



Taking Care of Business

“The Wisconsin Association of School Business Officials shall be the most influential organization on significant Wisconsin school business management issues.”

WASBO Vision

A Bimonthly Publication of the Wisconsin Association of School Business Officials - Volume 14, Number 4 - August 2010

SAA 2010 Legislators of the Year Representative Kristen Dexter and Senator Kathleen Vinehout



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

The School Administrators Alliance (SAA) presented its 2010 Legislator of the Year award to Representative Kristen Dexter (D-Eau Claire) and Senator Kathleen Vinehout (D-Alma) on July 23rd at the L.E. Phillips Senior Center in Eau Claire.

The SAA established the award in 2004 to recognize legislators for their significant contributions in strengthening public education and enhancing educational opportunities for Wisconsin public school children. The award is made without regard to party affiliation, and is reserved for those legislators that go above and beyond in their support of K-12 public education. In selecting the award recipient, the SAA places particular emphasis on those that have authored SAA-supported legislation and worked diligently for passage of that legislation. The SAA does not make this award every year. In fact, the award was last presented in 2005.

“Representative Dexter and Senator Vinehout are extremely deserving of this award,” said John Forester, SAA Director of Government Relations. “Having been very active in the work of the legislature’s Rural Caucus and tireless

advocates for school finance reform, they clearly understand the challenges facing Wisconsin school administrators. But, what’s most important, they follow that understanding with action. In 2009-10, no state legislators had a greater positive impact on Wisconsin schools than Kristen Dexter and Kathleen Vinehout.”

In particular, Forester highlighted Dexter’s leadership in the passage of legislation providing schools with flexibility in the Student Achievement Guarantee in Education (SAGE) program and Vinehout’s critical role in the adoption of a 2009-11 state budget provision that quadrupled sparsity aid for small rural school districts. “Not only did Representative Dexter and Senator Vinehout author these outstanding public policies, but they guided their respective measures through both houses, fought back multiple attempts to derail the legislation and ultimately secured the Governor’s approval. Simply put, each of these cases illustrates an outstanding job of lawmaking,” Forester concluded.

Representative Dexter authored two other important bills supported by the SAA:

- Assembly Bill 807 – Relating to requiring DPI to fully expend

the school transportation appropriation.

- Assembly Bill 809 – Relating to parent contracts for private school transportation.

Senator Vinehout authored two other important bills supported by the SAA:

- Senate Bill 598 – Relating to school district consolidation referendum date flexibility.
- Senate Bill 603 – Relating to providing additional relief for school districts in declining enrollment.

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Taking Care of Business is issued bimonthly by the Wisconsin Association of School Business Officials. Send address changes to: Taking Care of Business c/o WASBO, 4797 Hayes Rd, Suite 101
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Editor: Woody Wiedenhoef

President's Message

To Change, or Not to Change

Working Together for the Children of Tomorrow

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



Chad Trowbridge
WASBO President

At the WASBO Spring Conference I gave the group a strategic planning update. From that presentation, two things worthy of mention in this article are the discussions on Board structure and additional certification areas.

Let me start with Board structure. As we begin our work looking at our current Board structure, one must ask themselves "is it necessary to do this?" From time to time it is healthy for an organization such as WASBO to look at their Board structure for two reasons. First, to see if the current structure is meeting the needs of the organization, and second, to see if there is sufficient continuity in leadership and planning.

The last time WASBO changed its Board structure was in 1997-98 school year. It took a couple years to transition to the current structure due to the rotation of election schedules. At the time, Directors served a two-year term. If a director desired to pursue an officer position, it would be a five-year commitment. They would be elected Treasurer, then progress through Vice President, President Elect, President, and Past President. So, all told, a person could serve 7 consecutive years on the WASBO Board.

At the time of the change, it was believed that the 7-year commitment was too long, and that the two-year Director terms were too short.

The result of the change to the Board structure leaves us with the structure that is currently in place. Directors serve a 3-year term, and if a Director pursues an officer position, it would be for an additional 3 years. They would be elected Treasurer, then move to President Elect, then President. Each of these seats is a 1-year term.

As we move forward, we need to make sure to keep the length of commitment in mind, as well as the needs of WASBO. An important consideration when taking on a leadership role is the time involved, and, depending on where you live, the distances traveled.

If you have any suggestions or opinions, please contact myself, Wendy Brockert – President Elect, or Janice DeMeuse – Treasurer.

The other topic of discussion is additional certification areas. The work the Board has done on this began last year. Realizing that we have learned so much from the Facilities Manager Certification Program, the Board decided to explore other areas where training or certification needs may exist.

The Board came up with four areas where there is potential to either develop certification programs, or look for other ways to provide additional training. The four areas are:

1. Human Resources/Payroll
2. Accounting
3. 08 Squared or the "Super" Business Manager
4. Risk Management

In the next few months, WASBO Board Members will be coming to your Regional meetings to share additional information about these areas. We will be looking for feedback about the importance of additional certification areas, whether a need exists, and help in prioritizing where we may begin in the development of these additional certification areas.





We've added new energy to help power the WASB Insurance Plan.

Liberty Mutual Group brings new power to our partnership with the WASB Insurance Plan. Cost-effective property and casualty insurance is now offered through Liberty Mutual and Pewaukee, Wisconsin-based Indiana Insurance™ — a unique combination of national strength and regional expertise to back the coverage endorsed by the WASB Insurance Plan.

With Liberty Mutual Group, Wisconsin public school entities of all sizes have access to one of the Midwest's leading school insurance providers. Together, we are committed to providing cost-effective risk management solutions to the complex issues school districts face today. Factor in our safety training, fast and efficient claims handling, and industry-leading loss control programs, for a plan that delivers results. It's a responsibility we take seriously.

For more information, visit the WASB Insurance Plan's Web site at:
www.wasb.org/cms/wasb-insurance-plan.html

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Exec's Reflections

A Philosophical Reflection

Chad Trowbridge, the 2010-11 WASBO President, created a theme for us to use as a way to center our vision and mission for the upcoming

*Woody Wiedenhoeff
WASBO
Executive Director*

school year. It is "Working Together for the Children of Tomorrow."

We become what we believe we can be.

WASBO members understand this basic principle. It is what makes individual WASBO members so successful. It is what makes WASBO members collectively successful. It is what makes the Wisconsin Association of School Business Officials a source of excellence.

WASBO members believe they will provide professional growth opportunities and a network of support for its members, work for adequate funding, and advocate for educational opportunities for the children in the State of Wisconsin. WASBO members

believe we shall be the most influential organization on significant Wisconsin school business management issues. WASBO members do this by "Working Together for the Children of Tomorrow."

There are litany of activities going on in the lives of WASBO members at this time of year as the 2009-10 year is closed out and the 2010-11 school year needs to be organized. At times, one has to wonder if there is enough time to do this well. Nevertheless, WASBO members believe they can and will fulfill those obligations. Every year WASBO members do this more expertly and effectively because they have taken advantage of professional growth opportunities and networking with their colleagues. Now there is one more challenge to face over the coming months—politics.

Herbert Grover once asked, "Who speaks for the children?" The upcoming elections will create discussions and a basis for future thinking about the future status of our children. The world of politics will escalate this discussion over the coming months. WASBO members will need to "advocate for the educational opportunities for

children". Moreover, WASBO will need to be "influential" as discussions and decisions are deliberated. This task will be extremely difficult. Many times, this endeavor can seem risky, even when collaborative legislation is sought. The realities of today's world make this a messy discussion and decision-making process. WASBO members will be successful in providing positive influence in advocating for our children because we believe we can. Jim Long authored an article found on page 35, which provides specific activities that can help WASBO members be involved. The SAA will be extremely important to us in having a voice about future Wisconsin decisions pertaining to education of Wisconsin children.

By "Working Together for the Children of Tomorrow," our children will become what we believe they can be. Chad has placed our values and principles in proper perspective. There is no better time than this year to reflect and act using the basic principles and values held in esteem by WASBO members.

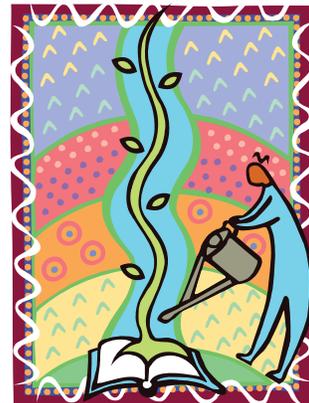
"The whole purpose of education is to turn mirrors into windows."

— Sydney J. Harris



"Education is not preparation for life; education is life itself."

— John Dewey



"The object of education is to prepare the young to educate themselves throughout their lives."

— Robert Maynard Hutchins

Continued from page 1

Senate Bill 598 was signed into law as ACT 307. Senate Bill 603 was an extremely important bill for those districts suffering under declining enrollment and Assembly Bills 807 and 809 were very important bills for schools to stretch limited school transportation dollars farther. These bills advanced quite a ways in the legislative process. However, they ultimately died at the end of the session.

The few examples cited here are not the only education-related contributions Representative Dexter and Senator Vinehout made in this legislative session. They also co-sponsored other SAA-supported legislation. And, they both participated in two SAA-sponsored forums on rural schools' issues in which legislators and school administrators engaged each other in discussion about the future of rural schools in Wisconsin. Representative Dexter and Senator Vinehout believe it is vitally important to continue this dialogue.

State Budget Challenges May Spur Special Session (WASB)

The Wisconsin Supreme Court ruled this week that the state must pay back \$200 million it transferred from the medical malpractice fund to help balance the 2007-09 budget. The 5-2 court ruling sided with arguments by the Wisconsin Medical Society that taking the money from the fund was unconstitutional. The case now goes back to a lower court to determine how much interest the state must pay and the repayment timetable.

Adding to the challenge of bringing the 2009-11 biennial budget back into balance, Wisconsin is likely to have a deficit of about \$300 million in the state share of funding for Medicaid and BadgerCare Plus, and that could mean total state and federal cuts of as much as \$850 million.

The combined effects of the court ruling

and the recently announced Medicaid deficit mean that the Legislature will likely have to come back sometime for a special session to get the budget into the black, probably next January when a new Legislature and governor are in office. If or when a budget adjustment bill is legally required will depend on several variables, including: a) the repayment schedule ordered by the lower court; and b) how much cutting the Doyle Administration decides to do unilaterally within the Medicaid and BadgerCare budgets.

On a positive note, the Wisconsin Department of Revenue reports that tax revenues continue a year-long recovery and are on track to meet Legislative Fiscal Bureau projections.

Source: Wisconsin Budget Project

Wisconsin Below Average in Per Capita Spending and Taxes

According to the Wisconsin Council on Children and Families' Wisconsin Budget Project, "new data from the U.S. Census Bureau released last week show that Wisconsin was below average in per capita state and local taxes and spending in fiscal year 2008. The data reveals that the average

Wisconsinite paid \$40 less in state and local taxes than the average for the nation as a whole in fiscal year 2008. Our state ranked 17th in per capita taxes (with #1 being the highest), compared to 8th in 2000.

"If one looks at the new data with a wider lens – which captures fees and all other state and local revenue, excluding only federal revenue – Wisconsin was further below the national average. Our state was \$236 per person, or 3.7 percent, less than the fiscal year 2008 average on that measure, known as "own source" revenue."

"What we want is to see the child in pursuit of knowledge, and not the knowledge in pursuit of the child."

— George Bernard Shaw



Say "Yes" to Dual Benefits

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

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

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ASBO Update

President's Message - Let's Talk Leadership

By Erin Green, Director of Business Services, Greendale School District



Erin Green
President
ASBO International

I just got off the Gettysburg battlefield, having toured it with the ASBO Eagle Institute and have a few lessons to share.

How can a battle over 150 years ago teach us anything relevant? You'd be surprised!

The logistics of this battle were overwhelming - 160,000 troops, tens of thousands of horses, artillery, supplies, medical stations, hospitals, food, and water, all concentrated in a small town of 2400 people that happened to lie at a major crossroads. By July 3, 1863 all wells within the radius of Gettysburg were dry due to the huge demand for water. This battle, with 46,000 casualties, turned out to be a pivot point for the Civil War as it stopped General Lee's advance into Pennsylvania. It was by no means the end of the war, but it did mark the turning point in favor of the Union army.

Here are a few points that remain useful today:

1. There were no cell phones! Communications took days and were not reliable. In today's world, it is easy to pass the buck up the line, as we can usually reach the boss. Why make a decision yourself? We ask someone else because "we can." Perhaps our current communication tools are inhibiting the growth of true leadership. It may be time to allow time-outs for yourself from technology to nurture and train those below you, and truly delegate authority in a planned manner so the people coming up the organization

have a chance to learn and make decisions. On the Gettysburg battlefield, decisions had to be made by leaders without consultation.

2. General Lee was a seasoned officer of the Confederate Army of Northern Virginia and far senior to those who served him. He was a whopping age 59, which in that day was elderly. By virtue of his seniority, his staff was inclined not to disagree with him, nor offer opinions. Consequently, the decision to assault the Union army during Pickett's charge mowed down Confederates in great numbers as they marched straight into a battery of artillery and guns. Some of his junior officers no doubt questioned the wisdom of this move, but they dared not voice their concerns. On the other hand, General Meade, commander of the Union Army of the Potomac, newly appointed by Lincoln just days before the battle, was a peer to those he commanded. His approach to the battle was quite different; he gathered all of his major staff and had a pow-wow to discuss the best strategies. Lesson learned: No matter what your length of service or experience, during battle or any crisis, it is better to get good heads together and solicit input.
3. Clear communication of your goals can make the difference. General Lee told General Ewell, "take that hill if practical." General Ewell felt it wasn't practical and therefore it wasn't taken, again changing the course of the battle.
4. Practice humane leadership high on the EQ (emotional intelligence quotient). Colonel Chamberlain, a Union leader from Maine, treated a group of deserters humanely and

later convinced them to fight for the cause, probably helping him succeed in holding Little Round Top, a major battleground. Persuasion can be key, even with direct authority. Our jobs involve more leading without direct control - think school boards, unions, parent groups, and regulations. Honing our persuasive skills is advised.

Here is a good description of your tasks as a leader from the Campbell Leadership Descriptor Guide:

Leaders' Major Tasks:

1. **Vision** - set the direction
2. **Management** - set goals and focus resources
3. **Empowerment** - select and develop subordinates, allow them to accept challenges
4. **Diplomacy** - forge coalitions
5. **Feedback** - observe, listen, share
6. **Entrepreneurialism** - find future opportunities

Personal Characteristics of Good Leaders:

1. **Style** - tone of competence, optimism, integrity, and inspiration
2. **Personal Energy** - live a disciplined lifestyle, stay well
3. **Multicultural** - be comfortable working across geographic, demographic, and cultural borders

The Four Big Leader Competencies:

1. **Self Awareness** - understand your skill set and complement it with subordinates
2. **Learning Agility** - remain flexible and eager to learn at all times
3. **Ability to Influence** - the power of persuasion is underrated
4. **Communication** - we all can improve these key skills

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The Three C's of Excellent Leaders:

1. **Competence** - understand your organization and industry
2. **Courage** - to do the right thing, even if painful
3. **Compassion** - Use your EQ emotional intelligence to be a better leader

The ultimate goal of leadership: to make yourself irrelevant! Yes, you heard right. Do such a great job of developing your subordinates and empowering staff that you can exit to your next big thing, and the organization thrives without you!

