Catalog; the Academic Requirements and Policies and the Facilities and Services sections of the Graduate Catalog; and the "Student Academic Disciplinary Procedures (UWS Chapter 14); and the "Student Nonacademic Disciplinary Procedures" (UWS Chapter 17).

Community Engagement

What a citizen budget team can do for your board

Community engagement, citizen involvement, communication with stakeholders ... We all know these buzzwords. They are the “politically correct” jargon that describes school leaders’ efforts to direct operations with just the right amount of input from citizens, staff, parents, the business community and local area governments.

Because school districts in Wisconsin are locally governed by elected board members, engagement of our citizens and other local government officials is an important way democracy plays out in our communities. The not-so-obvious part is figuring out how to accomplish this in an age of information overload, personal time and competing priorities.

Greendale has a long-standing tradition of community engagement, always increasing the number of ways in which we reach out to our community. When some of our methods and media are no longer working, we seek new ways to gather information from our community on key district issues, such as developing the budget.

Clearly we need to operate in the best interest of students, but we also know that taxpayers have important concerns and priorities. Why not look to the community for help in developing a budget that can work for everyone? All districts must keep the interests of the students at the forefront, while allocating district resources in a way that is satisfactory to the community as a whole.

Special Task Forces

We have developed special task forces that include citizens who agree to assist the district in devel-

oping the budget. Our district looks to these teams to enhance communication and serve as a resource by providing input, seeking feedback from fellow citizens and assisting in two-way communication.

Many districts use citizens in special teams, committees and task forces, either on a standing basis or for one-time purposes. In Greendale, there has been a Citizen Budget Team in place for several years. The team composition has changed over the years, depending upon the individual team members’ availability, but the purpose and objective of the team remains the same. Interested citizens with expertise in finance or budgeting meet quarterly to advise the district on budget issues. Some team members are accountants, while others have experience in the health-insurance industry or as employees of the Milwaukee County budget office. They all bring valuable expertise to the team and provide a service to the district.

The budget team’s main purpose is to help develop the annual district budget. Its budget recommendations are then presented to the school board. The team also serves as a sounding board for the school board. The board poses questions to the budget team to gather citizen feedback on important issues it is considering. The team also weighs in on debt issues, reviews benchmarking of the district in relation to others and discusses issues such as post-employment benefits, employee benefit levels, negotiations topics, deficits and facilities needs.

Some of the tough topics tackled by the budget team have been:

- How will enrollment projections affect the budget?

- What course of action is recommended to review operational effectiveness and efficiency?
- What course of action is recommended to fund future retirement benefits?
- What direction should be taken in regard to employee benefits in bargaining?
- What course of action is recommended to modernize the high school?
- What is the recommendation of the team regarding a possible facilities performance contract?
- Should the district’s core budget principles be changed?
- What is the recommended fund balance?
- How can the board and district most effectively communicate with the public?

Another citizen group had a profound effect in Greendale following a failed referendum. A resident approached the school board after recognizing that the high school facility was in need of improvements. That resident facilitated and led a citizen group to examine the high school facility, resulting in the development of a report with recommendations for the school board. The school board agreed to the resident’s proposal to form the committee, and an open invitation to residents interested in joining the committee was published. The group was formed by citizens, with district staff serving in a non-voting capacity.

The group set ground rules at its very first meeting. Members agreed to reach decisions and develop recommendations through consensus; all members of the team had to be able

Continued on page 29

to accept each item recommended by the committee. "It was the committee's firm belief that providing educational excellence in a suitable facility at a reasonable cost to the village was our functional goal," according to the *2006 Final Report of the Citizen Facilities Committee*.

The committee met countless times over a six-month period. During that time, members reviewed prior facility plans, toured other benchmark high schools in the area and researched the school facility. They then prepared and presented a report to the school board that included a final recommendation. The citizens' committee "owned" its report, stating "we endorse and recommend the renovation of the building as outlined in this report." Each individual member of the committee signed his or her name to the document.

Technology

Finding community members who can devote the time necessary to serve on various committees is one drawback of the use of these groups. The district is now using a variety of tools to enhance the efficiency of communication within these groups and to reach beyond the core groups to gather additional feedback from the community at large.

The Greendale School District and the budget committee were able to reduce the number of face-to-face meetings by using a Web-based communication and task management program.

We have also used technology to allow the community to weigh in via the Internet.

