



## October/November 2010

### 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.*

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E-mail: [iasbma@iastate.edu](mailto:iasbma@iastate.edu)

#### Mentor Coordinator

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[smcadon@adel.k12.ia.us](mailto:smcadon@adel.k12.ia.us)

#### Professional Development Coordinator

Nancy Blow

[iowaasbo@gmail.com](mailto:iowaasbo@gmail.com)

#### Executive Director

Dr. James R. Scharff

*Iowa Association of  
School Business Officials*

Iowa State University

N229E Lagomarcino Hall

Ames, Iowa 50011-3195

Office Phone: 515-294-9468

E-mail: [iasbo@iastate.edu](mailto:iasbo@iastate.edu)

### A MESSAGE FROM THE PRESIDENT . . .

**Kurt Subra**

Have you taken a “breather” yet? Having been in this profession for nearly 10 years now, the word “overwhelmed” still describes how I feel every fall. I’m sure I’m not alone. But remember, our organization exists to help build skills and confidence in our members to do their jobs in the best way possible and to assist members in resolving day to day challenges. I hope that you feel a sense of accomplishment for getting the CAR, SES, external audit, certified enrollment, BEDs and other reporting responsibilities completed by now.

For the 300+ plus IASBO members who attended the fall conference on October 14-15, I hope that you benefitted greatly from the professional development and networking opportunities. For those who couldn’t attend, we hope that you can take advantage of the regional IASBO meeting on December 1 (rescheduled from November 10) and that you plan to attend the spring conference in Ames on March 31-April 1, 2011. Remember, these gatherings are just one way that you can *shape your future*. A sincere thank-you to our organizers, presenters and corporate sponsors for making the fall conference a success.

Twenty-three IASBO members attended the ASBO International Conference in Orlando in late September. This event essentially concluded Paul Bobek’s 3-year term on the ASBO International Board of Directors. I am very appreciative of Paul’s leadership on behalf of our IASBO members. Next year’s ASBO International Conference is in Seattle, and it starts September 16...just one day after the traditional filing date for our financial reports. I hope that even more IASBO members will consider attending that event.

In September we held our first two webinars aimed at our newest IASBO members. These webinars focus on critical filing dates and related topics. Leslie Finger will be facilitating our November sessions on the 4<sup>th</sup> and 23<sup>rd</sup>. The webinars are being offered every other month. We hope that our newer members are finding these sessions to be a valuable tool as they *shape their future*.

As I emphasized at our fall conference and in the previous IASBO newsletter, I encourage all of our members to engage in periodic “roundtables” or “cracker barrel” sessions in your area of the state. In at least 3-4 areas of the state we have members who hold informal meetings to engage in discussions several times each year. If you have questions or interest in such meetings, please contact your regional director. His or her contact information is located on page 4 of the August/September newsletter on the IASBO website.

Take a “breather” and enjoy the Thanksgiving season with friends and family. You deserve it.

Kurt Subra  
IASBO President



# *Celebrate History* ASBO International Turns 100

The annual ASBO Intl conference celebrated the centennial year of the organization's beginning. General sessions included presentations from the Disney Institute on storytelling the business office and how to communicate to your public. Another presenter was Stan Slap (such a name) with the basic message of understanding how to build and maintain emotional commitment and enthusiasm in the people with whom you work.

In addition to the general sessions there were two days with over 115 breakout sessions on a wide range of topics applicable to the business office and support service areas.



**IASBO President Subra in  
Pirate hat and dreadlocks**

**Chris Mathahs on her way to a session  
where she presented on  
internal controls in a small office.**



**Mike helping Galen maintain  
his reputation for collecting the  
most give-aways at the  
exhibitor area**



**Kevin and Jan  
at the conference  
computer center**



**DVG isn't always grumpy**



**Patti Schroeder  
multi-tasking at  
the conference**



**IASBO-ites at a  
General Session**



## **ASBO Int. Conference Reports**



Iowa ASBO member: Jan Miller-Hook

Session Title: School Finance is Not a Spectator Sport

Presenter: Dr. William E. Roberson, School Board President, (previous elementary teacher, principal, asst. superintendent, and superintendent)

### **Topic: Collaborative Bargaining**

This presentation discussed the process of abandoning the traditional management-labor concept and embracing the team ideal of collaborative/formula bargaining. In order for this to take place, it takes partnerships and relationships in an open environment. Everyone's opinions, viewpoints, and needs are valued even if not agreed upon. Character is important and based on honesty, respect, cooperation, trust, and integrity. Success will be achieved because of the teachers, administration, and board, not in spite of any one group.