Come hone your leadership skills this winter! Plan now to attend the **Executive Leadership Forum** in the Grapevine/ Dallas Fort Worth, Texas area, February 24-26, 2011 The American Airlines Executive Training Center will tune up your leadership knowledge and skills, among many other offerings. The venue at the Gaylord Texan is spectacular, set on a large lake near the Dallas Fort Worth airport. This will be one not to miss!

There are several Wisconsin leaders we need to recognize:

Wendy Brockert (Lake Mills School District) - Wendy is our WASBO President-Elect this year, and is a well seasoned WASBO member who has enthusiastically participated in WASBO for 20 years. We look forward to making WASBO even better this year as she works with WASBO President Chad Trowbridge and WASBO Treasurer Janice DeMeuse. I had a chance to learn more about Wendy and her understated and competent leadership style at the ASBO Eagle Institute.

Tom Wohlleber (Middleton-Cross Plains Area School District) - Tom, also a seasoned WASBO member, has lent his formidable leadership skills to many organizations, including ours.

We salute Tom this year for winning an EAGLE award with ASBO, the highest honor a school business official can obtain in our country. Make sure you attend the annual conference Sept 24- 27 in Lake Buena Vista Florida at Disney's Coronado Springs Resort to celebrate Tom's accomplishment, and ASBO's 100th anniversary!

John Stellmacher (Waupun School District) - John is one of our up and comers in WASBO. He is passionate about improving education and dedicated to our association. John has been recognized by winning the ASBO Bridges to the Future Scholarship this year, a competitive award that was sought by many. This will allow John to attend this year's ASBO conferences and special programming for "up and comers!"

Bambi Statz (Retired Director of UW-Whitewater's School Business Management Masters Program) - Bambi needs no introduction. If you heard her speech at the WASBO Spring Conference, you start getting a perspective on how far the profession has come in 30 years. We salute Bambi Statz for taking on the role of Chair of the ASBO Certification Commission this year, directing the culmination of a 30 year goal of ASBO to provide for a national/international credential for SBO's. This has been a huge effort, competently directed by the best in class, Ms. Statz!

Jeff Carew (PMA) - Jeff also needs no introduction. If you don't know Jeff, you have not been around WASBO. Jeff was recently appointed by ASBO to Chair our brand new Corporate Member Advisory Committee. The group will advise the ASBO Board on vendor issues, just as he has done so well in Wisconsin. Jeff will chair an eleven person committee from all areas of the country.

We are very proud of our Wisconsin leaders! They are raising the profession to new heights through their passion, dedication, and hard work.



ASBO President Erin Green presents Steve Munby, Chief Executive of National College for Leadership of Schools and Children's Services in the United Kingdom, a proclamation from ASBO International honoring the National College's work with UK school business officials.



As part of her duties as President of ASBO International, Erin Green attended the National College's Seizing Success Annual Leadership Conference 2010 last June in Birmingham, England.

"If you think education is expensive, try ignorance."

— Attributed to both Andy McIntyre and Derek Bok



ASBO International Annual Meeting, Awards and More!

September 24-27, 2010 - Disney's Coronado Springs Resort, Lake Buena Vista, Florida

Celebrate 100 years of ASBO International! Join us in recognizing WASBO's excellence and contributions to ASBO International as **Erin Green** presides as **President** at this conference.



you ever imagined.

Slap Some Innovation Into Your Business Office

Monday, September 27

It's time for a "Slap," Stan Slap. This

corporate strategist is revolutionizing the business world. And now he wants to help you make a difference. Slap will bust the myth that you can't succeed in these economic times and challenge you to bring the mojo back to your team. Tough times call for tougher teams. Let's leave the excuses to the other guys. Buckle up: we're going off road!

Pre- and Post Annual Meeting Workshops

Like spreadsheets? You'll love ASBO's workshops. Get the inside scoop on how other states are "racing to the top," discover how to unlock your award-winning budget, and find out whether GASB 54 will require special revenue and capital projects funds be reported in the general fund. Sign up now for your Annual Meeting workshop. Space is limited.

Centennial Gala

Sunday, September 26

You only turn 100 once. To celebrate ASBO International's 100th anniversary join your WASBO friends to support Erin and Tom at this event. Order your ticket for this event directly through WASBO by August 30th for \$30. DO NOT ORDER YOUR TICKET THROUGH ASBO. We thank In-Site, Wisconsin CLASS, Key Benefit Concepts and Community Insurance Corporation for sponsoring tables at this event. The event includes beverages, a 3 course meal and live entertainment.

Wisconsin Activities at the Annual Meeting

Join fellow Wisconsinites on Friday, September 24th before the Opening Reception. Make your plans to connect during the conference and begin networking. We thank Skyward, Inc., National Insurance Services and PMA Financial Network for providing this gathering. Let us know in advance if you are attending the conference so you can order your conference shirt, compliments of Robert W. Baird & Co.

New SFO Certification Resources

ASBO recently posted some sample questions for the SFO exam and an authoritative reference list to assist in exam preparation. You can find the information at the following links. Link to sample questions – <http://asbointl.org/index.asp?bid=33704> and link to the references list – <http://asbointl.org/index.asp?bid=33708>.

Centennial Museum

ASBO is looking for artifacts they can consider for display in the Centennial Museum in the exhibit hall this September. They're looking for old photos from ASBO events or school business offices; old accounting ledgers, early calculators, and other accounting tools from before the digital age; interesting school business office equipment, or other artifacts of historical significance. If you have items of interest you'd like to ship to ASBO for consideration (they will return them after the Annual Meeting), please contact ASBO's curator Mark Aronstein at 866/ 682-2729, x7077 or maronstein@asbointl.org. They're also interested in your written description of each item, or an explanation of its significance.



Also, come honor **Tom Wohleber** who will be one of only four **Eagle Award Recipients**. Presentation of the awards will be made at the Annual Meeting in September.

The 2010 Annual Meeting will launch school business management into the next 100 years. ASBO has stood the test of time. For a century, school business officials just like you have relied on ASBO International. Come together with your colleagues to discover creative solutions to keep cuts away from the classroom, save jobs, and inspire changes.

www.asbointl.org/Centennial

Annual Meeting Keynotes

Bring Disney Magic Back to Your District

Saturday, September 25

Experience the renowned Disney Institute, professional development that has inspired generations of leaders. You'll discover proven, creative business philosophies to steer your district through the economic challenges as you learn about Walt Disney himself, an innovative pioneer and entrepreneur. Your school district has more in common with Disney than

2010 WASBO Fall Conference



Registration Now Open
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Top 10 Management Characteristics of Highly Rated Credits in U.S. Public Finance

Provided by Sarah Eubanks, Managing Director, Chicago Office Head, Standard & Poor's

Standard & Poor's Ratings Services has widely disseminated to investors and issuers its approach for assigning credit ratings in U.S. public finance. We have also developed representative ranges for key ratios that factor into our analysis of tax-backed credit quality (see "Key General Obligation Ratio Credit Ranges – Analysis Vs. Reality," published April 2, 2008 on RatingsDirect on the Global Credit Portal). These ratios are the foundation of the quantitative measures Standard & Poor's uses when assigning a credit rating. We use ratios and comparisons to fine-tune our credit analysis and help make credit distinctions. For bond issuers, we often use credit ratios as a framework for making comparisons.

In addition to quantitative factors, our view of qualitative factors inform our credit analysis. Our view of management factors, administrative characteristics and other structural issues facing a government entity may be an overriding factor in a rating outcome. We view management as contributing significantly to many of the individual credit ratios, which can positively affect ratings in a number of ways (see Financial Management Assessment criteria). Conversely, we believe that the lack of strong management can be a significant factor in a weak credit profile. In our opinion, the economy remains a key factor in assigning a rating level, but our view of management and the institutional framework is usually one of the deciding factors in fine-tuning the rating. Our opinion of the management or administrative structure of a government can move a rating up or down more significantly and swiftly than any other element of a credit review.

When assessing management, Standard & Poor's analyzes the political and fiscal framework that governs it, as well as the day-to-day management procedures and policies. There could be a strong management team in place, but if there is political instability or lack of political will to make difficult decisions, we have found that management will be ineffective in many cases. Standard & Poor's also focuses on the "whole of government." Our view of oversight and management controls covering the disparate operations of a government with a focus on accountability at each department or function is critical to strong credit ratings.

The "Top 10" list of management characteristics associated with Standard & Poor's highly rated credits is generally applicable to other enterprise operations of government such as water, sewer, or solid waste. The relative importance of these factors may vary from credit to credit. Our view of credibility is an important part of a rating review process and management assessment. Every government has challenges. We believe that identifying problems or issues, and detailing how these will be addressed establishes credibility and greater transparency in the rating process.

Top 10 List

1. An established "rainy day"/budget stabilization reserve.

A formalized financial reserve policy is a consistent feature of most of Standard & Poor's highly rated credits. Historically, such a policy has been standard operating procedure for some governments for decades. Others focused attention on this following the recession of the early 1990s, and

again in 2001 when many regions of the country experienced sustained revenue weakness that required severe budget reduction measures. We expect that the recent financial crisis and recession will likely further increase the importance that governments will place on the build up and maintenance of financial reserves. In our view, reserves provide financial flexibility to react to budget shortfalls or other unforeseen circumstances in a timely manner. No one level or type of reserve is considered optimal from Standard & Poor's perspective. We have seen many different types of reserves factor into an improved government credit profile. In our view, some important factors government officials generally consider when establishing a reserve are:

- The government's cash flow/operating requirements;
- The historic volatility of revenues and expenditures through economic cycles;
- Susceptibility to natural disaster events;
- Whether the fund will be a legal requirement or an informal policy;
- Whether formal policies are established outlining under what circumstances reserves can be drawn down; and
- Whether there will be a mechanism to rebuild reserves once they are used.

In our view, the use of budget stabilization reserves is not in and of itself a credit weakness. The reserves are in place to be used. However, we believe that a balanced approach to using reserves is important in most cases, because full depletion of reserves in one year

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without any other budget adjustments creates a structural gap in the following year if economic trends continue to be weak.

2. Regular economic and revenue updates to identify shortfalls early.

In our experience, having a formal mechanism to monitor economic trends and revenue performance at regular intervals is a key feature of stable financial performance. This is particularly true in the case of states, which we have observed tend to exhibit revenue declines during economic downturns because they rely on personal income tax, sales tax, corporate income tax, and other economically sensitive sources. We believe that evaluating historical performance of certain revenues is important to this analysis because each government will have different leading or lagging economic indicators that signal potential revenue variance issues based on their economic structure. The earlier revenue weakness is identified in the fiscal year, the more effective, in our view, the budget balancing response can be. We think it is important to monitor upside growth as well. In our opinion, a surge in revenues is important to understand as well to determine if the trend is an aberration or something that is likely to sustain and require a mid-year adjustment.

3. Prioritized spending plans and established contingency plans for operating budgets.

We have found that contingency planning is an ongoing exercise for most highly rated governments. We have observed that budgets tend to inflate in good times: governments may expand services, fund generous employee pay packages, and accelerate financing for quality-of-life projects that we believe would most likely not be considered in a slow growth or declining economic environment. In our analysis, we

consider whether a government has contingency plans and options to address budget imbalance when it occurs. This would include an analysis of the following:

- What part of the budget is discretionary;
- What spending areas can be legally or practically reduced;
- The time frame necessary to achieve reductions of various programs;
- Where revenue flexibility exists; and
- A course of action on the revenue side under various economic scenarios.

4. A formalized capital improvement plan in order to assess future infrastructure requirements.

Historically, highly rated credits typically have had a long-term capital improvement program that comprehensively assesses the infrastructure requirements of the government and a plan to fund these requirements over five or more years. We have found that having a realistic plan that is comprehensively developed and updated annually is a common characteristic of most highly rated local governments. We believe that developing these programs for state government is difficult because the scale of projects and the scope of responsibilities are very broad. Many have accomplished this task despite these obstacles, which we view as a positive credit factor. In our analysis, we also consider the extent to which a government has incorporated the impact of capital projects on the operating budget for the short- and long-term. We see governments as continuing to move into non-traditional projects, whether they are economic development (contributing infrastructure to a developer or industry) or quality of life (stadiums and parks, to cite a few).

Based on what we have seen, these projects generally come with an upfront budget cost, but can have multiyear budget impacts. Projects can be sold as self-supporting, but in our view may potentially be a drain on taxing resources.

5. Long-term planning for all liabilities of a government, including pension obligations, OPEB and other contingent obligations and comprehensive assessment of future budgetary risks.

The nature of government services can create unexpected contingent obligations, or "off balance sheet" liabilities that could ultimately affect taxing resources. Unfunded pension liabilities have been disclosed in detail for years and we believe this disclosure has enhanced the transparency of funding obligations in both the current year, and future years. We believe that disclosure of this liability has also focused attention and planning on ways to improve funding levels over time. We believe that GASB Statement 45, which requires disclosure of liabilities associated with other post employment benefits (OPEB), should also highlight some significant future liabilities for many governments. Given the rate of growth in health insurance costs and current demographic trends, greater transparency in this area should allow for advance development of funding and management solutions, in our opinion. We believe that other areas of government operations and services have also resulted in budget pressure that may fall out of the traditional general fund focus. In our view, hospital and nursing home operations, as well as various other enterprise operations have caused funding challenges at the local level, even when there is no clear legal responsibility for the government to provide funding. At the state level, we believe that local government fiscal

Continued from page 12

difficulties can increase and become a funding challenge for the state.

6. A formal debt management policy in place to evaluate future debt profile.

Over the past decade, we have seen many state and local governments develop debt management policies and debt affordability measures. The impact of these policies on a long-term credit rating will be dependent on our view of how the policies are established and used by the government, and the track record in adhering to the affordability parameters established in the policies. We believe the process enhances the capital budgeting and related policy decisions regarding debt issuance and amortization.

7. A pay-as-you-go financing strategy as part of the operating and capital budget.

In our opinion, pay-as-you-go financing can be a sound financing policy. Not only does it lower debt service costs, but also it provides operating budget flexibility when the economy or revenue growth slows. We see the use of pay-as-you-go financing as a more significant funding option when tax revenue growth is uncertain, given the fact that pay-as-you-go financing may provide additional budget flexibility in an uncertain revenue environment. Depending on the government's overall balance sheet profile, we believe that a better match can be achieved between non-recurring revenues and non-recurring expenditures if this type of financing is used.

