



# February/March 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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### A MESSAGE FROM THE PRESIDENT . . .

**Leslie Finger**

Spring is coming! It seems really hard to believe that we have not seen green grass for three months but at least the calendar is telling us that warmer weather will soon be upon us. Then we can worry about flooding and humidity to follow just so we can experience all the seasons. Of course, the changing seasons mean that we are rapidly moving through another school year and the challenges of the negotiating, budgeting and reporting “seasons”. As I have mentioned before, the time just flies related to our professional responsibilities and new challenges confront us each day. Celebrate each challenge that you conquer!

I am hopeful that most of you were able to participate in the recent regional meetings where our programming was delivered via webinar in a group setting. Many thanks to Nancy, Lisa and Ed for overcoming the technical issues of this new approach. The regional directors have provided the board with feedback about the use of webinars versus the former ICN option. The board understands that each delivery option will have advantages, however, the ease of access and widespread availability of the webinar technology indicate we will be pursuing the webinar for future programming. We know that although some people would appreciate the program delivered directly to their desktop or prefer seeing the individual delivering the program, we have received strong support for regional group sessions to receive the program and share the IASBO experience.

The Iowa weather forced the cancellation of the Leadership Conference earlier in February. However, the Board and the professional growth committees were able to “meet” via teleconferencing to continue to work on the future conferences and professional development opportunities. The importance of these opportunities has probably never been greater for our organization as we strive to be more efficient and effective, understand strategies for managing the budget and review the credentialing program. Speaking of the credentialing program, thank you to all those who have provided feedback through the regional meetings and the survey in early February. This feedback will be an important part of the work of the organization’s leadership going forward as they combine the IASBO membership needs with the legislature’s action earlier in the session.

I would like to thank IASBO for allowing me to attend the recent ASBO International “Executive Leadership Forum”. Most of the professional development programming was provided by Disney Institute facilitators who shared various leadership experiences using the Disney approach. While the entertainment and education industries may seem like very different businesses, there were a number of similarities. The most significant idea that was shared was the fact that the people in your organization make the difference in the product you deliver, no matter what that product may be. At Disney, they refer to



their employees as “cast members” and the time spent working as being “on stage” and all of their customers as “guests”. Given the importance of the budget in our environment, I am confident that many of you understand being “on stage” on a regular basis.

I am looking forward to seeing many of you at the upcoming Spring Conference on March 25-26 (see related information in the newsletter). The board and professional growth committee believe that we will be providing an outstanding program that includes presentations regarding categorical funding, ethics, and a GASB update along with valuable breakout sessions and the vendor show. The Thursday program will conclude with the session entitled “Staying Up through the Upside Down” presented by Kathy Peterson. On Friday, the many details related to facility construction, operation and maintenance will be covered. Please read the registration information carefully regarding paper copies of the conference program too.

The challenges of work days may seem overwhelming, but don’t forget the opportunities and experiences that IASBO has to offer. There are many others that are likely in a similar situation as you, so don’t forget about the resources available to you whether it be your mentor, the business official in a neighboring district or that friend on the other side of the state. The members of our organization are very sharing with their knowledge and I think many times the feeling of being able to help someone else is as powerful as learning yourself. Keep looking to turn your challenges in to opportunities! Good luck “on stage” as you and your fellow “cast members” assist the “guests” in your district.

THINK SPRING!

Respectfully,



IASBO President



## Do your emotions really impact your decisions?

One of the advantages of my connections with Iowa State is access to a variety of journals and research studies. An item that recently caught my attention was one addressing the question if our emotions really impact our decisions or we can act rationally regardless of what has just happened in our life.

The study had one group of subjects watch a video that had been previously proven to anger or irritate people while another group watched a video that had been shown to make people feel good. Immediately after watching the video all subjects were presented with the following situation: \$20 was to be divided between the subject and the researcher with the researcher getting \$15 and the subject receiving \$5. The subject had the choice to either accept the \$5 or decline the offer in which case neither the subject nor researcher would get anything.

Logic would indicate that the \$5 offer would be accepted because “something is better than nothing.” But there is a well-established understanding in social science, and anyone who has been involved in personnel contract negotiations for many years, if someone feels something is not fair they will take nothing rather than accept what is perceived to be less than they deserve. It was thus expected that some of both groups of the subjects would reject the offer to receive the \$5. In the study a much higher percentage of those who had watched the “irritating” video rejected the \$5 offer than those who had watched the positive video.

What does this mean to you and me? When we have something negative happen to us (a snit with our spouse or kids as we leave the house in the morning, or someone else in the office slurping their coffee as they talk to you) does that set us up to be short with those in the office or whip out that snippy email? We are prone to let a negative situation carry-over into something else even when they are not related.

Next came the important part - to test the lasting effects of a negative situation / attitude the subjects were later presented with the same option: accept the \$5-\$15 split or get nothing. The result was again that those who had originally watched the “irritating” video rejected the offer at a much higher rate than those who had watched the positive video. This occurred several weeks after the video viewing.

