



Taking Care of Business

Wisconsin Association of School Business Officials

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Amy Kohl Receives ASBO Pinnacle of Excellence Award

Amy Kohl, CSRM, Director of Business Services for the School District of Greenfield, has been named the recipient of ASBO International's 2015 Pinnacle of Excellence Award. The award recognized the Senior Tax Exempt Program (S.T.E.P.), which received the WASBO Business Services Award during the WASBO Spring Conference in May.



Amy Kohl

Through S.T.E.P., senior citizens have the opportunity to share their knowledge with students while earning a tax credit, and students learn from and develop relationships with these integral members of the community. In addition, the district saves money by utilizing the seniors rather than hiring additional support staff.

Amy will receive the award during the Pinnacle Awards Ceremony at ASBO's Annual Meeting & Expo in Grapevine, TX this October.

Todd Hajewski Chosen for Emerging School Business Leadership Scholarship

Todd Hajewski, Director of Business Services for Greendale School District, was chosen as part of the inaugural group of Emerging School Business Leadership Scholarship recipients by ASBO International.

As a scholarship recipient, Todd will attend the 2015 Annual Meeting & Expo, Oct. 23-26 in Grapevine, TX; participate in a customized workshop and luncheon for recipients to connect with peers and gain new contacts; and will receive ongoing professional support and mentorship through the Global School Business Network's Emerging School Business Leaders community.

The scholarship was open to applicants who had been in the profession for five years or less as of May 1, 2015 and are employed full-time in the school business profession. Each applicant for the scholarship was carefully reviewed to determine who best exemplifies the school business leaders of tomorrow.

*Thinking of going to the ASBO Annual Meeting & Expo? Hurry and register while discounted Early Bird Rates are still available! **Early Bird Rates end Aug. 21.***
<http://www.asbointl.org/meetings/annual-meeting-expo/registration>



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Editor: Woody Wiedenhoef

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President's Message

Reaching Out – Pulling Together

By Bob Avery, Director of Business Services, Beaver Dam Unified School District
President, WASBO Board of Directors



Bob Avery

The new year is upon us. As we do our work wrapping up the previous fiscal year and working with our auditors, or working on summer projects and overseeing deep cleaning in our buildings, WASBO is starting a new year as well.

The WASBO year revolves around its conference calendar. Late July, WASBO hosted two custodial & maintenance conferences. In August, it's the New School Administrators & Support Staff Conference to introduce new business managers, superintendents, bookkeepers and accountants to the world of public school finance. Then, come early October, is the Fall Conference. These are all great professional development opportunities for different segments of our membership. Including you and me. I encourage you to register for and attend one (or more) of these events.

These conferences are organized by committees made up of volunteers from the membership. They work hard throughout the year to plan and execute these events. And they could use more help, too! WASBO has 19 committees. Does one fit your talents and interest? If so, sign up!

With the new year also comes turnover in districts as people retire, move on to other endeavors (or out of state ... Tom!), or otherwise leave us. This also creates new opportunities and brings new people into our ranks. If you know of new bookkeepers, accountants, business managers, or facility directors in your area, reach out to them. Make a connection and offer to be a support for them. And tell them about your regional. Tell them about WASBO and all it has to offer. Tell them about the Year of Success – a program developed jointly by WASBO and DPI to help guide newbies through their first year (and sometimes

second year, as a number of people have repeated the program). This program begins with the New School Administrators and Support Staff Conference, August 12-13 in Stevens Point. The Year of Success gives participants access to six conferences throughout the year.

The WASBO Board of Directors will be meeting in September. While an agenda hasn't been set yet, we will be focused on our work with policy governance and wrapping up a new policy handbook for the Association. Once this work is completed, we will dive into how policy governance matches our association's constitution. Look for more news later this fall and into the winter. My goal is that we have any needed constitutional changes ready for the membership's consideration for first reading at the Joint Convention.

I hope to see you in Elkhart Lake in October. If you're not a golfer, please consider joining us on the bike ride. Both events are fundraisers for the WASBO Foundation Scholarship program. Thanks for your time! Enjoy the rest of your summer. 🇺🇸

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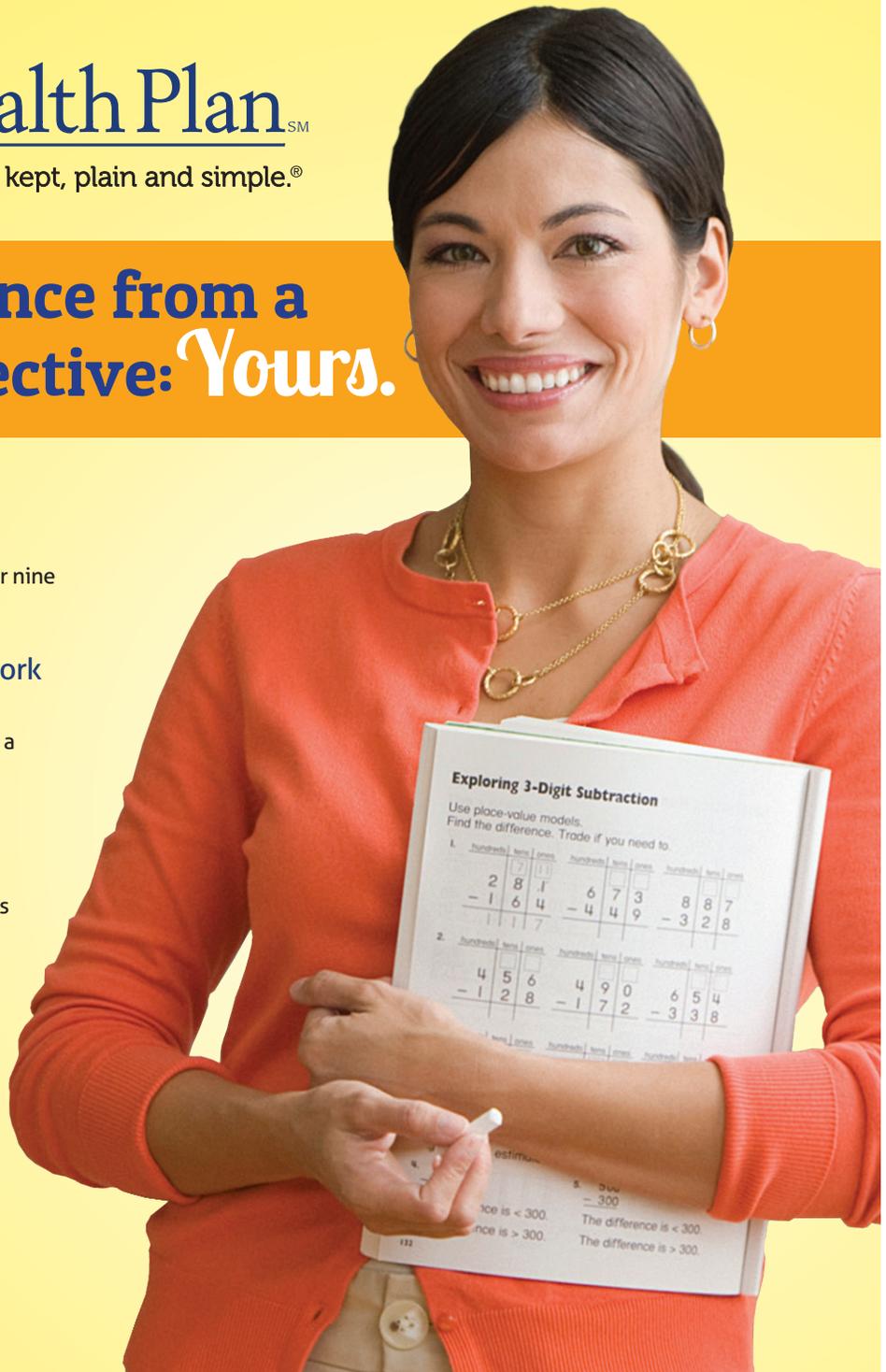
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1.

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2	8	1	6	7	3	8	8	7			
-	1	6	4	-	4	4	9	-	3	2	8
1117											

2.

hundreds	tens	ones	hundreds	tens	ones	hundreds	tens	ones			
4	5	6	4	9	0	6	5	4			
-	1	2	8	-	1	7	2	-	3	3	8

3.

hundreds	tens	ones	hundreds	tens	ones	hundreds	tens	ones
1	1	1	1	1	1	1	1	1

4.

hundreds	tens	ones	hundreds	tens	ones	hundreds	tens	ones
1	1	1	1	1	1	1	1	1

5.

hundreds	tens	ones	hundreds	tens	ones
1	1	1	1	1	1



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It is Always for the Next State Budget Discussion

By Woody Wiedenhoeft, Executive Director, WASBO



Woody
Wiedenhoeft

For the last several years, questions and allegations about school district fund balances have been rampant in the public educational budget deliberations. This is probably for good reason. There is very little data at the DPI or locally that helps this subject be transparent and understandable to school officials or citizens. We have the opportunity to change that.

On July 25, 2015 Bob Soldner sent out the weekly DPI list serve, *School Finance Bulletin #603*, which reflects changes in the WUFAR account structure that give us the opportunity to have better transparency and understanding for citizens and elected officials.

New Local Level Detail Options for Unassigned Fund Balances in 2014-15

The (DPI) SFS Team has created five new school district account options to allow a district discretion to further define fund balances required to be designated as “Unassigned Fund Balances” as part of the 2014-15 Annual Report. These new additional account options are voluntary and it will be the school board’s decision to provide this level of additional detail to the public. DPI will continue to collect only the required “rolled-up” total Unassigned Fund Balance. The additional optional accounts to show detail for the 939000 Unassigned Fund Balance are:

939100 Unassigned Fund Balances: Revenue Stabilization

Cash reserves typically referred to as “Rainy Day Funds.” This account is used for funds set aside for potential future revenue instability. Any identified budgetary shortfalls can be committed or assigned if the proper board action is taken. This account should be used for amounts not meeting the criteria to

be reported as committed or assigned.

939200 Unassigned Fund Balances: Working Capital Needs (Cash Flow)

Cash reserves maintained to eliminate or lessen the need for temporary borrowing. Pursuant to GASB 54 this classification does not meet the criteria to be classified as either committed or assigned.

939300 Unassigned Fund Balances: Contingencies

Cash reserves maintained for contingencies. Contingencies are potential liabilities as described in GASB 62 which are existing conditions, situations or sets of circumstances involving uncertainties which could result in potential losses to the district if certain future conditions occur. Examples could include a negative outcome of existing litigation against the district or future environmental remediation projects that may be imposed by local governments. Pursuant to GASB 54, this classification does not meet the criteria to be classified as either committed or assigned.

939400 Unassigned Fund Balances: Emergencies

Cash reserves maintained for emergency expenditures but not meeting the criteria to be classified as either committed or assigned. Emergencies include unplanned costs arising from unexpected events such as a leaking roof, identification of building mold or a water main break. Situations that are considered catastrophic or ‘Acts of God’ would be considered emergencies.

939900 Unassigned Fund Balances: Other

The residual fund balance classification not otherwise classified.

If you have questions regarding these new voluntary options to further define the required “Unassigned Fund Balance” designation please contact Gene Fornecker at eugene.fornecker@dpi.wi.gov or 608.267.7882. General fund balance information can be found on the SFS Team site at http://sfs.dpi.wi.gov/sfs_fundbal.

For additional information about Fund Balances, please see the News from School Administrators Alliance posting from August 25, 2014: <http://wsaa.org/saainfo/?p=3241>.

As noted in the directions from the DPI, the use of these accounts is optional. Please do *not* consider them optional, and use these new accounts.

This will provide transparency and accurate information to local school boards and state legislators about fund balance information that now must be gathered by survey in order to make sure that the fund balance data legislators collect is understandable instead of being misinterpreted. The misinterpretation in the past has created a trend of discussions that schools are not in need of state help because over \$2 billion are in Unassigned Fund Balances.

If 424 school districts use these accounts, this misinterpretation is immediately corrected. Please use these new accounts. Doing so will provide accuracy, credibility and transparency for future discussions. 🇺🇸



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Stay Informed at WSAA.org

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



John Forester

If you are a district professional or student member of WASBO, your membership includes a voice to the state legislature through the School Administrators Alliance. During legislative sessions, news can develop at a moment's notice. That's why SAA provides regular updates on its website: <http://wsaa.org>.



You can receive email notification whenever a new item is posted online. During state budget talks, we alerted you of actions you could take to communicate your concerns to your representatives. We kept you abreast of the latest changes in school aids, retirement systems, and other amendments.

After Gov. Walker signed Wisconsin's 2015-17 budget into law on July 12, we provided you with links to his veto message and to DPI's final summary (available at <http://bit.ly/DPIbudgetsummary2015>).

As we move into this biennium, we will continue to represent the interests of Wisconsin's school children.

Remember that your school district email should not be used for partisan issues. When distributing information about certain political issues and campaign events, it is very helpful if we can contact you outside your workplace. If you would like to receive SAA communications at your personal email address and/or mailing address, send your information to Beth Holznagel at beth@wsaa.org.

Please feel free to contact me at john.forester@wsaa.org with any questions or comments you might have about legislative issues. I appreciate the opportunity to serve you as together we advocate for Wisconsin students. 🇺🇸

New Leadership for WASBO Mentorship Program

A WASBO Mentorship is a supportive relationship established between two individuals where knowledge, skills, and experience are shared. The protégé is someone seeking guidance and coaching in developing specific competencies, self-awareness, and skills early in their career. The mentor is a coach who has the experience and expertise in the areas of need identified by the protégé and is able to share coaching wisdom in a nurturing way.

The Mentorship Program Coordinator(s) manage(s) and operate the program. Diane Pertzborn and Sandy Malliet have been the coordinators for the last three years. They have graciously provided their time and expertise. Diane and Sandy are stepping down from this voluntary role and we wish to thank them for their very successful efforts in making this program an important service for new WASBO members.

Mary Jo Filbrandt has taken over this responsibility as of July 2015 and we wish to thank her for continuing

this successful program for WASBO members.

Mary Jo recently retired from the Unified School District of Antigo as the Director of Business Services after 29 years. She has served as a Director on the WASBO Board, a member of the Professional Improvement Committee, the WASBO Award Committee, HR Certification Committee and Scholarship Committee. Mary Jo was the WASBO School Business Official of the Year in 2010.

If you would like more information about the WASBO Mentorship Program please feel free to contact Mary Jo at filbrandt@wasbo.com, or contact the WASBO office at 608.249.8588. In addition there is more information on the WASBO website about the Mentorship Program at www.WASBO.com/mentorship. 🇺🇸



Mary Jo Filbrandt

Is School Funding Fair? A National Report Card



From ASBO International Accents Online – July 9, 2015

The Education Law Center’s Fourth Edition of its national report card on school funding points out that even in the upswing after the Great Recession, public school funding in most states continues to be unfair, and more specifically, inequitable, often shortchanging the nation’s poorest students. In fact, in many states, school funding remains below pre-recession levels.

School funding has been in the spotlight for years, yet disparities continue. For example, New York State spends \$18,507 annually on each student – the highest in the nation. Compare that to Idaho, whose \$6,369 annual per-pupil spending ranks last. The majority of states don’t systemically provide additional funding to low-income students, which contributes to the increased achievement gap.

While education is funded at the national level in most countries, it is a state responsibility in the United States, with state finance systems accounting for about 90% of all school funding. This report shows that the various methods used to finance education aren’t designed to deliver equitable funding to schools.

Some of the findings include:

“Regressive” funding—or that which provides less funding to districts with higher concentrations of low-income students—exists in 14 states, including Nevada, which provides students in poor districts only half of what those in low-poverty districts receive—the worst in the nation.

“Flat” funding systems, which don’t provide any appreciable increase in funding to address the needs of students in high-poverty districts, exist in 19 states.

Although four states (North Carolina, Oklahoma, Tennessee, and Utah) provide slightly higher funding to high-poverty districts, overall funding levels are so insufficient that they are ranked among the lowest in the nation.

Many states with unfair school funding systems don’t appear to be moving toward improvement. Arizona, California, Nevada, and Oregon allocate a very low percentage of their states’ gross state product to fund public education.

Only four states (Delaware, Massachusetts, Minnesota, and New Jersey) demonstrate fair school funding systems, defined as sufficient overall funding and significantly higher funding for high-poverty school districts.

Based on funding data from 2007 through 2012, the report card was released along with a report by The Leadership Conference on Civil and Human Rights’ Education Fund, entitled *Cheating Our Future: How Decades of Disinvestment by States Continues to Jeopardize Equal Educational Opportunity*.

“It’s clear and unequivocal that states and school districts across the country are cheating their futures by failing to invest in their own children,” says Wade Henderson, president and CEO of The Leadership Conference. “It’s both a moral and economic imperative that our nation dramatically change the way it distributes educational resources to advance true equity.”

