



December, 2000

IASBO MISSION STATEMENT:

The mission of the Iowa Association of School Business Officials is to provide programs and services that provide the highest standards of school business management practices and professional growth.

**IOWA ASBO
2000 FISCAL YEAR
OFFICERS**

PRESIDENT
Janice Culbertson
Central CSD of Clinton County

PRESIDENT ELECT
Paul M. Bobek
Bettendorf CSD

PAST PRESIDENT
Jerry Palmer
Iowa City CSD

SECRETARY
Donna M. Gregory
Clarinda CSD

TREASURER
Jackie Black
Newton CSD

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MESSAGE FROM THE PRESIDENT

Winter is here! When it finally came, it hit hard. We are experiencing our first 2 days of no school due to snow. I'm sure there are many of you with the same situation.

The Iowa School Board Convention was held last month. In the past IASBO has scheduled a luncheon for members to meet and visit while they are at the convention. Your board members discussed the luncheon at an earlier meeting and determined that fewer and fewer are attending the luncheon. I suspect that time constraints and duties to board members may be some of the conflicts. As a result of that discussion we did not schedule a luncheon for this year. Please notify a board member or officer if you would like to comment on this either way.

IASBO did schedule a complimentary breakfast for IASBO members during the convention. That was a very nice gesture on their part and we thanked them for their thoughtfulness. I attended the breakfast along with about 25 of our members. Larry Siegel gave a brief presentation and Margaret Buckton also addressed the group. If you are talking with anyone from IASBO, please indicate to them that we appreciated the breakfast and program.

The next event for IASBO is the Leadership Conference in January. This is the meeting where we invite legislators to come and talk with our members who are holding offices and chairmanships in our organization. We also meet as a group to look at where we are going and what we would like to accomplish. We are very fortunate to have members who will donate their time to serve IASBO.

If you would like to step up and take on more responsibility in IASBO, please do not hesitate to volunteer. We need everyone.

Enjoy your holidays and families. Nothing can replace those memories.

Sincerely,

Janice Culbertson
IASBO President

IASBO MEMBERSHIP INFORMATION

The detailed information of the members of Iowa ASBO can be found on the web page at www.iowa-asbo.org. This information is changed with some regularity every 2-3 weeks early in the fiscal year when new member and other information becomes available. A number of changes were made recently to adjust 515 area code numbers to the 641 code number of those members who hadn't been changed. Please check your membership information to be sure all portions of the data shown is current. Any changes in your membership information needs to be forwarded the executive director at 515/224-3370 or fax 515/224-3372 or e-mail nwpiasbo@sai-iowa.org. Since more of our information to the members is forwarded by e-mail, it is important we have your current e-mail address, or other phone, fax and mailing address for back-up. Thanks for your assistance.

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LOCAL OPTION SALES TAX

The following information was prepared and forwarded by the Iowa Department of Revenue and Finance regarding the latest information on their involvement in forwarding administrative service functions to local jurisdictions and to retailers. The Iowa Department of Revenue and Finance plan to discontinue direct mailings and press releases that advise retailers located in new local option jurisdictions of their responsibilities that take effect on January 1, 2001. (Most retailers rely on our mailing to update their files and cash registers.) Also, we will no longer mail paper copies of current local option rates by jurisdictions, we will be curtailing audits that ensured compliance, and we will be unable to assist new jurisdictions with presentations to retailers and the public explaining how to comply with local option taxes recently imposed. There is a strong potential for additional cutbacks in services depending on the outcome of supplemental funding. Although we must eliminate these services, we will continue to update the local option section of our home page, and encourage you members to use this resource for local option needs. A list of new jurisdictions and the complete Excel spreadsheet of all jurisdictions can be found at: www.state.ia.us/tax. That web site also includes brochures giving retailers helpful guides in how to properly collect and remit taxes. Retailers located in Bremer, Buchanan, Franklin, Webster and Wright Counties that recently passed Local Option Taxes and those in Dickinson, Fremont and Page Counties that passed School Infrastructure Local Option Tax will be immediately impacted. In addition, retailers who deliver products into these taxing jurisdictions will also be responsible for collecting newly imposed local option taxes. More or additional information is available on this topic at www.state.ia.us/tax. Check the home page under "Tax Research-Statistical Reports-Iowa Sales and Use Tax Reports-Annual Report."