So what does that mean? It suggests we fall back on past influences and past decisions as we make current decisions. What is really troubling is that past influences and poor decisions become a “blueprint” for future decisions. Rats, I thought we were more advanced than that.

Now what do I do with this information? It re-enforces the old advice to never make a decision in the heat of the moment. Back away and sleep on important decisions if possible. We cannot erase the negatives from our life but we can review to analyze negative things to help put them in perspective and reduce their impact on our future.

Another suggestion is to intentionally include positives into your day. As a young principal I became concerned that many of my contacts with students and parents were of a corrective or disciplinary nature that were impacting my perspective and outlook on life. To balance that whenever I had a corrective / negative / disciplinary task I would “bookend” that task with a positive communication before and after the negative task. It helped beyond my imagination in both my perspective and relations with the parents and students. This agrees with behavioral writers when it is suggested that we function in a manner where we spend most of our conscious time. At off-work time this might mean reading, exercising, listening to music or motivational messages, or whatever makes you feel good.

Does that mean budget struggles and “cutting,” which in our current age consumes a lot of work efforts, need to turn us negative and more likely to make poor decisions? It could, but it doesn’t have to. Rather than looking at the situation as a negative that is your sole responsibility attack it as a game or puzzle. There are many solutions with varying amounts of positive and negative outcomes. Identify and compare the options to land on the most likely (least offensive) one. Make the task emphasis be to identify the most options and implications and less on the negative implications. Try it, you might like it.



James R. Scharff, Ph.D.  
Iowa ASBO Executive Director



## New Toolkit Now Available to Help You Make Long-Term Budget Decisions

We know school board member/superintendent teams have extremely difficult budget decisions to make for upcoming years. We also know that when it comes to making difficult decisions, the process is just as important as the final result.

That's why IASB, in *partnership with the Iowa Association of School Business Officials (IASBO)* and the School Administrators of Iowa (SAI), has released a new toolkit via the IASB Web site called "Facilitation Tools for Tough Budget Times." This suite of tools guides districts through the entire budget process, with exercises that take you from brainstorming and prioritizing to analyzing options and making final decisions so that you, along with your community, can make the right choices for your district and your students. These steps will give you an objective, concrete way of making tough decisions, as well as guidance to help you achieve community buy-in.

To access this toolkit, visit:

<http://www.iasb.org/iasbform.aspx?ekfrm=8820&TransferError=Error+executing+child+request+for+/iasbform.aspx>.

Be proactive in preparing to make tough decisions, and let education goals guide the work, not just dollars and cents.

For more information, please contact Dena Goplerud, board development consultant at 1-800-795-4272, ext. 255 or [dgoplerud@ia-sb.org](mailto:dgoplerud@ia-sb.org).

## P-Card Program Update:

Iowa Schools Participation in Illinois p-card program: The following report shows the activity through the program year (May-April). The "rebates" are not big dollar amounts but can become significant if the system is used. In our current economic situation \$\$ in is much better than \$\$ out. Want to know more? Check out the information below. For a "true" interpretation of the program call a business official at one of the participating districts for their perception and recommendations.

## **Should your district be joining the Iowa P-card program?**

First it is necessary to know the definition of “Procurement Card – Purchase Card – P-Card.” The terms are all used interchangeably and mean the same thing. The basic concept is that a p-card is essentially a credit card which can be set up with many internal controls. The following paragraphs will discuss the rationale for evaluating the current PO process for purchases, advantages of using a p-card, what controls can be placed on the cards, why the Illinois program was selected, and how to begin the process.

## **Why would schools be interested in using a p-card?**

**For many years schools have used a traditional purchase order (PO) process to secure goods and services for school operations. The process often becomes quite labor intensive with multiple copies required for the purchase to occur. Some of the negative features of our traditional PO system include:**

- Paper Intensive / Mountains of Paper*
- Same Process Regardless of Transaction Value*
- High Average Per Transaction Cost to School District*
- High Average Per Transaction Cost to the Vendor*
- Not Cost-Effective for Small Purchases*

**An analysis of a district’s purchasing and payment function helps identify some of the questions and benchmarking opportunities that may be achieved with a p-card system.**

- How many non-payroll checks are written each month?*
- How many of the non-payroll checks are for less than \$500?*
- How many of the non-payroll checks are for less than \$25?*
- How many POs are written each month?*
- What can you eliminate?*
- What can you save?*

## **Why is the Streamlining of Small Purchases Significant?**

*The majority of transactions in most organizations are for relatively small amounts*

- **Could these small transactions each month be consolidated into one payment?**
- **What does it actually cost to complete a PO from request to payment?**

## ***What Controls can be placed on p-cards that do not exist on regular credit cards?***

The following controls can be placed on the use of p-cards

- **Transaction limits per charge**
- **Monthly or annual limits to prevent exceeding budget allocations**
- **Preferred Supplier Restriction to encourage purchasing from suppliers offering better discounts for school supplies / services**
- **You control what can be purchased, where it can be purchased from and limit the amount per Transaction**

**The forms and instructions can be found on the Iowa ASBO website to download.**

The program year is May-April.