Full report link:

http://www.schoolfundingfairness.org/National_Report_Card_2015.pdf

ASBO International New Members

June 2015

- Victor Campbell, DLH Academy, Milwaukee, WI
- Erik Hultquist, SD of New Berlin, West Allis, WI
- Margaret R. Rudolph, Ph.D., Portage Community SD, Portage, WI
- Thomas Schmitt, Ashwaubenon SD, Green Bay, WI
- Catherine Stampley, DLH Academy, Milwaukee, WI

ASBO MEETING DATES

2015 Annual Meeting & Expo
Oct. 23-26, 2015 - Grapevine, TX

2016 Annual Meeting & Expo
Sept. 23-26, 2016 - Phoenix, AZ

2017 Annual Meeting & Expo
Sept. 22-25, 2017 - Denver, CO

2018 Annual Meeting & Expo
Sept. 21-24, 2018 - Kissimmee, FL

2019 Annual Meeting & Expo
Oct. 25-28, 2019 - National Harbor, MD

2020 Annual Meeting & Expo
Oct. 2-5, 2020 - Nashville, TN





PROCLAMATION

Honoring Tom Wohlleber, Great Friend of the City of Middleton

Whereas,

In his role as Assistant Superintendent of Business Services in the Middleton-Cross Plains Area School District, Tom has always upheld the highest personal and professional standards of excellence in his dedication to a better community. He expansively viewed his role as one of community leader not bound solely to his job with the school district. He consistently exceeded expectations in everything; and,

Whereas,

Through Tom Wohlleber's and our entire community's efforts, Middleton was named by Money Magazine/CNN as America's "Best Place to Live" in 2007 for communities with no more than 50,000 in population, as well as other Top Ten ratings in 2005, 2009 and 2011; and,

Whereas,

Tom's achievements are too numerous to list here, but some of his best work with the City of Middleton includes the planning and development of Middleton Firefighters' Park; the expansion of the City's and District's master lease agreement by which we share our land and facilities; cooperative emergency planning with the City's public safety agencies; and his faithful service with the Joint Review Board, Volunteers in Policing, and numerous other committees; and,

Whereas,

Our community's partnerships, collaborative and cooperative efforts have Tom Wohlleber's fingerprints all over them. He is truly a dedicated public servant, and his contributions to our community are priceless. Tom is a community treasure.

Now, Therefore, I, Kurt J. Sonnentag, Mayor of Middleton, do hereby proclaim Thursday, June 25, 2015,



Tom Wohlleber

Tom Wohlleber Day

in the City of Middleton, and, on behalf of the City, I thank Tom for his community leadership, passion for excellence and proven success on behalf of the Middleton-Cross Plains Area School District and the greater Middleton community; and,

On behalf of the City of Middleton, I wish Tom a smooth transition to his next career step in Arizona and continued great health, happiness and success for the Wohlleber family in their new community. Undoubtedly, our loss is Arizona's gain, but we are fortunate to have had Tom in our midst since 1989.

This proclamation is made this 25th day of June, 2015.



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Moving forward with Ash Trees and the Emerald Ash Borer

By Tom Kulczewski, Director of Buildings & Grounds, School District of Fort Atkinson

“The Emerald Ash Borer (EAB) has made its way well into Jefferson County and is present in the School District of Fort Atkinson.” That was the news given to me in the fall of 2014. I would like to share how we are going about dealing with this little green bug that is changing the exterior landscape of our schools.

The first step we took was to find out which trees are affected. The simple answer is all ash trees are either affected or will be soon. Our County Parks Department had some employees whose true passion is trees, especially the EAB.

These individuals were willing to do an assessment of all ash trees in the district for the low cost of borrowing a few pieces of grounds equipment. Their assessment was just the first step needed by identifying all ash trees and other trees that were at risk. They also gave a recommendation for action that was focused on the decision to either treat or remove the tree.



Crown dieback of the ash tree

With their recommendations, I wanted to learn what the signs are of EAB and when a tree should be removed. The first sign (and most common in our district) that a tree is affected is the crown dieback of the ash tree. When EAB attacks a tree, the top part of the tree starts to die. We’ve used the rule of thumb that if dieback is 20% or more then the tree will be removed.

The second sign is an S-Shaped gallery. In a tree that shows small holes on the outside of the trunk, you can sometimes find an S-Shaped gallery. I have included a picture of one that we found at one of our elementary schools. The S-Shaped gallery confirms the suspicion of EAB.

The third sign is Epicormic Sprouting, which is lower tree growth that is unusual. This is caused by the EAB eliminating the nutrition up to the top of the tree. This sign is the least of what we have in Fort Atkinson.

The other item we considered to determine if an ash is to be removed or treated is the size of the tree. We had many ash trees that were only a few inches in diameter. We are removing these trees and planting new ones of a different species.

After I reviewed the study from the County Parks Department and felt comfortable with the recommendations, I presented an update to our Board of Education and will be seeking bids/quotes from tree services for both removal and for treatment. 🇺🇸

For further information, contact Tom at kulczewskit@fortschools.org.



S-shaped gallery



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Prioritize the Big Picture

By Kent Ellickson, Director of Finance and Business Services, School District of Onalaska;
WASBO Director



Kent Ellickson

This summer I transitioned into the School District of Onalaska. Prior to officially starting on July 1, I made a few Friday visits in June to spend time learning from my predecessor, meeting administrators and other staff, touring district construction projects, and experiencing the culture of the district. During one of those visits I had a conversation with our Director of Instruction. He wanted me to make certain I would be able to attend the upcoming school leadership academy put on by our local CESA. The district saved a spot in the registration for the incoming business official.

Every member of the administrative team—superintendent, director of instruction, director of finance, director of pupil services, principals, assistant principals, and activities director—will be attending. The purpose of our attendance at the academy is to bring the administrative team together around strategies for overall school improvement. These strategies focus on quality instruction with unmistakable impact. Several sessions are planned throughout the coming school year for the Academy. The first is in August.

As business officials we know that summer can be the busiest time of the year, despite what some members of the public think. Why would the business official take some time in August and the rest of the year to participate in sessions to improve instruction? I was wondering if I might be one of the only business managers participating in this academy.

Surely I should be spending my time doing all of the “important stuff” such as overseeing the budget, meeting with the transportation contractor, discussing the financial statements

with the auditor, and tracking the district’s additions and renovations at two of its elementary schools.

But then, why do we do these “important” business office functions? Why do we prepare a budget and financial statements? Why do we transport students? Why do we go to referendum and build additions and renovate schools?

From reviewing our district mission statements, we all realize that the specific tasks and functions of our office serve a greater purpose. We do all of these things to support a quality instructional program.

Through the leadership academy, our entire administrative team will be working together to review, reflect, and implement practices geared toward overall school improvement. We will begin by reading and reflecting on *Unmistakable Impact*, Jim Knight’s book on school improvement. This journey will take me, the business official, on a needed 30,000-foot overview to renew appreciation for the true purpose of the business office and to better understand the needs of our principals and teachers as they carry out the true purpose of the district. It has been 15 years since I left the classroom to become a school business official. So much has changed since then.

We hear so much more these days both through professional circles and through the news about greater expectations for school accountability. There have been some very good things to come from this. Unfortunately, there have been some not-so-good things to come from this as well.

Fortunately, our current school instructional leaders and teachers

have become much better at analyzing data and facilitating changes to instruction based on decisions. Our schools and teachers are responding better with interventions and strategies for a variety of learning styles. Schools are becoming more proactive in supporting students living in poverty. The use of common core helps focus learning on quality standards and supports students and families who are more mobile.

Unfortunately, education has become much more politicized. Some politicians are focusing on means and not ends as they criticize and try to micro-manage schools and school districts. At the same time the impact of economic disparity is showing up in the schools, particularly, the poverty portion of it.

Nonetheless our school instructional leaders are more focused than ever, despite all that is going on around them to distract them. We need to do all we can to not only support them by providing quality level of business services. We need to understand what is truly happening in our districts so we can contribute to successful school improvement. We need to make sure the people we oversee in business services understand and are on board with the bigger picture as well.

Please do your part to help support the important work of the district. Please listen (resist checking your messages) during these important conversations at your administrator meetings. Best wishes for success as your district works towards school improvement. 📌

If you have questions about this article, contact Kent at ellike@onalaskaschools.com.

Theater Safety Concerns

By Ted Hayes, Senior Risk Manager, M3 Insurance; WASBO Director
Submitted on behalf of the WASBO Safety & Risk Management Committee



Ted Hayes

Anyone who has visited a school theater during play preparation can relate to the fact that it often looks like organized chaos... and it often is! Sets are being constructed, props and costumes are being designed and cast members are working on their lines and choreography. Along with the excitement of an upcoming theater production is the very real concern of serious injury to those involved.

Before any theater activity is allowed to take place, consider the following best practices:

Training & Supervision is Key

Before any theater production begins, adequate training must be provided

to all staff, students and volunteers so they understand the expectations and requirements of the school district. Volunteers often overlook the fact that their actions (or lack thereof) may present significant liability exposure to the school district.

Develop policies and procedures that will be followed

for use of equipment and machinery during set construction, play practice, and performances. This policy should address the safety training that is required for students and volunteers as well as the safety rules that must be followed. As a general rule, students should not be allowed to operate potentially dangerous equipment such as table saws, radial saws, circular saws, etc.

Adequate supervision is a key element in maintaining a safe environment.

No potentially dangerous activities should take place unless proper supervision is present. Supervisors are there to supervise. Your supervisors should not leave the area and leave students alone – especially when involved in activities such as set construction, lighting,

etc. And remember to ensure that all supervisors have their cell phone available in case of an emergency.

Students should never be allowed to work unsupervised during or after school hours.

Theater volunteers often do not understand the liability concerns associated with a lack of supervision.

Only those trained by a qualified instructor shall be allowed to use or operate hand or power tools.

All operators of any power tools should be required to **read and understand the operating manual and safety requirements** related to the operation of the particular tool for which they will operate prior to operation.

Power tool safety guards shall never be removed, by-passed or altered for any reason.

'Flying' Safety Concerns

Many school districts are getting involved in 'flying' productions – Peter Pan and the Wizard of Oz just to name a few. 'Flying' actors in approved safety harnesses requires strict safety controls including:

Utilize a reputable flying effects company to train your actors.

A reputable flying effects company will train your participants how to properly wear a safety harness as well as how to safely operate the flying controls.

Ensure proper harness training is provided.

Two types of harnesses are commonly used – two point seat harnesses and full body harnesses – it is critical to ensure students are trained and each harness is inspected before use. This means that it fits correctly before being lifted off of the stage.

Never allow unauthorized individuals or students to use the harnesses.

Never allow flying over the audience.

Limit 'flying' height to no more than 10 feet.

Designate a 'safety inspector' who will be responsible for inspection of equipment – checking anchor points, cables, harnesses, etc.

Ensure emergency rescue procedures are in place if needed.

Facility Safety Concerns

Provide special markings to identify orchestra pit openings and any other significant changes in elevation. An orchestra pit cover should be in place whenever the pit is not being used. You may want to consider using a removable guardrail before and after performances until the pit cover is reinstalled.

Install a low voltage rope light or reflective tape to identify where the stage ends. Many performers have fallen off of the stage because the edge of the stage was not clearly marked.

All aisles and passageways must remain unobstructed at all times for pedestrian access. Ensure that props, stage scenery, wheelchairs, etc. never obstruct these areas at any time.

Before any trap doors are used in any theater productions, ensure that your district safety coordinator has approved their use.

Lock all trap doors when they are not in use. Other than the actual use of the trap door during a performance, the trap door must remain closed when the activity involving the trap door is completed. The instructor should be the only person allowed to remove the padlock on the trap door.

Line all trap doors and floor openings with yellow reflective safety tape to increase visibility during low light conditions.

Provide protective railings for all runways, stairs, platforms and trap doors. The railings must have a top rail, a mid rail and a toe board. A vertical height of 42 inches from the upper surface to the top rail must always be maintained.

When access from one structure to another must take place for travel between different levels, a fixed stairway should always be used.

Every stairway having four or more rises must be protected with a standard railing on all open sides. Handrails need to be provided on at least one side of an open stairway.

If stairways are constructed in-house, they should be inspected and approved by your district safety coordinator and your maintenance supervisor prior to use.

Review seating and circulation layouts to reduce or eliminate traffic flow conflicts.

Suspended lighting/scenery equipment, cabling, hoisting equipment should be safe and in good condition.

Stage lighting and electrical equipment controls must be located in locked panels.

Stage and other draperies or hangings must be non-flammable or fire-retardant.

If your theater uses a fire drop curtain, paint a reflective line on the stage floor to indicate the curtain drop area. This area must be kept clear at all times. Remember, drop testing of the curtain must be conducted yearly by a certified contractor.

If multi-level structures are used in theater productions, plans must be submitted and approved by school administration before construction begins.

Before any special props are used, they should be approved at least 30 days prior to the theater production. The use of open flames must be strictly monitored. Your insurance carrier or

agent may provide good insight as to what constitutes acceptable and unacceptable props.

Any props that are gasoline fueled or combustible powered must be prohibited at all times.

Real weapons, such as knives and guns, should never be allowed.

If a stage prop presents the risk of fire or injury, it should be fire proofed and approved by school administration and the local fire department.

Prohibit pyrotechnics and other potentially dangerous special effects. The best practice is to always prohibit pyrotechnics on school property. If your school district does allow the use of pyrotechnics, they should be used outdoors, and only operated by a licensed pyrotechnic technician.

Make sure the pyrotechnic technician has provided a certificate of insurance to your school district.

Catwalk Safety Concerns

Safety cables must always be used to attach light fixtures to the catwalk frame.

Ensure the access to catwalk areas is strictly controlled. Catwalks must be equipped with appropriate handrail and guardrail protection. Trained students should only be allowed on the catwalk after they are trained and the instructor is present.

Never allow storage of any materials on the catwalk.

Storage and Work Areas

Maintain good housekeeping practices in your storage areas to prevent the accumulation of materials that present tripping exposures and fire concerns. Theater work rooms are notorious for bad housekeeping conditions, improper storage of flammables, and unsafe product storage.

Uniformly stack, block or interlock all stored materials to prevent them from sliding or collapsing.

Limit the height of all stored materials to prevent them from tipping over on to someone.

All combustible and flammable materials shall be stored in a fireproof cabinet or room.

Student Safety Concerns

All students participating in a theatrical production shall be required to review and sign a "Student Safety Contract" prior to the start of each production. These signed safety contracts should be maintained on file by the instructor.

Never allow any students to perform electrical activities. A student's electrical involvement should only entail using a light bulb or an extension cord. Additionally, students should never be allowed in any type of electrical wiring activities. A master electrician should always perform these duties.

Always closely monitor any students who use ladders. The maximum height that a student should climb a ladder should not exceed three feet.

Do not allow students to operate any type of aerial lifts during theater production set up.

Never allow students (or anyone else who is untrained) to build or use scaffolding. As the old saying goes, 'gravity always wins.' A student falling off of a scaffold could have devastating results.

Conclusion

Theater productions inherently present a number of serious accident and injury exposures. The manufacturing of sets, use of power/hand tools, working at elevation, and material handling exposures are ever present. Take the time to ensure proper safety protocols have been addressed, supervision is always provided, and all participants are properly trained to ensure a safe and entertaining show. 🦋

If you have questions about this article, contact Ted Hayes at ted.hayes@m3ins.com or 715.849.9400 x5517.

Reflections

By Pauline Borgen, Retired Director of Business & Finance, Marinette School District



Pauline Borgen

Pauline shared these thoughts upon her retirement, and we thought they were worth printing here.

1. During my career in school finance I've experienced challenges, good times, bad times, new experiences, growth, support, respect, and acceptance, and have learned to set priorities right.
2. Please welcome the new Director of Business & Finance and extend to him the same support you've extended to me.
3. Randy Neelis, former Superintendent, once told me: "Leave it better than you found it." Hopefully I have done that. The district is in great financial condition. I challenge you to move forward, have the tough discussions, make the tough decisions, to keep moving the district in the right direction.
4. Randy also told me to: "First do what's right by students, then do what's right by staff, and everything else will fall into place."
5. I've tried to learn something good from everyone, even those who would not fall into the favorable category.
6. Always set an example; always be a role model. You never know who is watching you.
7. I've learned to enjoy my family; they range from newborn to 91 years old.
8. It's never too late to learn. Six years ago, my Dad at age 85 and a half kayaked with me for the first time in his life. Enjoy the new experiences.
9. Don't mourn what you had or what you lost; reflect and appreciate what you had and what you have.
10. "When he's gone"... I read recently that when you lose someone, they are still a part of you. "I AM still part of your life. Don't forget me. Don't stop talking about me. I was with you, I am still with you, and I've helped make you who you are." (Author unknown.) He's always a part of me and I can move on but I will always remember him.
11. Be open to new ideas even if you think you disagree with them. You may have your eyes opened and change your mind.
12. We react by what we know, we learn by what we don't know.
13. Take the "personal" out of it. This helps to ease the emotions and helps you to see the situation in an objective way.
14. Don't get mad or angry. It's not worth the time and effort. It's not worth a heart attack.
15. Look for the solution, not for what YOU think it should be or what YOU want.
16. Don't let a situation ever ruin a friendship or good acquaintance.
17. Don't ever compromise your principles or your morals. Dave Carlson once told me to "Follow your moral compass." That always leads you in the right direction.
18. Take what you learn and apply it to LIFE.
19. LIFE: Learn; Interact; Face the challenges; Enjoy.
20. Thank you for the opportunity to serve the students, staff, and community of the Marinette School District and the State of Wisconsin. 🇺🇸

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If you'd like to discuss this article, Pauline may be reached at upnorthgal1@gmail.com.