8. A multiyear financial plan in place that considers the affordability of actions or plans before they are part of the annual budget.

In our analysis, we consider whether this plan is comprehensive. During a sustained economic recovery, we see

program enhancements and tax reductions as typical. We believe that pension funds that performed at record levels provide incentive to expand or enhance benefits. Elected officials will be ultimately responsible for the decisions necessary to restore out-year budget balance. We consider multiyear planning as an important part of this process. In our view, even when there is legal authority to raise taxes, there may not be a practical ability to do so because it is politically unpopular. Standard & Poor's realizes that the out-years of a multiyear plan are subject to significant change. They provide a model to evaluate how various budget initiatives affect out-year revenues, spending and reserve levels. These plans will often have out-year gaps projected, which we believe allows governments to work out, in advance, the optimal method of restoring fiscal balance.

9. Effective management and information systems.

In our analysis, we consider investing in systems that improve the efficiency and effectiveness of a government unit and enhance overall service delivery as a positive financial management tool. We believe that investment in financial management and information technology infrastructure has been significant during the past decade. To the extent that these changes improve financial reporting and monitoring capabilities, we view them as enhancing transparency and as a positive credit factor.

10. A well-defined and coordinated economic development strategy.

In our experience, economic development programs have expanded rapidly over the last 20 years. We believe that the question for many state and local governments now is not whether there should be a formal

economic development program, but rather how significant a resource commitment should be dedicated to running these programs and offering incentives. These are government policy decisions involving cost benefit analysis that are generally outside the credit rating process. However, if these economic development programs and strategies create employment, enhance diversification, and generate solid income growth, they could have a positive effect on a government credit rating over the long-term. To the extent that there is a net revenue benefit to a government, it could also be a positive credit factor. We have seen economic development strategies increasingly become regional in nature, with a more coordinated approach between state and local governments.

Related Criteria and Research

- USPF Criteria: GO Debt, Oct. 12, 2006
- USPF Criteria: Key General Obligation Ratio Credit Ranges – Analysis Vs. Reality, April 2, 2008
- USPF Criteria: Financial Management Assessment, June 27, 2006

Article reprinted from Standard and Poor's Ratings Direct ©, July 26, 2010

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Save Your School District Money with Smart Energy Upgrades

By Debby Schuffletowski for Baird School Business Solutions and Focus on Energy

Debby Schuffletowski

Energy efficiency can be one of the fastest and easiest ways to reduce operating costs, increase occupant comfort and stretch your district's budget.

Whether your facilities are old or new, you may find significant opportunities to save, both through energy-efficient upgrades and by installing renewable energy systems that produce electricity or heated water using the sun and the wind. In some cases, a new energy-saving project can be a smart investment that quickly pays for itself and saves money for years to come.

The Benefits of Saving Energy

Many energy-efficiency improvements are components of "green building" initiatives, such as heat recovery, natural daylighting, demand-controlled ventilation, and the use of water-saving plumbing fixtures. These projects can help you eliminate wasted energy, reduce maintenance costs and improve the life expectancy of your equipment and facilities. And the money you save can be put back into educational efforts that benefit students.

Renewable energy systems such as solar electric and solar hot water also help insulate your budget from rising energy costs. Plus, they have the added benefits of demonstrating your commitment to the environment, providing an educational tool for students and enhancing your public image.

Energy Saving Success

The Tomorrow River School District in Amherst, Wisconsin, is a great example of a district reaping the benefits of energy efficiency. Facilities in the district

needed to undergo seven additions, each inconsistent in construction quality as each addition was built. The goal was to find a balance between the comfort of the learning environment and the costs required.

After receiving an energy assessment from Focus on Energy, Wisconsin's statewide program promoting energy efficiency and renewable energy, the district found several areas where it could improve energy efficiency. It replaced four boilers with two condensing boilers and installed an energy management system that regulated everything from boilers to hall lights to vent fans. The district received over \$18,000 in financial incentives from Focus on Energy and estimates energy savings at \$41,500 annually.

District officials say the changes will help them in the future. "In this era of finance caps, saving money on energy is one of the best ways we can keep services high for our students," said John Haugen, Tomorrow River administrator.

How to Get Started

The first step in determining whether your schools are good candidates for energy-saving projects is to have an energy professional review your utility costs and energy-use patterns to see how they compare to similar-size buildings from other districts. Before implementing any projects, you should also evaluate the remaining useful life of your buildings to ensure the best return on your investment.

Focus on Energy can help. In fact, Focus on Energy's free information, technical expertise and financial incentives have helped Wisconsin businesses save more than \$212 million

in annual energy costs since 2001. The organization also offers education and training opportunities across the state to help you and your staff learn about energy-saving technologies and best practices.

Focus will assign you an energy advisor, who will review your current operations as well as evaluate your plans for expansion and renovation, looking at both your energy-efficiency and renewable energy options. Districts whose electric and/or natural gas utility participate with Focus on Energy are eligible for Focus services and financial incentives at no cost.

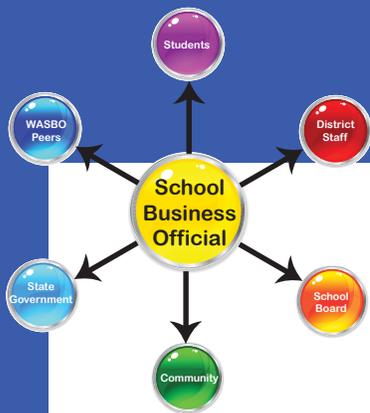
Now's the Time. Start Saving Today!

Now could be a great time to consider an energy-saving project. Interest rates are at all-time lows, and federal stimulus borrowing options may offer you the ability to use zero- and low-interest loans for energy improvements. This could help you reduce the overall cost of an energy-efficiency project and accelerate its payback period.

Focus on Energy partners with public finance entities to help districts determine whether an energy-efficiency project makes financial sense and which financing strategies would be most appropriate.

To learn more about the money-saving benefits of energy efficiency and renewable energy call Focus on Energy at 800-762-7077 or visit focusonenergy.com. For assistance in project funding contact Robert W. Baird & Co. Incorporated at 800-792-2473 ext. 3827 or visit www.rwbaird.com.

WASBO Fall Conference Reaching Out and Making Connections



Thursday Keynote LaughingStock Comedy Company

Every day you are called upon to make decisions, communicate with staff, community, and colleagues, and deliver solutions. You could be considered a master of improv on some days and, on most days, comedic relief is necessary to keep you sane.

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This session will sharpen presentation skills, improve creative problem solving, encourage team building and most importantly, make you laugh! LaughingStock Comedy Company will take a comic look at the culture of public K12 education and managing school district operations.

The LaughingStock Comedy Company's keynote left attendees of the ASBO International Annual Meeting laughing and talking well into the conference. Don't miss this opportunity to exercise your funny bone and creative juices.

Friday General Session The Race for Wisconsin Governor

Meet Candidates for Wisconsin Governor
(Invited)



Once the September primary for Wisconsin Governor concludes the Fall Conference Planning Committee will invite the successful candidates to join us. Take this opportunity to learn each candidate's views on education,

funding, accountability, and pending legislation that will affect the resources you have to work with to do the best for Wisconsin's students.

John Forester will serve as our moderator. Following the general session stay for John's analysis and interpretation of what the candidates shared. Bring your questions and concerns as we seek to learn all we can to make an informed decision at the polls in November.

Thursday Lunch Program

*Fair Funding for Our Future
A Framework for School
Finance Reform
State Superintendent
Tony Evers*



State Superintendent Tony Evers is advancing a proposal to revamp Wisconsin's school funding system. Keys to his proposal are fairness, sustainability, transparency, and accountability. The School Administrators Alliance has chosen to support Fair Funding for Our Future. Find out the details of this framework and how we move forward.

Sessions

- Proactive Communication for Your District's Future
- DPI School Finance Issues
- Tools for Public Speaking
- Open Records and Open Meetings
- Exploring the New Frontier of Web 2.0
- Bond Proceeds and Cash Flow Management
- Records Retention - The New Document
- GPS on Buses
- Farm to School in Your School?
- Using Technology Tools To Connect
- Leadership as a SBO: Really? Me? Tell Me More
- Governor Candidates - Analysis and Interpretation
- Modern Technology and its Buildings & Grounds Applications
- Certified Administrator of School Finance and Operations: How You Can Be One
- Labor and Employment Law Update
- WASBO Tools for Resources and Networking
- The PDP Process

Facility Manager Certification Sessions - Module 2

- Understanding Your Utility Bill Part 1
- Understanding Your Utility Bill Part 2
- Understanding HVAC Part 1
- Understanding HVAC Part 2
- Electrical Systems Part 1
- Electrical Systems Part 2

Reaching Out and Making Connections Team Building Activity

In your professional role you need to work with your staff, administrators, school boards and the public. You need to be able to solve problems and think on your feet. Enhance these skills that are essential to doing your job as you join your colleagues across the state to achieve a common goal.

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WASBO Foundation Scholarship Fundraising Bowl-A-Rama & Casino Night

Wednesday, October 20, 2010

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for High School Seniors



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Spend a day networking with your colleagues, enjoy some friendly competition, and help support the WASBO Foundation Scholarship Fund. The WASBO Foundation provided over \$17,500 in student scholarships in 2010 through the efforts of our Spring and Fall fund raising and the support of our Service Affiliate Sponsors. Join us in supporting deserving students by participating in the WASBO Foundation Scholarship Bowl-A-Rama and/or Casino Night.



Bowl-A-Rama

12:00 noon - 5:00 pm

Rain and cold will not be a problem with this year's event! Your Bowl-A-Rama registration fee includes 2 games of bowling, fun activities for everyone, prizes, lunch and beverages. Those who make it to the winner's round will bowl a third game. Skill is not a necessary prerequisite to enjoy this afternoon of networking and scholarship fund raising. All you need is a willingness to have a great time and a desire to meet people. Spectators are welcome and can register to attend for a fee to cover lunch and beverages.

Casino Night

5:00 - 9:00 pm



Whether you participated in the afternoon's Bowl-A-Rama or are just arriving to Elkhart Lake, you'll want to join in the fun of the Casino Night networking event. Dinner will be sponsored by **Hutchinson, Shockey, Erley & Co.** Then support the WASBO Scholarship program as you play casino games provided by the Elkhart Lake Lions. Your registration fee includes dinner, beverages and playing money to get you started. Everyone has a chance to win!

Register for one or both of these great networking events.

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& Scholarship Fundraiser
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Scholarship Fundraiser Bowl-A-Rama with Lunch

Participant \$40
Spectator \$25

Scholarship Fundraiser Casino Night with Dinner

Participant \$40

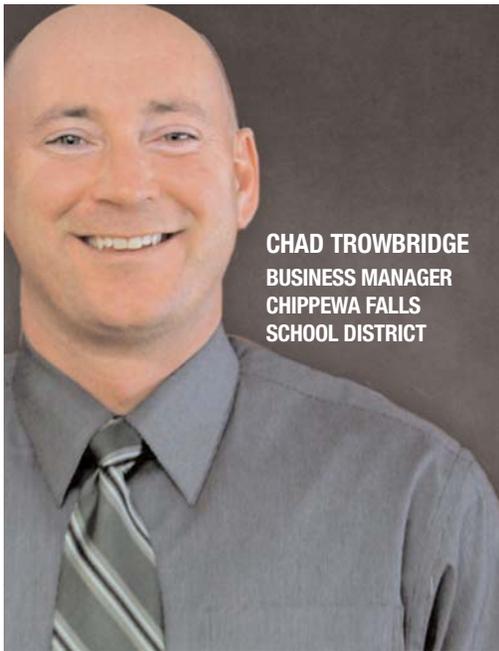
Scholarship Fundraiser Combo

Bowl-A-Rama with Lunch & Casino Night with Dinner
Participant \$70

If you are a WASBO Service Affiliate Member we invite you to participate in the WASBO Foundation Fall Conference & Scholarship Fundraiser as a sponsor, conference attendee, bowler and fun lover! You will have ample networking time at this well attended conference, as well as an opportunity to grow professionally by attending the conference sessions. Sponsors will be recognized in the Fall Conference program and Bowl-A-Rama and Casino Night Event Sheet, with prominent signage, and in our WASBO newsletter, *Taking Care of Business*. Sponsors will also be provided with a full color ad in the Fall Conference Program. Please provide us with a high resolution logo to be used when recognizing your support. Your conference support helps provide quality programming and a chance for Wisconsin's School Business Officials to refuel. Your Bowl-A-Rama or Casino Night sponsorship provides funding for several student scholarships WASBO and our sponsors provide annually.

For more information go to www.WASBO.com or contact the WASBO office at 608.249.8588.

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Alyssa Moen

Is Your School District Prepared for OSHA's Hazard Communication Standard Update?

By Alyssa Moen, Safety Consultant, TRICOR Insurance

Submitted by the WASBO Safety and Risk Management Committee

On September 30, 2009, the Occupational Safety and Health Administration (OSHA) issued a Notice of Proposed Rule Making (NPRM) to modify the existing Hazard Communication Standard (HCS). The proposal is designed to conform the HCS with the United Nations Global Harmonized System (GHS) of Classification and Labeling of Chemicals. If these Standards are adopted, they will impose new requirements for the labeling of certain chemicals, along with Material Safety Data Sheets (MSDSs).

The proposed modifications to the hazcom standard include: revised criteria for classification of chemical hazards; revised labeling provisions that include requirements for use of standardized signal words, pictograms, hazard statements and precautionary statements; and a specified format for safety data sheets.

OSHA is also proposing to modify provisions of a number of other standards, including standards for flammable and combustible liquids, process safety management and most substance-specific health standards, to ensure consistency with the modified hazcom standard requirements.

A number of countries, including the United States, international organizations and stakeholders participated in developing the GHS to address inconsistencies in hazard classification and communications. The GHS was developed to provide a single harmonized system to classify chemicals, labels and safety data

sheets with the primary benefit of increasing the quality and consistency of information provided to workers, employers and chemical users. Under the GHS, chemical labels include signal words, pictograms and hazard and precautionary statements. Additionally, information on safety data sheets would be presented in a designated order.

Currently, the European Union, Japan, China, Canada and other countries have adopted GHS. The United States has been slower to act, in part because the United States already had a hazcom standard in place. OSHA believes the proposed modifications to the hazcom standard would increase the quality and consistency of chemical information provided to employers and employees. The three parts of OSHA's current hazcom standard are labeling, safety data sheets (also known as Material Safety Data Sheets or MSDSs) and employee training. Several of OSHA's proposed modifications to make the hazcom standard consistent with the GHS include:

1. Revise the criteria for classification of chemical hazards. OSHA proposes to adopt all of the physical and health hazard classes included in the GHS as well as classifications of mixtures.
2. Revise the labeling provisions to include, for example, consistent use of standardized signal words, pictograms, hazard statements and precautionary statements. OSHA proposes to change labeling requirements by including with each substance's specific standard, a list of health effects that must be considered for the hazard

classification. The modified hazcom standard will dictate the specific language that is required on labels through the classification process.