Town Hall Meetings

The relationships built with the public are the building blocks of any district's accomplishments. While getting people to come out to meet-

ings is more and more difficult, having an "event" can draw crowds and solidify relationships. The Greendale School District's Annual Meeting to approve the annual budget has become an annual "town hall" event, drawing bigger crowds in recent years—800 people in 2005 and almost 500 in 2006. We've used the opportunity to provide a presentation on the "State of the Schools" and communicate the financial stability of the district. We hit on key messages to an audience that we might not otherwise be able to reach.

In Greendale we also have a history of offering "listening sessions" to the community on various topics, ranging from long-term planning, referendum planning, administrative recruitment, and other areas. Generally we begin a listening session by providing a short presentation. We then divide the group of participants into smaller discussion groups to focus on a few key questions, such as:

- 1) What is your preferred vision of the future of the Greendale School District budget?
- 2) What is your reality-based vision for the future of the budget?
- 3) Are you comfortable with the value Greendale receives for the level of local property taxes paid by residents? If not, briefly state what your priorities would be for the district's educational and park and recreation program. Where would you make cuts?
- 4) Should the district develop plans to go to referendum to repair the high school? (If not, how should the district plan to pay for the needed repairs?)
- 5) Do you have any suggestions on how Greendale schools can improve educationally without raising costs?

Community Survey

Needless to say, not all of our citizens attend the town hall meetings or listening sessions.

In November 2006, we sent a letter to every household in the community inviting them to complete a survey containing specific questions concerning the operation of our school district. It was an online survey, but paper copies were provided at the request of residents who did not respond online. Responses were gathered from a statistically valid sample of 660 people. The information provided the community perspective on everything from budget to curriculum.

Benefits of Community Engagement

It is through the combination of these varied approaches that we reach out to our community. Community members provide feedback and support on various issues. The district is able to gauge community interest on certain topics by developing these relationships with community members.

District leaders know the importance of community engagement. In today's busy world, we need to increasingly seek new ways to gather input from citizens. By providing various avenues to reach out to the community and gather feedback, we are able to reach more citizens and hear what our community values. ■

Green and Grotophorst work for the Greendale School District. Green is director of business services and Grotophorst is the human resources coordinator. This column was provided by the Wisconsin School Public Relations Association. WSPRA, specializing in school community relations, provides visionary leadership and service to Wisconsin schools by equipping its members with effective communication management skills (www.wspra.org).

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Measuring the Success of Your P-Card Program

By Ronald E. Everett, P-Card Statewide Marketing Director, Illinois ASBO

Every school district and community college that made the decision to use available technology and streamline their accounts payable process and procurement system via P-Cards did so because they were looking for “better ways of doing business.”

Whether you have been using P-Cards for several years or just getting started, there are some ways to look back and assess the impact P-Cards are having on your daily operations. It will take a little time, but the end results will be numerous! First, it will validate that your district did make a good decision and that P-Cards are a “current best practice,” and second, the basic data you gather and create will suggest how and where you can evaluate your program to maximize the full potential of P-Cards.

Consider the following steps:

Analysis 1

1. Pick a dollar value for the size transaction you would like to eliminate: \$500 or less or \$1000 or less, for example.
2. Go back 12 months before your first P-Card use and simply count the number of checks your office processed at the value or less of what you selected in step 1.
3. Count the total number of checks written for the same 12 months as in step 2.
4. Calculate the percent (%) of small checks written per month against the total number of checks. Note: We are not using dollar values, only the number of checks written.
5. Using these 12 calculations (one for each pre- P-Card month) you can use these figures as benchmarks.
6. Now do the same calculations for the most recent 12 months and compare them with the respective benchmark: i.e. February benchmark compared to most recent February, etc.

7. Calculate a yearly ratio. May 1-April 30 is the program year for rebate purposes for the WASBO P-Card program.

Analysis 2

Look at the checks you are still processing for the threshold you selected in Analysis 1. i.e. less than \$500 or less than \$1000 and answer the following questions:

- Who made the purchases that are still creating these small bills?
- Were they P-Card holders?
- If yes - why didn't they use their P-Cards?
- If no - why don't they have P-Cards?
- When a bill is presented for payment, could it still be paid using the p-Card rather than issuing a check, by calling the vendor and giving them a P-Card number after the fact, thereby avoiding writing a check.

The two suggestions above cannot be classified as rocket science calculation, but they still form a basis for measuring how successful your P-Card program has been in eliminating writing lots of checks. You could do a similar exercise by examining how many purchase orders you use to issue small purchases, and has that number gone up, down, or stayed about the same?