Kaitlyn Hafeman Joins WASBO Staff

“Individual commitment to a group effort - that is what makes a team work, a company work, a society work, a civilization work.”

~ Vince Lombardi

Kaitlyn Hafeman is joining the WASBO staff as Professional Development and Member Services Coordinator on Aug. 17. She comes to WASBO from the Holiday Inn Madison at the American Center, where she was the Catering Sales Manager.

Kaitlyn graduated Summa Cum Laude from UW-Stout, Menomonie, with a major in Hotel, Restaurant, and Tourism Management. She served as a student ambassador for the UW-Stout School of Hospitality Leadership, and was a co-op ambassador for UW-Stout Career Services.

During her college career, she interned with Special Olympics Wisconsin and continues to volunteer as an assistant coach for the organization. She coaches bowling, basketball, and track in Sun Prairie.

Kaitlyn has special knowledge of

WASBO, having worked as an office assistant for the association during her high school years. Her mother, Tina Hafeman, was Associate Executive Director of WASBO for many years and continues to assist with special projects. Kaitlyn's grandfather, Don Hafeman, served as WASBO's Executive Director in the 1990s.

Kaitlyn lives in Madison with her fiancé, Matt.

Please welcome Kaitlyn when you see her at upcoming WASBO meetings and events. 🇺🇸



Kaitlyn Hafeman

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SEC Charges 36 Firms Over \$9 Million for Fraudulent Municipal Bond Offerings

By Jerry Dudzik, Vice President, Springsted Incorporated



Jerry Dudzik

Nearly two years ago, I reported to you through the WASBO newsletter that the Securities and Exchange Commission (SEC) was going to be vigilant in the future, in ensuring that issuers and underwriters comply with their disclosure obligations. At the time, the SEC charged a school district with continuing disclosure failure.

Fast forward to June 2015, and the SEC kept their word. Through a recent press release by the SEC as well as published article in USA Today, the Bond Buyer and other mainstream media, we learned that the SEC required certain underwriters to pay over \$9 million to settle SEC charges that they sold bonds with offering documents that contained false or misleading statements about the issuers' compliance with continuing disclosure obligations.

If you want to read about the SEC charges, you can access the press release at: <http://www.sec.gov/news/pressrelease/2015-125.html>

These recent events again reinforce the importance of issuer and underwriter compliance with continuing disclosure obligations. Due diligence and understanding post issuance obligations are essential.

If you feel confident that you fully comprehend the requirements and are diligent with making proper continuing disclosures on your own through the Electronic Municipal Market Access System (EMMA), great. However, in the event you have concerns, even minor, in continually monitoring and upholding your issuer obligations with the related rules, you may want to consider contracting out the task. The cost for the service is minimal and generally

can be charged and levied to Fund 39 in Wisconsin.

Some simple questions to ask yourself:

- Do I understand all material event notices?
- Do I have a good monitoring protocol in place?
- Do I have a tracking system in place so I'm reminded of upcoming reporting dates?
- Do I review outstanding issues and reportable events semi-annually?

If you can't answer these questions with a confident "yes," you should consider making changes moving forward. 📌

For more information, contact Jerry Dudzik, 414.220.4255 or jdudzik@springsted.com.

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Truth or Consequences. . . .

By Margo Smith, Business Manager, Northland Pines School District



Margo Smith

Many of you may remember the name of a game show that used to be on TV called “Truth or Consequences,” in which contestants would answer a trivia question. If the question was answered incorrectly the result was oftentimes embarrassing stunts to be performed by the contestant. On this lighthearted game show, the consequences were short-lived and laughable. In real life, however, the consequences are usually much more far-reaching.

My children will attest to the fact that when they were growing up if I questioned them in regards to some suspected wrongdoing, I issued them a warning. If they told the truth, I may be really upset at their behavior. If they lied, however, and I found out about it, the consequences would be much more severe.

In the world of business, the word “transparency” is often used. This term refers to the practice of being open and forthright in what we are doing. There is an implication of honesty.

I was recently reading an article in the *Journal of Accountancy* directed to internal auditors. Internal auditors are usually present in mid-size to large companies to analyze policies, procedures, and provide guidance to management in reducing risk from a technology and procedural standpoint. It is a pro-active way to keep businesses on the right track, enhancing their ability to succeed. I prefer to think of internal auditing as quality assurance.

While many districts do not have staff dedicated to internal auditing, most Business Managers take on this role

in varying degrees. This has been a year of uncertainty. Managers were anxiously waiting for the State of Wisconsin to settle its 2015-16 budget debate (settled as of this writing), as there are many consequences on many fronts in terms of teacher licensure, student testing, aid payments to districts, and the like that will affect the way we do business. Risk management comes into play as we prepare for the “worst” and hope for the “best” in our financial roles.

“Whatever title we have as financial managers, we have to maintain a courageousness in telling managers and stakeholders the truth, whether they like what they are hearing or not.”

But risk management needs to be ongoing whatever the times. And, as the article pointed out, whatever title we have as financial managers, we have to maintain a courageousness in telling managers and stakeholders the truth, whether they like what they are hearing or not. Managers are oftentimes given propositions from the State, vendors, other staff, or well-meaning citizens that may be great for some districts, but we know are not workable or advisable from the chair we sit in. We are oftentimes not popular people, as we thwart with a thumbs down an enthusiastic proponent of a new game plan. We make rules, change rules, and throw the train off the tracks.

But what is the alternative? The Business Office staff is getting ready for their year-end audit. As we review what we have done and get ready for the new year, it is inevitable that I will see things that could be done better, handled more efficiently, or improved upon somehow. Sometimes it would be so much easier to follow the status quo, in the hopes that “consequences” may never happen. But when the risk is there, it looms over our shoulder in a quiet conscience telling us that while the odds may be in our favor, the stakes are too high.

So we tell the truth, or upset the apple cart, for the good of the organization. While this sounds gloomy at best, it is necessary for long-term respect, a good night’s sleep, and is what we were hired to do.

With the coming of the new school year, it is one of my goals as Business Manager to expand my risk management training as part of the Certified School Risk Managers program, and continue to look at new ways to minimize consequences, assisting where possible in the protection of our district. Perhaps most importantly, I will listen to that quiet conscience and know that at the end of the day I have tipped the scale in our favor. 🍷

Read more about the Certified School Risk Managers program on pages 28-30. You can contact Margo at masmith@npsd.k12.wi.us.

Insider's View of Two Different Teacher Compensation Models



Kathy Davis

By Kathy Davis, Director of Business & Auxiliary Services, DeForest School District; WASBO Director

Post Act 10 public schools in Wisconsin were faced with the need to step out of the box in regards to compensating their staff. Traditional compensation models that only considered step and lane movement were no longer the main method for compensating teachers. With the increased ability to explore new methods of compensation districts can now incorporate models based on such things as; professional development, teacher effectiveness, and student learning outcomes.

Wisconsin is not alone, and certainly not the first, to face the enormous task of revamping compensation to retain quality staff, meet district goals, and improve student achievement. Numerous articles and research papers on compensating teachers can be found from sources throughout the country and internationally.

For example, in 2005, Minnesota implemented a new compensation model called Q-Comp that was based on teacher performance. Q-Comp allowed for raises based on merit, additional duties, and student achievement. It also incorporated job embedded professional development and professional learning communities to help identify learning targets. More information on Minnesota's experience can be found in a report by Aaron Sojourner, Elton Mykerezi, and Kristine West, "Teacher Pay Reform and Productivity," Panel Data Evidence from Adoptions of Q-Comp in Minnesota.

The Committee for Economic Development released a research paper in 2010 titled, "Compensation Reform is Needed to Attract High-Quality Teachers". This paper referenced the lack of career paths available to teachers with traditional teacher compensation models, as well as, the inadequacies in traditional teacher compensation. Historically a teacher's only opportunity to advance on the career ladder within education often involved them leaving teaching for an administration position.

Another paper that identifies the need to incorporate career paths into teaching compensation was released by Education Resource Strategies, "Strategic Design of Teacher Compensation" in 2012. This report also provides a starting point for districts that would like to begin the process of reinventing their compensation models. The strategic design presented focuses around being able to attract a high-potential teaching force, retain high-performers, leverage the highest performers for continuous improvement, align high-performing teaching force to

support district strategies and performance goals, and compensate high performing teaching.

"Do, More, Add More, Earn More: Teacher Salary Redesign Lessons from 10 First-Mover Districts" (2015), written by Karen Hawley Miles, Kaitlin Pennington, and David Bloom also depicts some of the same compensation issues we are faced with in Wisconsin. The example districts compensation models contained components that differentiate compensation based on roles and responsibilities, set starting salaries to meet market demand, align teacher compensation with fair and proven evaluation methods, and shift pay away from years of experience and advanced degree attainment.

Compensation Model Experience

Over the last two years I had the unique opportunity of working with two very different teacher compensation models, one that was considered a merit pay system and the other that centered around professional development. Although both structures were very different in style, they both had the intent of retaining highly qualified educators and improving student learning.

The **merit pay compensation model** structure was a grid that consisted of 6 performance levels with sublevels within 5 of the 6 levels. The first five main levels were identified as; Quality 1, Quality 2, Quality 3, Quality 4, and Quality 5. Each of these contained three sublevels, i.e. 4.1, 4.2, 4.3. The top level was titled as Exemplary. Each level and sublevel contained indicators that identified what needed to be accomplished for an educator to receive each quality rating. Some examples of a Quality 5 included: leading building level teams, contributing to district level improvements, and exhibiting instructional leadership that is documented by student learning. The compensation ranges for this model started at 40,500 and went up to \$75,900. Each level contained a compensation range that escalated with the higher quality levels. Educators received their quality ratings through an evaluation process.

When implementing this model it is important to note that it can take time to align staff salary with the salary range of the quality level they are performing in. Although the goal is to move all staff to the range they are performing at, a mass movement would be financially unattainable. Instead a process that moved those closer to their quality salary

range and held the line for those performing under their salary range was implemented. For example, if someone was performing at a quality 5, and their salary was already within the salary range for quality 5 they received a 1% increase up to the top of the quality 5 salary range. If their salary fell in the salary range a level below where they were performing they received a 2.5% increase. If their salary fell in the salary range three levels below where they were performing they received a 3.5% increase. The percent increases could also be adjusted based on the amount of funds available for increases for the year.

The **professional development compensation model I** worked with also consisted of a grid like the merit pay model. However, the grid was built around levels of professional development attained, not teacher quality exhibited. The model contained three levels, 1, 2, and 3. Each level had its own sublevels, i.e. 1A., 1B, 1C, etc. Unlike the merit pay model which did not have automatic progression, this model did incorporate automatic progression for portions of level 1 and 2. For the higher sublevels of level 1 and level 2, a certain level of points would have to be obtained to move forward. Level three required points for movement between all level 3 sublevels. Points can be obtained through completion of district designed or approved professional development opportunities called PDCs (Professional Development for Compensation). Certain district PDC activities that center around district initiatives are required.

When implementing this model, staff were first placed in the cell with the closest next highest salary to their present salary. In order to make the initial implementation affordable and raises more equitable, it was necessary to add a few shadow cells to the model. These shadow cells may be removed for year two of the model depending on affordability. Because there is no limit to the amount of points a staff member can earn in a given year, the model will need to be recalculated yearly to ensure affordability. The application of dollars available will first be spent on level advancement and lastly on increases to the individual cells.

Although the district will design many of the PDCs, individuals may submit custom PDCs for approval. The approval and assignment of PDC points will be determined by the number of hours to complete the work, rigor of the development, and most importantly impact on student learning. The three main and necessary components of a PDC are; awareness and understanding, job-embedded applied learning, and

contribution to the district as a learning system.

For both systems, there is also a component of the implementation process that goes beyond the affordability, and that is staff acceptance. Whether it be implementing the merit pay system or the professional development system, both models have the potential to upset those who may be resistant to change. Expect that there will be some in the merit system who will be surprised that they are not “Exemplary” and others who would feel that years of experience should put them in a higher pay range than their other peers performing at the same or higher quality levels.

For the professional development model there will probably be those who feel that they have already obtained all of the professional development they need. There will also be some that feel that they should automatically be in the top cell of the new schedule because they were in the top cell of the old model. Also, even though both models have the potential to create more earning opportunities for staff, there will be those who have a hard time letting go of the automatic increases for surviving another year.

Since both of these models are fairly new, the long term financial impacts and more importantly the impact on student learning are not yet proven or easily quantifiable. 🇺🇸

If you would like more information on Kathy's experiences with these models, please feel free to email her at kdavis@deforestschoools.org.

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Oct 8-9 - The Osthoff Resort & Conference Center, Elkhart Lake, (Viterbo Credit)

ASBO International Annual Meeting & Expo

Oct 23-26 - Gaylord Texan Resort & Convention Center, Grapevine, TX (Viterbo Credit)

Midwest Facility Masters Conference

Nov 2-3 - Kalahari Resort & Conference Center, Wisconsin Dells (Viterbo Credit)

Winter at a Glance Conference

Dec 1 - Madison Marriott West, Middleton

WASBO/WASPA School Personnel Academy

Dec 2-3 - Madison Marriott West, Middleton (Viterbo Credit)

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“If I Knew Then What I Know Now...”

Tricks of the Trade for New School Business Managers

By Debby Schuffletowski, Senior Vice President and School Business Specialist, Baird Public Finance



Debby Schuffletowski

Although classes may have broken for the summer, it probably doesn't feel like much of a break for workers in the business office. Finding ways to save time and energy is imperative, especially for those new to the district. To that end, we asked a few Wisconsin school business officials to share some advice they wish they had when they first started to help make the many tasks ahead less daunting.

Be Organized!

As a school business manager, you may be responsible for such tasks as setting budgets, negotiating with vendors, financial reporting, supervising school and third-party personnel, fundraising and more. Staying on top of each of these responsibilities requires organization – and vigilance.

- When you tackle these responsibilities for the first time, you'll probably have questions and may need to ask for help. Look ahead to upcoming projects and review them well ahead of their due date. Start gathering what information you need and make a list of unknowns. Reach out for help early – even if you don't tackle the project until days before it's due, when you're ready, the materials and many of the answers will be in hand.
- Keep a binder dedicated for each task, such as Continuing Disclosure, and keep it up-to-date with the documents you need. This way, when you're ready to file, all the documents are at your fingertips. It also allows you to keep your documentation organized and, if questions arise, the supporting paperwork is easily accessible.

“Take notes on big items that you are unfamiliar with. I made a binder with notes divided under multiple categories: Monthly, Quarterly, Annually, Payroll, Audit, Board Meetings and Miscellaneous. It allowed me to have something to look at if I was unsure of something. I always keep it up-to-date with new items that are continuously added to my plate.”



Wendy Perkins,
Business
Official, School
District of Alma
Center-Humbird
-Merrillian

- Having things in one place on your computer can be very efficient. That said, some tasks may be easier to manage in hard copy. Don't be afraid to print out and reference such documents as employee handbooks, WUFAR (if you don't print this out, at least bookmark it!), reference sheets for insurance rates, employee compensation grids, employee names and positions, department contacts and budget figures.
- Keep your bank reconciliation timely! You will spend far less time reconciling if you maintain your accounts monthly while information is still fresh.
- Create reconciliation tools for payroll and A/P. Confirming figures prior to payment can increase your efficiency – and credibility. (Spreadsheets are great tools for this.) Don't forget to reconcile

payroll benefits and deductions – if you don't have the correct amounts entered, you could have a mess at the end of the year when trying to tie out your liabilities!

- Keep a clean balance sheet. Our financial software automatically debits and credits the balance sheet as needed when a revenue or expense is entered. Print out a Trial Balance Report to verify that your balance sheet is carrying only relevant balances. Often, a change to an expense or revenue is made to correct an error on the balance sheet. If left for the end of the year, that change can result in an unexpected surplus or deficit.

Have the Right Tools and Systems in Place

Having the right tools can mean the difference between staying on top of your responsibilities and getting swallowed up by them.