YTD VOLUMES	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	YTD TOTAL
IASBO (US\$)	2009	2008	2009	2009	2009	2009	2009	2009	2010	
Louisa-Muscataine Community School District	\$ 4,614	\$ 10,271	\$ 10,927	\$ 59,676	\$ 22,032	\$ 24,212	\$ 11,861	\$ 4,601	\$ 2,684	\$ 150,878
Mt. Pleasant Community Schools	\$ 13,809	\$ 10,275	\$ 17,870	\$ 16,665	\$ 14,374	\$ 8,788	\$ 9,724	\$ 7,419	\$ 3,426	\$ 102,350
Harlan Community School District	\$ 12,808	\$ 6,584	\$ 10,629	\$ 11,772	\$ 11,422	\$ 10,212	\$ 8,577	\$ 7,499	\$ 3,909	\$ 83,412
WESTERN DUBUQUE CCSD	\$ 5,119	\$ 9,995	\$ 2,778	\$ 2,761	\$ 3,029	\$ 8,604	\$ 3,883	\$ 4,660	\$ 2,888	\$ 43,717
WATERLOO COMMUNITY SD	\$ 2,704	\$ 3,332	\$ 8,114	\$ 4,367	\$ 9,162	\$ 3,128	\$ 15,787	\$ 3,299	\$ 3,159	\$ 53,052
NASHUA-PLAINFIELD COMM SD	\$ 736	\$ 5,886	\$ 338	\$ 1,818	\$ 935	\$ 1,046	\$ 890	\$ 1,418	\$ 1,542	\$ 14,609
DAVENPORT COMMUNITY SD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waverly-Shell Rock Community Schools	\$ 42	\$ 1,052	\$ 650	\$ 418	\$ 91	\$ 611	\$ -	\$ -	\$ -	\$ 2,864
DUBUQUE COMMUNITY SCHOOL	\$ 48,119	\$ 37,734	\$ 65,211	\$ 60,290	\$ 54,340	\$ 49,819	\$ 43,217	\$ 65,467	\$ 54,596	\$ 478,793
IOWA CITY COMM SCH DIST	\$ 10,289	\$ 20,374	\$ 26,265	\$ 25,689	\$ 37,854	\$ 14,971	\$ 18,592	\$ 11,098	\$ 5,065	\$ 170,197
NEVADA COMMUNITY SCHOOL	\$ 504	\$ 2,268	\$ 1,572	\$ 2,442	\$ 826	\$ 1,553	\$ 626	\$ 2,786	\$ 2,097	\$ 14,674
WEST LIBERTY COMM SCH DIS	\$ 12,133	\$ 8,846	\$ 15,326	\$ 18,503	\$ 10,248	\$ 12,983	\$ 8,817	\$ 10,500	\$ 11,473	\$ 108,829
WEST BRANCH COMMUNITY SD	\$ 2,469	\$ 4,711	\$ 904	\$ 6,398	\$ 3,571	\$ 4,601	\$ 3,908	\$ 3,426	\$ 2,097	\$ 32,085
WOODBURY CENTRAL COMM SCH	\$ 18,387	\$ 11,949	\$ 18,242	\$ 12,145	\$ 25,197	\$ 18,685	\$ 14,516	\$ 29,571	\$ 12,033	\$ 160,725
JOHNSTON COMMUNITY SCHOOL	\$ 105,727	\$ 159,647	\$ 496,410	\$ 48,096	\$ 42,170	\$ 34,674	\$ 31,450	\$ 24,388	\$ 27,625	\$ 970,187
CORWITH WESLEY CSD	\$ 135	\$ 595	\$ 103	\$ 436	\$ 2,170	\$ 51	\$ 181	\$ 689	\$ 240	\$ 4,600
DES MOINES COMMUNITY SCH						\$ -	\$ -	\$ -	\$ -	\$ -
VALLEY COMM SCHOOL DISTR							\$ -	\$ -	\$ 146	\$ 146
WEST DES MOINES COM SCH D								\$ -	\$ (21)	\$ (21)
<b>TOTALS</b>	<b>\$ 237,595</b>	<b>\$ 293,519</b>	<b>\$675,339</b>	<b>\$271,476</b>	<b>\$237,421</b>	<b>\$ 193,938</b>	<b>\$ 172,029</b>	<b>\$ 176,821</b>	<b>\$ 132,959</b>	<b>\$ 2,391,097</b>
<b>Affiliate Districts</b>	<b>Jan. Sales</b>	<b>Year-to-Date</b>	<b>% of total</b>							
Alaska-7 Districts	\$ 723,603	\$ 4,933,899	5%							
Iowa-19 Districts	\$132,959	\$2,391,097	3%							
Illinois-237 Districts	\$4,170,914	\$45,923,850	49%							
Indiana-7 Districts	\$46,522	\$1,863,756	2%							
Minnesota-5 Districts	\$19,870	\$312,864	0%							
Montana-37 Districts	\$222,445	\$1,724,394	2%							
New Hampshire-18 Districts	\$170,686	\$2,085,970	2%							
Oregon-4 Districts	\$16,291	\$85,570	0%							
Vermont- 3 Districts	\$2,211	\$27,937	0%							
Washington-43 Districts	\$1,990,414	\$23,067,176	25%							
Wisconsin-49 Districts	\$1,163,219	\$10,424,334	11%							
<b>totals</b>	<b>\$8,659,134</b>	<b>\$92,840,847</b>								



## The Bathtub Test



During a visit to the mental asylum, I asked the director, “How do you determine whether or not a patient should be institutionalized?”