Parameters are established for the "new money" which include setting aside funds for additional teachers for the new year as well as setting aside funds for operating balance. Once the set aside funds have been agreed upon, the remaining dollars are applied to the model for bargaining of salaries and benefits. (In the presentation, 65% of "new money" was used for bargaining after deducting for additional teachers and operating balance dollars).

This concept can definitely work in Iowa districts, and there are districts already practicing “interest-based” bargaining, which is very similar. It is important for administration to teach the budget process so the bargaining members understand how the funding works. By using formula bargaining, a school district will be fiscally sound which will benefit staff, students, and the entire community. This collaborative bargaining concept will help everyone understand we are all in this together.

Iowa ASBO member: Ed Chabal

Session Title: **Positive Impact Program: Give Kids The World Village**

As part of my ASBO International Convention experience, I chose to volunteer my time at Give Kids the World Village on Friday afternoon. A group of seven people, including IASBO member Melissa Fekkether of Valley CSD, were transported to the 70-acre Village in Kissimmee, Florida to take part in an amazing story of outreach to families in need.

The Village serves families of children who have life-threatening illnesses. These families are referred by over 300 agencies such as the Make-A-Wish Foundation. Families from across the world come to spend seven days in one of the 140 villas located on the property. During the week, families are given tickets to spend their days at the Disney parks, Sea World and Universal Studios. In the evenings, special events are held at the Village for which the families come together. Through generous support from many businesses and individuals there are no costs to the families during the week, including meals and transportation to the parks. So far over 100,000 families have been served at the Village.

Our job consisted of helping to move furniture (on a very warm and humid day) in some of the villas they were remodeling. Staff at the Village is very limited and they rely mostly on volunteers to keep the Village going. Each week, 1,200 volunteer slots are filled by their volunteer coordinator. We were just a small part of their overall operation, but yet they shared their passion and vision with us as if we were on staff with them.

Of course, I attended the ASBO sessions during the next three days that pertained to school finance. However, it was nice to put GASB, 403b's and school legal issues behind me for a few hours and focus on the human side of life. Too often we get caught up in work issues and feel that we don't have time to give back to our communities that support our schools. The quote the Village uses as they talk to their volunteers is from Sir Winston Churchill, “We make a living by what we get, but we make a life by what we give.”

Additional resources for more information:

<http://www.gktw.org/aboutUs.asp?a=1&wwparam=1286382795>



Iowa ASBO member: Chris Mathahs

Session Title: **Communicating When Concern is High and Trust is Low**

Presenter - Leonard Greenberger, Partner Potomac Communications Group, Washington D.C.

This was a wonderful presentation by Mr. Greenberger. He identified ways in which to communicate effectively when emotions are running high and stakes are high. We shared experiences in dealing with hostile audiences and received skills to help build trust and credibility in high-concern, low-trust situations.

An example is when a district has budget cuts and needs to lower staff FTE's through staff reductions. The district personnel climate often times becomes a little hostile and begins to trust the decisions-makers less. Communication here becomes vital and crucial. There are ways to communicate in this type of situation. One way is to be upfront with the decisions that will be made. There will be staff cuts or reductions. People will lose their jobs. Presentation of the communicator is important to build up trust again.

A communicator should be aware of nonverbal communication such as facial expressions, hand gestures and placement, and positioning of body (behind or in front of your desk). Communications should be non-threatening. The public perceives risk and assesses risk differently. People basically think they are themselves good drivers. But do they trust other drivers? Not so much. There were many examples presented in this presentation. The session ended with groups presenting difficult information as a school district to the public and faculty. The rest of the class then critiqued their presentation and assessed how they effectively communicated. It was a great session.