The full benefits of P-Card use are still a matter of getting cards into the hands of those who are generating small purchases and purchase orders and getting them to use the cards. When districts stop using petty cash, imprest funds, approving small purchase orders, issuing emergency checks and/or stop reimbursing employees who purchase “on their own authority,” and use their p-Card with the significant reduction in paperwork, rebates will be realized.

If you have some other ideas on how to measure P-Card efficiency and effectiveness, please share them with me at reverett@niu.edu.

WASBO P-Card User Notes

Look no Further for Extra Help with Reports Available on Details Online

Do you want some extra help with the reports available on Details Online? Please join us for Details Online General Overview and weekly in-depth training sessions.

Two training seminars have been developed and vary depending on the needs and knowledge of the user. The Details Online General Overview session constitutes a high-level introduction to the application, main concepts and various uses for your district. The weekly in-depth training session is much more detailed and is utilized mainly to increase overall application understanding and usage.

General Overview Sessions Are:

Thursdays from 10:00 am-11:00 am

In-Depth Sessions Are:

Thursdays from 12:00 pm - 2:00 pm

Note: National & Bank Holidays are excluded.

The conference telephone number for both sessions is 1.866.386.7642 and the participant code is: 421295#

This information provided by BMO/Harris Bank's monthly newsletter, APEX. Volume 5, Issue 4, Fall 2006.

Measuring the Success of Your P-Card Program

By Ronald E. Everett, p-Card Statewide Marketing Director, Illinois ASBO

Thanks to participating school district and p-Card administrator Sonja Sanborn from Naperville Illinois CUSD 203, now we can present hard evidence that p-Cards do what they are intended to do. The following illustrates how the amount of P-Card usage has reduced the number of purchase orders and checks written in the district over the last five years. Naperville CUSD 203 starting using the P-Card in August, 2003. They now have approximately 300 cardholders and their monthly charges average \$180,000.

| Year | Purchase Orders | % Change | Checks (Pay Vouchers) | % Change |
|---------|-----------------|----------|-----------------------|----------|
| 2001-02 | 9,847 | | 16,954 | |
| 2002-03 | 10,561 | 7% | 13,955 | -18% |
| 2003-04 | 7,815 | -26% | 12,111 | -11% |
| 2004-05 | 6,450 | -17% | 10,533 | -13% |
| 2005-06 | 4,724 | -27% | 8,689 | -18% |

Total Change in Purchase Orders -48%
 Total Change in Check Usage -51%

What might this mean to the school district in terms of reducing administration costs? Research shows that processing a purchase order manually costs between \$75-\$200 or just the cost of the check and mailing it out costs \$2.50. Assume that eliminating a PO reduces

the cost by \$100, in Naperville's case the reduction of PO's by 5,123 equates to a \$512,300 increase in efficiency. Eliminating 8,265 checks at \$2.50 each adds an additional \$20,662.50.

Here is an unknown. Reconciling bank statements has to be less time consuming since the number of checks have been reduced by 51%. How much does this add to the efficiency mark?

The big picture is this:

Elimination of 5,123 PO's \$512,300
 Reduction of 8,265 checks \$ 20,662
 Bank Reconciliation Unknown

Plus

Rebates \$ 19,197
 \$552,159

P-Cards Make Sense = Dollars and Cents!

What is your story - where do you find benefits? Please email your story to Ron Everett at reverett@niu.edu.

If you would like more information on the WASBO P-Card program contact the WASBO office at 608.249.8588. The benefits are just as significant for the small as they are for the large districts. Be a beneficiary - not a spectator! It's easy!