“Well,” said the Director, “we fill up a bathtub, then we offer a teaspoon, a teacup and a bucket to the patient and ask him or her to empty the bathtub.”

“Oh, I understand,” I said. “A normal person would use the bucket because it’s bigger than the spoon or the teacup.”

“No.” said the Director, “A normal person would pull the plug. Do you want a bed near the window?”

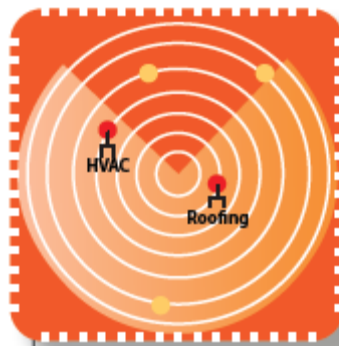
*Moral of the story: Don’t “over-think” a situation – look for the obvious*



## How to Handle Uncertain Times: Must-Do Strategies That Will Work for You

The ability to stay resilient during uncertain times is something that requires your commitment and diligence. This article will supply strategies that you can immediately institute in your personal and working life.

1. Take one hundred percent responsibility and accountability for your life. All of the great self-help books ever written emphasize this all-important point. An insightful psychologist once stated: "An entitlement mentality is never allowed into the repertoire of a truly resilient person."
2. Get and remain connected to support systems. Seek out a friend(s), a mentor or even a team of people. As a delightful woman shared, "A good friend can be a comforter, a confronter and a clarifier. I've always relied on friends to keep me sane. Their input is vital as I make my life's decisions and then bring energy to those decisions."
3. Embrace spirituality, joy and playfulness. Research after research points up that resilient people stay upbeat and transcendent in the face of challenges. In order to stay up no matter what comes down, don't just find one strategy. Find



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many. Mother Theresa said, "I want two things from the people who work for me. I want them to be committed and I want them to be joyful." Stay buoyant by scheduling time for renewing your spirit.

4. There can be no resilience without energy and your energy level is directly tied to your health. A cancer survivor shared this: "I hated to exercise and eat right. My doctor told me to get my body moving and my head would follow. He was right. My health and my attitude were the keys to me kicking cancer." Health and vitality are marvelous daily miracles!
5. Pay attention to your self-talk. Indeed, life is a game played between the ears. Type the word "affirmations" into a search engine and find a few affirmations that suit you. Some of my favorites include:

"I have choice."

"I am competent and capable."

"I cannot fail. I can only learn and grow."

Research in regard to people's self-talk or explanatory style indicates that highly successful people are out of touch with reality in a harmless way! They use powerful self-talk to stay up no matter what comes down. So must you.

In conclusion, yours will not be a "straight line life." Uncertainty is always part of the process. Your ability to deal effectively with your "ups and downs" will be a major hallmark of your life. Use these strategies and stay strong!

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# Paul Bobek

ASBO International  
Candidate for  
Vice President



Iowa ASBO

## Vision:

- To see ASBO viewed as an indispensable resource among all our colleagues
- To see ASBO provide value-added services to existing members as well as non-members
- To see ASBO continually seek input from our affiliates to achieve quality services and value to members
- To have the public view ASBO as the premier educational resource for unbiased data concerning public schools
- To see public schools accept the responsibility for accountability to be ethical and efficient in the control of fiscal resources to maximize student learning.
- To see ASBO remain a stable, credible and knowledgeable expert in educational issues
- To see ASBO as a key partner in shaping and influencing future educational concerns

# Paul Bobek

- Executive Director of Administrative Services, Iowa City Community Schools
- B.B.A., Accounting, University of Iowa
- CPA since 1986, 17 years in K-12 education,
- Graduate and faculty member Iowa School Business Management Academy
- ASBO Board of Directors
- ASBO vice chair of the Facilities Management Committee
- Past President IASBO
- Recipient of IASBO Professional Leadership Award
- Member Iowa Department of Education Finance Roundtable
- Chair, Education Legislative Sub Committee with the Iowa City Chamber of Commerce

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Beth Grob

Contend that for a nation to try to tax itself into prosperity is like a man standing in a bucket and trying to lift himself up by the handle ...  
Winston Churchill

In general, the art of government consists of taking as much money as possible from one party of the citizens to give to the other.  
Voltaire (1764)

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**Levels I, II, III and IV: May 19-21, 2010 ♦ Graduate Course: May 20-21, 2010**

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Iowa Department of Education**

**Register before April 16 and save!**

## Program Information

### Registration and Fees

Advance registration is required for all levels. Registration fees (includes materials, continental breakfasts, refreshments and buffet luncheons) are as follows.