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Iowa ASBO member: Denise Ragias

Session Title: **Strengthening Internal Controls, Improving Efficiency and Reducing Fraud Risk of Student Activity Funds**

Presenter(s): Bert Nuehring, Executive, Crowe Horwath LLP, Oak Brook, IL  
Daryl J. Okrzesik, Controller, Chicago Public Schools, Chicago, IL

This model is:

Control Environment (tone at the top – Board of Education sets policy)

Risk Assessment (are management and staff following policy?)

Control Activities (documents)

Information and Communication

Monitoring (must be more than just external auditors)

Many of the risks are found in decentralized operations (multiple locations collecting cash), large number of transactions (fundraisers, athletic events, concessions), numerous parties handling money (parents, teachers, volunteers), and lack of understanding related to internal control. Implementation of controls should include training, documenting procedures and segregation of duties. Examples of internal controls: implement a system of control for approval of expenditures, regular reconciliation of the bank accounts, few checks should be written to individuals and most checks should be written to vendors, making sure all district employee pay is run through payroll, and each account should be self-sustaining (no negative balances). Use of purchasing card: have documented policy, maintain current inventory of cards, get card from terminated employee, identify dormant accounts, review purchases, use rationalization test on purchases, look for credits, and regularly review the statements.

Daryl Okrzesik presented on the changes that the Chicago Public School system has implemented in the last few years. They had a high risk of fraud and theft, ineffective policies, annual spending with an average of 7% increase, lack of transparency, inadequate safekeeping of deposits and decentralized banking. They centralized their system, reduced the number of banks they did business with, and gave buildings the right tools and training to implement visibility and transparency. The Central Office has a much larger role in oversight and reconciliation. The changes have made a positive effect and they continue to work on internal controls.

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Iowa ASBO member: Michelle Wearmouth

Session Title: **Building a business through storytelling**

Presenter(s) Austin, a Disney Imagineer

You can just imagine the guff I took from fellow administrators when I explained that this year's ASBO International Conference was in Orlando, much less at a Disney resort. "What kind of vacation is this and how does Disney fit into school business?" was the taunt I heard. However, I was lucky enough to listen to one of the Disney Imagineers speak about the Disney method of doing business, and the dedication and storytelling style of their culture.

If you are of my “vintage”, you also grew up with anticipation for Sunday evening with soda and popcorn awaiting the “Wonderful World of Disney” weekly movie. Usually the story carried me away for a couple of hours and left me with a lesson, a message of hope, or a moral from which to learn. Austin, the Disney Imagineer, explained that communicating in business should often follow the same model. The Imagineer that visited with ASBO attendees explained that their business, storytelling, is not much different today than it was when Walt first began telling his stories. She explained the idea that each story has a structure, flow, character, tone and mood and that dynamic tension could be utilized to achieve a desired effect. And so the Disney Imagineer challenged each one of us to change how we communicate in business, and to incorporate the Disney idea of structured storytelling into each story.

I do believe that Disney added many lessons to the 100<sup>th</sup> Annual ASBO Convention, and communicating effectively was one of them. And so, here is my example of storytelling Disney style to your school boards.

If you need to communicate that ...

*“revenues increased in the current month by \$98,000 and the ending fund balance may appear elevated this month, but due to outstanding expected expenditures will fall to the previous level by the next month’s end”,*

...my suggestion is that you add a little Disney magic and your story becomes:

*“As you can see, our revenues increased during the month by \$98,000 which is due to the influx of new funds provided through the Federal ARRA program. Your school administrators have met and decided on the best impact that these dollars can provide to student achievement, and soon you’ll see the effects of a new reading program in place, funded with these dollars. By the end of next month when these funds are expended, new and exciting reading innovations will be taking place in the classroom.”*

Iowa ASBO member: Nancy Blow

Session Title: **Tips and Tricks for Searching the World Wide Web With Google**

Presenter: Nan Wodarz

The world of Google is full of tips and tricks and really cool stuff. One of the topics of this presentation was Google Voice. Google Voice gives you a single phone number that rings all of your phones, saves your voicemail online, and transcribes your voicemail to text. The number is tied to you and not to a device or location. Google Voice creates less annoyances and more awesomeness - all for free.