IN MEMORIAL

The executive director was recently informed of the passing of Gary H. Clefish. Gary passed away on Monday, December 4, 2000 at the Mercy Health Center in Dubuque, Iowa. Gary served as the business manager of the Guttenberg Community School District for 21 years. Iowa ASBO remembered Gary with a memorial gift to his family.

JANUARY 18, 2001 REGIONAL MEETING

The next Regional meeting for members of Iowa ASBO is scheduled for Thursday, January 18, 2001. The meeting will consist of an ICN presentation for one (1) hour. The balance of the meeting will be planned by the regional chairpersons. At 9:00 a.m., Lisa Oakley, Director of School Finance, Iowa Department of Management, will make a presentation titled: 2002 Aid and Levy Worksheet Information. She has made similar presentations in previous years and has been well received by those in attendance. Her presentation this time will focus on changes and/or additions to the form and information needed from previous worksheets. You will be receiving soon an agenda for this meeting from your regional chairperson showing the times and location of the meeting and agenda items following the ICN presentation. Plan now to attend this regional meeting. The information presented at this meeting is very helpful to what you are responsible for in preparing for the 2001-2002 fiscal year.

SCHOOL BUS IMPROVEMENT RECOMMENDATIONS

The Iowa Department of Education School Transportation Division has been notified of two (2) recommendations transporters of students need to make to be in compliance with these recent regulations. The regulations are as follows: 1. Discontinue placing students in seats adjacent to left or right-side emergency doors where the emergency door handle and related hardware are unprotected and/or extend into the passenger compartment and may cause injury to students upon contact during a crash. 2. Inspect regularly all school bus seat cushion-latching clips to ensure that seat cushions are properly secured to all seat frames. (Note: This is considered an out-of-service deficiency when noted during the DE's school bus inspection and should be included as a regular inspection item by school bus drivers when performing required, daily pre-trip vehicle inspections.) For more information regarding these new regulations, contact Terry L. Voy, Consultant, School Transportation, Iowa Department of Education, at 515/281-4749.

MARK YOUR CALENDARS!

REGIONAL MEETING

THURSDAY, JANUARY 18, 2001

**ANNUAL 2001
CONFERENCE
MARCH 29-30, 2001
UNIVERSITY PARK
HOLIDAY INN
WEST DES MOINES, IOWA**

ACADEMY CREDIT INFORMATION

The following information is provided to assist you in answering your questions and comments regarding credits earned while attending the Iowa School Business Management Academy in May each year or a class on the Friday following the Fall and Annual IASBO conferences. The records of all who attend any and all Academy classes, points earned and graduation information, is kept in the office area of Dr. William K. Poston, Jr., Executive Director of the Iowa School Business Management Academy. You need to contact his secretary, Donna Cipolloni, to get the information you need. Her office phone is 515/294-4375. Her usual office hours are Monday and Wednesday afternoon. Leave a message if you call at another time and she will contact you as soon as possible. In order to graduate in May of any year, you must earn 100 points prior to or during the May session attended or are scheduled to graduate. Graduation points are earned in the following manner: Each May Academy Session is worth 30 points - each class session attended following the Fall and Annual Conferences is worth 2 1/2 points. A phone call to Donna Cipolloni will clarify your point total as shown on the records in the office of Dr. Poston.