**IASBO members who register by April 16:**  
**\$375 for Level I, II, III and IV; \$225 for graduate level.**  
**(No registrations will be accepted after Friday, May 1.)**

**Non-members who register by April 16:**  
**\$450 for Levels I, II, III and IV; \$325 for graduate level.**  
**(No registrations will be accepted after Friday, May 1.)**

**Any registration received after April 16:**  
**\$500 for Level I, II, III and IV; \$375 for graduate level.**  
**(No registrations will be accepted after Friday, May 1.)**

Fees are to be paid prior to the start of the academy.  
**Make checks payable to Iowa State University. Do not combine with IASBO payments.**

**Iowa School Business Management Academy  
N229 Lagomarcino Hall  
Iowa State University  
Ames, IA 50011-3190**

If you have any questions, please call Donna Cipolloni at (515) 294-4375, write to the above address, or send e-mail to: [isbma@iastate.edu](mailto:isbma@iastate.edu).

### Lodging

*You are responsible for making your own room reservations*  
The Hotel at Gateway Center (515-292-8600)  
Best Western University (515-296-2500)  
Country Inn & Suites (515) 233-3935  
Comfort Inn - (515- 232-0689)  
Grandstay Residential Suites (515-232-8363)  
Holiday Inn (515-268-8808)

### Meals

Continental breakfasts (W-Th-F) and buffet luncheons (W-Th) are provided daily in the Scheman Center as part of your registration fee. There is no lunch offered on Friday.

### Attendance

Participants are **required** to attend all course components and classes assigned in order to qualify for credit and certification. Unavoidable absence must be cleared with Academy staff, and make up work may be assigned.

### Refund Policy

Fee refunds are 100% if registration is cancelled on or before April 16, and 50% if cancelled after April 16. **No refund will be issued on cancellations made within 10 days of the start of the Academy.**

### Academy Staff

Faculty for the Iowa School Business Management Academy is carefully selected from among the best professional talent in a given area of study. Whether the topic is law, finance, accounting, materiel management, or how to work with people, you will find that the Academy faculty is outstanding. Most faculty are actual field practitioners and experts in their field, and you will have an opportunity to evaluate each instructor so we can maintain the highest caliber instructional staff possible.

**Courses are scheduled in two-hour blocks, and are held in the Scheman Continuing Education Center.**

### Course Schedule for Levels I, II III, and IV:

Pick up your nametag, class schedule and course binder beginning at 9:15 a.m. on Wednesday, May 19, at the second floor registration desk.

Level I, II, III and IV classes start at 10:00 a.m. Wednesday morning. You should plan to be in class promptly to begin each session, as time is at a premium. Class schedules for the rest of the week are as follows:

First session, 8:00 a.m. -- 9:50 a.m.

Second session, 10:00 -- 11:50 a.m.

Lunch, 12:00 noon -- 12:50 p.m.

Third session, 1:00 -- 2:50 p.m.

Fourth session, 3:00 -- 4:50 p.m. (All classes end at noon on Friday, May 21.)

*Graduate level attendees may pick up their registration materials beginning at 7 a.m. on Thursday, May 20. Class schedules are the same as above.*

### Course Sections

Graduate Level course sections are scheduled to provide class sizes of approximately 50 people per section. You will be assigned to a section, and you should plan to stay with that section throughout the three day Academy program.

### Course Materials

All printed course materials are included with your registration fee. Books, notebooks, and other materials issued to you become your property, and you may wish to place your name and school district in all materials in case they become misplaced.

## About the Academy

### Invitation

You are cordially invited to enroll in the certification program offered by the Iowa School Business Management Academy. The program is designed to provide a convenient way for you to access important training relevant to school business management, and to enable you to obtain job proficiency. The introductory Level I course began in 1992, and the first certification program was completed with the advanced Level III course in 1994. A new course group starts each year. Each year we offer Level I for new participants as well as additional levels for continuing participants and graduates. The Academy conducts the certification program on the Iowa State University campus in Ames during May of each year.

### Sponsors

The Academy is sponsored by the Iowa State University Department of Educational Leadership and Policy Studies, the Iowa Association of School Business Officials, the Iowa Association of School Boards, the School Administrators of Iowa, and the Iowa Department of Education. Each sponsoring organization is represented on the Academy advisory board.

### Purpose

The purpose of the Academy is to prepare school business managers, school board secretaries, and school administrators for performance of their business management responsibilities in accordance with prevailing standards and accepted practices. The courses are also designed to improve the total management abilities of school personnel responsible for management of personnel, business functions, and finance operations for schools in Iowa.

### Location

All Academy programs are held in the Scheman Continuing Education Center, which is located on Lincoln Way west of the Hilton Coliseum on the south Iowa State University campus. From Highway 30 going east or west, use University Blvd. exit and proceed north (pass the football stadium).