Checkout Google Voice at [www.google.com/voice](http://www.google.com/voice). If you are ready to give it a try, simply follow the Getting Started Help page.

Here are some of the things you can do with Google Voice:

1. Read transcriptions of voicemails

2. Customize which phones ring
3. Personalize greetings for different callers
4. Make cheap international calls
5. Forward SMS to email
6. Share voicemails with friends
7. Block unwanted callers
8. Screen callers before answering
9. Access the mobile app on your phone
10. Conference call with co-workers

Iowa ASBO member: Nancy Blow

Session Title: **Building a Strong Team Culture Through Absolute Honesty**

Presenter: Larry Johnson

Topic

Building a strong team culture that values straight talk and rewards integrity.
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Larry Johnson explained in plain talk how to apply the six values of absolute honesty:

1. Tell the truth.
2. Tackle the problem.
3. Disagree and Commit
4. Welcome the truth.
5. Reward the messenger.
6. Build a platform of integrity.

Larry encouraged building a new standard of communication. A standard that tells the truth, doesn't mince words, and is guided by a clear sense of right and wrong. Leaders can encourage creativity through candid discussions, frank expression of ideas and healthy debate. Larry presented practical tools for conducting critical conversations no matter how difficult, confronting problems and resolving issues without fracturing relationships and how to get chronic whiners to do something positive to fix the problems they whine about.

He left us with this thought "The worst truth beats the best lie any day."

Larry Johnson has written a book "Absolute Honesty: Building a Corporate Culture that Values Straight Talk and Rewards Integrity. He will be presenting at the March 31, 2011 IASBO Spring Conference.



Iowa ASBO member: Kurt Subra  
ASBO Intl Session Title: **“Child Nutrition Reauthorization Act”  
Update**

Presenter(s) Nancy Rice, President, School Nutrition Association

The child nutrition act is supposed to be reauthorized every five years...that is unless Congress fails to pass the legislation. The last major revisions occurred in 2004. The current House and Senate bills, HR 5504 and S 3307, respectively, stalled again this year and therefore another extension was required as of October 1, 2010. The House bill is more expansive and more expensive than the Senate bill, so it is unlikely that the House bill will gain support.

If new legislation is passed it will provide more federal reimbursement money (\$.06 per meal) but ONLY if districts meet the updated meal pattern and nutrition standards. This increase represents the single largest cost in the Senate bill. It is estimated, however, that the \$.06 per meal increase will not cover the higher food costs associated with the new meal patterns and nutrition standards.

In addition, the legislation would require gradual increases in paid meal prices, known as “paid meal equity,” at the rate of \$.10/year until the paid meal prices equal the federal subsidy for free meals. Other areas of emphasis within the proposed legislation: providing “performance bonuses/awards” to states and allowing districts to directly certify most children in Medicaid households, emphasizing school wellness policies, providing competitive grants for “farm to school” and organic food initiatives, working to reduce childhood obesity and childhood hunger, researching and providing guidance on indirect costs that are charged to nutrition programs, and automatically qualifying foster care students for free meals.

How is Congress proposing to pay for the higher costs that will come with passage of the legislation? By reducing future funding for “SNAP” (formerly known as the food stamp program) starting in late 2013.

A few final items of note in the proposed legislation: it establishes a notification requirement to families with insufficient resources to pay for meals or who have outstanding debts for their meals, and it calls for professional standards for school food service directors.

Additional resources for more information:

A Congressional Research Service (CRS) document titled: “Child Nutrition and WIC Reauthorization: Issues and Legislation in the 111<sup>th</sup> Congress.”