TREASURER'S REPORT

OCTOBER 2000

Beginning Cash Balance - July 2000	\$ 5,999.00
Time Certificates - July 2000	\$40,000.00
TOTAL BEGINNING BALANCE	\$45,999.00
Receipts - July thru October	\$ 57,716.96
Disbursements - July thru October	\$ 41,419.40
TOTAL ENDING BALANCE	\$52,296.56
Cash Balance	\$22,296.56
Time Certificates	\$30,000.00

Jackie Black,
Treasurer Iowa ASBO

ANNUAL 2001 CONFERENCE

MARCH 29-30, 2001

**UNIVERSITY PARK HOLIDAY INN
WEST DES MOINES, IOWA**

Pella

Community School District

Is in need of the following position for the 2001-02 school year:

Board Secretary/Business Manager

Please submit your letter of application, resume, credentials, transcripts, and application form off our web site at www.pella.k12.ia.us.

Mail to:

Superintendent, Mark J. Witner
Pella Community School
210 East University
Pella, IA 50219

EOE/AA Employer

Is your IASBO member information correct?

Check out the IASBO member database at:

<http://www.iowa-asbo.org>

*If your information is incorrect,
be sure to forward the correction to Iowa ASBO at:*

nwpiasbo@sai-iowa.org

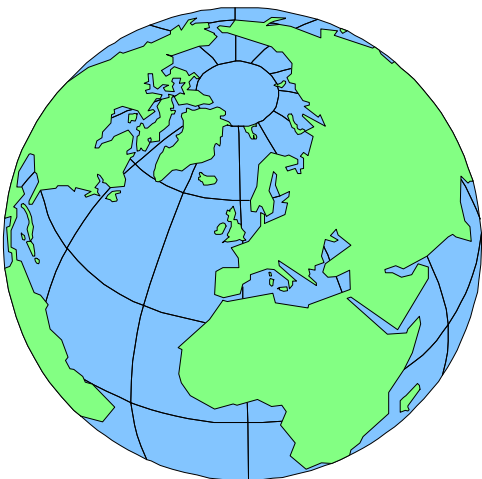
or call 515-224-3370.



NOVEMBER 2000 BOARD MEETING MINUTES

The Board of Directors met on Thursday, November 16, 2000 and approved the following:

- ◆ Approved minutes of the October 20, 2000 Board meeting.
- ◆ Approved October 2000 Treasurer and Balance Sheet Reports.
- ◆ Conducted a discussion with Jane Turpin, Newsletter/Web Page Organizer, on what is happening and being done to inform members of the activities on Iowa ASBO. A lot is happening. We need to do some survey work to ask what else needs to be added to our web page information.
- ◆ Briefly reviewed and shared comments on the recently held Regional Meeting. Attendance numbers indicated about 50% of our members attended. The first hour was an ICN presentation on what can be located on the internet that is of use to the members. The final portion of the program was arranged by the regional chairpersons.
- ◆ Conducted a discussion of how to collect and present legislative issues that are important to IASBO to the legislators who will be attending the Winter 2001 Workshop. Will ask the regional chairpersons and officers for their input on this matter.
- ◆ Conducted some discussion of a tentative agenda for the Annual 2001 Conference. Will have more discussion at the February 2001 Board meeting.
- ◆ Held a discussion on the Task Force for Technology Issues for IASBO. Will do some more review of this issue at the Winter 2001 Workshop.
- ◆ Held a discussion of conducting a trade show in conjunction with one (1) of our state-wide conferences. Will make some contacts with in and out of state sources and continue discussion at future Board meetings.
- ◆ Briefly reviewed some information on the need for future scheduled all day or multi-day GASB-34 Sessions. Will do some follow-up on this issue.
- ◆ Executive Director Items:
 - A. Briefly reviewed October 2000 Hourly Report.
 - B. Distributed and discussed a report from the 1999-2000 Audit Committee relating to several issues of concern to the committee.
 - C. Shared some comments about follow-up action with University Park Holiday Inn personnel with problems during the Fall 2000 Conference.
 - D. Conducted a discussion and referred to information shared by Jackie Black, IASBO treasurer, on adjustments to the budget regarding the addition of computer class income and expenses.
 - E. Conducted a discussion and review of the need for a Quicken Program to handle and manage the financial program of IASBO. Decision was determined to continue with present revenue and expenditure details and operation.
- ◆ Comments were shared by both regional directors who were in attendance.
- ◆ Several topics were mentioned to be included on the next meeting agenda.
- ◆ The next Board meeting will be held on Thursday, February 1, 2001 at the West Des Moines Marriott Hotel following the Winter 2001 Workshop.