- Spreadsheets are key to tracking day-to-day activities as well as monthly and yearly items, instead of having to dig everywhere to find them. Our business manager maintains a spreadsheet on individual employee insurance premiums to help keep her school's budget accurate.
- Consider investing in a compensation budgeting model. This tool organizes, calculates and consolidates all salary and benefit data, which then can easily be imported into your budgeting software. Considering that 70–85% of a school district's budget is salary and benefits, it makes sense to use a tool specific to this task.
- Online purchase orders make it easy to enter and keep track of

purchases. We have secretaries, principals and teachers entering in the requisitions and codes themselves. They are only allowed codes that we grant them, so there is very little error.

- Explore electronic solutions to such business office responsibilities as time cards, sub calling, revenue tracking and procurement card processing. It may take time to set up on the front end, but these tools can save you exponentially more time later.
- Bookmark the DPI School Finance Homepage, <http://sfs.dpi.wi.gov/>. This website houses key financial data and reports both district-specific and statewide. Timelines are available as well as information on key calculations such as the revenue limit and equalization aid.
- Reasonable and predictable timelines create efficiencies for payroll, A/P and requisition processing. When you make a due date, keep to it: If timesheets are due on the 10th for the payroll on the 15th, process those that are submitted on the 10th. Very rare exceptions may occur, but tracking these down or continually allowing exceptions slows down the process and wastes valuable time.

“The one organizational tool I would not want to work without is spreadsheet knowledge. I use spreadsheets daily for budgeting and costing purposes. If you don’t already have a working knowledge of them, sign up for a class. It will change your life!”



Sarah Swanson,
Director of
Finance,
Peshtigo School
District

- When someone asks for help on a task and time is at a premium, it’s often easier to say, “I’ll just take care of it.” Doing so just adds another item to your to-do list, temporarily and sometimes permanently. Instead, take the time to fully train the new owner of that task, and be on standby if further assistance is needed. Time spent up front may be inconvenient initially but worth it over the long term.

Ask for a Second Opinion

Gaining another person’s perspective often provides new insight into not only how you perform certain tasks, but also why.

- Having a mentor, even if only on certain business manager responsibilities, is invaluable. Getting trusted and candid feedback can save you a lot of anxiety – not to mention hours of spinning your wheels.
- Find your trusted resources and rely on them – auditors, attorneys and advisors are all there to help. Don’t waste time looking for an answer that, when you find it, you aren’t sure is accurate. Call the expert and know for sure.
- Take a look at previous years’ audits. They can identify potential trouble spots for future audits that you can prepare for now.
- Give yourself time to learn. It may take years to feel comfortable with your list of job duties – especially those that are performed only once a year. Be patient with yourself. I don’t know of a field where you will find more helpful people. Every call I’ve made has found someone on the other end who is willing to help – whether it’s a call to DPI, a fellow business official or someone at Baird.

“Previous years’ journal entries provided by your district auditor can be incredibly valuable. Corrections to past mistakes are given to you in black and white. What a valuable learning tool!”



Ashley Kley,
Administrative
Assistant /
Bookkeeper,
School District of
Colfax

- Sometimes the person who has the most efficient process is you! Make sure you’re communicating with your peers. Remember, you’re all on the same team.

One final note – it may seem counterintuitive, but in the school business office, “summer break” is the busiest time of year. Audits, budgets, annual meetings and state reporting are all upon us, and you may feel that there is no end in sight. Hang in there – it isn’t this busy all year, and it will get better. Implement what you can, be patient with what you can’t, ask for help when needed – and know you have a support group in WASBO behind you. 🐼

If you have questions or comments, contact Debby at DSchufletowski@rwbaird.com.

“The noblest pleasure is the joy of understanding.”
~ Leonardo da Vinci

10 Ideas to Control Athletic Liability

By Ted Hayes, CSP, MSE, M3 Insurance Senior Risk Manager; WASBO Director
Submitted on behalf of the WASBO Safety & Risk Management Committee



Ted Hayes

With a new school year right around the corner, there are a number of liability concerns that should be addressed by your school district including:

1. Educate Parents/Guardians: Prior to the first practice of any sport, parents/guardians must be made aware of the inherent risks and dangers of that sport. A presentation by the coach and athletic director that requires mandatory parent/guardian participation is the best time to review risks, review appropriate safety controls, answer questions and have parents/guardians sign required athletic participation release forms. Make sure that your school documents the date and content of this meeting.

2. Medical Background Awareness: Prior to the first practice of any sport, coaches must be made aware of the student athlete's medical background and any physical limitations they may have. This includes knowledge of health concerns such as asthma, heart disorders, severe allergies, epilepsy, diabetes, etc... Again, ensure that documentation is maintained regarding a student athlete's medical background.

For students with identified medical conditions, ensure that:

- In case of emergency, a medical action plan is in place.
- Medical support aids are available such as an epinephrine auto injector for severe allergies, a blood testing kit/fast acting sugar for diabetes, or relief medications for allergies.

3. Supervise in Proportion to the Risk: Ensure coaches understand that more dangerous sports means greater responsibility of the coaching staff. Coaches have the duty to provide proper supervision, training, and instruction. Your coaches must take measures to ensure that student-athletes follow the rules of the athletic contest to avoid injuries and warn against all known dangers that should have or could have been discovered in the exercise of reasonable care. In addition, coaches must supervise their players in proportion to how dangerous the activity is. Proper supervision and instruction are key components to reduce athletic liability exposure.

Ensure all coaches understand they have a duty to take reasonable precautions. Coaches have a duty to their players and must do everything practical (what a prudent person would do) to minimize the risk of injury to players under their control. A coach may breach their duty to a student-athlete if the coach "intentionally injures the student or engages in conduct that is reckless in the sense that it is 'totally outside the range of the ordinary activity' involved in teaching or coaching the sport."

4. Coaches Must Provide Proper Protective Equipment: Coaches may be found liable if an injured player was not

provided with the proper protective and safety equipment - the coach must ensure that the athlete was properly instructed as to the appropriate use of this equipment. A coach must also ensure that the equipment is properly maintained so that its effectiveness is maximized.

5. Be Proactive About Safety: Teach your coaches how to foresee accidents before they occur. Rectify or eliminate dangerous conditions or behaviors immediately. Horseplay, bullying, harassment or the use of unsafe practice drills must be strictly monitored.

6. First Aid Preparedness: Ensure that all of your coaches understand basic first aid procedures. Having a cell phone with 9-1-1 on speed dial should also be encouraged.

7. Be Mindful of Skill Levels: Match and select competitors in a reasonable manner. Do not allow mismatched student athletes to compete against each other if there is a chance of injury due to the variance in athletic skills.

8. Avoid Hallway Workouts When Possible: Strongly discourage the practice of having athletes run/sprint in hallways as part of their training. From the student-athlete's perspective, hallway floors are hard and shin splints commonly occur. The more serious injury exposure exists to those students/teachers/bystanders that may be walking down a hallway, rounding a corner, or exiting a classroom door and are struck by a sprinting student-athlete.

It is understood that some northern climate schools have no alternative but to run in the hallways. If this is the case, precautions must be taken to protect both the student-athlete and any bystanders. There are athletic supply companies that manufacturer 'sprint strips' which allow athletes to run indoors with their running spikes. Additionally, various types of protective padding and mats are available to protect student-athletes from hitting the wall or obstacles in the hallway.

It is critical that a hallway used for running is shut down to pedestrian traffic. Observers on both ends of the course should be in place. Classroom and other doors leading to the running area should be secured to prevent accidental access to the running area.

9. Don't Share: Instruct athletes not to share their water bottles, towels or athletic equipment. When athletic equipment is shared among student-athletes, the risk of infection increases.

10. Spectator Safety: Develop a policy that addresses spectators who are close to the field, court and athletic event. From a risk management standpoint, there are a number of exposures that the school should address when

allowing spectators on the sidelines of the athletic event. Ideas such as:

- The best and safest option is to keep all spectators off of the sidelines.
- If spectators are allowed on the sidelines, the best case scenario is to restrict the spectators to one identified designated area where they would not be allowed to move around, especially up and down the sidelines.
- Ensure adequate distance is maintained between the athletic event and the spectator area. It goes without saying that the spectator area should not be real close to the sidelines where a spectator or athlete could be injured in a collision.
- Restrict the number of spectators allowed on the sidelines at any one time. Small children should never be allowed on the sidelines.
- Do not allow the spectators to be mobile or moving (with the possible exception of pre-approved photographers).
- Use extra precautions (and distance) if there are any spectators are on crutches or use a wheelchair. Besides the obvious injury exposure, athletes could be seriously injured if they were to collide with someone in a wheelchair.

In conclusion, a school will never be free of athletic liability exposure. By implementing the controls mentioned in this article, your school should be able to greatly reduce your athletic liability exposure. 🇺🇸

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Barbara Salatto
Member Since 1989
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What School Risk Managers and their Service Providers Want You to Know

By Stacy Corluccio, CSRM, Academic Director, The National Alliance



Stacy Corluccio

Understanding and controlling risk in public school systems is not an easy job. It is no secret that schools are doing more with less due to inadequate state funding. As attrition sets in, the risk management function is being shifted to many different positions within the administration. The title “school risk manager” is somewhat rare and reserved for larger schools that have no choice and must hire someone for the job.

So, who is managing risks in or for schools? In schools, a myriad of administrators have at least one risk management task in their job description. These administrators include, but are not limited to, business managers, school safety coordinators, human resources

staff, benefits coordinators, and even superintendents in the smaller districts. Some schools outsource the risk management duties due to less expertise and the commodity we all know as time. They utilize consultants, their agents, and pool staff as risk managers. In this article, you will learn from school and service provider CSRM Faculty experts about what risk management means to them, their most important roles, challenges, rewards, memorable moments, and what they want their colleagues to know!

What Does “Risk Management” Mean in a School Environment?

As mentioned above, the lack of funding for education has led to many lawsuits over the last 40 years.

According to the New American Foundation, “In 1973, the United States Supreme Court, in a case called *Rodriguez v. San Antonio Independent School District*, 411 U.S. 1 (1973), held that education is not a fundamental right under the federal constitution and that wealth is not a suspect classification. However, many states have clauses that provide for education in the state constitution. In most of the 50 states there has been some type of lawsuit or legal action to address education funding disparities.”

School risk managers are very familiar with the funding issues and tend to think about managing risk in terms of saving money for their schools. “Risk management is the protection of school district assets, but is more



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importantly about saving money that should be used to educate children”, says Bill Tarro, CSRM and Risk Manager for Lubbock ISD in Texas. Another 20-year veteran and former school risk manager for Dallas ISD, Cheryl Johnson, CSRM, ARM, echoed this sentiment. She added that human resources must also be saved for the important and unanimous goal of educating children.

The definition varies from a carrier, agent, and pool standpoints, where their roles as service providers is to assist schools in defining how to save money. Sam Mamula, CSRM, with Cincinnati Financial uses a catchy mnemonic, “I always care for all” to assist him in teaching CSRM to participants about the five steps of the risk management process - Identification, Analysis, Control, Financing, and Administration. Perhaps the most effective way that pools and service providers assist schools is to help them to “reduce the frequency and severity of claims”, states Jeremy Diller, CSRM Faculty member and Director of Risk Management for the Texas Association of Public School - Property and Liability Fund.

Safety training must be also be a large part of the equation. Steve Deig, CSRM, faculty member and Technical Director in Risk Control Services with Liberty Mutual Insurance, points out the important distinction that risk management is also “a combination of protecting children, public, and staff, as well as safeguarding community property and working with educators to address safety.”

Daily Activities, Challenges, and Memorable Moments of a School Risk Manager

School administrators and risk managers often handle all matters related to claims and insurance coverage including property, liability, workers compensation, unemployment compensation, and healthcare. This requires expertise in claims management, many state and federal laws, rules, contracts, and compliance. CSRM teaches us that

school risk managers have also had a functional role in the development of school district risk management policies, recommendations and reports, risk surveys, analysis of exposures, and much more.

Amongst his morning coffee, Bill Tarro starts his day with workers’ compensation and injury follow-up as his first task. Bill then moves on to health insurance activities and briefing superiors of any issues, hoping for a calm day. Bill works with his staff, the central office, principals, and administration to ensure all are communicating properly. Communication is his most important task and challenge. Bill’s most memorable moment was the day he was contacted by an employee with a back injury who requested a Lexus because of the lumbar support feature in the car.

Cheryl Johnson cites the true challenge in her role of effectively managing risk on a daily basis was getting buy-in from the school board and administration for a risk and safety program. When that buy-in is achieved, you are able to “take a broader role in crisis planning with emphasis on actual drills and not just writing manuals.”

Cheryl’s most memorable moment was a rewarding experience. She gave a lengthy presentation on the owner-controlled insurance program for a very large construction project. After the presentation, she received notes from the superintendent and school board president congratulating her on her ability to “succinctly explain” the complicated program.

What Service Providers Must Do for Schools

Providing insurance and administering claims is only one part of what coverage providers do for schools. Acting as the coach, trainer, expert, and confidant are very important roles for them as coverage and service



providers. Their roles are to create and maintain trust and relationships which ultimately serve to prevent and reduce losses. Jeremy Diller points out that one particularly important and difficult role as a service provider is anticipating the needs of their schools and providing them with resources to meet those needs. These needs range from funding for safety efforts, new construction, bus and fleet maintenance, training, and the list goes on. Schools are the largest part of smaller communities. Unlike private companies where most risks can be identified based on one or several products and services, schools have a vast amount of exposure due to their roles in the community. They host events, serve as weather shelters, host after school and summer camps, and are also used to educate adults. Anticipating the exposures, risk, and coverage needs for all activities schools are engaged in can be very challenging. Communication and trust between the service provider and school administrators are essential elements for reducing losses in schools.

Steve Deig takes it a step further to explain that helping schools to identify and prioritize life threatening risks in addition to convincing schools to

Continued on next page

What School Risk Managers and their Service Providers Want You to Know

Continued from previous page

take action are his most important tasks. Often instructional staff will take part in inherently dangerous activities without consulting the school administrators or seeking permission, thereby exposing the schools to large losses and expensive lawsuits. Sam Mamula describes the quandary by stating that school personnel are more concerned about activities from an educational standpoint, and service providers are focused on loss exposure and cost of risk. Sam goes on to state that schools must be more educated on the actual costs (time, money, resources, injuries, accidents, adverse publicity, etc.).

How is Managing School Risk Different from Private Industry Risk Management?

As mentioned in the beginning of this article, there are many different types of administrators who serve to manage risk in schools. Small or large companies tend to have more resources and expertise compared to localized risk management. Each school has different position titles as well as functions associated with those titles. While the human resources director may be in charge of employee benefits, the business manager may place coverage for all lines of insurance and could also handle all property and liability issues. The benefits coordinator might handle all claim forms and the safety coordinator may only handle workers compensation issues. And lastly, transportation, food service and instructional supervisors are and should be involved in the process with regard to training and reporting. Steve Deig aptly points out that “identifying key decisions makers in a school in regards to the area of risk you are addressing is difficult considering each school is different.” Combine Steve’s sentiment with the fact that there is a great degree of local control for school calendars, activities, and functions

from state to state, and suddenly a book of business with 20 schools is more like having 100.

There are more obvious, yet very challenging differences. Jeremy Diller refers to the regulation regarding the use of public funds and more bureaucracy. State laws for schools and their business conduct, including the Open Records Act, require a different set of expertise. Another important difference from risk management in the private industry is immunity from lawsuits and liability. While this may seem like it reduces the cost of risk, it may not, as defense costs can amount to much more than the actual losses.

The bottom line in schools is often about enrollment, taxes, state funding and some investments. However, “Schools are not as driven by the bottom line and the impact of cost savings in risk management” per Steve Deig. He also states that schools respond by networking with other schools to determine their risk management efforts, as they are close and tightly knitted communities.

What School Clients Must Know About Managing Risk and Coverage

There is no panacea for understanding risk in general, let alone schools. However, one important theme from all service providers interviewed in this article was that safety must be an ongoing process that involves everyone. It has to be as much of a priority as the education itself. Without safe and operational schools, education does not occur. Jeremy makes the important point that “it is better to pay the cost associated with preventing losses versus letting a risk pool or carrier pay for the claim”. Loss prevention is always cheaper than a claim.

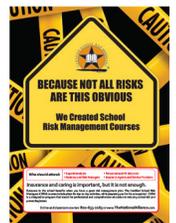
Sam wants his clients to understand matters from a financial standpoint as well. Controlling your own destiny

with proper loss prevention is always desirable. Less premium costs amount to more money for education and staffing. Decreased reliance on a soft market and more reliance on the school’s proactive safety and risk policies is the better approach.

Risk Management Rewards

What are the rewards for school risk managers and service providers? Guiding one another with a common goal of protecting people, property, and the budget was the resounding response from all who were interviewed. Several also stated that seeing the financial and physical results of a sound risk management program was the real tangible reward. Schools have the most important role of educating and protecting our kids, who are essentially our future. It does not get much more important or rewarding than that. For more information and education on how you can work to create sound risk management policies and procedures within schools, visit WASBO.com/riskmanagement. 📖

The Certified School Risk Managers (CSRM) Program is a cohesive, unified education and designation program that builds risk management knowledge, as well as trust within the school system. Those employed by school districts as risk and business managers, employee benefits or safety coordinators, administrative, or other positions that oversee the risk management function, will benefit significantly. Insurance agency, brokerage, and company personnel who work with school risk managers are also encouraged to attend. Go to www.scic.com/files/Spread_the_Word.pdf to read *District Administration* magazine’s article about the CSRM Program.