This document is dated August 6, 2010 and can be located at: <http://www.crsdocuments.com>

**You’re anal retentive  
if you...**

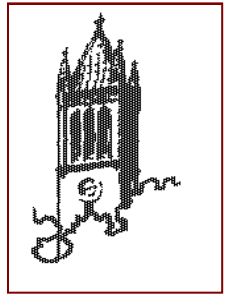
1. Eat M&Ms in color order.
2. Fold your dirty clothes before putting them in the hamper.
3. Color coordinate your underwear with your outfit.
4. Require no fewer than 200 threads per inch on your sheets.
5. Alphabetize your cereal boxes, spices and canned goods.
6. Collect the postcards that fall out of magazines for recycling.
7. Organize cash in your wallet by bill condition within denomination.
8. Arrange your groceries on the conveyor belt—all cans, all paper goods, all freezer items, etc.
9. Run every e-mail through spell-check and grammar-check before sending.
10. Rearrange dirty dishes in the dishwasher because you don’t like the way your significant other loaded it.



**Todd Hunt** is a business humorist and Recovering Anal Retentive Professional (RARP).

## Iowa School Business Management Academy Update

One of the long-term goals of the "Academy" was to provide an assessment based certificate for those who desired to demonstrate their knowledge level in the field. This past May saw the second class complete the entire sequence.



Each instructor prepares a dozen machine-scorable items from their materials. The computer-based system then randomly selects three items from each instructor to administer to the students so no two tests are the same. The students who wished to do so voluntarily completed the assessment after each May academy session with a necessary 75% passage rate.

## *CONGRATULATIONS* TO THE Class of 2010 Academy recipients of *"Certificate of Proficiency"*



Vicky King, Audie Baumgartner, Jody Brintnall, Kim Arndt, Helen Burrington, Mark Frasher, Deb England, Brietta Collier, Melissa Fettkether

Not pictured: Lora Appenziller-Miller, Wendi Geno, Lonna Moeller, Bob Torrance

## The Perfect Driver?

*(relate it to office behavior for a humbling experience)*

Few of us would argue that we are perfect drivers but when surveyed, we almost all see ourselves as better than average. Now, it cannot be the case that we are all better than the average driver so why do we all think that we are better than most others? The answer lies in the way we process information and explain both our actions and the actions of other drivers. In our training courses we regularly ask drivers to inventory the things that others do that bother them, make them angry or "P" them off. The lists are long and include: tailgaters, slow drivers, fast drivers, people who do not signal, people who use cell phones, inattentive drivers, people who cut you off etc, etc.... When we see these driving behaviors we naturally label the offending driver a jerk, an aggressive driver, or simply a lousy driver. It's easy to believe that we are better than these people.

Do you ever make mistakes when driving even though you are sure you are a superior driver? Most admit that, yes, they do make a mistake from time to time or drive aggressively for good reasons such as being late; or because of the frustration caused by the bad drivers that they regularly have to contend with on the road; or just because of having a bad day. Mistakes and the occasional aggressive driving that they admit to, include the same actions and behaviors that upset them when done by others, but they see the situation differently.

Here is the crux of the issue: When someone else does something that we label as BAD DRIVING we see that individual as a bad person or as a bad driver at least. We judge her behavior based on our judgment of her character. She is a bad person, a bad driver, inconsiderate or stupid. These are called dispositional attributions of behavior. They are based on our judgment of the person's character.

BUT, when we do the same thing when driving, we explain it differently; "OOPS - I made a mistake and just unintentionally cut someone off! Why are they so angry? I didn't do it on purpose!" In this case we already see ourselves as a good driver that just made a small error or took a chance based on circumstances such as being late or because we were just having a bad day. These are called situational attributions. They are based on the situation that the person is dealing with, not the person's character.

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So we expect perfection from everyone else or we see them as bad drivers or bad people and react to them accordingly but excuse or rationalize our own mistakes based on the situations that we find ourselves in and preserve our high opinion of our own driving in spite of the mistakes that we make.

Are you comfortable being held to the same expectation of perfection that you hold other drivers?

Perhaps if we were more forgiving of our fellow road user's mistakes and focused more on holding ourselves to a higher standard of driving safety, AND OFFICE PERFORMANCE we would experience a lot less frustration. In truth, if we reflect honestly, we have all done some pretty dumb things behind the wheel, and in the office. What did the people around us think when we goofed up?

Try it, next time someone does something that sets you off, ask yourself; have I ever done that or something worse when I'm having a bad day? It may help you to think twice and realize that as humans we are all capable of mistakes.