**Visit Iowa ASBO on
the Internet:**

www.iowa-asbo.org

or visit ASBO International:

www.asbointl.org

COUNSEL'S CORNER

by: Andrew J. Bracken

Ahlers, Cooney, Dorweiler, Haynie, Smith & Allbee, P.C.

Employment of Students Under 18 Years of Age in School-to-Work Programs*

The Federal Fair Labor Standards Act (FLSA) establishes minimum wage, overtime pay, recordkeeping, and child labor standards that affect full-time and part-time workers in the private sector and in federal, state, and local governments. State labor laws including state child labor laws also regulate wages and regulate what kind of work may be performed by students under 18 years of age. While these laws severely restrict the amount and kind of work in which young people can participate, there are important exceptions that allow opportunities for students involved in school-to-work programs.

Minimum Wage Guidelines

Nearly all students under age 18 will likely be covered in some way by the FLSA. The Act sets out minimum wage guidelines. The FLSA provides that covered, nonexempt workers are generally entitled to a minimum wage of not less than \$5.15 an hour. Overtime pay at a rate of at least one-half times the regular rate of pay is required after 40 hours of work in a workweek. The FLSA contains some exemptions from these basic standards. Some apply to specific types of businesses; others apply to specific kinds of work. Students working in certain occupations may be exempt from some of the minimum wage provisions of the Act. For example, for tipped employees, or those who customarily and regularly receive more than \$30 a month in tips, the employer may consider tips as part of wages, and the employee may be paid less than the minimum wage. The employer must still pay at least \$2.13 an hour in direct wages. The FLSA allows for the employment of certain individuals at wage rates below the statutory minimum. Importantly, such individuals include student learners, vocational education students, as well as full-time students in retail or service establishments, agriculture, or institutions of higher education. Also included in this exemption are disabled individuals whose earning or productive capacity is impaired by a physical or mental disability, including those related to age or injury, for the work to be performed. The FLSA also includes a youth minimum wage. A minimum wage of not less than \$4.25 an hour is permitted for employees under 20 years of age during their first 90 consecutive calendar days of employment with an employer.

Child Labor Provisions

The FLSA child labor provisions are designed to protect employment of minors in jobs and under conditions detrimental to their health or well being. The Act includes restrictions on hours of work for minors under 16 and identifies "hazardous occupations" for both farm and non-farm jobs. A "hazardous occupation" may be declared by the Secretary of Labor for those occupations the Secretary determines to be too dangerous for minors to perform. Similarly, Iowa child labor laws restrict children of certain ages from performing certain occupations and restrict or limit their hours of work. For example, the state child labor laws prohibit children under ten years of age from working in "street occupations" such as peddling, bootblackening, and selling newspapers. Children under 12 are prohibited from working as migratory labor. The state's child labor laws prohibit children under 14 from working with or without compensation in any occupation except street occupations or migratory labor under certain restrictions.

Work Hours For Child Labor in Nonagricultural Jobs

Regulations governing youth employment in non-farm jobs differ somewhat from those pertaining to agricultural employment. In non-farm work, the permissible jobs and hours of work, by age, are as follows: Youths 14 and 15 years old may work outside school hours in various non-manufacturing, non-mining, nonhazardous jobs under the following conditions:

- (a) no more than 3 hours on a school day, 18 hours in a school week, 8 hours on a non-school day, or 40 hours in a non-school week;
- (b) work may not begin before 7 a.m., nor end after 7 p.m., except during summer from June 1 through Labor Day, when evening hours are extended to 9 p.m.;
- (c) under a special provision, youths 14 and 15 years old enrolled in an approved Work Experience and Career Exploration Program (WECEP) may be employed for up to 23 hours in school weeks and 3 hours on school days (including during school hours); Youths 16 and 17 years old may perform any nonhazardous job, for unlimited hours; and Youths 18 years or older may perform any job, whether hazardous or not, for unlimited hours.