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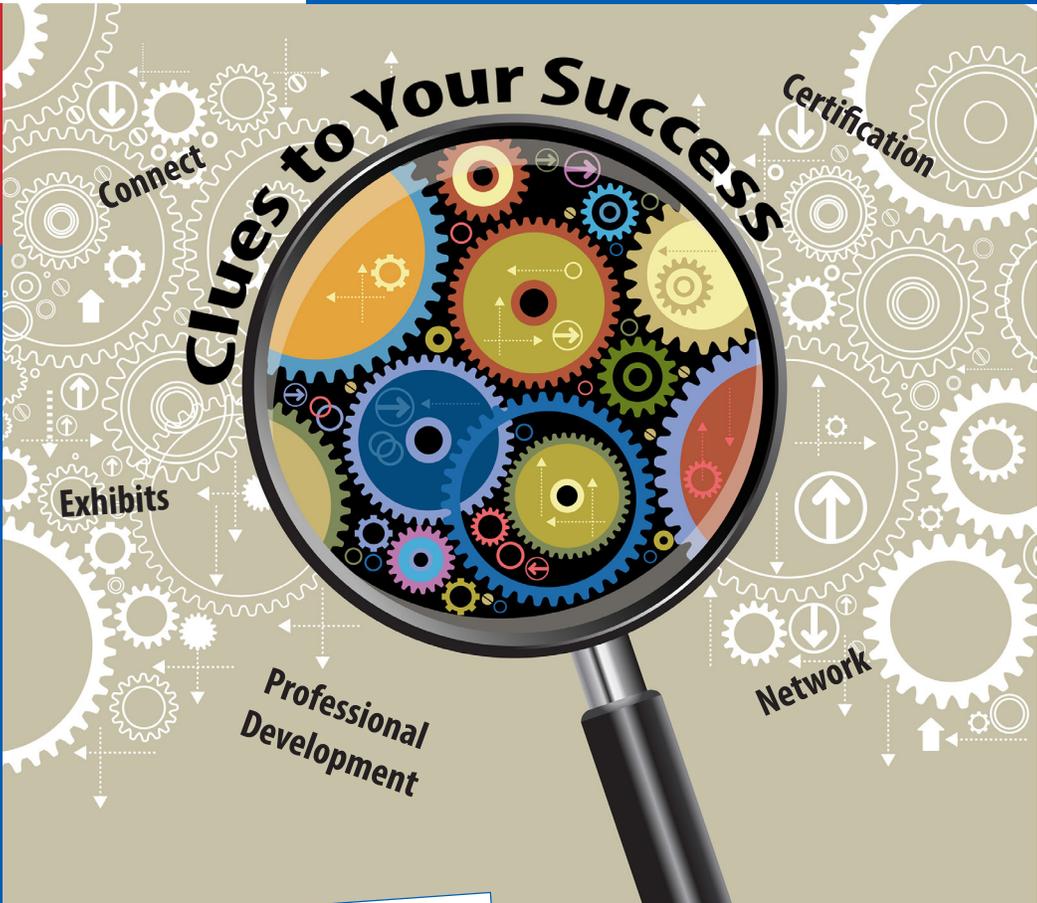
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The participants listed on these pages have achieved their CSRSM designation and are current on their update credits through the National Alliance as of August 5, 2015.

If you are considering the upcoming CSRSM Program this fall, ask one of your peers below about the program. They can share their experience when taking the courses, how they have utilized this knowledge in their day to day activities and most of all how the information has assisted in protecting their staff, property and budget. Additional job titles that can benefit from these sessions are superintendents, principals, teachers, school board members, bus drivers, custodians, benefits personnel, HR Directors and Athletic Directors.

Kerrie Ackerson, CSRSM
Contract Manager
CESA #10

Brian Adesso, CSRSM
Director of Business Services
Menasha Joint SD

Nicholas Alioto, CSRSM
Education Consultant
Performance Services

Brittany Altendorf, CSRSM
Director of Finance
West Bend SD

Michael Anderson, CIC, CRM, CISR, CSRSM, CPCU, ARM, AAI, AU, ARP, AIM, AIS
Strategic Risk Manager
Ansay & Associates

Michele Baillies, CSRSM
Business Services Assistant
CESA #5

Susan Graham Balzer, CSRSM
Assistant Superintendent of Operations
Kettle Moraine SD

Michael Barry, CSRSM
Assistant Superintendent
Madison Metropolitan SD

Melissa Beck, CSRSM
Employee Benefits Coordinator
Waukesha SD

Allen Behnke, CSRSM
Director of Facility Services
Howard-Suamico

Rebecca Behrens, CISR, CSRSM
Insurance Agent
Church Mutual Insurance Co.

Linda Bellomo, CSRSM
Educational Technology Support
JEDI Virtual School

Joseph Bellomo, CSRSM
Director of Facilities & Safety Director
Waukegan SD

Patrick Blackaller, CSRSM
Director of Finance & Operations
Rice Lake Area SD

Mark Boehlke, CSRSM
Assistant Superintendent of
Business & Operations
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Kurt Bohman, CSRSM

Bradley Boll, CSRSM
Director of Business Services
SD of Beloit Turner

Michelle Brown, CSRSM
Business Manager
Trevor-Wilmot SD

Paul Buchholz, CSRSM
Coordinator of Buildings & Grounds
Beaver Dam Unified SD

Andrew Chromy, CSRSM
Director of Business Services
West Allis-West Milwaukee SD

Patsy Darnick, CSRSM
Director of Business Services
CESA #7

Brian Dasher, CSRSM
Director of Finance & Personnel
Merrill Area Public SD

Jason Demerath, CSRSM
Director of Business Services
SD of Fort Atkinson

Scott DeYoung, CSRSM
Business Manager
Mount Horeb Area SD

Mary Jo Filbrandt, CSRSM
Retired

James Fochs, CSRSM, PMP
Director of Buildings & Grounds
Oshkosh Area SD

Joseph Francour, CIC, CRM, CSRSM, CPCU, AAI
Church Mutual Insurance Co.

Mark Friedenfels, CSRSM, ARM, ALCM
Regional Risk Control Manager
Liberty Mutual

John Gahan, CSRSM
Assistant Superintendent / CFO
Pewaukee SD

David Gerberding, CSRSM
Business Manager
Somerset SD

John Gibson, CIC, CSRSM
Vice President
Tricor Insurance

Karen Gonzalez, CSRSM
Insurance Specialist
Elmbrook SD

Jeffrey Gross, CSRSM
Director of Business Services
SD of Menomonee Falls

Carl Gruber, CSRSM
Senior Loss Prevention Consultant
SFM Mutual Insurance Companies

Carrie Hallquist, CSRSM
Safety Coordinator
Eau Claire Area SD

Brian Hess, CSRSM
Sales Manager
The Insurance Center

Denise Howe, CSRSM
Business Manager
Freiss Lake SD

Nathan Jaeger, CSRSM
Business Manager
Whitewater Unified SD

Jeremiah Johnson, CSRSM
Supervisor of Buildings & Grounds
Muskego Norway SD

Kathleen Johnson, CSRSM
Risk Consultant
RM Strategies

Julie Kelly, CSR
Assistant Superintendent for Business,
Operations and Human Resources
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Neenah Joint SD

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Greendale SD

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Custodial & Maintenance Conferences

Over 600 custodial and maintenance staff had the chance to go back to school this summer, as WASBO held four conferences in junior high and high schools throughout the state. The Custodial & Maintenance Conferences were coordinated through the WASBO School Facilities and Safety and Risk Management committees, and took place in Kenosha June 18; West Salem July 8; Appleton July 22; and Stevens Point July 29.

The conferences gave attendees specific knowledge for their day-to-day work, along with opportunities to network with peers and participate in an interactive, hands-on Safety Room Challenge.

The keynote presentation at all four conferences was on Safety Through the Eyes of a Custodian. Jodi Traas, CSRM, Senior Risk Management Consultant for Community Insurance Corporation was the keynote speaker in Kenosha, Appleton, and Stevens Point. Alyssa Moen, Safety Consultant with TRICOR Insurance, was the speaker in West Salem.

The Safety Room Challenge was offered at all four locations. Originally developed by Joe Bellomo, Director of Facilities and Safety Coordinator in Waunakee, this session offers hands-on, interactive learning by giving participants a chance to identify safety issues in a specially set room. Those issues ranged from oily rags lying on a floor to a threat written on a dry erase board.

Each location identified champions of the Safety Challenge and rewarded the winners with their very own Safety

Challenge Champion shirts. Individual winners recognized were Paul Degner, Elkhorn (Kenosha); Tim Marshall, Royall (West Salem); Dennis Wesenberg, Omro (Appleton); and Marcus Pulchinski, Stevens Point (Stevens Point). Team winners were Kenosha (Kenosha); Royall (West Salem); Kimberly (Appleton); and Stevens Point (Stevens Point)

The Safety Room Challenge concept has developed leaders through a “train the trainer” model, with school districts with hosting experience taking the lead on the Safety Room Challenge operation. For example, DC Everest School District led the safety challenge this year at Stevens Point.

Along with sessions geared to enhance the duties of maintenance and custodial staff, the committees offered four modules in the Facilities Management Certification Program. This certification is designed to provide those who are responsible for maintaining the learning environment in Wisconsin school districts with current knowledge and best practices. The Facilities Management Certification Program is recognized by the Wisconsin Department of Public Instruction, and those earning the certification receive a certificate signed by the State Superintendent. Find out more at WASBO.com/certifications.

The WASBO School Facilities and Safety and Risk Management Committees appreciate the leadership of our hosts Pat Finnemore, Kenosha; Scott Johnson, West Salem; Mark Hansel and Lisa Lamers, Appleton; and Don Keck, Stevens Point. 🇺🇸



Kenosha: Indian Trail High School, June 18





West Salem:
West Salem High School, July 8



Below: Safety Room Challenge winners celebrate

Stevens Point:
Ben Franklin Junior High School, July 29



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West Salem



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Appleton



Appleton:
Appleton North High School, July 22



Energy Savings Performance Contracting: How to Position Your District for Success

By Erin Green, Education Consultant, Performance Services, Inc., with Steven L. Nelson, Donald A. Schoenfeld, and Andrew T. Phillips, Attorneys, von Briesen & Roper, s.c.

School district budgets are tight and appear poised to become even tighter in the coming years. In this challenging economic environment, facility maintenance and upgrades often gets deferred as funds are devoted to programs and services that are considered more central to a school district's education mission. For that reason, many school districts are exploring ways in which maintenance and upgrade projects can move forward without a negative impact on the school district's balance sheet or cash flow statement. Energy savings performance contracts, if done properly, can provide the vehicle for a school district to enhance and improve its facilities without a negative impact on the bottom line.

Not all performance contracting companies are created equal and performance contracting is not a "risk free" proposition if care is not taken to establish the appropriate process and contract terms between the contractor and school district. The purpose of this article is to provide an overview of performance contracting for school districts under Wisconsin law, highlight the benefits of performance contracting and provide a guide that puts school districts in the best position to accomplish savings in performance contracting.

Overview of Wisconsin's Energy Savings Performance Contracting Law

Energy Savings Performance Contracting in Wisconsin is governed by Wis. Stat. § 66.0133. Every school district engaging in energy savings performance contracting must comply with this statute. The statute contains a few basic requirements in terms of process:

1. Request for Qualifications (the "RFQ") versus Request for Proposal (the "RFP").

One of the most important requirements of the statute is to engage a "Qualified Provider," who is defined as "a person who is experienced in the design, implementation and installation of energy conservation and facility improvement measures and who has the ability to provide labor and material payment and performance bonds equal to the maximum amount of any payments due under a performance contract...." Wis. Stat. § 66.0133(1)(d). Many of the Qualified Providers insist on an RFQ process, where the school district reviews the qualifications of a number of Qualified Providers and selects one to provide a report, inform the school district of the costs, and to do the work. The major problem with this approach is that the school district obtains no competitive bidding on costs between providers on the recommended Energy Conservation Measures, as defined in Wis. Stat. § 66.0133(1)(a). In many cases, a Qualified Provider will do the required report for free but will charge a high fee if it is not selected to do the work. This discourages further bidding.

Although many Qualified Providers will not bid when an RFP is issued, it is the best process to get the most value for the cost. The school district has the most leverage over the Qualified Providers when it issues a well-crafted RFP. The statute requires competitive bids or sealed proposals, although the school district is not obligated to choose the least expensive proposal.

2. The Report

A school district seeking a performance contract must first obtain a report on

recommended Energy Conservation Measures from a Qualified Provider that includes estimates of all costs of installation, modifications, or remodeling, including costs of design, engineering, maintenance, repairs and financing. Importantly, the report must also contain a guarantee of the cost savings. Wis. Stat. § 66.0133(2)(b). After reviewing the report, the school district must make a finding that the costs would not likely exceed the savings over the remaining useful life of the facility.

From the Trenches – Myth vs. Reality in Performance Contracts

Myth #1: Performance contracts are nothing but moneymakers for companies and extra costs for school districts.

Reality: The old school performance contracts of the '90's may have been; however the marketplace has changed with demands for full transparency of costs. Wisconsin school districts should look for an energy company that will bid all costs on a recommended improvement list and share the results with the school. Performance contracts do not require a school district select the lowest bidder, so expect to select the contractors and suppliers that have a proven track record of quality performance with your school district.

Also consider "non-proprietary" equipment so the school district has flexible options on future upgrades and is not locked into a maintenance contract or overpriced "brand" equipment. There is a small cost for measurement and verification of energy savings, which is inherent to a performance contract.

Myth #2: The Revenue Limit Exemption for Energy and Operational

Savings Projects (Act 32) is used to avoid the referendum process.

Reality: Act 32 projects are still vetted by the community as the levy must be approved at an annual meeting by the public and the borrowing for it has to pass muster by posting the intent for 30 days with the ability of the community to petition against it. A great approach is to convene a small team of knowledgeable community members to vet the list of potential projects so the community is involved and informed from the start. The cost of borrowing is at historic lows, and with the energy savings, a school district's tax levy may not increase greatly, depending on size of project.

Myth #3: We already have an architect and general contractor on board for our projects so they can handle the mechanical elements.

Reality: Most architects subcontract for Mechanical, Electrical, Plumbing (MEP) and HVAC work. With this subcontract may come another layer of mark-up costs. By segregating out the mechanical and building automation portion of the work to an energy services company, a school district removes layers of potential mark-up cost. Another significant benefit of utilizing an energy service company to design and build the mechanical scope of the project is a holistic approach with singular accountability. Should the building not perform as promised, there is no "finger pointing" and one company to fulfill guarantees. Some examples of projects are HVAC, roofing, windows, solar, lighting, pool work, and mechanical, plumbing and electrical—along with building envelope work. The cost of solar power and LED lighting has plummeted in recent years, making these renewable sources of energy-efficient power cost effective for schools.

Myth #4: I cannot consider using Act 32 at this time – I am too busy to put another thing on the plate!

Reality: Act 32 is a financing tool for you to use to get some long-standing facilities work done and, in the process, make your district more

sustainable and green for the long haul, and save large amounts of money spent on utility bills. Wisconsin school buildings constructed 50 or more years ago need upgrading. The process to use performance contracting is spelled out very well in the law and easy to follow.

Myth #5: An RFQ is easier to use than the RFP process, as I don't need to spell out specific projects.

Reality: An RFQ will not provide the school district with any pricing on your projects. It will address things such as financials of the company, areas of expertise, time in business, work done to date, references, etc. On the other hand, an RFP will provide insight regarding recommended solutions and pricing on the proposed projects without cost or obligation to the school district. School districts should absolutely expect an energy company to provide enough specifics on your energy project survey to bid out the projects without committing you to a fee should the school district not choose them. While you may hear differently, the school market for performance contracts has changed dramatically and there are quality companies that are willing to compete for your business by completing a Request for Proposal—and without obligation.

Tips for Putting Your District in the Best Position for Success in Performance Contracting

Tip #1: Consider attaching your own contract to the RFP or have standard language for critical terms that must be

inserted into the Qualified Provider's contract.

Tip #2: The selection of a Qualified Provider should be made subject to negotiating a satisfactory contract.

Tip #3: Require open book accounting that is transparent and allows you to determine the real cost of materials and labor.

Tip #4: Require the disclosure of profit margins (this information would need to be protected from Public Records requests and the school district's attorney should address the correct procedures for doing so).

Tip #5: The cost of measurement and verification may be reduced by providing for reduced services after a certain number of years, provided that a report must be provided for as long as the guarantee is outstanding.