- Spencer McDonald



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## **HEALTH CARE ON THE HORIZON**

### **A consumer primer for health insurance changes in 2011**

October 1 - USA Today

As health care enrollment season approaches, the health care reform law will have some effect on employer-provided insurance.

#### **HEALTH CARE PREMIUMS RISING**

The average total health care premium for employees of large companies will increase nearly 9% in 2011:

	2010	2011	% change
Average premium per employee	\$9,028	\$9,821	8.8%
Average employee contribution	\$1,966	\$2,209	12.4%
Average employee out-of-pocket costs	\$1,934	\$2,177	12.6%

Source: Hewitt Associates

This year's open enrollment period, when employees choose their health insurance for the following year, will follow a familiar pattern. Higher premiums. More co-payments. Expanded deductibles. But along with the usual cost increases will come some significant changes mandated by the health care reform law. These changes could affect everything from the dependents you cover to the size of your deductible. Here's how the legislation could affect employer-provided health insurance in 2011:

#### **Preventive care**

All new insurance plans are required to offer free preventive care. That means they must cover cancer screenings, blood pressure, diabetes and cholesterol tests, flu shots and other preventive services without charging you a co-payment, co-insurance or deductible. (To find a complete list of preventive services that are covered, go to [www.healthcare.gov](http://www.healthcare.gov).)

Plan sponsors hope this change will encourage employees to get routine screenings and checkups that could ultimately lower health care costs, says Dean Hatfield, senior vice president for Sibson Consulting. "It eliminates any excuse, financially, to partner with your doctor" on preventive care, he says.

With 100% of preventive care covered, you may decide you can afford to increase your deductible, which usually results in lower premiums. But first, make sure your plan is required to comply with the rule. Insurance plans that were in existence before March 23, when the health care reform bill was signed into law, may be eligible for "grandfather" status, which means they're not required to comply with the requirement, says Randall Abbott, senior consultant for Towers Watson. Employees "can't just automatically assume they're going to have 100% preventive benefits," he says.

Plans that are grandfathered are required to make the information clear in their enrollment materials, Abbott says.



Insurance plans that make significant changes — such as reducing benefits or raising premiums — will lose their grandfather status, Abbott says. An August survey by Towers Watson found that more than half of large plans expected to lose their grandfather status because they increased employee contributions or made other changes in plan terms.

### **Restrictions on flexible spending accounts**

Health care flexible spending accounts let you contribute pretax dollars to pay for unreimbursed medical and dental expenses. These accounts are funded by contributions from your paycheck, and when you enroll in your insurance plan, you must decide how much you want to contribute during the year. The downside to these plans is that most employers require you to forfeit any money that hasn't been used by year's end.

In the past, workers who have funds left over near the end of the year have been able to stock up on aspirin and cough syrup. But starting in 2011, over-the-counter medications won't be covered by flex accounts unless you have a doctor's prescription, according to Hewitt Associates.

If you buy a lot of ibuprofen, this could affect the amount you put aside in your account. But even with the new restrictions, flex accounts can save you a lot of money, says Helen Darling, president of the National Business Group on Health. In addition to prescription drugs, you can use the money for co-payments, deductibles, and dental and eye doctor appointments. Your plan administrator should provide a list of products and services that are covered by your flex plan.

For 2011, there's no federal limit on how much you can save in a flexible spending account, although many employers have their own cutoffs. Starting in 2013, though, accounts will be limited to \$2,500.

### **Expanded coverage for adult children**

Health insurers must allow adult children to remain on their parents' employer-provided group plans until age 26. This is the most significant change taking effect this year, Darling says. In the past, many employer-provided plans wouldn't cover a child unless the child was claimed as a dependent on the parent's tax return, and some required that the child live at home, Darling says.

However, that doesn't mean your child will be eligible for coverage immediately. While the provision takes effect Sept. 23, plans aren't required to extend coverage until they start a new plan year, which for most is Jan. 1.