3. Provide a specific format for MSDSs. Currently the hazcom standard allows a nine section format. The modified hazcom standard would require a specific 16 section format. However, OSHA may allow certain sections to be optional under the modified hazcom standard rule. Also, OSHA proposes to require OSHA permissible exposure limits on the MSDSs as well as other exposure limits recommended by the chemical manufacturer, importer or employer who prepares the MSDS.
4. Address requirements for training. The GHS tends to leave training details to the specific country and, as a result, OSHA will keep the training requirements in the hazcom standard. Specifically OSHA's proposal requires employers to train employees regarding the new labels and MSDSs within two years after publication of the modified final hazcom standard rule. Additionally, OSHA has proposed that chemical manufacturers, importers, distributors and employers be required to comply with all provisions of the modified final rule within three years after its publication.

OSHA has proposed to require that employers train employees regarding the new labels and MSDSs within two years after publication of the final rule to ensure they are familiar with the new approach when they begin to see new labels and MSDSs in their workplaces.

Continued on page 21



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ASBO International Certification Examination Cut Score Committee Looks for Members

Background

ASBO International's certification program for school business officials – Certified Administrator of School Finance and Operations (SFO) – includes a two-part certification examination. In accordance with national testing standards, the minimum passing score (cut score) for these examinations must be determined by a panel of experts using an appropriate cut score process. ASBO International is seeking volunteers who are willing to serve on the Cut Score Committee.

Determining the Cut Score

In August, ASBO International will begin accepting applications for the beta test group. The beta test participants will take both parts of the SFO exam between August 9 and October 8, 2010. Their exams will not be scored until the cut score is established by the Cut Score Committee. Once the cut score is established, future candidates will receive their scores at the completion of their test.

The members of the Cut Score Committee will meet in Reston, VA, November 13-15, 2010. Clarence Chaffee, president of The Caviart Group, will facilitate the session, leading the committee using a criterion-referenced methodology to determine the cut score.

Committee Representation

The Cut Score Committee will consist of six school business officials who have been practicing in the profession for at least five years. The objective is to have a panel that represents the breadth and scope of practicing school business officials from across the United States and Canada.

Expectations of Committee

Volunteers

Committee members are required to attend the two-day meeting in Reston, VA. All travel expenses are covered by ASBO International. The group will also participate in conference calls and online work.

Due to the confidential nature of the information volunteers will be privy to, committee members are not able to provide any assistance to certification candidates (mentoring, exam prep courses, etc.) or sit for the exam for a period of three years following the end of their volunteer term.

Committee members will be asked to serve for a period of six months. Members of the Cut Score Committee may not have participated in the following recent SFO program activities: serve on the Certification Commission, serve on the

Exam Committee, or be a part of the certification beta test group.

Interested?

Send a current copy of your professional resume via email to Pam Weber at pweber@asbointl.org by August 31, 2010.

"An investment in knowledge always pays the best interest."

— Author unknown, commonly attributed to Benjamin Franklin



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OSHA Hazard Communication Standard Update

Continued from page 19

The impacts of the proposed modified hazcom standard rule will not be known until the rule is finalized. There is no scheduled date for the final rule to be issued at this time. Until then—stay tuned.

Sources: www.osha.gov, www.edocket.access.gpo.gov.



Spotlight on Thomas R. Owens, Ph.D., RSBO Leadership and Innovation

Tom Owens

"The more successful a nation's educational system, the more likely that nation will enjoy social and economic progress," says Thomas (Tom) R. Owens, assistant superintendent of business/personnel services of D.C. Everest Area School District in Weston, Wisconsin.

Tom is a firm believer in these words, even as he approaches retirement at the end of July after 32 years with the district. He is also a retired colonel with the U.S. Army Reserves and has linked his education and military experiences many times over the years.

"Many things in the military seem to have a close parallel to strengthening school business ties," Tom says. "New innovations, leading troops, working with computers—there is amazing overlap. The challenges help with one's sense of confidence."

Tom's confidence and leadership skills have been invaluable over the years, leading to many collaborative decisions that keep the district thriving. One of the district's proudest achievements was launching the Greenheck Field House.

**"The larger the island of knowledge,
the longer the shoreline of wonder."**

— Ralph W. Sockman



Tom explains that of the \$3.8 million needed for construction, half was raised by donations within the community and the other half by referendum. Constructed adjacent to the high school in 1997, the field house features an Olympic ice arena that seats 1,500 guests, as well as multiple fitness facilities and sports courts, all of which are used by students and families.

Tom was recognized with an Eagle Award for his efforts on the Greenheck Field House in 1996 and earned a second Eagle Award for his many contributions to the school business in 2005.

After so many years in the field, Tom has learned a lot. As he prepares to step down from his position, he passes the torch to the next generation. "Realize that what you've learned in the classroom is incomplete because there is only so much that can be taught," he says. "School business officials need to network. Join your state association and

ASBO, go to meetings and workshops, and soak it in."

He also recommends continuing a formal education, explaining that Wisconsin has extremely high standards for school business officials—a minimum of a master's degree and a state certification that needs to be maintained. He encourages those from states without similar standards to push for them.

School business ties clearly run in the family. Not only is Tom a past president of Wisconsin ASBO, his sister, Marajeane Zodtner, is a retired school business manager for the Troy School District in Michigan. She served as president of Michigan ASBO in 1984 and for years sang in the ASBO International Choir.

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Don Mrdjnovich

To Envy - Bad To Be Envied - Good

By Don Mrdjnovich, Retired WASBO Executive Director

The good book tells us to envy not. It doesn't say much of anything about being the recipient of envy, at least if you don't flaunt it. Those of you who are public employees, also referred to as public servants, (the latter term is used to remind you who you work for), are among those enjoying an extra measure of envy during these tough economic times. Is it your celebrity good looks that warrant this increasing attention? How about your quick wit or charming personality? As much as you may wish that to be true, try your excellent Wisconsin Retirement System and your employer provided benefits.

Jane Elmer, the Executive Director of the Wisconsin Retired Educators Association often uses the term "pension envy" when referring to those in the public and the media who are prone to drop a guilt trip on those who are fortunate to have created and supported a retirement system that ranks among the best in the country. Jane suggests that those who envy and criticize would be better served if they would work as diligently as those who have chosen public service in the past and present. It appears that more energy and sentiment is directed at taking away what public employees have built than into efforts to improve benefits and pensions for all of our citizens.

You have probably heard or read that your employer shouldn't be paying the employee share into the state retirement system. One of the candidates currently running a campaign for his party's primary election to be our next governor, has suggested that action as a cost saving measure. Never mind that the employee share was taken in lieu of salary and not given as a gift. If the

employees share was paid as salary, the employer would have to match the deduction for Medicare and FICA.

If you are like me, you are probably getting a little tired of the direct attacks and the more subtle innuendoes about your good fortune to have chosen a profession that has looked to the welfare of members in such an exemplary manner. Doing so wasn't easy and it didn't happen over night. I wrote a guest editorial in my local paper in response to suggestions that the school district employees should start paying for some of their benefits. I gave them an historical review of my career going back to my first teaching job in 1958 which included no paid benefits and a salary that was close to the poverty level.

A few years later, health insurance was made available with no contribution from the Board of Education. Subsequent negotiations included Board participation, but only as part of the total compensation package. In most school districts, that practice grew to the point where health and other benefits may be paid in full by the Boards of Education, but were never presented as a gift on top of salary. It was always in lieu of salary. I concluded my editorial by stating that anyone can have their employer pay their full benefit package. All they have to do is reduce their salary or hourly wage. In brief, most people just don't get it, but the editors of my local paper do. Giving up employer paid benefits is simply giving back what was selected in lieu of salary. Instead of a 4% raise, you took 3% and bought yourself some benefits. It adds up over the years.

Enjoy the envy. It means that you have worked hard, made sacrifices and made some good decisions to get where

you are the subject of envy. Others have made their own life decisions. If they don't think they were as good as those you have made, so be it. It is not your fault. I'm reminded of my brother Steve, a career high school teacher who worked hard and well to support his family on his earnings as a public employee. In addition to teaching he coached sports and put in long hours for little compensation. In the summer he liked to stop in the local coffee shop where he was the target of the usual clichés: "You sure are lucky to work nine months and be paid for twelve," and "I wish I had a job with benefits like yours." I could add to these but you full time employees have heard them all, including "What are you doing this summer?" Like the school system just shuts down. One day my brother Steve hit on a plan to shut down the coffee shop gang. Before going there, he stopped in the school district office. When the right moment arrived he announced, "You guys are right. I work nine months and get paid for twelve. I have fully paid benefits and I'm looking forward to a well funded retirement, and I want the same for all of you." He then distributed to each of them, a teacher application form. From that point on, the coffee shop gang chose to address other topics.

To envy is bad, to be envied is good. Enjoy it and be thankful for those who worked so hard for so many years to make it happen.

Don the Elder
Faithful Public Servant - Retired

New Law Bans Mercury in Schools

By Elisabeth Olson, DNR

Under a new law, Wisconsin schools are required to remove all mercury from school facilities and grounds.

Signed in October 2009, Wisconsin Act 44 establishes a multi-phase program to eliminate mercury from schools. Effective this year, schools are no longer allowed to purchase any equipment or materials that contain mercury. Starting January 1, 2012, schools may no longer store mercury anywhere in the building and are required to remove all traces of mercury from science labs, equipment and machinery. Schools are not required to make any unplanned infrastructure changes to things such as thermostats and other HVAC mercury containing equipment. Only planned changes are regulated under the law. In certain instances where no alternatives are available, schools may still purchase equipment containing mercury. For specific requirements, please review

Wisconsin Act 44 (available online here: <http://www.legis.state.wi.us/2009/data/acts/09Act44.pdf>).

Mercury is a hazardous material that causes serious environmental and human health problems. Although it is found naturally, it is most often released from man-made products like thermometers and fluorescent lights, or produced as a by-product of energy production. Mercury is a bioaccumulative pollutant, which means that it does not break down over time and accumulates in animal tissues.

Although many devices contain mercury, there are numerous mercury free alternatives. In schools, mercury is most common in science labs and equipment, but it may also be found in items like fluorescent lights, thermostats and thermometers in the nurse's office.

For more information about mercury in schools, visit <http://www.mercuryinschools.uwex.edu/>

"This article reprinted with permission from the Wisconsin Department of Natural Resources.



"Education would be much more effective if its purpose was to ensure that by the time they leave school every boy and girl should know how much they do not know, and be imbued with a lifelong desire to know it."

— William Haely

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Janice DeMeuse
WASBO Treasurer

Director's Corner Back to School

By Janice DeMeuse, Business Manager, Luxemburg-Casco School District

It is almost August (and by the time you read this article, it will be August).

Kids are registering and paying fees, athletic practices are starting, and staff are back getting their rooms ready for the new school year. Before you can blink, it will be the end of summer and official start of school. As usual in school district offices, summer ends and we are still working on last year's business.

Every year at this time I start to feel a little nostalgic. I remember back to my own childhood and how summer seemed to last forever. Day after day of playing outside, riding my bike to the beach and Sunday picnics at the park with my family. My summer job was to pick cherries and I always saved some money to go to the county fair. This major event was held just before school started. Kids' day meant ride tickets 10 for \$1.00 and standing in line forever for a quick spin on the Ferris wheel.

The start of school was only a few days after the fair concluded. I remember spending a great deal of time deciding what outfit to wear for the first day. It was carefully laid out on my dresser so it was ready in the morning. I went to bed early but had trouble falling asleep because I was excited. We only lived two blocks from school and I spent

many days playing on the playground equipment during the summer but arriving at school for that first day was like coming to a place you had not been for a long time. The floors were all shiny, the desks were clean and in neat rows, textbooks were new and "teacher" was at his/her desk waiting for us.

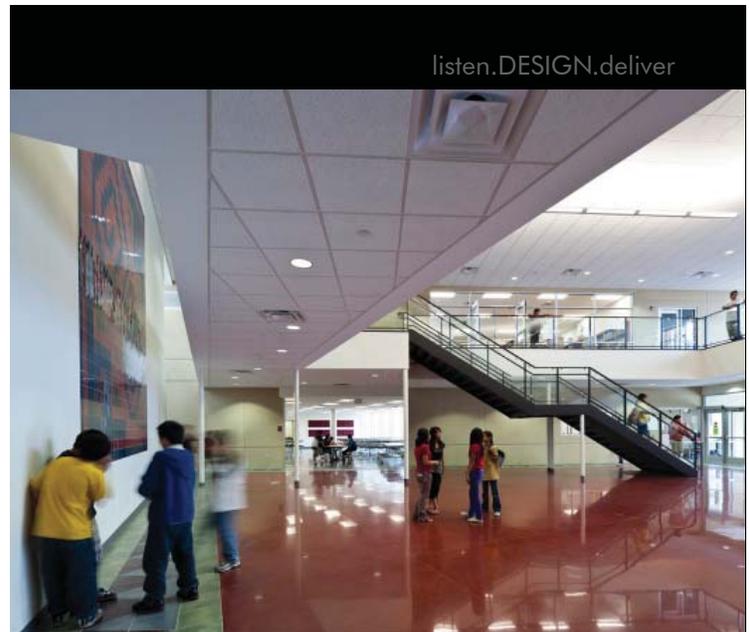
Those days are long departed and a part of me is sad that I do not feel that same kind of expectation for the start of school. Now the start of school means finally closing out the old school year and getting all the state reports done, checking buildings to be sure all the summer maintenance projects are done on time and talking with teachers coming in the office wondering about their summer orders. Summers do not last forever like they did all those years ago and their passing means something much different now.

Still there is a sense of anticipation at the start of the new school year. Somehow all the last minute things are completed and the floors are shiny again, desks are clean and in neat rows, textbooks are new, and "teacher" is at his/her desk waiting for students

to arrive. There is the hope that those things that went wrong in the previous year are now corrected and the year can start with a clean slate. There are new challenges to meet and conquer. There is the fantasy that maybe there will be one less report to complete this year. It will all be good.

Kids will come into school just as they have done for years, and we know there will be bumps this year just as there are bumps every year. But it is for this very moment in time that we all give what we give to our jobs.

Enjoy what is left of summer and get ready to embrace the opportunities that will present themselves during the upcoming year.



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"Home computers are being called upon to perform many new functions, including the consumption of homework formerly eaten by the dog."

— Doug Larson

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There is no Such Thing as Workplace Ethics... There is Only Ethics!

By Mark Towers

Read the newspaper. Surf the net. Lapses in judgment make for big news these days. When I read about them it reminds me that the two most important things in my life (and yours) are our reputation and our relationships. This short article will provide some insights into how to establish yourself as a trustworthy, honest and ethical character who oozes integrity . . . both at home and at work.

Let's start by breaking the word trust down into three "operational components." They are respect, credibility and fairness.