Welcome New Members

- **Josh Barbian**, ERP Specialist, Racine Unified School District
- **Regis Berkholtz**, Reedsville School District
- **Margaret Berkholtz**, Bookkeeper, Reedsville School District
- **Janice Boucher**, District Bookkeeper, Gillett School District
- **Gerry Cayo**, Sales Manager, CenterPoint Energy
- **Shara Clark**, Senior Communications Specialist, Great American Financial Resources
- **Randy Danielson**, President, Scholastic Equipment Company
- **Vernon Ebert**, Senior Accountant, Racine Unified School District
- **David Fee**, Consultant, Group Medicaid, Humana
- **Bruce Fladebo**, Sales Manager, RevTrak, Inc.
- **Steve Fralick**, Boscobel Area Schools
- **Cindy Frazier**, Bookkeeper, Clintonville Public School District
- **Scott Gearing**, Custodial Site Manager, School District of Alma Center-Humbird-Merrillan
- **Jason Gensler**, Diversified Benefit Services, Inc.
- **Blaine Goldner**, Vice President of Sales, Bern Office Systems
- **Michael Goodness**, Worksite Benefit Consultant, WEA Trust Member Benefits
- **Jan Hall**, Bookkeeper, Tri-County Area School District
- **John Hinz**, Account Manager, Constellation NewEnergy - Gas Division
- **David Hollnagel**, Owner, Becker Boiler Co., Inc.
- **Jean Howard**, Exhibit & Event Administrator, LightSPEED Technologies, Inc.
- **Jim Jackson**, Account Executive, CJ & Associates, Inc.
- **Randall Johnson**, President, U.S. Lamp, Inc.
- **Dave Jowett**, Sales Representative, Tyler Technologies, Inc.
- **Steve Karakis**, Financial Planner, ING Financial Advisers, LLC
- **George Karling**, District Administrator, Three Lakes School District
- **Laurie Kohls**, Account Executive, Vision Insurance Plan of America, Inc.
- **Ryan Komlertkul**, Regional Commercial Manager, Shaw Industries
- **Tina Kvittek**, Administrative Assistant, School District of Denmark
- **Laverne LaGaisse**, Maintenance Supervisor, School District of Alma Center-Humbird-Merrillan
- **John Litz**, Vice President, Specialized Data Systems
- **Mark Luebker**, Elementary Principal, Plum City School District
- **Marilyn Madsen**, WI State Coordinator for ESP, Educational Systems and Products
- **Dana Maschman**, Division Manager, Milwaukee Sporting Goods/Daktronics
- **Richard McAllister**, President, Baseman Brothers, Inc.
- **Beth Moore**, Director of Finance, Oshkosh/Unified Catholic Schools
- **Matt Moore**, President, Accu-Com
- **Dan Morgan**, Sales, Sherwin Industries, Inc.
- **Mark Neuville**, Regional Sales Manager, Dalco
- **Deborah Newman**, Bookkeeper, New Richmond School District
- **Richard Niehueser**, Director of Facilities, Plymouth Joint School District
- **Rhonda Pickar**, T. S. Coordinator, Varitronics/Brady
- **Thomas Raczynski**, President & CEO, I-Stream Imaging
- **Doug Ramsey**, Director, HSR Associates, Inc.
- **John Rath**, President, Risk Management Concepts
- **Joanna Rosetti**, Marketing Specialist, Staples Business Advantage
- **Bob Sanders**, Client Services, Management Information Group
- **Greg Smidt**, Field Sales Representative, Musco Sport Lighting
- **Eric Spanton**
- **Dan Stahl**, President, Human Resources Group, Inc.
- **Vicki Thiele**, Account Specialist, Rivercrest Technologies, Inc.
- **Joseph Tilton**, Maintenance, Unity School District
- **Mark Trehey**, Sales Representative, E. O. Johnson Company
- **Kati Wanek-Forsythe**, Bookkeeper, Wauzeka Steuben School District
- **Glen Weber**, Sales Associate, Carroll Seating Company
- **Debra Wuksinich**

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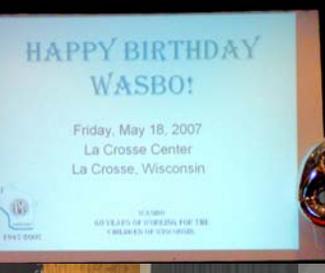
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address how to succeed as the new administrator or business support person.

In addition to the above leadership topics being presented, there will be significant specific business skill sets presented. A few of the topics include:

- Revenue Limit Formula
- Equalization Aid Formula
- State Aids Financial Reporting (SAFR)
- Wisconsin Uniform Financial Accounting Requirements (WUFAR)
- Most Common Accounting Issues
- Budget Tips

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Commercial Card Solutions Help Streamline Accounts Payable

Article submitted by Mark Pender, Vice President, Commerce Bank

Emerging opportunities for using credit cards are less about a physical “card” and more about the management and control of the complete purchasing and payment process. More and more companies are using cards in non-traditional ways to handle payables safely and securely with lower administrative costs.