2010 - Iowa School Business Management Academy Class & Faculty				
Date / Time	Level 1	Level 2	Level 3	Level 4
Wed, May 19 - 9:15-10:00	Registration	Registration	Registration	Registration
10-11:50	Foundations of Ed Meier	Communicating Information to the Public - Chabal	Acct - Audit basics Battani	Spreadsheets - Clayton
1-2:50	Basic Fin 1 equity Sigel	Legal - employment law Engel	Acct - Audit basics Battani	Legal - Bond & Cont - Boehlert
3-4:50	Basic Fin 2 forms/cycle Elmore	Legal System as Applied to School Districts Hainfield	Acct - Transfers, Invent Subra	Acct. Fin stat analysis - Graham
Thur, May 20 8-9:50	Basic Acct-CoA,CAR Ragias	Facility Planning - Wilkerson	Risk Mgmt Jester	Using Technology to Prepare Public Reports & Manage Records - Hansel
10-11:50	Legal - liability & risk Bracken	Acctg - Internal Controls Hansen	Negotiations Beatty	Facility Mgmt - Wilkerson
1-2:50	Legal - basic gov Hainfield	Fin - Budg,Revenue Nicholson	Transp / Fd Serv Christensen / Hanna	Long term debt - VanMeter
3-4:50	Basic Acct - GAAP Loew / Vink	Fin - Cash Mgmt Hansen	Legal - pt rights Hainfield	Legal - sharing re-org - Engel
Fri, May 21 8-9:50	Basic Fin 3 Facil/SBRC Elmore	Fin - Budg Exp Howsare	Legal - emp law Hanks	Acct. - Fixed Assets - Finger
10-11:50	Human Resources Beatty	Fin - Budg Exp Howsare	Finance Planning Oswald	Mentor Training & Graduation - McAdon & Gregory

### Curriculum Program

The Academy program is set up in four components, or levels, offered in sequence over a four-year period.

### Curriculum

The curriculum of the Academy is in accordance with the curriculum guidelines prepared by the Association of School Business Officials found in Programs for the Initial Preparation of School Business Officials, dated March 5, 1991, as revised in 1999 and 2005.

## Completion Requirements

By completing each of the required program levels, the Level I, II, III, IV participant receives 22.5 credits, for each of the four levels, toward the 100 credits required for Academy certification. The remaining 10 points needed by all participants may be acquired through attendance at specified training sessions sponsored by the Academy in conjunction with IASBO meetings in the spring and fall of each year (2.5 credits for each session).

## Assessment Option

The Academy participants have the option of taking a post academy on-line assessment to verify their proficiency in the topics covered that May. The certificate for completing the seat time requirements will be referred to as the “Certificate of Completion” and the certificate awarded for passing the assessments will be referred to as the “Certificate of Proficiency”.

## Graduate Level Program (Academy Graduates of Levels I-II-II-IV Only)

Thursday May 20: 8:00 a.m. – 5:00 p.m.  
Friday May 21: 8:00 a.m. – noon

### Finance

2 hr - CAFR review committee member, Ed Chabel from Mt. Pleasant CSD background specifics, purpose, etc. and new CAFR preparer Paulette Newbold from Boone CSD sharing her experience in developing it for the first time.  
2 hr - SBRC - guidelines and suggestions re: proper preparation of documentation / evidence when proposals are made to the SBRC – what constitutes unique and different - Su McCurdy from the D.E. and State Auditor Accounting and Auditing Update– Susan Battani from the State Auditor’s Office

### Legal

2 hrs: Reorganization / sharing incentives/dissolution of districts, and the implications for neighboring districts. – Rick Engel, Atty.  
2 hrs: Garnishment and other with-holding issues, early retirement and Legislative update - Ahlers attorneys

### Support

2 hours: “Healthy Kids Act Nutrition Guidelines” and “Revisiting your School Wellness Policy”. – Patti Delger and Jennifer Neal, Iowa Department of Education, Team Nutrition  
2 hours: “Professionalism and ethics in stressful situations.” It could include basic concepts of ethical perspectives and case studies and role-playing involving patron / staff / superior pressures on business office personnel and how to positively and productively respond – Galen Howsare, Hawkeye CC

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# Professional Development on the Horizon

## *IASBO Annual Conference*



The **Annual Conference** will be held *March 25 and 26* at the Scheman Center in Ames. Registration is open on the IASBO website until March 15. In an effort to be more “green”, please note that handouts will be available on the IASBO website for you to print prior to the conference. If you wish to order a conference booklet, you must do so using the box at the bottom of the registration page. The cost of the booklet is \$25.

IASBO would like to customize the presentations to better meet your needs. There is an opportunity to complete a SurveyMonkey to indicate which sessions you will most likely attend and ask the specific questions you would like answered in that session. Please go to: <http://www.surveymonkey.com/s/Z93ZXHN>

A preview of the *Thursday, March 25* plenary and breakout sessions includes:

**Ethics – Galen Howsare**, Vice President of Administration and Finance, Hawkeye Community College will present a session highlighting the basic concepts of professionalism and ethical perspectives in stressful times.