Respect

- Establish and maintain integrity and exude respect for others by living this credo: I do what I say and I say when I don't. In other words follow through on your promises and when you "drop the ball," admit your shortcomings and apologize immediately. Public relations experts who have advised famous folks (Bill Clinton, Tiger Woods, etc.) tell them to "face the music" as soon as possible. So it is with us not-so-famous folks.
- Model respect by valuing trust over harmony. Communicate openly. Post these four words where you can read them daily: No secrets. No surprises. In a world where search engines can expose anything, it's not about being transparent. It's about being radically transparent.

Credibility

- Realize that good values often collide with other good values in regard to ethical issues. It is rarely

about choosing between right vs. wrong. It is almost always about the gray area of having to choose between right vs. right . . . consider the centuries-old debate in regard to capital punishment. Being credible is about consciously deliberating on the issue and making the best possible decision.

- In regard to the previous point, face the ethical issue at hand, consult with others if you need to, and use these "guidepost" questions before choosing from your alternatives:
 - Is it legal? (Will any laws be broken?)
 - Is it moral? (Are there guiding principles or written/unwritten codes of conduct to be followed?)
 - Is it a decision that incorporates the Golden Rule? (How would you feel about this decision if the roles were reversed?)

Fairness

- In my mind, fairness is about execution . . . following through. The ability to make a decision and bring energy to it is what has made ethical heroes and heroines throughout history. Sir Winston Churchill, one of the greatest leaders of all time, once said, "Courage is rightly esteemed the first of human qualities . . . because it is the quality that guarantees all others."
- In regard to fairness, we often judge others by their actions and we judge ourselves by our intentions. When the situation arises at home or at work, be a respectful rebel. Muster your energy and your gumption and say what is on your mind. As an ethics professor once told me, "History

books are chock full of case studies where good people did not question what was happening right before their eyes. I teach my students that ethical behavior is not so much about getting their questions answered. It is about questioning the answers that are put before them. I want them to think critically."

In summary, I hope you have gleaned some insights from this ethics article and the three "character pillars" of respect, credibility and fairness. May your reputation and your relationships continue to thrive into the distant and not-so-distant future.

© Mark "Tenacious" Towers
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Book Review - Developing the Leader Within You

Continued from page 27

- Ultimate Test of Leadership is Creating Positive Change
- Quickest Way to Gain Leadership is through Problem-Solving
- Extra Plus in Leadership is Attitude
- Most Valuable Assets for Leaders are People
- Indispensable Quality of Leadership is Vision
- Price Tag of Leadership is Self-Discipline
- Most Important Lesson for Leadership is Staff Development

Leadership is developed, not discovered. So while you read this book begin applying the leadership principles and remember development starts with self!



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

Book Review

Developing the Leader Within You

Dr. John C. Maxwell, Author

Review by Orvin R. Clark, EdD, RSBA

Maxwell is an internationally recognized leadership expert, speaker and author who

has sold over twelve million books. His organizations have trained more than one million leaders worldwide. Dr. Maxwell is founder of Enjoy Stewardship Services and EQUIP, organizations dedicated to helping people maximize their personal and leadership potential. Maxwell has written over 40 books on leadership including *Becoming a Person of Influence*, *The Success Journey*, *17 Essential Qualities of a Team Player*, *Talent is Never Enough*, *Failing Forward*, *The Difference Maker* and *The 360 Degree Leader*. Three of his books: *The 21 Irrefutable Laws of Leadership*, *Developing the Leaders Around You* and *Your Road Map for Success* have each sold over one million copies each.

Developing the Leader Within You is 199 pages in length and provides a combination of intelligence, inspiration and humor. The book is divided into ten chapters based upon the traits of leadership. The traits are the raw materials of leadership that can be acquired. Dr. Maxwell also explains the five levels of leadership:

Level 1: Position/Rights

(People follow because they have to)

- Know your job description thoroughly.
- Be aware of the history of the organization.
- Be a team player.
- Accept responsibility.
- Do your job with consistent

- excellence.
- Do more than expected.

Level 2: Permission/Relationship

(People follow because they want to)

- Possess a genuine love for people.
- Make those who work with you more successful.
- See through other people's eyes.
- Love people more than procedures.
- Do "win-win" or don't do it.
- Include others in your journey.
- Deal wisely with difficult people.

Level 3: Production/Results

(People follow because of what you have done for the organization)

- Initiate and accept responsibility for growth.
- Develop and follow a statement of purpose.
- Make your job description and energy an integral part of the statement of purpose.
- Develop accountability for results, beginning with yourself. Know and do the things that give a high return.
- Communicate the strategy and vision of the organization.
- Become a change agent and understand timing.
- Make the difficult decisions that will make a difference.

Level 4: People Development/Reproduction

(People follow because of what you have done for them)

- Realize that people are your most valuable asset.
- Place a priority on developing people.
- Be a model for others to follow.
- Pour your leadership efforts into the top 20 percent of your people.

- Expose key leaders to growth opportunities.
- Be able to attract other winners/producers to the common goal.
- Surround yourself with an inner core that complements your leadership.

Level 5: Personhood/Respect

(People follow because of who you are and what you represent)

- Your followers are loyal and sacrificial.
- You have spent years mentoring and molding leaders.
- You have become a statesman/consultant, and are sought out by others.
- Your greatest joy comes from watching others grow and develop.
- You transcend the organization.

A frequently asked question is "What's the difference between 'management' and 'leadership'?" Management is the process of assuring that the program and objectives of the organization are implemented. Leadership, on the other hand, has to do with casting vision and motivating people. Another way to put it is:

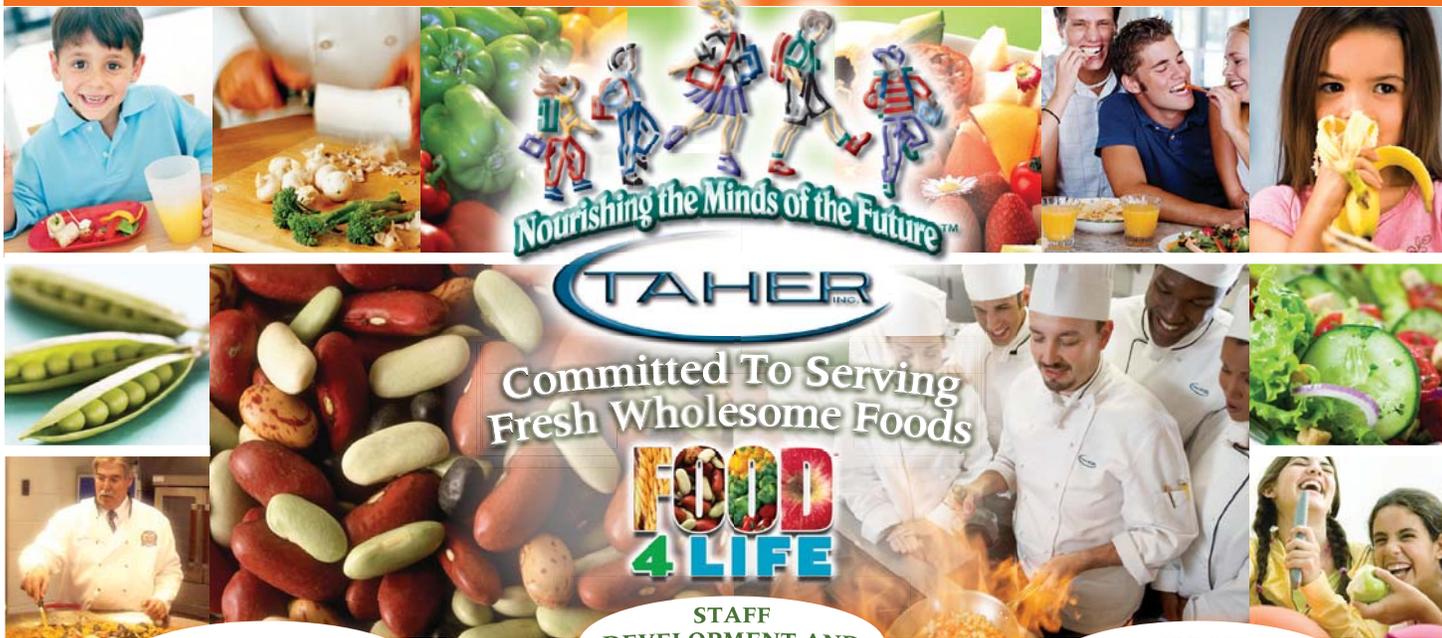
- Knowing how to do a job is the accomplishment of labor.
- Showing others is the accomplishment of a teacher.
- Making sure the work is done by others is the accomplishment of a manager.
- Inspiring others to do better work is the accomplishment of a leader.

The major characteristics and traits of leadership are as follows:

- Definition of Leadership is Influence
- Key to Leadership is Priorities
- Most Important Ingredient of Leadership is Integrity

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Underground Storage Tank Operator Training

By Michael Fehrenbach, Director Petroleum, Products and Tanks Bureau, WI Department of Commerce

The Energy Policy Act of 2005 requires the US Environmental Protection Agency (EPA), in coordination with states, to develop training guidelines for three distinct classes of individuals who operate and maintain federally-regulated underground storage tank systems (USTs). UST system operators include but are not limited to local, county and state units of government, private fuel facilities such as trucking firms, retail marketers of fuel products; those that operate systems supplying back up fuel for emergency generators or heating plants such as hospitals or utilities; and those that store and use chemicals or have tanks for waste oil collection. States receiving federal funding for regulating these systems must develop state-specific training requirements consistent with EPA's guidelines.

By January 1, 2012 for large businesses or entities and by August 8, 2012 for small operations, owners of UST systems must name certified Class A, B and C operators for each of their facilities. The designated operators may be owners, employees or contractors. Class A operators are individuals who have primary responsibility to operate and maintain a system, focusing on the broader aspects of the statutory requirements and standards necessary to properly operate and maintain a system. Class B operators are the actual persons who implement day-to-day operations of UST systems and Class C operators are on-site employees who are the first line of response to alarms and to events indicating emergency situations.

The Department of Commerce has promulgated rules for this training and testing that became effective August 1, 2009. The Petroleum Products

and Tanks Bureau has completed evaluation of training programs for the three classes of operators. Training and testing opportunities are now available for Class A and B tank systems operators. These approved training and testing methods are posted on the Commerce website (see below).

The state, in conjunction with the International Code Council (ICC), has developed Wisconsin specific operator tests. The Wisconsin tests are being administered by Pearson Vue, a national testing company with test center locations in the state. There are two tests available, one for Class A operator only and one for Class B operator. If an owner or operator wishes to be certified as both Class A and B, it is only necessary to take the Class B test. Those successfully completing the Class B test which has questions relating to both operator classes will automatically be considered as having sufficient knowledge of both Class A and B responsibilities. You can access Pearson Vue at <http://www.pearsonvue.com>. There is a \$75 fee for taking the test which will be available after August 1, 2010.

Grants are available through the Wisconsin Department of Commerce to help offset the cost of training and examinations required for persons who must be certified to operate federally regulated underground storage tanks. The grant can be used to pay the full Wisconsin ICC test fee or can be applied as partial payment toward the cost of tuition for a state approved Class A, Class B or Class A/B training and testing course (private training vendor fees vary). Only one grant will be awarded per person to Wisconsin tank operators on a first come basis, subject to available funds. Commerce

will give priority to small business owners, civic organizations



or government agencies. Operators for large businesses will also be considered for grants, depending on funding availability. (Note: Section 227.114 (1) Wis Stats, reads in part: " 'Small business' means a business entity, including its affiliates, which is independently owned and operated and not dominant in its field, and which employs 25 or fewer full-time employees or which has gross annual sales of less than \$5,000,000." The application period ends June 30, 2011 and the scholarship must be used by August 31, 2011. A tank operator who wishes to submit an application for a grant must apply online at: <http://doa.wi.gov/WEBSurveys/TakeSurvey.aspx?SurveyID=I8KK5I70>. After receiving a grant, the applicant will receive a code specific to the training course or test selected to use for payment of fees when registering for the course. The grant program begins August 1, 2010.

The bureau has produced a brochure to distribute to tank system operators explaining the requirements, responsibilities and training elements for each class of operator. To view the brochure, question / answer page and list of approved testing and training vendors visit our operator training website at: http://commerce.wi.gov/ER/ER-BST-FedRegUST_OperatorTraining.html

Pension Funding and Policy Challenges Loom for U.S. States

Provided by Sarah Eubanks, Managing Director, Chicago Office Head, Standard & Poor's

The decline in public pension fund assets that started in fiscal 2008 is now contributing to significant budget challenges for U.S. states as many of them are faced with having to increase their pension contributions even as federal stimulus funding dries up and before meaningful revenue recovery has taken hold. Our observations show that many states are re-thinking core services, programs, and benefit levels—including pensions.

Historically, this has been a common government response in a difficult budget climate and we believe that for the most part states will move relatively slowly and incrementally in dealing with pension funding. We plan to analyze their overall success in managing pensions and reducing long-term liabilities in conjunction with future investment performance and their demonstrated commitment to funding required pension contribution increases.

There are other policy challenges that we believe will serve to keep public pension liabilities and sustainability in the forefront for governments and investors alike. The first relates to assumed investment earnings relative to performance. Second, we believe the recent “preliminary views” released by the Governmental Accounting Standards Board (GASB) will cause lively debate about pension accounting and financial reporting and, possibly, funding.

Survey: Funded Ratio Has Decreased

The latest complete data compiled by Standard & Poor's Ratings Services (see table), covering 2008, show that the funded ratio—or actuarial value of assets divided by the actuarial accrued liabilities (AAL)—has weakened

considerably after a period of stability through 2007. Based on our review of the information released so far for 2009 (not available for all states), we think it could look considerably worse. Actual losses recorded by state plans will be partially determined by the reporting time horizon, asset allocation, and level of contribution.

Pension liabilities and the costs associated with funding them on an annual basis remain an important credit factor in our review of state governments. Standard & Poor's views pension obligations as long-term liabilities that must be funded over time. While the funding schedule can be more flexible than that for a fixed-debt repayment, it can also be more volatile and may cause fiscal stress if not managed, in our opinion.

In 2008, according to our analysis, the mean funded ratio for the principal state pensions was 80%, below the 83% recorded for 2007 and far below the 100% recorded in 2000. Our annual survey includes the principal state pension funds, which generally encompass retirement plans both for public employees (including employees from both the state and municipal jurisdictions) and teachers. However, in some cases, a state could simply have one large plan covering all government workers. In other cases, it could sponsor a third significant plan. States generally aren't directly responsible for the full liabilities of these pension systems; typically, costs are shared with other plan participants.

We will assess actual losses recorded by individual pension plans, which losses will be influenced by the reporting time horizon and asset allocation of each plan. While the pension funding

declines were not an immediate budget issue for state and local governments due to actuarial smoothing of losses and gains, that is about to change. Though states have had time to plan for these cost increases, we believe that the current economic environment will create funding challenges for some. Funded ratios and contribution rates are a significant part of our credit analysis for states, so when these factors are weak they may serve to limit the rating.