Performance contracting can be a powerful tool for school districts to address critical facility needs within tight budgets. But as is the case with all construction projects, significant attention must be given to process and review of critical contract terms in performance contracting. This article is no substitute for sound legal and project advice. It's been spoken before, but bears repeating here: an ounce of prevention is worth a pound of cure. Addressing issues the appropriate way up front will put a school district in a much better position for success with a performance contract. 📌

If you have questions, you may reach Erin Green at erin.green1776@gmail.com; Steven Nelson at snelson@vonbriesen.com; Donald Schoenfeld at dschoenf@vonbriesen.com; or Andrew Phillips at aphillips@vonbriesen.com.

“If you have an important point to make, don't try to be subtle or clever. Use a pile driver. Hit the point once. Then come back and hit it again. Then hit it a third time – a tremendous whack.”

~ Winston Churchill

Obama's Clean Power Plan Final Rule will Bring Challenges and Opportunities

By Edward (Ned) B. Witte, Arthur J. Harrington, and John L. Clancy,
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On August 3, 2015, the United States Environmental Protection Agency (U.S.EPA) issued the final rule to promulgate the federal Clean Power Plan (CPP). The CPP represents the Obama administration's cornerstone Climate Change rulemaking.

Key Elements of the CPP

The CPP rule is aimed at certain existing sources of carbon dioxide (CO₂) pollution: coal-fired electrical generation units or EGUs (power plants). However, the CPP will directly affect industry and individuals because EGUs will pass the cost of achieving the CO₂ reductions on to electrical energy consumers.

Originally proposed in June 2014 (see Godfrey & Kahn Environment & Energy Strategy Flash "Wisconsin businesses should plan now for the Environmental Protection Agency Clean Power Plan" at <http://bit.ly/GKOct2014>), and with the feedback from approximately 4 million commenters, the CPP provides guidelines for states to develop mandatory plans to reduce CO₂ emissions by approximately 32 percent by the year 2030. The CO₂ reduction goal identified in the final CPP is actually nine percent more aggressive than had been proposed in the June 2014 rule. The targeted reductions, called CO₂ Emission Performance Rates, vary by states, but less so than in the proposed rule.

The CPP identifies "building blocks" that states should use to accomplish the CO₂ reductions, including (i) directly reducing EGU CO₂ emissions, (ii) increasing the power generation load at existing EGUs fueled by natural gas, and (iii) expanding clean

renewable energy production. The overall goal of the CPP is a shift to a base of 30 percent more renewable energy by 2030. In addition, an inherent objective of these building blocks and the CPP itself is increasing demand side energy efficiency.

Many states, including Wisconsin, have pledged to challenge the CPP. However, many of those that have stated their opposition have also started preparing for how to comply. Moreover, for those states that "just say no" to preparing their own CPP implementation plans, the U.S. EPA has "upped the ante" by direct U.S.EPA oversight, known as a federal implementation plan (FIP). U.S.EPA is also issuing the FIP today, which will serve as a model plan that the states can use as a template for designing their respective plans. The FIP will also be used by U.S.EPA as a backstop enforcement hammer to impose implementation of the final CPP in the event a state fails to meet the state implementation plan requirements under the final rule.

Certain additional elements of the final CPP deserve highlighting:

Clean Energy Incentive Program

- The final CPP includes a concept known as the Clean Energy Incentive program, which provides unique incentives for states that adopt their implementation plans.
- Credits for electricity generated from renewables in 2020 and 2021 will be awarded to projects that begin construction after participating states submit their final implementation plans.
- The program also prioritizes early investment in energy efficiency

projects in low-income communities by awarding these projects double the number of credits in 2020 and 2021.

Timing

- The final rule affords states more flexibility in implementation by developing "trading ready" plans to participate in an emissions credit trading market with other states taking parallel approaches without the need for interstate agreements.
- While state implementation plans are still due in 2016, states that need more time can make an initial submission and request extensions of up to two years for final plan submissions.
- The compliance averaging period begins in 2022 instead of 2020.
- Emission reductions are phased in on a gradual "glide path" to 2030 (rather than the regulatory cliff that began in 2020 and 2030 under the proposal).
- The new flexible provisions are paired with the Clean Energy Incentive Program to drive early deployment of renewable energy and low-income energy efficiency before 2022.

New Grid Reliability Assurance Provisions

- Many comments to the rule criticized the ability of the existing grid to meet the new requirements of the CPP. As a result, the final rule:
 - Gives states more time to implement the plan;
 - Requires states to address reliability in their state plans;

- Provides a “reliability safety valve” to address reliability challenges that arise on a case-by-case basis; and
- Builds flexibility in the framework since it does not impose plant-specific requirements and allows states to smooth out their emission reductions over the period of the plan and across various and diverse sources.

Between the time that the CPP was promulgated in draft form and today, a growing consensus is that the most efficient means of achieving state compliance with the CPP will be multi-state market-based trading mechanisms. Under the CPP, states also have the ability to adopt market-based trading programs within their state boundaries to meet these CO2 reduction goals.

Important Opportunities as well as costs under the CPP

Pricing carbon through market-based programs will send important signals for innovative energy efficient and renewable energy product and service offerings to meet these CPP goals. Existing regional trading schemes such as the Regional Greenhouse Gas Initiative (RGGI) as well as California’s cap and trade programs provide good examples of how regional programs could be designed to meet the requirements of the CPP. These trading mechanisms could provide additional incentives for customers to install clean renewable and energy efficiency products. Customers should ensure that their investments in these projects are rewarded by compensation for trading these carbon offsets to meet these CPP goals.

In the last analysis, the states are in control of their own destinies by fashioning the appropriate state policies to meet these national goals. The state plans will be crucial to these efforts and electricity customers need to be engaged in this policy formulation process in the implementation stages of the CPP. Further, with proper input by interested parties,

there is a good opportunity to design innovative regulatory programs for utility investments that can minimize impacts to customers to meet with CO2 reduction targets (e.g. tax, environmental, reliability and other policies). However, to ensure that these goals are met, interested parties need to organize and be “at the table” when the state implementing agencies (such as state natural resources agencies and public service commissions) design these programs to meet the goals of the CPP.

While observers agree that the CPP will undoubtedly create the potential for increased electrical generation costs, there are also potentially significant financial opportunities for companies that can account for projects undertaken since June 2014 that have resulted or will result in a reduction of CO2 emissions or demand for CO2 emitting energy. The owners of such projects should be able to receive the credit, and arguably the significant monetary benefit, from these measures. States will be turning over every stone to find CO2 emissions reductions to accomplish their 32 percent reduction goal. Companies that lead the way into these energy efficiency efforts can brand themselves to shareholders and the public as sustainable and efficient businesses.

In addition, this final rule provides enormous marketing opportunities for manufacturers of the following products: (1) devices that are incorporated into clean renewable energy systems; and (2) products that are designed to be very efficient for the use of electricity. For these manufacturers, the CPP can be used as a marketing tool with customers, especially those customers located in states that have a high percentage of their baseload provided by coal-fired EGUs. A more efficient product will serve as a hedge against much higher energy prices and may be the source of potential CO2 reduction credits for customers. Similarly, the final CPP provides increased marketing incentives for companies engaged in research and development in the

energy efficiency and renewable energy product development arena.

What the CPP Means for You

There are certain practical steps that a company should take now to both reduce costs and increase revenue opportunities under the CPP:

- Document efficiency gains and establish baseline calculations of energy usage/CO2emissions;
- Consider on-site energy generation, including through solar, which has an available 30 percent investment tax credit for projects delivering energy by the end of 2016; and
- Clearly document ownership rights of environmental attributes and CO2 reduction credits, even with contractors who provide energy efficiency services.

Ready or not, the CPP has arrived. Those who embrace the challenges and opportunities it presents will minimize the impact and may even come out ahead. While it is almost certain that coal-exporting and coal energy-dependent states, as well as certain utilities, will lawyer up to fight the implementation of the CPP, the threat of litigation should NOT cause parties to fail to plan for implementation. The timelines for CPP implementation are still relatively short and the potential for U.S.EPA supplanting a state program through the proposed FIP is a powerful incentive for parties to prepare for state implementation as soon as possible. 📌

If you have questions about this article, contact Ned at nwitte@gklaw.com, Arthur at aharrington@gklaw.com, or John at jclancy@gklaw.com.

Fund Balancing Trends in Wisconsin

Understanding Your School District Fund Balance in 2015

By Mike Clark, Director, Baird Public Finance



Mike Clark

School finance is no different than any business – expenses incurred require sufficient revenue to cover them. For school operations, the arrival of revenues rarely coincides with when expenses are due. As a result, schools must rely heavily on maintaining sufficient cash reserves, whether the district’s own cash or borrowed funds. (Cash reserves should not be confused with Fund Balance, but is merely an ever changing component of Fund Balance.)

Many think the School District Fund Balance must have decreased over the last several years due to changes in the State’s budget and flattening school revenues. However, since the 2010–11 fiscal year, a majority of school districts increased their fund balance on both a dollar basis and a percentage of Fund 10 and Fund 27 basis (see Exhibit 1 below). Primary reasons for the increase are the revenue limit decrease in 2011–12 and the impact of Act 10.

There are three trends that necessitate the need for higher fund balance levels.

Trend 1: An Increased Reliance on Property Taxes

As the state equalized aid dollars has flattened, school districts have

become more reliant on property taxes. Already a significant portion of income for school districts, this additional weight put on property taxes has caused school district cash flows to shift, putting more pressure on cash reserves in October through mid-January as well at the end of the fiscal year. With a larger percentage of revenues in the form of property taxes, the amount of taxes receivable increases, delaying the receipt of more revenue until a month and a half into the following fiscal year. Though taxes receivable is part of the district’s Fund 10 assets, receivables are not cash and school districts that see their receivables keep increasing can be significantly impacted by this shift (see Exhibits 2 and 3 on opposite page).

Trend 2: Uncertainty of Year-to-Year Revenues Levels

Since the 2008–09 school year, per-member revenue increases have become difficult to predict. This uncertainty of revenue levels makes maintaining a sufficient fund balance to meet any unexpected and untimely revenue decreases essential. However, it also makes the important practice of multi-year planning for programs, staffing and facility expenses more difficult.

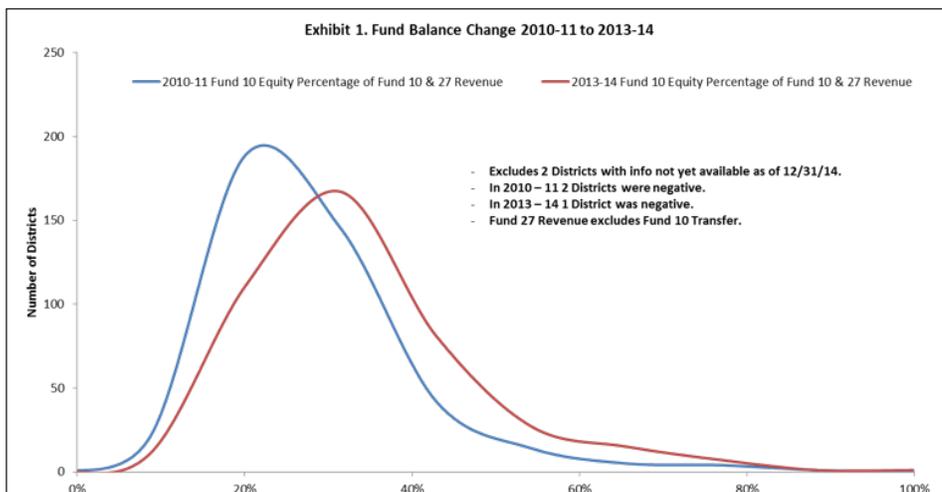
Trend 3: The Impact of Fund Balance on Credit Ratings

Besides alleviating the pressures of funding the district’s day-to-day operations, a strong fund balance can also help lower the interest rate on a new debt issue. Healthy fund balance is a measure of a district’s financial strength and a criterion for rating agencies in their review. When evaluating credit ratings for school districts, Moody’s and Standard and Poor’s consider fund balance levels, their trends and the school district’s ability to follow their policy as it relates to fund balance. A district’s ability to limit the need for cash flow borrowing and the ability to offset the loss of revenue are also important considerations. For smaller school districts, a healthy fund balance can help offset other measures that are not as strong, such as the size of the tax base (see Exhibit 4 on opposite page).

Both Moody’s and Standard and Poor’s look at each district’s fund balance levels and trends not only on a numerical basis but also as a reflection on management. Unplanned deficits or continuous draws on fund balance are looked at negatively and could cause a change in the rating.

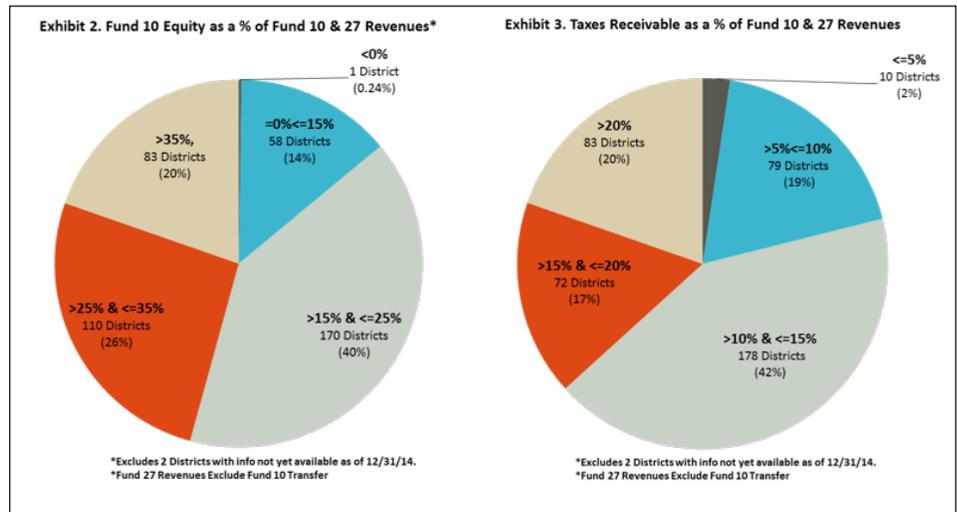
Looking Forward

So how large should your district’s fund balance be? In an ideal world, fund balance would be at a sufficient level to preclude short-term borrowing and maintain a high credit rating, and that level will vary by district. It is crucial to have a plan for growing, spending and maintaining fund balance.



To prepare your district, we recommend implementing several management strategies, including:

- Educating the Board of Education on the importance of fund balance.
- Establishing goals and policy for the fund balance. (If you have a policy, it is important to follow it!)
- Demonstrating future budget needs and the important role of fund balance.
- Preparing detailed designations and notes in financial statements.



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If you have questions or comments about this article, you may contact Mike Clark at mdclark@rwbaird.com.

Exhibit 4. Fund 10 Balance (Equity) as a % of Fund 10 Revenues*

Standard and Poor's					
Rating	0%-15%	>15% & ≤25%	>25% & ≤35%	>35%	Total
AAA	0	0	0	0	0
AA+	0	0	0	1	1
AA	2	7	10	10	29
AA-	2	27	19	10	58
A+	9	32	18	14	73
A	4	1	1	0	6
A-	0	0	0	0	0
Total	17	67	48	35	

Moody's					
Rating	0%-15%	>15% & ≤25%	>25% & ≤35%	>35%	Total
Aaa	0	0	3	2	5
Aa1	2	4	3	2	11
Aa2	6	16	25	8	55
Aa3	3	30	12	11	56
A1	9	24	14	7	54
A2	4	2	0	0	6
A3	0	0	0	0	0
Total	24	76	57	30	

*Excludes 2 Districts with info not yet available as of 12/31/14. Data as of January 15, 2015.

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“If your actions inspire others to dream more, learn more, do more and become more, you are a leader.”

~ John Quincy Adams

The Affordable Care Act Form 1095-C Reporting and Disclosure Requirements for Applicable Large Employers

By Catherine F. Conway, Attorney, von Briesen & Roper, s.c.



Catherine
Conway

The Patient Protection and Affordable Care Act (“ACA”), like a LEGO® structure, is made up of many interlocking pieces. Consequently, the United States Supreme Court’s recent decision in *King v. Burwell*, regarding individual tax credit/premium subsidies for coverage under a qualified health plan, had ramifications for employers as well as individuals. The Court’s decision regarding the extent of the availability of the premium subsidy also decided the extent of the requirement for individuals to maintain minimum essential coverage (sometimes called the “individual mandate”) and the employer “shared responsibility” rules (sometimes called the “pay or play” rules). The decision in *King* also confirmed the reach of the reporting requirements that will provide the foundation for the Internal Revenue Service’s administration of the premium subsidy, the “individual mandate” and the employer shared responsibility rules.