**Categorical Accounting – The Department of Education Finance Team** will hold a question and answer session on categorical accounting with emphasis on end of the year entries and proper accounting the 10% across the board cut. This session will also include a CAR update.

**Bargaining - Jim Hanks** from the Ahlers Law Firm will discuss bargaining in budget reduction times. Learn how to hurdle the challenges that could be awaiting the negotiation processes.

**Proper Use of Expenditures by Fund – Joyce Thomsen and Su McCurdy** from the Department of Education will review the proper use of expenditures by Fund.

**Medicaid Accounting – Janice Evans and Jim Donoghue** from the Department of Education will hold a session on proper Medicaid accounting procedures.

**Open Meetings/Open Records – Danielle Haindfield** from the Ahlers Law Firm will present a summary/overview of Open Meetings/Open Records requirements for schools including board work sessions and the requirements for minutes. She will address working with your board & superintendent on the need for agendas and minutes for work sessions and other meetings of the board.

**Interfund Borrowing – Danielle Haindfield**, Ahlers Law Firm and Sue Battani, State Auditor’s Office will offer a tag team presentation on interfund loans dealing with both the audit accounting position and the legal obligations.

**GASB Update – Sue Battani**, State Auditor’s Office, will give an update on GASB 51 and 54 including new requirements for school districts.

***“Staying Up Through the Upside Down”***, Kathy Peterson of PeopleWorks, Inc., will inspire attendees on how to move yourself through the change process quickly, how to lead staff and community members through the changes/transitions – from the old way of operating to the new way (including how to get through the “black hole” of change), strategies you can use so there is less resistance from your staff and the community, and how to keep/regain your positive attitude after dealing with the bad attitudes/negativity that come with change.

**Crackerbarrel Sessions** - Once again IASBO is offering same sized school **Crackerbarrel sessions**. Abundant opportunities exist to discuss current and past topics with other schools your same size. The breakouts are spread throughout the day with size designations of Over 1500, 750-1500, 500-750, Under 500 and AEA.

**Vendor displays** will be open from 10:30 until 3:30. Vendors will be available to visit with you one on one about upcoming endeavors in your districts. **Please use this opportunity to visit all the vendors.**

## *Iowa School Business Management Academy*

The **Friday, March 26 Academy session** will include an abundance of information on **Facilities Planning** from presenters Beth Grob, Ahlers Law Firm; Dave Wilkerson, Waukee CSD; Tim Oswald, Piper Jaffrey and Ben Bruns, Weitz Company. The morning session will consist of the following outline:

What do you want to build?

- How do you begin planning
- Long Term vs. Short Term
- Remodel vs. New
- Community Plan
- Enrollment Projections

Project Issues

- How do you assess the condition of your buildings
- Life cycle of a building
- Sustainability
- Grant ratings

What does the architect, construction manager and/or general contractor do?

- Types of Construction Delivery Methods
- Assess needs, risks

Role of the Financial Advisor

- Calculation of Funds available
- Investment Earnings
- Cash Flow
- Sale of Bonds

Role of Bond Counsel

- Elections Issues
- IRS and SEC requirements

# The Responsible Manager

The following remarks from an article by C.K. Prahalad in the January 2010 Harvard Business Review are intended to serve as a spur for people to reexamine their values before plunging into the daily work routines. Managers / leaders must remember that **YOU** are the custodians of society's most powerful institutions. You must therefore hold yourselves to a higher standard.

Take a minute to study them:

- Understand the importance of nonconformity. Leadership is about change, hope, and the future. Leaders have to venture into uncharted territory, so they must be able to handle intellectual solitude and ambiguity.
- Display a commitment to learning and developing yourself. Leaders must invest in themselves. If you aren't educated, you can't help the uneducated; if you are sick, you can't minister to the sick; if you are poor, you can't help the poor.
- Develop the ability to put personal performance in perspective. Over a long career, you will experience both success and failure. Humility in success and courage in failure are hallmarks of a good leader.
- Be ready to invest in developing people. Be unstinting in helping colleagues realize their full potential,
- Learn to relate to those who are less fortunate. Good leaders are inclusive even though that isn't easy. Most societies have dealt with differences by avoiding or eliminating them; few assimilate those who aren't like them.
- Be concerned about due process. People seek fairness—not favors. They want to be heard. They often don't even mind if decisions don't go their way as long as the process is fair and transparent.
- Realize the importance of loyalty to organization, profession, community, society and, above all, family. Most of our achievements would be impossible without our families' support.
- Assume responsibility for outcomes as well as for the processes and people you work with. How you achieve results will shape the kind of person you become.
- Remember that you are part of a very privileged few. That's your strength, but it's also a cross you carry. Balance achievement with compassion and learning with understanding.
- Expect to be judged by what you do and how well you do it—not by what you say you want to do. However, the bias toward action must be balanced by empathy and caring for other people.
- Be conscious of the part you play. Be concerned about the problems of the poor and the disabled, accept human weaknesses, laugh at yourself—and avoid the temptation to play God. Leadership is about self-awareness, recognizing your own failings, and developing modesty, humility, and humanity.