Pension Hit Was Delayed

We believe it is important to keep in mind that volatility of assets in public pension funds does not immediately equate to a like amount of volatility in a state's annual budget. The key issue for our credit analysis regarding pensions and state budgets is to assess the budget impact and affordability of higher pension contributions.

The funding and accounting treatment of public pension plans moderates the effect of investment market volatility on annual pension contributions. Actuarial smoothing methods allow investment losses and gains to be phased in over several years (unlike with corporate pension plans, where federal law restricts smoothing). About 88% of public pension plans have a smoothing period of four years or longer, with five years being the most common. This smoothing allows governments time to adjust budgets over several years rather than absorb the pension fund losses in one year. The losses from 2008 are now translating to real budget pressure for states. We believe this will continue for a while.

Focus On Sustainability

We have observed a range of state actions over the past several years centered on managing long term

Continued on page 31

retirement costs and improving funding levels. To date, these actions have incrementally controlled costs or improved funding but have not dramatically changed benefit levels or funded status, especially when contrasted with asset performance. We have seen state governments focus attention on a broad range of changes including contribution rate increases, benefit levels, vesting, and age and service requirements. We believe that these actions could provide opportunity for cost containment over time. Post retirement benefits are long term liabilities that will not be fully resolved in short term. Over the long term, state governments do have a track record of making adjustments and improving funding ratios. Prior to GASB accounting changes in the 1980s, many public sector pension plans had very weak funded ratios and limited asset accumulation relative to current levels.

Accounting And Reporting Changes

On June 16, GASB released "Preliminary Views: Pension Accounting and Financial Reporting by Employers." It has been over a decade since GASB revised its financial accounting and reporting for public pensions (Statements No. 25, "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans"; and No. 27, "Accounting for Pensions by State and Local Governmental Employers"). A research project on the topic was initiated in 2006 and GASB determined that changes were necessary to improve the transparency, consistency, and comparability of reported pension information. There are a range of issues being considered including how pension benefits are earned, who is responsible for the obligations, how a liability would be measured, pension plan assumptions, and the frequency and timing of actuarial valuations.

Also under consideration is how a government in a cost-sharing multiple-employer pension plan would report a liability related to its proportionate share of the cumulative unfunded liability of all participating governments. We believe that significant changes could be on the horizon related to accounting and reporting and perhaps how a government funds its pension obligations.

State Pension Funding History

State pension funding ratios made what we consider strong gains in the 1990s, averaging more than 100% by 2000, compared with roughly 80% a decade earlier. Above-average investment returns, particularly from equities, contributed to this rapid increase. From 1990 to 2000, the average annual increase of the S&P 500 Index of domestic equities was 15%, compared with an average actuarial return assumption of about 8%. Public pension fund investment allocations to domestic equity rose to about 60% (from 40%) over the same period. This combination of factors, coupled with strong fixed income returns, enabled public funds to exceed their investment return assumptions and achieve the actuarial gains that led to the dramatically improved funded ratios.

In the first part of this decade, however, the funded ratio trend shifted quite rapidly when public pension funds suffered a number of setbacks. In terms of investment yields, the S&P 500 fell 16% in fiscal 2001 and was down 19% in fiscal 2002. In our opinion, in addition to falling asset values, a number of other factors led to rising liabilities, including members' increased longevity and the phasing in of previously granted benefit enhancements. The combination of falling assets and rising liabilities caused average state pension funding levels to fall from their peak in 2000.

Pension Liabilities And State Debt

The table below contains selected pension and debt information for each state. The data are mostly as of 2008 (fiscal year end 2008 for debt data), which is the most recent year with substantially complete data available. The pension data are combined for the principal, state-sponsored, defined-benefit pension funds: generally the public employees retirement system, including state and local employees in most cases, plus the teachers retirement system. In some cases, a state may have just one combined system for all employees, while others may have a third significant system that is included in several cases.

State sponsors have varying degrees of responsibility for funding pension plans. For example, in the case of multi-employer agent systems, the state would make contributions to plans that include its employees only, with local agencies contributing to their respective plans. For multi-employer cost-sharing systems, which can include a number of local jurisdictions like school districts with contributions from both employers and employees, the state may be a nonemployer contributor. Therefore, with some exceptions, states are generally not directly responsible for the full liabilities of these pension systems.

When evaluating the debt structure of state and local governments, Standard & Poor's does not include the unfunded actuarial accrued liabilities (UAAL) with other debt in its presentation of tax-supported debt statistics. Comparisons are difficult due to the significant variation in how these liabilities are calculated. Because it is a long-term obligation that must be funded over time, however, we include the UAAL factors in the analysis as an additional long-term liability (see "Criteria: GO Debt," published Oct. 12, 2006, and

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“U.S. Public Finance Report Card: 2009 State Debt Review: Significant Challenges Lie Ahead,” published Dec. 16, 2009).

\$1,053 in fiscal 2007; • The average UAAL per capita increased to \$1,811 in 2008 from \$1,458 in 2007; and

to service these requirements, debt per capita and the per capita unfunded pension liability relative to personal income had a 50-state

We have reported state debt and unfunded pension liabilities in recent years in order to give a comparative framework for these liabilities. The pension information includes the systems’ funded ratio for each state and the UAAL; the UAAL is also expressed on a per capita basis. Tax-supported debt is shown for each state in total as well as on a per capita basis. Pension and debt figures are combined on a per capita basis and then expressed as a percent of per capita income as a measure of resources to meet these obligations.

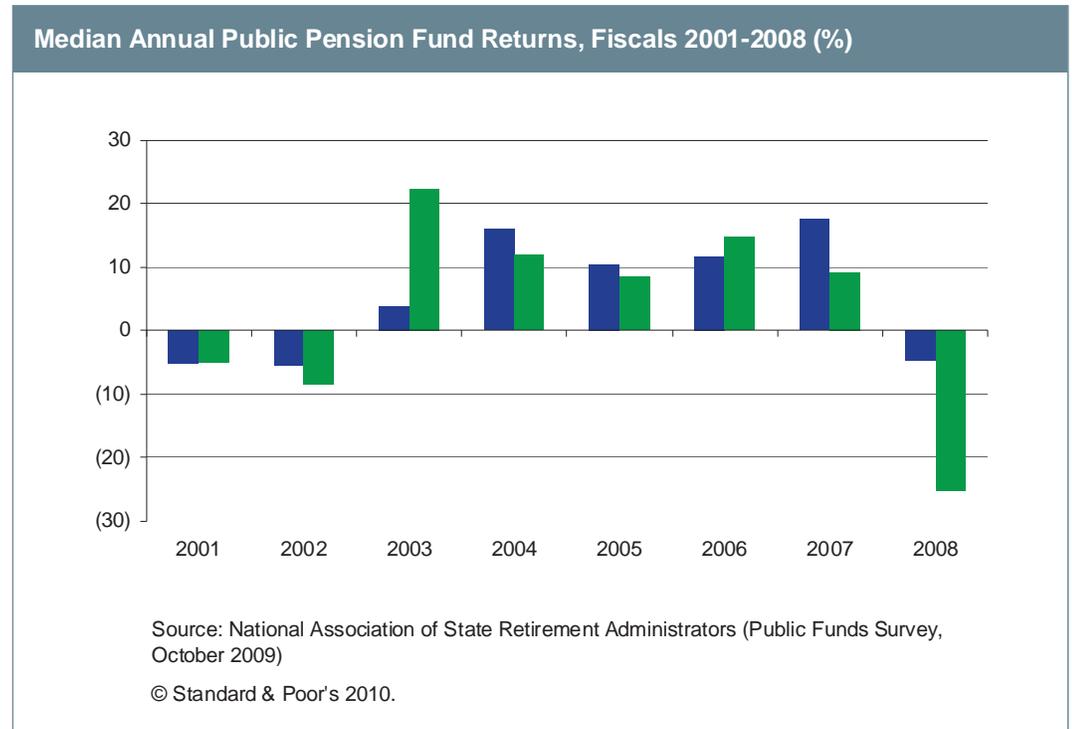
In an effort to enhance comparability of our ratings and provide taxable investors with a way to assess debt relative to sovereign peers outside the U.S., Standard & Poor’s added a new debt ratio to its debt analysis: tax-supported debt to gross state product. We have included a ratio of tax supported debt and UAAL relative to gross state product.

Highlights of the data include:

- State debt rose slightly to \$396 billion in fiscal 2008 from \$359 billion in fiscal 2007, a 10.3% increase.;
- Unfunded pension liabilities increased to \$457.8 billion in fiscal 2008 from \$368.5 billion in 2007 (a 24.2% increase);
- Debt remained stable on a per capita basis at \$1,141 in fiscal 2008 compared to

Continued on page 33

Chart 1



State Retirement Systems And Debt Statistics: 2008

State	\$						%		GO Rating
	Funded Ratio	UAAL (Mil.)	UAAL PC	Debt (Mil.)	Debt PC	Debt PC+UAAL PC	(Debt PC+UAAL PC)/Income PC	(Debt PC+UAAL PC)/GSP PC	
Alabama	77.0	9,165	1,966	3,368	722	2,688	8.0	7.4	AA/Stable
Alaska	75.6	3,505	5,107	1,076	1,568	6,675	15.4	9.6	AA+/Stable
Arizona	79.8	8,329	1,281	4,470	688	1,969	6.0	5.1	AA-/Negative
Arkansas	86.5	2,692	943	1,240	434	1,377	4.4	4.0	AA/Stable
California	87.0	57,784	1,572	60,394	1,643	3,215	7.5	6.4	A-/Negative
Colorado	69.7	16,756	3,392	1,290	261	3,653	8.6	7.3	AA/Stable
Connecticut	59.8	16,520	4,718	15,883	4,536	9,255	16.5	15.0	AA/Stable
Delaware	103.1	(202)	(231)	2,294	2,627	2,396	5.9	3.4	AAA/Stable
Florida	105.3	(6,633)	(362)	20,329	1,109	747	1.9	1.8	AAA/Negative
Georgia	91.4	6,443	665	8,388	866	1,531	4.5	3.7	AAA/Stable
Hawaii	68.8	5,168	4,012	4,480	3,478	7,490	18.5	15.1	AA/Stable
Idaho	92.8	810	531	423	278	809	2.5	2.3	AA/Stable
Illinois	53.4	43,048	3,337	23,302	1,806	5,143	12.1	10.5	A+/Watch Neg
Indiana	64.8	10,161	1,594	2,974	466	2,060	6.0	5.2	AAA/Stable
Iowa	89.1	2,665	888	261	87	974	2.7	2.2	AAA/Stable
Kansas	58.8	8,280	2,955	3,200	1,142	4,097	10.8	9.4	AA+/Stable
Kentucky	66.7	14,291	3,347	5,164	1,210	4,557	14.3	12.4	AA-/Stable
Louisiana	69.2	10,978	2,489	2,800	635	3,124	8.6	6.2	AA-/Stable
Maine	79.7	2,782	2,113	476	362	2,475	7.0	6.6	AA/Negative

Pension Funding and Policy Challenges Loom for U.S. States

Continued from page 32

average of 7.5%, compared to 6.6% in 2007.

(For a comparison with fiscal 2007's results, see "Market Declines Will Shake Up U.S. State Pension Funding Stability," published Feb. 26, 2009)

Pension Liabilities Will Need to Be Managed

Recent investment declines have cut across most asset classes and will likely present challenges for public pension plan managers in the coming years, we believe. Most governments have a track record of absorbing increased contributions due to the phased-in nature of these increases. We expect that the funding trends and annual costs of servicing this liability relative to a government's resources will be important elements of our credit review in the future. However, if governments consistently ignore postretirement benefits and underfund contributions in the hope that future economic growth will bolster their finances sufficiently, they could be setting themselves up for greater hardship, in our view.

Article reprinted from *Standard and Poor's Public Finance*®, June 30, 2010

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State Retirement Systems And Debt Statistics: 2008 (cont.'d)

State	Funded Ratio	UAAL (Mil.)	UAAL PC	\$			%		GO Rating
				Debt (Mil.)	Debt PC	Debt PC+UAAL PC	(Debt PC+UAAL PC)/Income PC	(Debt PC+UAAL PC)/GSP PC	
Maryland	78.2	9,981	1,772	7,584	1,346	3,118	6.5	6.4	AAA/Stable
Massachusetts	79.2	11,729	1,805	26,138	4,022	5,828	11.5	10.4	AA/Stable
Michigan	83.5	11,294	1,129	6,583	658	1,787	5.1	4.7	AA-/Stable
Minnesota	78.3	8,685	1,664	4,655	892	2,555	6.0	5.1	AAA/Stable
Mississippi	72.9	7,720	2,627	4,345	1,479	4,106	13.9	13.1	AA/Stable
Missouri	83.8	7,604	1,286	3,924	664	1,950	5.5	4.8	AAA/Stable
Montana	83.9	1,391	1,438	202	209	1,647	4.8	4.4	AA/Stable
Nebraska	90.6	722	405	11	6	411	1.1	0.9	AA+/Stable
Nevada	76.1	6,611	2,543	3,800	1,461	4,004	9.9	7.9	AA+/Stable
New Hampshire	67.8	2,519	1,914	683	519	2,433	5.7	5.3	AA/Stable
New Jersey	73.0	32,811	3,779	29,680	3,418	7,197	14.1	13.2	AA/Stable
New Mexico	82.7	4,620	2,328	1,247	628	2,956	9.2	7.3	AA+/Stable
New York	107.1	(15,905)	(816)	50,486	2,590	1,774	3.7	3.0	AA/Stable
North Carolina	99.3	391	42	6,735	730	773	2.2	1.8	AAA/Stable
North Dakota	86.5	549	856	251	391	1,247	3.2	2.6	AA+/Stable
Ohio	77.8	38,848	3,382	9,750	849	4,231	11.9	10.3	AA+/Negative
Oklahoma	58.2	11,501	3,158	1,894	520	3,678	10.0	9.1	AA+/Stable
Oregon	80.2	10,739	2,833	6,092	1,607	4,441	12.4	10.4	AA/Stable
Pennsylvania	87.0	13,725	1,103	9,296	747	1,849	4.6	4.2	AA/Stable
Rhode Island	60.9	4,332	4,123	1,651	1,571	5,694	13.9	12.6	AA/Negative
South Carolina	69.3	10,964	2,447	2,426	542	2,989	9.4	8.6	AA+/Stable
South Dakota	97.2	193	239	149	185	425	1.1	0.9	AA/Stable
Tennessee	95.1	1,603	258	1,421	229	487	1.4	1.2	AA+/Stable
Texas	90.9	13,415	551	11,100	456	1,008	2.6	2.0	AA+/Stable
Utah	86.6	3,075	1,124	2,600	950	2,074	6.8	5.2	AAA/Stable
Vermont	86.5	467	751	439	707	1,458	3.7	3.6	AA+/Stable
Virginia	84.0	10,006	1,288	6,590	848	2,136	5.0	4.2	AAA/Stable
Washington	73.5	6,540	999	13,798	2,107	3,105	7.3	6.3	AA+/Stable
West Virginia	62.4	4,873	2,685	1,283	707	3,393	11.0	10.0	AA/Stable
Wisconsin	99.7	253	45	9,970	1,772	1,816	4.9	4.3	AA/Stable
Wyoming	78.6	1,316	2,471	44	83	2,554	5.1	3.9	AA+/Stable
Average	80.2	8,702	1,811	7,733	1,136	2,947	7.5	6.4	
Median	79.7	6,575	1,629	3,584	739	2,514	6.3	5.3	

UAAL-unfunded actuarial accrued liabilities; PC-per capita; GSP-gross state product.