With an automated accounts payable solution you move from paper payments to electronic payments. You simply replace a paper check with payment to your vendors via a purchasing card, utilizing an automated push payment technology. This allows you to take advantage of the same controls and integration functionality that checks provide while benefiting from the economies, efficiency, and profitability of card use.

This process reduces check writing costs and streamlines your accounts payable process; all while integrating with your existing accounting system.

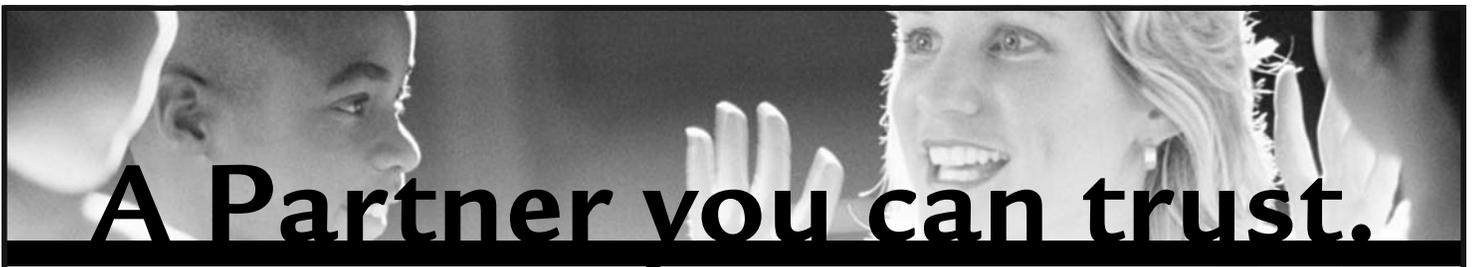
Not only does the purchaser benefit, but the supplier also benefits by increasing his cash flow and reducing receivables days outstanding.

Many issuers also offer revenue share (rebates) on purchases once a certain threshold is met. Therefore, not only are you saving money by working more efficiently, but also turning your accounts payable department into a revenue generator.

For additional information, please visit www.commercebank.com or e-mail suzan.mattioda@commercebank.com or mark.pender@commercebank.com.

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Eleanor Roosevelt



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Short Shots



Remember our Summer Conferences & Workshops

- June 20, 2007 – Custodial and Maintenance Summer Conference – D.C. Everest High School and Watertown High School. Sponsored by WASBO.
- August 10, 2007 – Educational Support Professionals Summer Workshop – Stevens Point. Sponsored by WASBO and CESP/AWSA.
- August 16-17, 2007 – New School Administrators, Business Officials and Business Support Staff Workshop – Stevens Point. Sponsored by WASBO.

Congratulations to Our New Retirees - WASBO hopes you visit us at our conferences in the future and wish you an enjoyable, happy retirement. Best wishes to Bob Buchholtz (Waukesha), Ted Kozlowski (De Forest), Pete Balzer (Hartland/Lakeside), Mike Garty (Germantown), Mary Reich (Whitewater), Howard Hoeft (D.C. Everest). If we have missed a retiree, please let us know.

Where Are They Now? Diane Pertzborn - Sauk Prairie to DeForest, Cathy Mark - Boscobel to Beloit. Dan La Paz - Sun Prairie to Pewaukee, Patrick Acker - Columbus to Baraboo, Nancy Hedricksen - Pecatonica to CESA 3, Mike Pieper - Johnson Controls to WWTC, and Roger Price - Madison to MATC.

Dues Renewal Reminder. It is time to renew your membership dues for the 2007-08 school year. The WASBO dues are remaining the same for next year. ASBO is raising their dues \$50, but if they are paid before October 1, 2007, one can prepay for up to 3 years at the old rate. Look for an e-mail from WASBO to renew your membership. It will provide all the needed details to pay on-line on the WASBO website.

ASBO Annual Meeting and Exhibits. The ASBO Annual Conference is October 12-16, 2007. There is still plenty of time to sign up and register. However, for those who need passports, it would be wise to get those now. It takes 12-15 weeks to get a passport without paying the extra cost for expediting it.

From WASBO Accents Online - "School Data Rules not being met. Six months ago, federal rules were implemented to require schools, businesses, and other organizations to keep records of their employees'

digital communications, including e-mail and instant messages. A recent informal survey suggests that 80% of schools still don't have plans for storing and retrieving that data. Two out of three IT administrators responsible for managing backup data and archived messages in their districts said they were aware of the amended Federal Rules of Civil Procedure (FRCP), which went into effect Dec. 1. 90 percent said they had yet to initiate an FRCP compliance preparedness plan. The rules--which state that any entity involved in litigation must be able to produce "electronically stored information" (ESI) during the discovery process, the process in which opposing sides of a legal dispute must share evidence before a trial--could have significant implications for school technology departments, especially in places where technicians routinely copy over backup disks and other information housed on school servers."