The advertisement features a large white rectangular box with a folded corner effect, set against a background of a wooden floor and a blue sky with a building. The text inside the box is in a bold, sans-serif font. At the bottom right of the box is the TIAA-CREF logo, which consists of a blue square with the letters 'TIAA' above 'CREF' in white. Below the logo, the words 'FINANCIAL SERVICES' and 'FOR THE GREATER GOOD' are written in a smaller, all-caps font.

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Earlier this year, several large insurers announced that they would extend coverage to adult children ahead of the deadline. However, most large employer-provided plans are waiting until the start of their new plan year, Abbott says.

Coverage isn't automatic: To obtain the extended coverage, you'll need to add your child when you enroll in your plan for next year. If your child becomes eligible after the enrollment period ends, your employer will be required to give you 30 days to enroll.

Married children and financially independent children are eligible for this coverage, but their spouses are not. Also, if your plan has grandfather status, adult children aren't eligible for coverage if they have access to their own employer-provided insurance.





## 2010 Iowa ASBO Fall Conference Recap

### ***Wednesday, October 13 for 18 new board secretaries and one superintendent***

- ✓ Fund Balance / Unspent Authority Review
- ✓ Duties of the Board Secretary/Treasurer from the Uniform Administrative Procedures Manual
- ✓ Accounting and GAAP Responsibilities:
- ✓ Case Study approach to Legal Considerations for Schools including Duties, Responsibilities, Relationships and Ethical Protocol Prescribed in Iowa Code:

### ***Thursday, October 15 Iowa ASBO conference with over 300 in attendance***

- ✓ ***The first general session*** opened with a presentation on the Iowa Revenue Estimating Conference (REC) by Holly Lyons, the Director of the Legislative Services Agency and Shawn Snyder, Senior Analyst. State general fund revenue estimates are generated by the REC. Holly and Shawn will provide general background information, economic indicators, timelines and the impact on public school districts.
- ✓ A 403b update was provided by Jenny Sandusky from the Department of Administrative Services
- ✓ Upcoming IASB legislative activity was provided by Jackie Black.

### ***Breakout sessions*** included:

- ✓ Sharing – Reorganization Incentives – Joyce Thomsen
- ✓ Excel Basics – Jeff Dieleman
- ✓ Reconciling the Bank Statement – Michelle Wearmouth
- ✓ Termination of Support Staff Employees – Jim Hanks
- ✓ Legal Issues of Administrator Search – Danielle Haindfield
- ✓ Surviving the ARRA Audit – Kevin Posekany, Kevin Baacam

The ending general session was provided by Todd Hunt focusing on the importance of being extremely accurate in communication.



### ***The Iowa School Business Management Academy session for 290 on Friday included:***

- ✓ ***Presentation of Iowa School Business Management Academy Certificate of Proficiency Awards*** to the class of 2010
- ✓ 1099 and Other Tax Implications for School Districts – Kristy Maitre, IRS
- ✓ GASB 54 – Sue Battani, State Auditor's Office
- ✓ Health Care Reform: What do I need to do, How do I get started, When does it need to be done? – Susan Voss, Iowa Insurance Commissioner, Stacy Wandersheid, Perspective Consulting, Kurt Subra, IASBO President and Angie Walters, West Branch CSD
- ✓ Distribution of \$26,000 p-card rebate checks from 2009-2010 program