DPI Letter to Districts

Re: ARRA Expenditures

July 27, 2010

Dear District Administrator:

The unprecedented increase in federal funding for education under the American Recovery and Reinvestment Act (ARRA) has resulted in enhanced opportunities for our students to reach the achievement goals for which we strive. It has also generated much interest on the part of the Congress and to the public on how well districts are making use of this one time resource.

One measure of the need for this funding is the rate at which districts are spending their ARRA allocations in Title I, IDEA, and Title II, Part D. Each quarter, the Department of Public Instruction (DPI) publicly reports the percent of ARRA funds spent. Your next report of ARRA expenditures to DPI will be due on September 23, 2010 and our goal is to report at least 70% of all of your ARRA funds expended. In order to do so, I am requesting that all districts promptly submit ARRA claims, especially those in Title I and IDEA. Recent communication from the U.S. Department of Education has strongly encouraged school districts to obligate ARRA funds first before regular allocations. In order to do so in the current reporting quarter, you may need to revise your original ARRA and regular allocation budgets. Department staff will work with you to make these adjustments if necessary.

It is important that districts aggressively allocate, spend, and claim these funds expeditiously in the upcoming months. We must avoid the possibility of having to return any funds when resources for public education are so badly needed. I know all of our districts have carefully and thoughtfully developed plans to make the most of ARRA funding and to allocate funds in ways that avoid the eventual funding cliff. Thus, please make every effort to obligate and claim the maximum amount that you can for the current reporting period.

Thank you for the diligence you have shown in the management of this remarkable resource. If you have questions or concerns about the status of claims and expenditures of ARRA funds in your district, feel free to contact your program area consultant. To find your Title I consultant, see: <http://www.dpi.wi.gov/titleone/asp/t1consultants.aspx>. For Title II, Part D, contact Amy French at 608-261-6327 or amy.french@dpi.wi.gov. For IDEA, contact the Special Education Team at 608-267-9164 or dpisped@dpi.wi.gov.

Sincerely,

Michael J. Thompson, PhD
Deputy State Superintendent

“Education is not filling a pail but the lighting of a fire.”

— William Butler Yeats

**“He who opens a school door,
closes a prison.”**

— Victor Hugo

**“The best teachers teach from the heart,
not from the book.”**

— Doug Larson



Jim Long
WASBO Director

Director's Corner Political Influence

By Jim Long, Business Manager, Baraboo School District

The signs are everywhere – you've seen them... in the yards, on the billboards and on television. You've heard them on the radio, and in both casual and intense conversations at the coffee shops. Yes, it is that time of the year – elections. The primaries will be upon us soon and will decide some races. But, the big event in November will help decide our future for the next couple of years.

I don't have to tell you what our future looks like. You all have experienced the economic downturn, tough annual meetings, voter discontent, resentment and unrest, and of course, funding issues. We struggle to get our elected officials to understand that school districts need relief. Two-thirds of us would like to see the school levy tax credit funding distributed according to the equalization aid formula. All of us look forward to an educational funding system that will balance revenues with expenses. Unions appear to be unwilling to understand the havoc that ever-increasing health insurance and wage increases cause to the educational program. We seek relief to eliminate health insurance as a mandatory subject of bargaining. We look for the ability to dissolve union contracts when outside vendors can do the job for 1/4 to 1/3 less. Our needs are many. None of this will be accomplished overnight. However, we must start somewhere if we want to continue to be the voice of school finance. We must use every resource available to us to make our voice heard.

First, just like our incumbent legislators, we must get to know our candidates. We need to make contact with them, let them know who we are and that we

are listening, and... listening closely. We need to find out what they stand for (remember the words to the song "you've got to stand for something – or, you'll fall for anything"). We need to tell them our stories, what is happening in our districts, what our struggles are. We need to ask them, bluntly if need be, "What are you going to do to relieve the pressures being placed on schools?"

Secondly, we need to "invest in influence." How can that be done? Answer: By contributing to the School Administrators Alliance **SAA PAC** and the **SAADirect**. WASBO, WASDA, AWSA and WCASS all contribute to the existence of the SAA. Representatives from all four groups sit on the Legislative Committee that helps direct our efforts in Madison. Funding from all four groups employs John Forester as the SAA Director of Government Relations. John's job is to be our voice at the Capital and to "influence" those legislators that support our positions and hear our voice. This extends to both sides of the aisle. Sometimes we need support to pass legislation. Sometimes we need support to kill legislation. However, we need to be there – and we need to be heard.

Lastly, and most importantly, we must all get out to the polls and vote. That is the easiest way to make our voices heard. Voting is not only a privilege, but it is our right. We exercise our democratic right by choosing by majority vote those who will represent us, our views and our voice, at the local, state and federal level.

Please consider "investing in influence" by contributing to the PAC or the **SAADirect**. The contribution campaign will be starting soon. Please look for contribution envelopes and email. But,

you don't have to wait. Please feel free to contact John Forester at 608-242-1370 if you choose to contribute. If you want further information – go to the SAA webpage at www.wsa.org/saapac.aspx. Currently most incumbents and a number of candidates are "PAC'd out." However, **SAADirect** is still available as a method to exert your influence. Get the information, choose a contribution and take action.

Know the candidates, invest in influence and get out there and vote. That is how we make ourselves heard as we continue to be the most influential voice in school finance.

"You can teach a student a lesson for a day; but if you can teach him to learn by creating curiosity, he will continue the learning process as long as he lives."

— Clay P. Bedford

2010 WASBO Custodial & Maintenance Summer Conference Nature Hill Intermediate School - Oconomowoc July 14, 2010

Oconomowoc July 14, 2010

The Oconomowoc School District hosted 201 Custodial and Maintenance staff from 46 districts at the Custodial & Maintenance Conference at Nature Hill Intermediate School. Matt Newmann and John Stangler planned a conference with session topics for everyone.

They also provided tours of the school to showcase what was incorporated into the construction and maintenance of the building.

Attendees started the day with an opening address by Patricia Neudecker, the Oconomowoc District Administrator. She emphasized the value and importance of the job done by custodial and maintenance staff and how it benefits students. There was time to visit with the twenty-seven vendors who shared information on how to use products and operate equipment. The Safety Room Challenge was again provided by Joe Bellomo (Waunakee), Jeff Lund (Parkview) and their teams. This hands-on activity showed participants everyday safety issues that are found in many schools and explained the dangers if left unresolved. The group from Muskego-Norway took home the honors as the winning team. The team winners included Jeremiah Johnson, Adam Miller, Bob Crawley and Todd Iverson. The individual winner was John Sullivan from Sturgeon Bay. Congratulations!



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- * How Facility Planning Impacts Instruction
- * WASBO Facilities Manager Certification Sessions - Environmental Health & Safety (Module 3)
- * SchoolDude Services, Product Training and Lab

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- * Sustainability by Melissa Vernon, Director of Sustainable Strategy for InterfaceFLOR

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WASBO Committees

WASBO committees are busy planning for another year of quality professional development! Check the WASBO calendar for upcoming meeting dates on the back of this issue. The **Facilities Committee** met August 3rd to recap this year's Custodial & Maintenance Conferences, finish planning the Midwest Facility Masters Conference, confirm sessions for the Fall Conference and begin planning for the March 2011 Facilities Management Conference.

The **Transportation Committee** met August 5th to begin planning their March 2011 Transportation & Bus Safety Workshop and outline articles for upcoming WASBO newsletters. They are pictured below (left to right, Lynn Knight (Nekoosa), Ron Olson (Monroe), Joyce Smalley (La Crosse), Harold Steenbock (Hortonville), Mike Donart (Green Bay) and Dan Kobussen (Kobussen Busses Ltd.). Not pictured is Chris Capstran (Wisconsin Bus Sales. LLC).



The **Spring Conference Planning Committee's** chairs and WASBO staff met in La Crosse for a site visit of the May 2011 Spring Conference. The full planning committee will meet September 15th in Madison. This committee is looking for volunteers and session ideas. If you would like to participate on the committee or have session topic or speaker suggestions send an email to hafeman@wasbo.com or use the online forms found at www.WASBO.com.

The **Fall Conference Planning Committee** has put together a top notch conference for October 20-22, 2010 in Elkhart Lake. See this issue and check the web site for complete conference information and to register.

The **Safety and Risk Management Committee** met in June. Their upcoming agendas will include considering a risk management certification program for WASBO.

The **Professional Improvement Committee** is working to revamp the WASBO Mentorship Program. This project is expected to be completed this fall. They have hosted PDP Reviewer Training to increase the number of PDP reviewers who are available to serve our members who fall under the PI 34 licensure rules.

If you would like to **join a WASBO Committee** complete the online form at www.WASBO.com or contact the WASBO office or the appropriate committee chair. This is a great way to network and learn from your peers. You will gain as much as you give!



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**“Learning is the treasure
that will follow its owner
everywhere.”**

— Chinese Proverb

**“The purpose of learning is
growth, and our minds,
unlike our bodies,
can continue growing
as we continue to live.”**

— Mortimer Adler



Welcome New Members

Regular Members

- **Tom Andres**, Superintendent, New Lisbon
- **Rachel Boechler**, District Administrator, Fox Point- Bayside School District
- **Susan Borden**, Superintendent, Germantown
- **Karie Bourke**, Business Administrative Assistant, Walworth J1
- **Joseph Dawidziak**, District Administrator, Raymond School District #14
- **Bob Eidahl**, Administrator, Berlin Area School District
- **Linsey Majeski**, Bookkeeper, Brillion Public Schools
- **Patrick Mans**, District Administrator, School District of Crivitz
- **Gaynor Rommel Morrison**, Facility Manager, AppleCrest Leadership academy
- **Douglas Olsen**, District Administrator/Elem Principal, Kickapoo Area School District
- **Dennis Pauli**, District Administrator, Edgerton
- **Cathy Pfeuti**, Bus. Asst./Payroll Clerk, Brodhead
- **Joseph Price**, District Administrator, Twin Lakes #4
- **Scott Sabol**, District Administrator, Neosho Jt. 3 School District
- **Wendy Swinton**, Accts Payable/Payroll, School District of New London

Service Affiliate Members

- **Bryan Barger**, BMO Financial Group/Harris Bank

- **Thomas Beier**, Field Advisor, Tremco Incorporated
- **Rich Bond**, ASSA ABLOY
- **Kelly Brown**, Managing Partner, American Deposit Management Co
- **Jerry Culver**, Services and Solutions Executive, Xerox
- **Heather Feigum**, Energy Advisor In Training, CESA 10
- **Alex Harris**, , CESA 10
- **Don Hipler**, Owner, House Calls Plus, LLC
- **Luke Schultz**, Energy Advisor In Training, CESA 10

Student Members

- **Christopher Adams**, Teacher, Milwaukee Public Schools
- **Jill Ries**, Principal, Waukesha

ASBO 5 Year Anniversary in August 2010

- **Kent S. Ellickson**, Sparta Area School District
- **Julie Kelly**, St. Francis School District
- **Dan Lapaz**, Pewaukee School District
- **Connie Shemak**, CESA 3

ASBO 10 Year Anniversary in July 2010

- **Carey Bradley**, Delavan-Darien School District
- **Jill Collins**, Black River Falls School District

ASBO 20 Year Anniversary in August 2010

- **Lawrence E. Dalton**, Onalaska School District
- **Gregg H. Lundberg**, RSBA, Maple School District

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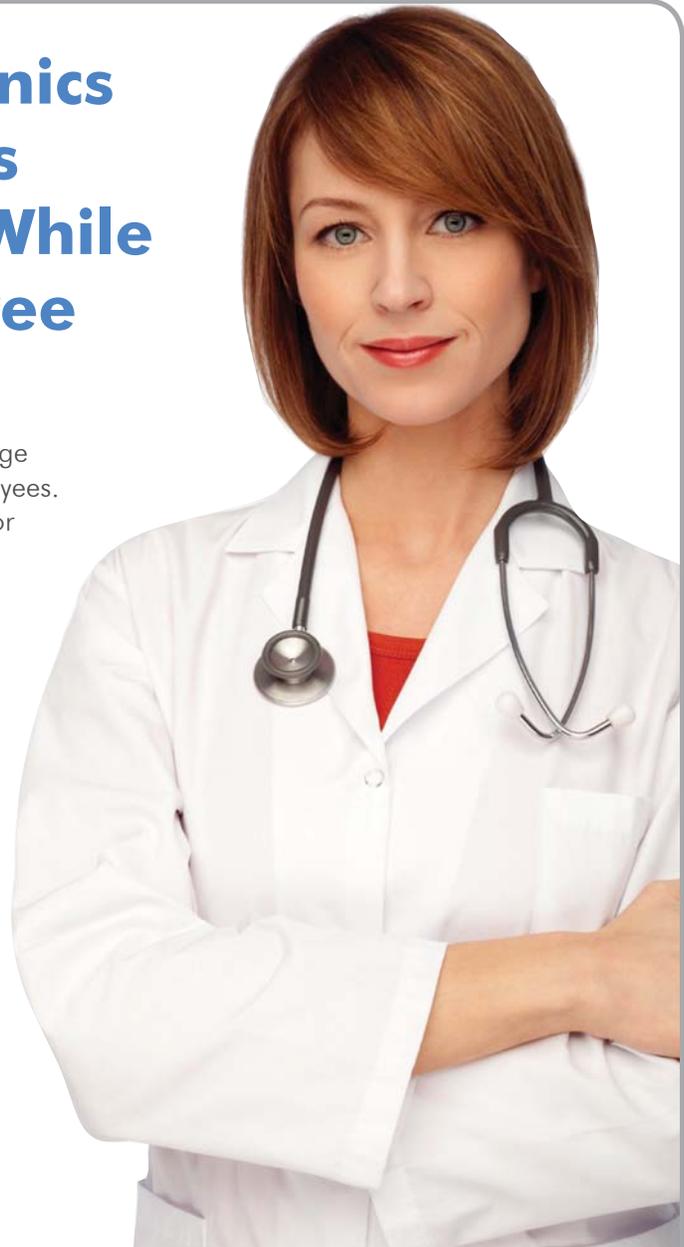
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As a WASBO Service Affiliate you have several opportunities to connect with the key people responsible for the finance and operations of Wisconsin's K12 School Districts. We appreciate the partnership of our Service Affiliate Members. It is with your support that we are able to offer timely and quality professional development opportunities to our members. It is our goal to provide the tools our members need to do their jobs and benefit the education of Wisconsin's children. Your support also provides over \$17,000 in student scholarships, professional recognition to outstanding school business officials and professional development grants to members in need. In these tight fiscal times, our members appreciate your support more than ever.