This Update focuses on the reporting and disclosing obligations of applicable large employers (“ALEs”) that are subject to the employer shared responsibility rules. Generally, an ALE is an employer with at least 50 full-time or full-time equivalent employees. The reporting and disclosure requirements, along with the reporting obligations of insurers and employer sponsors of self-funded health plans, are at the heart of the IRS’s administration of the interlocking pieces of the ACA.

Impact of King Decision on Employer Shared Responsibility Rules

A thorough review of the employer shared responsibility rules is beyond the scope of this article. Briefly, the

rules impose a penalty on an ALE if: 1) the ALE has not made available to its full-time employees (primarily, employees who work at least 30 hours per week) affordable minimum essential coverage that provides health coverage of a “minimum value,” as defined in the statute and regulations, and 2) at least one of the ALE’s full-time employees receives subsidized coverage on “an Exchange established by the State.” It has always been clear that the premium subsidy is available to individuals who purchase health insurance through one of the state Exchanges and, therefore, that the shared responsibility rules apply to employers with employees in any of the 13 states and the District of Columbia that maintain their own Exchanges. By clarifying that the premium subsidy is also available in the 37 states that do not operate their own Exchanges, the Supreme Court’s decision in *King* also clarified the application of the shared responsibility rules and reporting and disclosure obligations for employers with employees in any of those 37 states.

Effective Dates

With respect to ALEs with at least 100 full-time or full-time equivalent employees, the employer shared responsibility rules have been in effect since January 1 of this year. The rules are scheduled to go into effect on January 1, 2016 for ALEs that have fewer than 100, but at least 50, full-time or full-time equivalent employees. Note: The 2015 transition relief for ALEs with fewer than 100, but at least 50, full-time or full-time equivalent employees only applies to liability under the shared responsibility rules. All ALEs, including those who qualify for the 2015 transition relief from the shared responsibility rules,

must comply with the reporting and disclosure requirements described below for years beginning on or after January 1, 2015.

ALE Reporting and Disclosure Requirements

For years beginning with 2015, section 6056 of the Internal Revenue Code (the “Code”) requires that an ALE that is subject to the employer shared responsibility provisions annually furnish a statement to its full-time employees regarding the health care coverage, if any, provided to the employee and his or her family members during each month of the year. Employees and their family members may use this information to prove their compliance with the individual mandate and to determine whether they may claim the premium tax credit on their individual income tax returns. An ALE must also annually report to the IRS certain identifying information about itself and its full-time employees, and information regarding the health care coverage, if any, that the ALE offers to its full-time employees during each month of the year. The employer shared responsibility rules and the reporting and disclosure rules apply to all ALEs, including tax-exempt entities, federal, state and government entities and Indian tribal governments.

An ALE will use Form 1095-C to satisfy both the employee disclosure requirement and some of the IRS reporting requirements of Code section 6056. An ALE will use Form 1094-C to transmit the 1095-C forms for its employees to the IRS and to satisfy the IRS reporting requirements not covered by the Form 1095-C. ALEs that

file 250 or more 1095-C forms with the IRS during a year must file the forms electronically. The regulations permit, but do not require, the electronic furnishing of Form 1095-C to full-time employees if certain requirements are met. For information regarding electronic filings, see IRS Publication 5165, *Guide for Electronically Filing Affordable Care Act (ACA) Information Returns*.

Similar to the deadline for furnishing W-2 forms, the date by which an ALE must furnish 1095-C forms to its full-time employees for a calendar year is January 31 of the following year. ALEs must file the 1094-C transmittal form and the 1095-C forms for its full-time employees with the IRS no later than February 28 (March 31 if filed electronically) of the year immediately following the calendar year to which the return relates. If an employer provides health insurance to its employees under a self-funded plan, Code section 6055 requires that the employer provide a Form 1095-C to each primary insured individual, whether or not the insured is a full-time employee of the employer. If an ALE is subject to the reporting and disclosure rules under both Code section 6056 and Code section 6055, the Forms 1094-C and 1095-C that the ALE uses to satisfy the reporting and disclosure requirements under Code section 6056 must also include the information needed for a self-funded plan to satisfy the requirements of Code section 6055. Accordingly, the ALE must use a single Form 1095-C to satisfy the reporting and disclosure requirements of Code section 6055, if applicable, and Code section 6056 with respect to any individual full-time employee or family member.

For more information regarding the ALE reporting and disclosure requirements, see the Instructions for Forms 1094-C and 1095-C, IRS Publication 5196, *Understanding Employer Reporting Requirements of the Health Care Law*,

and the following IRS websites: <http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers> and <http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056>.

Steps to Take Now

Although not every employee who receives a W-2 will also receive a Form 1095-C, every employee who must receive a Form 1095-C must also receive a W-2. Consequently, the 1095-C and W-2 functions may be coordinated. If an ALE uses an outside vendor to handle its payroll and W-2 reporting requirements, the ALE will probably be able to use the same vendor to comply with the Form 1095-C requirements. The ALE might want to check with several vendors that process W-2 and 1095-C forms to do some comparison shopping.

ALEs that handle their payroll and W-2 reporting requirements in house should assess whether they have the systems capability to prepare and send 1095-C forms to all of their full-time employees and to transmit the forms to the IRS. If an ALE wants to keep Form 1095-C processing in house, the ALE should determine what data must be collected, identify where the required data is stored in its financial and information systems and develop systems to collect and aggregate the

data, prepare and send the 1095-C forms to employees, and transmit the 1094-C and 1095-C forms to the IRS.

Penalties

Generally, for returns required to be filed with the IRS after December 31, 2015, the penalty for failing to file a correct information return will be \$250 for each such failure, not to exceed \$3,000,000 per year. Similarly, for statements required to be provided to employees after December 31, 2015, the penalty for failing to provide a correct statement to an employee will be, generally, \$250 for each such failure, not to exceed \$3,000,000 per year. In the worst case, an employer could incur a penalty of \$500 for each instance of failing to file a Form 1095-C with the IRS and furnish the form to the affected employee or for providing incorrect information on a Form 1095-C that the employer does file with the IRS and furnish to an employee. The IRS has announced, however, that it will not impose penalties on ALEs with respect to Form 1094-C and Form 1095-C reports and statements for 2015 that are due in 2016 if the reporting entity can show that it has made a good faith effort to comply with the reporting requirements. 📌

If you have questions regarding the ALE reporting and disclosure requirements or the reporting and disclosure requirements for employer self-funded health plans, you may contact Catherine Conway at cconway@vonbriesen.com.

Looking Bad

By Don Mrdjenovich, Retired WASBO Executive Director



Don
Mrdjenovich

Not being able to defend yourself against false or misleading accusations as a result of your employment responsibilities can take a toll on you emotionally as well negatively impacting your reputation. It appears to be happening with increasing frequency in the public sector to both individuals and institutions. You or your school district can be put into a bad light by being on the receiving end of a formal complaint or law suit, or by taking action against an employee, student or parent. When such matters are turned over to an attorney, they more often than not require that those representing the school district make no comment for fear of triggering additional charges or legal complications. On the other hand, complainants are not restrained in giving their version of the incident or action taken.

Personnel matters are off limits to the media thereby opening the door to speculation or the creation of any number of versions of what may have occurred, many of which may leave you or your school district looking bad. When liability or errors and omission insurance kicks in, the decision making process and response is transferred to their attorneys.

Example: It is grandparent's day at an elementary school. Grandma falls and injures herself. She says student art work was left on the floor in the hallway and she slipped on a poster. Three teachers say it isn't so and there were no witnesses when she fell. She files a complaint and threatens a law suit. The school board contacts its insurance carrier. The insurance company weighs the cost of defending a suit and offers a settlement less than their estimate for defending. Grandma's attorney recommends that she accept the offer, which she does, and the matter is settled.

The district is perceived as negligent. The teachers who denied the existence of a fallen poster feel that their integrity has been put in question. Adding insult to injury, the district's loss experience goes up which usually results in a rate increase the next time around.

Now, let's move on to a more dramatic example. The principal has been made aware of some serious charges made by some students against a very popular athletic coach. The principal investigates, reports his results to the district administrator and the board, and the district moves to dismiss the coach. Sound familiar?

Both sides lawyer up, the coach is vehement in his denial, current and former athletes and some parents appear at

a board meeting in support of the coach. The coach alleges that the principal has a personal agenda in wanting to dismiss him and cites past negative encounters with the principal. The principal is made to look bad, but can say nothing to counter or defend himself in the public arena. I would venture that most school districts, at some point in time, have experienced similar instances of being made to look bad because they had to follow privacy laws, district policy or the dictates of their insurance carrier.

Scenarios like the two given and numerous others occur with increasing regularity. They can't be prevented and most have the potential to make someone, or their school districts look bad. Regardless of which way things go, such controversies seldom make an individual or a school district look good. Therefore, it is imperative that the school district get out front and make the public aware early on about how the district must react and why they must react in a manner required by state and federal law. They must also inform the public about the role their insurance companies play in the decision making process. You guessed right, I've been there and done that and so have too many of you. 🐼

Clean Diesel Grant now available for school buses Application deadline August 28

The Wisconsin DNR has approximately \$320,000 available under the Wisconsin Clean Diesel Grant Program to reduce diesel emissions by replacing eligible aging school buses from both public and private school bus fleets across the state. The program is funded by the U.S. Environmental Protection Agency through the Diesel Emissions Reduction Act (DERA).

The application period is now open for school bus replacements until August 28, 2015. All 2015 application materials are located on the following website: <http://dnr.wi.gov/aid/cleandiesel.html>

Please thoroughly review the grant Guidelines & Instructions to determine eligibility and requirements. If there are any questions after reviewing the guidelines and forms, please contact: Liesl Doty, liesl.doty@wisconsin.gov, 608-266-7679 or Jessica Lawent, jessica.lawent@wisconsin.gov, 414-263-8653. 🐼

Service Affiliate Checklist

- Make sure your membership is up to date for 2015-16.
- Sponsorship Opportunities - contact Áine at calgare@wasbo.com:
 - New School Administrator & Support Staff Conference
 - Fall Conference
 - Midwest Facility Masters Conference
 - Winter at a Glance
 - WASBO-WASPA School Personnel Academy
- *Taking Care of Business* Articles due Sept. 15 for October issue - send to calgare@wasbo.com.
- Advertise in *Taking Care of Business* - contact Áine at calgare@wasbo.com.
- Update your profile and communication preferences at WASBO.com.
- Join a WASBO Committee.
- Apply to present at a conference by filling out a Call for Presentations at WASBO.com/present through Sept. 30.



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

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



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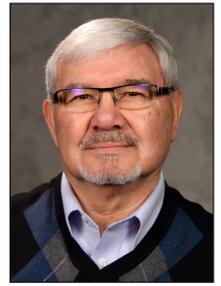
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Smaller, Faster, Lighter, Denser, Cheaper

Authored by Robert Bryce

Review by Orvin R. Clark, EdD, RSBA, Retired



Orvin R. Clark,
EdD, RSBA

S *Smaller, Faster, Lighter, Denser, Cheaper: How Innovation Keeps Proving the Catastrophist Wrong* by Robert Bryce is an author, journalist, keynote speaker and apiarist (beekeeper). His articles have appeared in the *Wall Street Journal*, *New York Times*, *National Review*, *Washington Post*, *American Conservative*, and *Counter Punch*. Among the books he has published are *Pipe Dreams; Oil, the Bushes and the Rise of Texas; Gusher of Lies: the Dangerous Delusions of Energy Independence*; and *Power Hungry: The Myths of Green Energy, and the Real Fuels of the Future*. Robert Bryce has been writing about energy since 1989. He has written about energy business for the *Austin Chronicle* and worked as a managing editor for the *Energy Tribune*. In April 2010 he joined the Manhattan Institute as a senior fellow in the think tank's Center for Energy Policy and the Environment.

Smaller, Faster, Lighter, Denser, Cheaper is 278 pages in length, organized in four parts:

Part I - The Push for Innovation, its consequences, and the Degrowth Agenda

Part II - Our Attosecond World: How We Got Here, Where We're Going, and the Companies Leading the Way

Part III - The Need for Cheaper Energy

Part IV - Embracing Our Smaller Faster Future

Push for Innovation

A large portion of the book is devoted to the key role that energy plays in enabling innovation and prosperity. It's easy to forget, living in a world of iPhones and air conditioning, MRIs and jet engines, just how atypical life in modern industrialized countries

really is. Mr. Bryce describes some trends in the last hundred years such as the trend towards getting more from less through increased efficiency and the cult of bigness. A couple of his examples are more digital work and exchange of information is making our computer Smaller Faster. From food packaging to running shoes, everything is getting Lighter. More precise machinery is making our engines and farms Denser and innovators are driving down costs making goods and services Cheaper.

Economies of scale meant that bigger was better, and giant projects such as the electrification program of the Tennessee Valley Authority. He also notes the countermovement of many environmentalists and environmental groups which he calls "catastrophists" are wildly optimistic, in their extravagant hopes for wind power, solar cells and biofuels. He claims his differences with them are not ideological but purely physics and economics: that their alternative possibilities are inherently too weak as fuels to scale them up to meet the world's unceasing demand for more electricity. Their worldview comprises apocalyptic fears of ecological collapse combined with collective sacrifice is needed to avoid the end of the world. Their nostalgic visions of a transcendent future where humans, once again, live in harmony with nature through the return to a small-scale agriculture, or even to hunter-gather life, i.e., the push for degrowth is not viable.

Attosecond World

Mr. Bryce introduces the term "attoseconds", which are billionths of a billionth of a second; the scale of time used in laser snapshots of the inner workings of an atom. He describes

Smaller Faster computer from the world's first general purpose electronic computer-ENIAC, short for Electrical Numerical Integrator and Calculator to iCloud, a service that would allow users to automatically and wirelessly store content in iCloud. Also from LPs to iPod for music storage and from Monks to Massive Open Online Courses (MOOCs) which have the potential to revolutionize higher education, whereas teacher lectures will be available on demand, 24/7/365, in any location equipped with an Internet connection - Faster Cheaper.

Online learning is giving more people access to a high quality education than ever before. We've gone from a system in which only the wealthy could afford tutors and books (hand-copied by monks) to a system where nearly everyone, in theory, has access to some of the world's best teachers through MOOCs. While there may be problems that must be solved, it's also obvious that MOOCs and online learning are coming of age at the same time that much of America's colleges and universities are foundering in outmoded business models with soaring costs. The lower costs and ready availability of online courses have resulted in astounding growth. Plenty of questions remain about online learning, chief among them is the issue of human interaction. The give and take classroom discussions that have long been lauded as essential to the Socratic method are difficult to duplicate online.

Cheaper Energy

Mr. Bryce states that coal is still the most abundant and cheaper source for generation of electricity. He provides numerous examples and comparisons

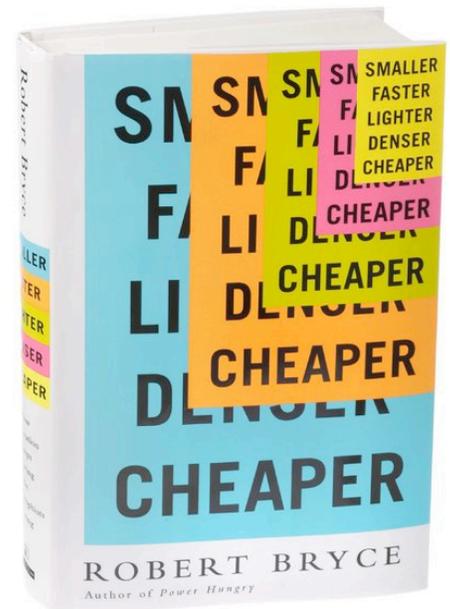
of the various sources of energy from biofuels, wind, and coal to nuclear power. His contention in the big picture is that wind power will always be a minor player and biofuels have a power density even smaller, a third of wind's and requires more land use. He makes a case for nuclear power being cleaner and greener and far superior to any other fuel in power density.

He discusses the Fukushima disaster in Japan where three reactors melted down with a substantial release of radiation; however, the World Health Organization concluded that radiation exposure due the melt down was low. No lives were lost to radiation – two lives lost to drowning. America enjoys the cheapest power in the industrial world, at 12 cents a kilowatt hour versus 26 cents in Europe and 24 cents in Japan. It leads the world in natural gas production, nuclear production and refined oil output.

Smaller Faster Future

Climate change is a scientific consensus; carbon dioxide emissions are rising, and the world will need vastly more energy in the decades ahead to raise the living standards of those in poverty. Mr. Bryce's solution is "N2N", a reliance on natural gas on the way to nuclear power. The punch line of this book is: regardless of which issue you pick – rigs, rednecks, pipes, demographics, geography, agriculture, finance, schools, or mineral rights – America dominates.

Bryce articulates that "America excels at making things Smaller Faster Lighter Denser Cheaper, and will continue to excel in the decades ahead. We have the people, the schools, and the resources needed to continue driving the Smaller Faster revolution." He asserts "the best way to protect the environment is to get richer; wealthy countries can afford to protect the environment, poor ones generally can't."