New to Taking Care of Business Meet your Fellow WASBO Members

Future issues of **Taking Care of Business** will profile WASBO members. This new feature is intended to help us better know our WASBO members. It will be a great way for all of us to learn about the excellence of our peers. It is also intended to be a catalyst for additional sharing and networking among peers.

The members featured in each issue will be selected randomly. Woody will contact the selected members. The following is a list of tentative questions. Please feel free to provide feedback on the questions to make this a valuable feature of **Taking Care of Business**.

- Tell us a little about yourself personally.
- Tell us a little about yourself professionally.
- Tell us a little about your current district/employer.
- What do you see as your district's/employer's most significant challenges?
- What recent accomplishment are you most proud of in your district/employer?
- What is your motto to live by?
- What is your one indulgence?
- If money was no object I would...?

Please look forward to the phone call that may be coming your way.

TEACHING THE **FINE ART** OF SUPERVISION.



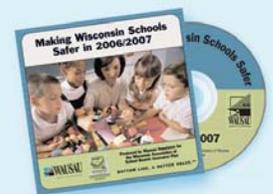
Things can go haywire fast when a teacher is absent from a classroom, or when supervision is lacking in common areas or during off-site trips. When situations get out of hand, costs can go along for the ride. A recent school study* of liability claims ranked assault or molestation as the most costly. It is not unusual that inadequate supervision is a factor in these cases. To help control these and other risk-related losses, Wausau and the Wisconsin Association of School Boards (WASB) work with school boards to establish written policies, conduct training on how to handle aggressive behavior, and establish **PRICE \neq COSTSM** supervision guidelines and investigative procedures. Our A (Excellent) A.M. Best Rating and 25 years as the WASB endorsed carrier for Wisconsin schools makes us uniquely qualified to help make schools and activities safer. To learn more about Wausau TotalValueSM service and how the WASB



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*Five-year study of 246 Wisconsin schools.



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WASBO Calendar

Professional Development

June 20, 2007

WASBO Custodial & Maintenance Summer Conference, DC Everest & Watertown

August 10, 2007

Council of Educational Support Professionals Summer Workshop, Stevens Point, NEW Holiday Inn

August 16-17, 2007

WASBO New School Administrators & Business Support Staff Workshop, Stevens Point, NEW Holiday Inn

September 26-28, 2007

WASBO Fall Conference, Elkhart Lake, The Osthoff

October 12-15, 2007

ASBO International Annual Meeting & Exhibits, Toronto

November 8, 2007

Taking Care of Business Seminar, Madison, Radisson

December 2007

WASBO/WASPA School Personnel Academy, Location and date TBD

January 23-25, 2008

Wisconsin State Education Convention (WASB/WASBO/WASDA), Milwaukee, Midwest Airlines Center

Regionals

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

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

June 21, 2007 High Cliff Restaurant & Golf Course, Sherwood

Madison Area

Oct. 4, 2007 Middleton-Cross Plains

Nov. 1, 2007 Mc Farland

Dec. 6, 2007 Sun Prairie

Feb. 7, 2008 Middleton-Cross Plains

March 6, 2008 Mc Farland

Northeast

June 21, 2007 High Cliff Restaurant & Golf Course, Sherwood

Northwest - Meetings are usually held at

Lehman's Supper Club in Rice Lake

June 13, 2007 Site TBD

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

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

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

June 7, 2007

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

August 17, 2007 Antigo



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

Committee Meetings

Safety Committee

October 10 (1:30 p.m.) - Madison, WASBO

Spring Conference Committee

June 13 (10:00 a.m.) - Madison, WASBO

Transportation Committee

June 26 (10:00 a.m.) - Green Bay, KI Convention Center

ASBO Election Committee

July 11 (1:00 p.m.) - Milwaukee, PMA Office

August 22 (1:00 p.m.) - Greendale SD

SIGN UP ONLINE TO JOIN A WASBO COMMITTEE!

Board of Directors Meetings

June 15, 2007 - Madison

Business Meetings

January 24, 2008 - Milwaukee

May 23, 2008 - Wisconsin Dells



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