So studious



Stacy & Renee



Jim announcing  
drawing winners



Susan Voss – State Insurance  
Commissioner



Sue B – IASBO's  
favorite auditor



Another full house



Exec. Dir. Scharff introducing new  
part-time secretary Christy Trower



IASB's Jackie Black with Good news



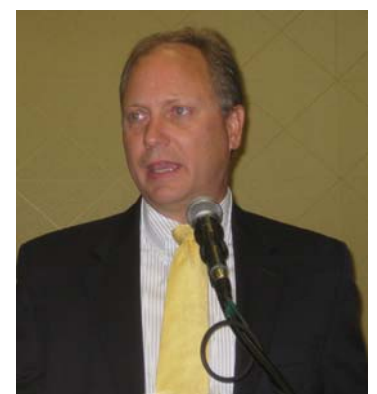
Full house two



Participative activity



IASBO going "green" with online presentation materials



President Subra leading the charge





Jeff Dieleman with packed house to learn more about Excel



You need lunch to learn



Networking between sessions



Happy Little IASBO-ite

## HF 2461 School Business Officer Authorization 2010 Legislature

### *Significant points*

1. A person hired on or after July 1, 2012, as a school business official responsible for the financial operations of a school district who is without prior experience as a school business official in Iowa shall either hold the school business official authorization or obtain the authorization within two years of the start date of employment as a school business official.
2. An individual employed as a school business official prior to July 1, 2012 shall be issued, at no charge, an initial authorization, but shall meet renewal requirements for an authorization

within the time period specified by the board of educational examiners. *There will be a charge for fingerprinting and criminal background check as with all school employees.*

3. The state board of education shall work with institutions of higher education, private colleges and universities, community colleges, area education agencies, and professional organizations to ensure that the courses and programs required for authorization under this section are offered throughout the state at convenient times and at a reasonable cost.
4. **SCHOOL BUSINESS OFFICIAL TRAINING PROGRAM AND AUTHORIZATION ADVISORY COMMITTEE.** The department of education, in consultation with the board of educational examiners, shall convene an advisory committee to determine the standards and procedures, content, and processes of training programs for individuals who seek an authorization issued by the board of educational examiners for employment as a school business official responsible for the financial operations of a school district. The advisory committee shall be comprised of representatives of the Iowa Association of School Business Officials, individuals holding financial leadership roles in large, medium, and small school districts, and a public member of the school budget review committee. The advisory committee shall review other states' professional organizations and programs regarding authorization of school business officials, determine the best practices for school district business management training programs, and identify and recommend the knowledge and skills necessary to obtain a school business official authorization from the board of educational examiners. **The advisory committee shall submit its findings and recommendations in a report to the state board of education and the board of educational examiners by December 31, 2010.**

The advisory committee began meeting on August 9, 2010 and is comprised of:

Marsha Tangen – Davenport CSD – large district

Janice Miller-Hook – Johnston CSD – medium sized district

David Nicholson – Linn Mar CSD – medium sized district

Angie Walter - West Branch CSD – small district

Don Hansen – SBRC – public member

In addition to the official advisory committee approximately 15 other higher ed. and related agency members are serving in a resource capacity to the advisory committee.

## ***IS THERE A NEED FOR SCHOOL BUSINESS OFFICIAL AUTHORIZATION?***

The necessity for the authorization of school business officials is in response to the high level of responsibility to local citizens when the local k-12 public schools are responsible for the efficient management and accurate reporting of approximately 50% of local property taxes and over 40% of the state general fund budget. When the aforementioned level of responsibility is coupled with the increasing federal and state management and reporting requirements it is critical that school business officials possess the skills and knowledge necessary to efficiently, effectively and ethically manage fiscal operations to earn the public trust.

The technical complexity of managing and reporting responsibilities has required an increase in technical skills in recent years. Some examples of additional requirements in the past six years include:

- ✓ GASB 34- change in audit reporting with Government wide reporting and addition of MD&A
- ✓ GASB 43- requires governments to report the OPEB liability
- ✓ GASB 45 - Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions
- ✓ GASB 47- Accounting for Termination Benefits
- ✓ GASB 51 – Intangible assets reporting
- ✓ GASB 54 - Fund Balance Reporting and Governmental Fund Type Definitions – 2011

#### Pending GASB (Governmental Accounting Standards Board) Pronouncements

- ✓ *Accounting and Financial Reporting for Service Concession Arrangements*
- ✓ *Pension Accounting and Financial Reporting by Employers*
- ✓ *The Financial Reporting Entity, an amendment of GASB Statements No. 14 and No. 34*
- ✓ *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*
- ✓ *Proposed Suggested Guidelines for Voluntary Reporting, SEA Performance Information*

It is apparent to those who have been directly involved in this career area that the responsibilities have gone far beyond those in days of yore. The reporting and accountability requirements identified above, in addition to the recent multiple federal funding accounting mandates, have launched the position to new and demanding levels of professionalism.



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