Restricted Occupations for Child Labor

Both federal and state laws restrict students under 16 years of age from performing certain kinds of work. Other restrictions apply to older students who are under 16 and 17. There are no restrictions for workers 18 years of age and older. For example, state and federal laws allow 14- and 15-year-old students to work in retail, food service and gasoline service establishments. They may perform office and clerical work including the operation of office machines. Fourteen- and sixteen-year-olds may work as cashiers and can work as clerks who mark and tag packaged items and perform shelving. They can bag and carry out customer orders and they can run errands or make deliveries by foot, bicycle or public transportation. They can perform some cleaning work and they can perform light kitchen work. Fourteen- and fifteen-year-olds cannot work in other occupations, however, such as manufacturing, mining, and food processing. They cannot work in any occupation involving a hoisting apparatus like a forklift or power driven machinery (other than office machines, cash registers, food service machines). They cannot work in transportation occupations, warehousing, construction, and/or machinery repair. Students 16 and 17 years of age have more opportunities but still are restricted from working in certain occupations. For example, students 16 and 17 years of age may not be employed as a motor vehicle driver. They cannot be employed in jobs where they operate power driven woodworking machines, power driven hoisting apparatus, power driven metal forming, punching and/or shearing machines, power driven bakery machines, power driven circular saws, band saws or guillotine shears. Students under 18 years of age cannot be employed in roofing operations or excavation operations. They cannot be employed in slaughtering or meat packing and processing, logging and saw milling, or coal mining, among other restrictions.

Conclusion

Students involved in school-to-work programs may be allowed to learn skills and perform work that otherwise might not be available to them at school or at work as regular employees. These opportunities can be valuable learning experiences, but they must be properly organized and closely supervised to comply with the federal and state laws relating to child labor. Such planning will ensure the best possible experience for everyone involved in the program.

The purpose of this column is to identify issues. It does not purport to be exhaustive or to render legal advice. You should consult with qualified counsel or other professionals in developing responses to specific situations.

* NOTICE TO IOWA ASBO MEMBERS *

IASBO Office is Moving!

As of Tuesday, January 23, 2001, the office of the Iowa Association of School Business Officials (IASBO) will move with the offices of the School Administrators of Iowa (SAI) to 12199 Stratford Drive in Clive.

The new DIRECT phone number for the IASBO office:

(515) 440-6876.

Voicemail will be available when the Executive Director is unable to take your call.

The new fax number is:

(515) 267-1066

this fax number applies to both IASBO and SAI offices.

Mailing address for Iowa ASBO will stay the same!

**Iowa Association of School Business Officials
P.O. Box 65578
West Des Moines, Iowa 50265-0578**

If you have any questions, e-mail Norman: nwpiasbo@sai-iowa.org

January 18, 2001	IASBO Winter Regional Meetings
March 29-30, 2001	IASBO Annual Conference, University Park Holiday Inn, West Des Moines, IA
May 15-18, 2001	Iowa School Business Management Academy, Ames, IA
August 8-9, 2001	SAI Convention, Polk County Convention Complex, Des Moines, IA
September 27-28, 2001	IASBO Fall Conference, University Park Holiday Inn, West Des Moines, IA
October 12-16, 2001	ASBO International Annual Meeting and Exhibits, Baltimore, Maryland
November 15-16, 2001	IASB Convention, Polk County Convention Complex, Des Moines, IA
April 4-5, 2002	IASBO Annual Conference, University Park Holiday Inn, West Des Moines, IA
May 21-24, 2002	Iowa School Business Management Academy, Ames, IA