Sponsorship – As a sponsor at one of WASBO's several professional development seminars and conferences you can network, attend sessions and enhance attendees' learning opportunities. Sponsorships include ads in conference programs, prominent signage at the conference and recognition in the WASBO newsletter, Taking Care of Business. To learn more about sponsorship contact the WASBO office at 608.249.8588. To register as an exhibitor or an attendee at any of these conferences watch the WASBO website at www.WASBO.com.

Upcoming Sponsorship Opportunities:

October 20, 2010 - WASBO Foundation Scholarship Fundraiser
Elkhart Lake

October 21-22, 2010 WASBO Fall Conference
The Osthoff Resort & Conference Center, Elkhart Lake

December 1-2, 2010 - WASBO/WASPA School Personnel Academy and WASBO Taking Care of Business Seminar
Radisson, Madison

March 15-16, 2011 - WASBO Facilities Management Conference
Kalahari Resort & Conference Center, Wisconsin Dells

March 16, 2011 - WASBO Transportation & Bus Safety Workshop
Kalahari Resort & Conference Center, Wisconsin Dells

March 23-24, 2011 - WASBO Accounting Seminar
Chula Vista Resort & Conference Center, Wisconsin Dells

May 23-26, 2011 - WASBO Spring Conference, Exhibits & Scholarship Fundraiser
La Crosse

Advertising – WASBO's newsletter, Taking Care of Business, is published bi-monthly in both hard copy and electronically. Ads can be printed in color or black and white. The newsletter circulates to about 1,200 WASBO members. Rates and publication dates can be found at www.WASBO.com or contact Jeanne Deimund at Deimund@wasbo.com.

Articles – To submit an educational article for consideration in the WASBO newsletter, email it to Woody Wiedenhoef at wwiedenhoef@wasbo.com.

Presentations – Planning Committees for each conference consider potential sessions from all WASBO members. If you are interested in making a presentation please submit your presentation using the form at www.WASBO.com. Sessions will be forwarded to the appropriate planning committee for consideration.

All presentations must be informational and educational. Marketing presentations will not be considered.

Please contact the WASBO Office with any questions at 608.249.8588.

Get Involved! Committee Membership and Presentation Opportunities

WASBO is a professional association that depends on the willingness of its membership to play an important role in planning and carrying out its numerous functions. We do not rely on an expensive dues structure or numerous salaried staff. We divide our activities and services into manageable pieces. A lot of people have to pitch in their time and talents to keep WASBO a responsive and healthy organization.

Please consider serving on a WASBO committee or sharing your expertise at a conference during this upcoming fiscal year. Interest forms for both can be found on-line at www.wasbo.com. Whether you are new to WASBO or have been involved for years, please submit committee membership requests and/or calls for presentations today and help keep your professional organization strong.

Call for Presentations

WASBO provides programming for at least 11 conferences every year and is therefore continually considering presentation topics. If you are interested in presenting at one of WASBO's professional development activities please complete the online form at www.wasbo.com. Please note that final programming decisions are made by the appropriate planning committee for each event.

Selection Criteria includes:

- Presenter is a WASBO member in good standing
- Presentation is informative in nature (not a marketing pitch)
- Presentation fits the educational criteria of the seminar/conference planning committee

Call for Committee Participation

WASBO offers a variety of committees which plan conferences, develop policy positions with the SAA, manage aspects of governance and bylaws, and provide direction on membership needs. With these numerous options there is sure to be a committee that matches your interest as well as your available time. For additional details on each committee's responsibilities and expectations, and to indicate your interest in a committee, please visit the WASBO website at www.wasbo.com.

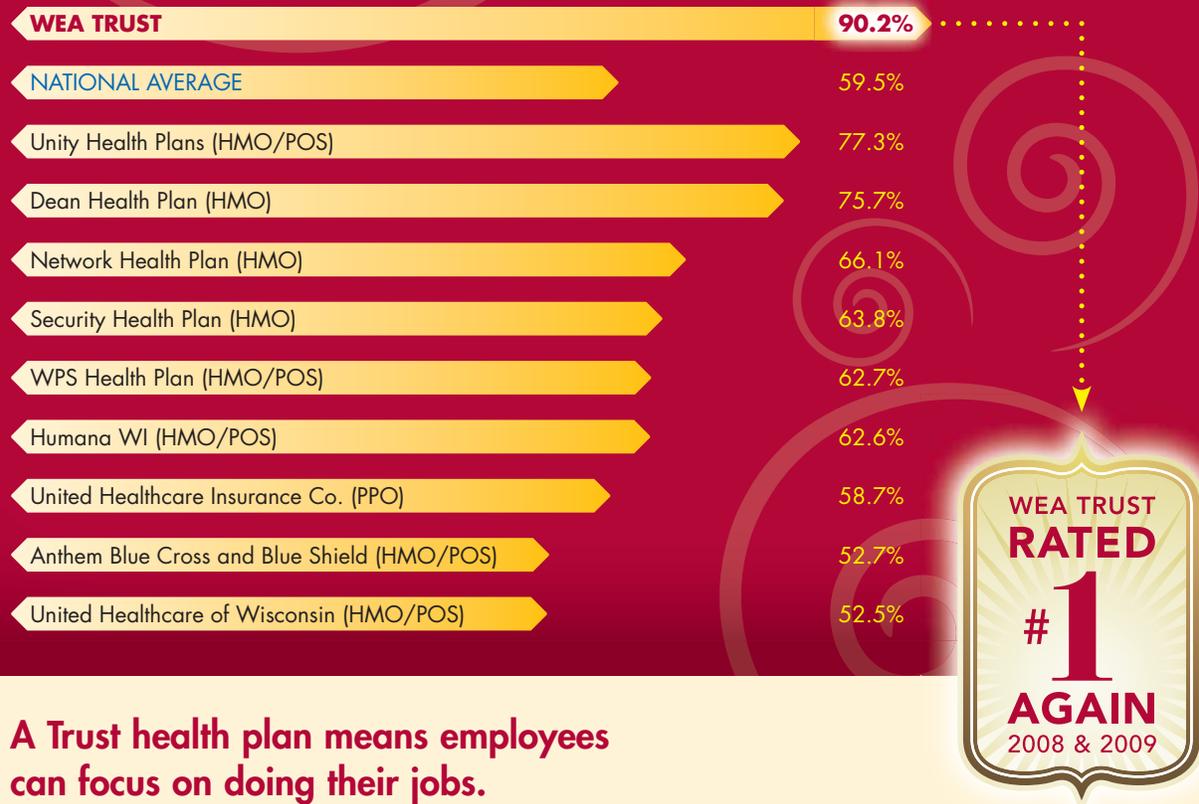
Committees are:

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Fall Conference
Joint Convention
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Spring Conference
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Where Are They Now?

Jerrud Rossing (Hudson to Monona Grove), Jim Zwiars (Retired from Kimberly).

Renew Your WASBO Membership for July 1, 2010-June 30, 2011 at www.WASBO.com

To continue receiving the benefits of your WASBO membership, please take a few minutes to renew at www.WASBO.com. If you need assistance, give us a call at 608-249-8588. Your membership saves you money on seminar and conference registrations. WASBO keeps you informed through the daily **Wisconsin Education News** email and your subscription to **Taking Care of Business**. Access resources such as the **Electronic Resource Center** and the **WASBO Peer-to-Peer Communication Forum** that is coming this Fall. When you are the only one in your district that does your job, you need to stay connected to your colleagues across the state who are faced with the same challenges. The small investment in your membership will come back to your district many times over.

Contribute to Taking Care of Business

WASBO Members throughout the state are implementing fresh ideas and creative plans. Please share your ideas with your colleagues by submitting an article to **Taking Care of Business**. Give others the opportunity to benefit from your experiences. Do not let your modesty or fear of writing get in the way of sharing with your colleagues. The WASBO office will help you through the process. Submit your article or ideas for an article to Woody Wiedenhoef at wwiedenhoef@wasbo.com.

List of Organizations at Risk of Automatic Revocation of Tax-Exempt Status

Tax-exempt organizations, like booster clubs or parent groups, that do not satisfy annual filing requirements for three consecutive years automatically lose their tax-exempt status. The IRS is providing one-time relief for such organizations that have filing due dates on or after May 17 and before October 15, 2010. The IRS has published a list of those organizations at risk. The list includes organizations for which the IRS does not have a record of a required annual filing for 2007 and 2008, and whose 2009 return, due on or after May 17 and before October 15, 2010, has not yet been received. You are encouraged to check this list: <http://www.irs.gov/charities/article/0,,id=225889,00.html>

Interim Assignments

The WASBO office gets requests from school districts in need of immediate interim assistance or projects. If you have not done so already, and would like to be considered for such service, please send a one page resume and any other pertinent details to the WASBO office. Some school districts find themselves in desperate need and we would like to be of assistance.

Procurement Cards

If your school district is not using a P-card for added purchasing and overhead efficiencies, now might be the time to investigate such a process. You can find information on the WASBO web site under Resources. There are 44 school districts using the WASBO P-card option and they have received rebates totaling over \$146,000 for 2009-10. The rebate percentage is increasing and is now over 1%. Rebates will continue to grow as the program grows thanks to our collective purchasing volume.

Save Money on WASBO Seminars with Professional Development Coupons

Save up to 25% off of the standard one day seminar rate of \$160 by preordering coupons. For more information or to order go to www.WASBO.com.

Congratulations to ASBO Bridges to the Future Recipient John Stellmacher

John received one of 20 scholarships awarded for 2010. He will receive \$2,000 to attend ASBO International's Annual Meeting and Exhibits in September. To be eligible for the scholarship you must be a school business official for five years or less and be a member of ASBO International. Watch for application materials for the 2011 Bridges to the Future Scholarship. The deadline to apply is typically June 1.



Where can you find sample RFP's, Budget Documents, Job Descriptions, Policies, Practices, Spreadsheets and more?

Electronic Resource Center (ERC)

Found at www.WASBO.com

SHARE YOUR EXPERTISE and EVERYONE BENEFITS!

Best Practice Documents in Any School Business Management Area can be submitted at any time!

To submit a document email it to lynett@wasbo.com with ERC Document as the Subject.



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WASBO Calendar

Professional Development

Register at www.WASBO.com

September 24-27, 2010

ASBO International's 96th Annual Meeting and Exhibits

Disney's Coronado Springs, Lake Buena Vista, FL
(Viterbo Credit Offered)

October 20, 2010

WASBO Foundation Scholarship Fund Raiser

Elkhart Lake

October 21-22, 2010

WASBO Fall Conference

Osthoff Resort & Conference Center, Elkhart Lake
(Viterbo Credit Offered)

November 11-12, 2010

Midwest Facility Masters Conference

Glacier Canyon Lodge at the Wilderness, WI Dells
(Viterbo Credit Offered)

December 1-2, 2010

WASBO/WASPA School Personnel Academy & Taking Care of Business Seminar

Radisson, Madison (Viterbo Credit Offered)

January 19-21, 2011

State Education Convention

Frontier Airlines Center, Milwaukee
(Viterbo Credit Offered)

March 15-16, 2011

Facilities Management Conference

Kalahari Resort & Conference Center, WI Dells
(Viterbo Credit Offered)

March 16, 2011

WASBO Transportation & Bus Safety Workshop

Kalahari Resort & Conference Center, WI Dells
(Viterbo Credit Offered)

March 23-24, 2011

WASBO Accounting Semianr

Chula Vista Resort & Conference Center, WI Dells
(Viterbo Credit Offered)

May 24-27, 2011

WASBO Foundation Spring Conference, Exhibits & Scholarship Fundraiser

La Crosse (Viterbo Credit Offered)

Regionals

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

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

September 10, 2010	CESA 7
December 10, 2010	Ashwaubenon
February 11, 2011	DePere
May 13, 2011	Shawano

Madison Area

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

October 1, 2010	DeForest
November 5, 2010	Marshall
December 3, 2010	Monona Grove
February 4, 2011	Sun Prairie
March 4, 2011	Stoughton
April 1, 2011	Lodi

Northeast

Meetings start at 11:00 a.m.

September 10, 2010	CESA 7 (9:00 a.m.)
November 19, 2010	Appleton
February 11, 2011	DePere (9:00 a.m.)
April 8, 2011	Fond du Lac
May 13, 2011	Manitowoc

Northwest

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

September 1, 2010, October 6, 2010, November 3, 2010, December 1, 2010, February 2, 2011, March 2, 2011, April 6, 2011, May 4, 2011

Southeast

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

November 12, 2010	Elmbrook
December 10, 2010	Whitnall
February 11, 2011	St Francis
April 8, 2011	Hamilton-Sussex

Southwest

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

October 13, 2010, November 17, 2010, February 16, 2011, April 20, 2011



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

West Central

Meetings are held the first Thursday of the month except July & August from 10 am - 1 pm at the Sparta Area SD Administration & Education Center
September 2, 2010, October 7, 2010, November 4, 2010, December 2, 2010, January 6, 2011, February 3, 2011, March 3, 2011, April 7, 2011, May 5, 2011, June 2, 2011

WI Valley

Coffee at 9:00, Meeting at 9:30.
August 20, 2010 Antigo
October 8, 2010 Wausau
November 12, 2010 Stevens Point
December 10, 2010 Merrill
February 18, 2011 D.C. Everest
March 11, 2011 Mosinee
April 8, 2011 Wisconsin Rapids
August 19, 2011 Antigo

Committee Meetings

School Facilities Committee (Meetings held at the WASBO Office, Madison at 9:30 a.m.)
October 12, 2010, January 11, 2011, April 12, 2011, August 2, 2011

Transportation Committee

October 14, 2010, 10:00 am, WASBO Office

Safety Committee

November 3, 2010, 1:30 pm, WASBO Office

Spring Conference Committee

September 15, 2010, 10:00, WASBO Office
December 17, 2010, 10:00, TBD
January 20, 2011, Time TBD, Milwaukee

Board of Directors Meetings

September 8, 2010	Chippewa Falls SD
November 17, 2010	Madison - WASBO
December 15, 2010	Milwaukee - PMA
February 16, 2011	Madison - WASBO
April 6, 2011	Madison - WASBO
June 15, 2011	Nekoosa SD

Business Meetings

January 20, 2011 - Milwaukee, State Education Convention
May 26, 2011 - La Crosse, Spring Conference



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