Mr. Bryce's many analytical examples are driven by the central theme of increased efficiency of *Smaller, Faster, Lighter, Denser, Cheaper*. Once you get past the statistics it is an interesting and intriguing read. 🇺🇸



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Life Lessons

By Rolf Wegenke, Ph.D., President, Wisconsin Association of Independent Colleges and Universities (WAICU)

Dr. Wegenke received an honorary doctorate at the Milwaukee School of Engineering (MSOE)'s winter commencement. The following are excerpts from his remarks.

First, a lesson I learned from my dad: my father never had the opportunity to attend college. He told me that he decided that he wanted to be a machinist when, as a child, he saw a drill press in operation — with shiny metal spiraling upward, and he said, “it was the most beautiful thing I had ever seen, and I knew I wanted to do something like that.”

So, the first lesson is: seek beauty in whatever you do.

The second lesson is to take risks, to break out of the tried-and-true, “... to go where no one has gone before.” I suppose I also learned risk-taking from my Dad who was a problem solver and an inventor. Richard Florida wrote that the future belongs to the creative class, and, by definition, creativity means “the new.” You have been prepared to take calculated—not foolish—risks. Embrace the thrill.

The third lesson I learned from someone I never met, a dean in the

MSOE president Dr. Hermann Viets, board chair Dr. Scott Moon, and board regent Dr. Eckhart Grohmann present Dr. Rolf Wegenke, WAICU president, with an honorary doctorate.



University of Illinois system. He was quoted as saying of the 9/11 terrorists, “they were just as educated as anyone else.” Wrong! Education transmits knowledge, but true education is about wisdom. Neither we nor this world are just random, self-seeking flux. True wisdom includes meaning and morality.

The fourth lesson I learned from my son, Erich, a college junior. And that lesson is to take joy in everything in life. Life is what it is, but it can be what you make of it. Make it joyful!

The fifth lesson came from my wife, Karen. As the Apostle Paul teaches, “... Now these three remain—faith, hope, and love—but the greatest of these is

love.” I began by urging you to seek beauty. I’m not sure if you can seek love, but I pray you may find it as I have and that, if you are given the gift of love, you treasure it above all else.

The sixth lesson is hard to learn: remember “you ain’t such a much.” Over the years, many took a chance on me, mentored me, supported me, and gave me opportunity. It is not about what I did, but about what we did together. “I ain’t such a much.”

The next lesson is: seize the opportunity to be part of a great cause. You have undoubtedly learned that your alma mater—is such a great cause. Private, nonprofit colleges and universities have neither taxpayer support nor compulsory attendance, but they were founded, and continue today, because of the creativity, risk-taking, voluntary support—and, yes, love—of the Board, the faculty, the alumni/ae, and the donors. All of this is done for YOU in the great tradition of American voluntarism...because of and for YOU.

The final lesson is from my mother. She always taught me to say “thank you,” not because she needed to hear it, but because she wanted me to be the kind of person who would say it. So, I thank you for this recognition and thank you for the privilege of being part of this great cause. 🇺🇸

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Net Present Value: Beyond Capital Projects

By Ben Klawitter, Certified Air Filter Specialist, Filtration Systems, Inc.



Ben Klawitter

When you sit down with an engineering company to discuss energy saving projects for your district, there are several metrics used to compare what will deliver the biggest bang for the buck. One of the more common metrics is Net Present Value, which quantifies the value of spending money on something. After the project is complete and the maintenance program starts the components used within the maintenance program usually do not undergo this same evaluation. So if you install a great new HVAC system, why not take this same evaluation of the components you use to maintain the equipment to maximize the value of your investment?

To illustrate how you can use these metrics in comparing higher quality components are actually worth the added expense here is an example of how you can use NPV for HVAC components. The example building just installed new HVAC systems and these systems will need 100 air filters per change with two changes per year. To set a baseline it will be assumed that the current filters cost \$4 each and energy modeling determines the filter uses \$77.72 in energy per year to move air through the filters.

NPV Example Calculation: A more energy efficient filter that meets the MERV specification is proposed, but the cost is \$6 more each (\$1,200 in extra costs per year), but will only consume \$46.63 in energy per year using the energy modeling formula as the baseline. The discount rate used is 4.25% which is current prime rate

plus 1%. Inputting these values into the NPV formula that extra investment of \$1,200 in better performing components has a Net Present Value of \$2,982.25 which is a net gain of \$1,782.25 more than double the increased expenditure.

In today's world of tighter and tighter budgets and a focus on lowering purchase prices on "component" or "commodity" items routinely used in

maintenance programs they are often times hurting the District's capital budgets – further delaying the ability to implement other projects. Given the choice we all want to use the best products on the market because it makes our lives easier. Being able to show in multiple ways how your district will financially benefit can make it easier for you to get approval for better products. 🇺🇸

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Welcome New Members • June - July 2015

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- **Rebecca Baker**, Business Manager, Big Foot Union High School
- **Dale Bergman**, Buildings and Grounds Supervisor, Merrill Area Public Schools
- **Ryan Briese**, Lead Custodian, Waunakee High School
- **Edward Brzinski**, District Administrator, Waterford Graded SD
- **Kathryn Burr**, Business Manager, SD of Manawa
- **Jeff Carr**, Facilities and Safety Coordinator, Monona Grove SD
- **Ryan Cashman**, Business Manager, Randolph SD
- **Pamela Drews**, Business Secretary, Cambria-Friesland SD
- **Jordan Dunham**, Custodian/Maintenance, Winneconne Community SD
- **Stephanie Durrant**, Payroll/HR Specialist, Pittsville SD
- **Patrick Elrod**, Maintenance Director, Trevor-Wilmot SD
- **Dustin Fuller**, Custodial Supervisor, De Forest Area SD
- **Susan Goyette**, Business Manager, Wonewoc-Union Center SD
- **William Greb**, District Administrator, SD of Auburndale
- **Laura Grossman**, Comptroller, Dodge Land SD
- **Cheryl Gullicksrud**, Agency Administrator, CESA #4
- **Rich Hanson**, District Administrator, SD of Flambeau
- **Andrea Havlovitz**, Bookkeeper, Seymour Community SD
- **Peggy Hinkel**, Bookkeeper/Business Manager, SD of Thorp
- **Michele Hoerth**, Chilton Public Schools
- **Erik Hultquist**, Head Custodian, SD of New Berlin
- **Matt Kautzer**, Business Manager, Kohler SD
- **Kent Kindschy**, District Administrator, SD of Turtle Lake
- **Kieth Kriewaldt**, District Administrator, Erin SD
- **Tim Merrill**, Central/Westosha UHS
- **Tammy Merth**, Bookkeeper, Spooner Area SD
- **Danielle Mittermeyer**, Business Official, SD of Alma Center-Humbird-Merrillan
- **Heidi Parr**, Business Services Secretary, Sparta Area SD
- **Annie Petering**, Chief Human Resources Officer, Kenosha Unified SD
- **David Reeck**, District Bookkeeper, LaFarge SD
- **Terry Reynolds**, District Administrator, Pittsville SD
- **Christopher Schultz**, District Administrator, SD of Luck
- **Angela Sommers**, Technical Writer/Marketing Strategist, CESA #10
- **Nicole Souder**, Accounting Technician, Wautoma Area SD

- **Linda Sowls**, SD of Omro
- **Brett Stousland**, District Administrator, Barneveld SD
- **Pamela Tesch**, District Bookkeeper, Pittsville SD
- **Melissa Trepanier**, Bookkeeper, Bonduel SD
- **Jeff Walker**, Business Manager, Clinton Community SD
- **Tina Weiss**, North Cape SD
- **Cindy Wilson**, Bookkeeper, SD of Reedsburg

Service Affiliate Members

- **Dan Borowski**, Shareholder, von Briesen & Roper, s.c.
- **Scott Brookes**, Professional Engineer - Fire Protection, R&R Insurance Services
- **Michael Bruner**, Account Manager, WEA Trust
- **Chris Ceniti**, Health Promotion Consultant & Educator, WEA Trust
- **Duff Dorschner**, President, Apex Online Development
- **Brett Felsman**, Enterprise
- **Kirk Fry**, WEA Trust
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- **Karen Hagen**, Account Executive, WEA Trust
- **Lou Ann Heath**, Standard & Poor's
- **Mark Henschel**, Account Executive, WEA Trust
- **Mary Karsten**, Field Rep, WEA Trust
- **Nicholas Kent**, Partner/Educational Planner, Plunkett Raysich Architects, LLP
- **Eric Knutson**, WEA Trust
- **Tanya Lewison**, Sr. Account Manager, WEA Trust
- **Andy O'Halek**, Manager of Sales, WEA Trust
- **Isaac Phebus**, Sales Representative, National Insurance Services, Inc.
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Interim Assignments

As school business officials (business managers, bookkeepers, facility directors and other critical positions) take new positions or retire, the districts they depart are left with a void. In addition, many districts are in need of consulting help on project or oversight work. These districts are in need of assistance from interim school business officials until their openings are filled or specific projects are completed. If you would like to be considered, please send a one-page resume and other pertinent details to Woody at wwiedenhoeft@wasbo.com.

Network by Participating on a WASBO Committee

Meet professional school colleagues and service affiliates, share ideas, enhance WASBO services and enrich your professional development. Serve on a WASBO committee — you'll do all that, and more. Find out more at WASBO.com/committees. Contact Kristin Hauser at hauser@wasbo.com.

Share Your Expertise

Has your school district implemented a new practice? Do you have a story to tell? Make a presentation at an upcoming conference. A Call for Presentations for the Facilities Management, Transportation & Bus Safety, Accounting, and Spring Conferences is posted at WASBO.com/present through Sept. 30.

Keep us Posted!

Retiring? Contact WASBO before you leave so we can update your member type to retired and get your new contact information. Email Kristin Hauser at hauser@wasbo.com. If you are interested in being added to our interim list, send an email to Woody Wiedenhoeft at wwiedenhoeft@wasbo.com.

Changing Districts? Be sure to update your profile at WASBO.com so you don't miss any communications. Call 608.249.8588 if you need help. 🇺🇸

On the Move

- **Linda Dallman**, from Business Manager, Wonewoc-Union Center SD to Business Manager, Poynette SD
- **Rebecca Dobbe**, from Business Manager, Rosholt SD, to Business Manager, Luxemburg-Casco SD
- **Sandra Flynn**, from Accountant, Hayward Community SD, to out of state
- **Todd Hajewski**, from Business Director, Milwaukee Academy of Science, to Director of Business Services, Greendale SD
- **Nancy Hendrickson**, from District Administrator, Pecatonica Area SD, to District Administrator, Highland SD
- **Caroline Hintze**, from Director of Business Services, Randolph SD, to Director of Business Services, Waupun SD
- **Andrea Holschbach**, from HR Director, Manitowoc Public SD, to Assistant Superintendent of HR and Administrative Services, Sheboygan
- **Heather Kraeuter**, from AP Manager, Kenosha Unified SD, to CPA, Andrea & Orendorff LLP
- **Lu Burch Kuhlmann**, from Business Manager, Interstate Roof Systems, to out of state
- **Angie LaBine**, from Accountant, Unified SD of DePere, to Business Manager, Southern Door County SD
- **John Livingston**, from Luxemburg-Casco SD to out of state
- **Sharon Llanas**, from Westosha SD to Comptroller, Palmyra-Eagle SD
- **Robert Pocza**, from Facilities, SD of Brown Deer, to Facilities Management, Wisconsin Lutheran College
- **Kurt Speich**, from Buildings and Grounds, Watertown SD, to Facilities Director, Brookfield Academy

- **Matthew Spets**, from District Administrator, Flambeau SD, to Assistant Superintendent of Business, Howard Suamico SD
- **Brian Walter**, from District Administrator, Coleman SD to Director of Business and Finance, Marinette SD
- **Donna Waterworth**, from Assistant Bookkeeper and School Board Secretary, Fall River SD, to Administrative Assistant, Greenlake SD
- **Sean Winters**, from Director of Buildings and Grounds, SD of Wausaukee, to out of state

Retirements

- **Terri Behnke**, Supervisor of Purchasing & Grants, Appleton Area SD
- **Pauline Borgen**, Director of Business & Finance, Marinette
- **Dawn Cote**, Business Manager, SD of Laona
- **Fritz Crall**, Buildings & Grounds Supervisor, Northland Pines SD
- **Jim Engebretson**, Administrative Assistant, SD of Crandon
- **Jeffrey Gast**, Finance Director, Pittsville SD
- **Carol Gebhard Dyer**, Business Manager, Randall Consolidated SD Jt #1
- **Herb Hardt**, Tweet/Garot Mechanical, Inc.
- **Guy Leavitt**, Agency Administrator, CESA #4
- **Gregg H. Lundberg**, Superintendent, SD of Maple
- **Rose "Fritz" Muench**, Bookkeeper, Seymour Community SD
- **Bryan Plautz**, Buildings & Grounds Coordinator, Merrill SD
- **Mark Scullion**, Director of Facilities/Safety, Monona Grove



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

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Upcoming Events - WASBO.com

Professional Development

- Mentoring Orientation
- Aug 11 - Holiday Inn, Stevens Point
- New School Administrator & Support Staff Conference
- Aug 12-13 - Holiday Inn, Stevens Point (Viterbo Credit)
- SFO Study Group
- Aug 19 - Grand Lodge, Wausau (Viterbo Credit)
- Fall Conference
- Oct 8-9 - The Osthoff Resort & Conference Center, Elkhart Lake, (Viterbo Credit)
- ASBO International Annual Meeting & Expo
- Oct 23-26 - Gaylord Texan Resort & Convention Center, Grapevine, TX (Viterbo Credit)
- Midwest Facility Masters Conference
- Nov 2-3 - Kalahari Resort & Conference Center, Wisconsin Dells (Viterbo Credit)
- Winter at a Glance
- Dec 1 - Madison Marriott West
- WASBO-WASPA School Personnel Academy
- Dec 2-3 - Madison Marriott West (Viterbo Credit)
- WASB-WASDA-WASBO State Education Convention
- Jan 20-22, 2016 - Wisconsin Center, Milwaukee

Scholarship Fundraisers

- Fall Golf Fundraiser
- Oct 7, 2015 - Quit Qui Oc Golf Club, Elkhart Lake
- Fall Bike Fundraiser
- Oct 7, 2015 - Old Plank Road Trail
- Certified School Risk Managers (CSRM) Courses** (Viterbo Credit) - all courses in Madison
- Fundamentals of Risk Management
- Sept 23, 2015
- Feb 24, 2016
- Handling School Risks
- Sept 24, 2015
- Feb 25, 2016
- Measuring School Risks
- Nov 11, 2015
- March 15, 2016
- Funding School Risks
- Nov 12, 2015
- April 5, 2016
- Administering School Risks
- Dec 9, 2015
- April 6, 2016
- WI Workers' Compensation Specialist Course
- Dec 10, 2015

Committee Meetings

- Fall Conference
- TBD
- Midwest Facility Masters Conference
- All meetings at 10 am, by conference call, Aug 13, Sept 10; Oct 15; Oct 29 (if needed)
- Safety & Risk Management
- All meetings at 11:45 am, WASBO Offices, Oct 13; Jan 12, 2016; April 12, 2016; Aug 9, 2016
- School Facilities
- All meetings at 9:30 am, WASBO Offices, Madison; Oct 13; Jan 12, 2016; April 12, 2016; Aug 9, 2016
- School Personnel Academy Planning
- Aug 24, 10 am, WASBO office
- Spring Conference
- Meetings at 2 pm by conference call unless otherwise indicated. Aug 21; Oct 8, (6:30 pm during Fall Conference); Nov 6; Dec. 18; Jan 21 (3 pm during Joint Convention); Feb 26; March 15 (6:30 pm during Accounting Conference)

Regionals

- Check WASBO.com for details.
 - Bay Area/Northeast - Meetings start at 11 am. Sept 11, Howard Suamico; Dec 11, Denmark (9 am); Feb 12, 2016, Oshkosh; April 8, 2016, Fond du Lac; May 13, 2016, Manitowoc
 - Madison Area - Meetings start at 9 am. TBD
 - Northwest - Meetings start at 10 am at Lehman's Supper Club in Rice Lake
 - Southeast - Meetings at 1 pm. Sept 11, Muskego-Norway; Nov 6, Arrowhead; Dec 4, Nicolet; Jan 8, 2016, Oak Creek-Franklin; Feb 5, 2016, Cudahy; April 15, 2016, Hamilton-Sussex
 - Southwest - Meetings start at 12:30 pm at CESA 3. TBD
 - West Central - Meetings from 10 am - 1 pm at Sparta Area SD Admin & Education Center. TBD
 - WI Valley - Coffee at 9 am, Meeting at 9:30 am. Aug 11
- Buildings & Grounds Group Meetings**
- Coulee Region - First Thursday of the month. Meetings start at 10 am.
 - Milwaukee Metropolitan- Meetings are the third Thursday of the month.