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An optional response when something is “demanded” to be completed immediately?



If you don't read the newspaper you are uninformed, if you do read the newspaper you are misinformed. . . Mark Twain

**Please welcome these IASBO Associate members for 2009-10**

When your district is in need of services or products these vendors provide  
be sure to contact them for pricing and service.



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## Jester Insurance Services

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## ASBO Intl Credentialing Commission Update



The ASBO Credentialing Commission is continuing their progress toward a national credentialing program. Our Iowa representative on this commission, Marsha Tangen of Davenport (and former IASBO Queen for a year) is planning to apply to be appointed for another term. The Commission continues to meet monthly via webinar and had a two day meeting in February.

Galen Howsare has served on a Task Analysis project to analyze the school business official's daily functions.. It is understood that the results of that group's study will become the foundation of the curriculum for the credential program.

Ed Chabal has been selected to serve on the Assessment Writing committee. They will be responsible to prepare the "test questions" from the curriculum documentation. They will be seeking volunteers to participate in a Beta testing program. The timeline is to have a pilot exam ready by next summer so that the exam can be rolled out in the Fall of 2010.

For more information about the ASBO Intl Credentialing process, you can go to the following site: <http://asbointl.org/index.asp?bid=28723>

### **Iowa ASBO Credentialing Update:**

The Iowa Credential Commission Survey data is provided below. At the time this item is being written the Iowa legislature is considering HF 2461 - An Act relating to school business official training and authorization.

The basic elements of the legislation include 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, 2011.

An individual employed as a school business official prior to July 1, 2012, who meets the requirements of the board, other than the training program requirements, shall be issued, at no charge, an initial authorization by the board, but shall meet renewal requirements for an authorization within the time period specified by the board.

Those employed on or after July 1, 2012 will have two years to obtain authorization.

IF (and remember this is politics so there might be more change before it passes the House, Senate and signed by the Governor) the above is finally approved that existing business officials with experience before July 1, 2012 will receive initial authorization at no cost with the only obligation to earn the continuing education hours for renewal. Those employed on or after July 1, 2012 will have two years to earn the authorization.

If the School Business Management Academy is one of the programs to earn approval by the State Board of Education the content, sequence and delivery of the program will be reviewed and revised to meet the new guidelines.

The above proposed legislative items make moot some of the items in the early February member survey data as follow. There were several pages of comments that are not included here for space consideration but are available to IASBO members who so request.

### **IASBO Member response (280) to February 2010 survey on preferred Credential Standard.**

The Credentialing Commission is looking at proposing a temporary approval **for all current school business officials** (as of the legislated implementation date). Within that temporary time period and to obtain regular credential / authorization, each business official must pass an exam (similar to the current Academy assessment) to show their proficiency in the school business field.

1. The temporary approval period should be:

37 One Yr      238 Two Yrs

2. Should an exam verifying proficiency be required for temporary approval?

59 Yes      221 No

3. Should an exam verifying proficiency be required to receive a regular credential / authorization?

176 Yes      101 No

4. Should successful completion of the current Iowa School Business Management Academy assessment satisfy the proficiency exam requirement?

236 Yes      42 No

5. Should refresher sessions be made available for the exam via webinar, workshops, etc?

269 Yes      8 No

### **The following items are related specifically and only to those who would be entering the profession when the credential requirement becomes effective (probably 2011 or 2012)**

The Credentialing Commission is considering a proposal to require a minimum of an Associate's Degree with an emphasis in business and/or accounting (available at many Iowa Community Colleges) to receive a conditional / temporary credential. In order to receive their regular credential, the business official must complete annual training and pass an exam verifying proficiency.

1. Should the credentialing program for new business officials require formal education as proposed above (a minimum of an Associate's degree)?

181 Yes      94 No

2. The continuing education requirements (attendance at IASBO/ISFLC etc.) for those with a conditional / temporary credential should be:

- 227 Same as for those with a regular credential  
 44 More than those with a regular credential
3. If a proficiency exam is required for a regular credential it should be completed by those with a temporary / conditional credential within
- |               |                |
|---------------|----------------|
| 111 Two years | 57 Three years |
| 36 Four years | 68 Five years  |
4. Should successful completion of the Iowa School Business Management Academy within 5 years of their employment be made a requirement for incoming school business officials?
- |         |       |
|---------|-------|
| 223 Yes | 51 No |
|---------|-------|

**Credential Renewal Requirements:**

The Credentialing Commission is suggesting a required minimum amount of continuing education hours per five year period (the current cycle the Board of Educational Examiners uses for all licenses, certifications and authorizations) to ensure that a person keeps up on current trends.

The Commission also recommends a minimum number of hours each year that would go towards that total. For example, a total of 100 hours could be required every five years with a minimum of ten hours being earned each year.

The Commission also suggests an ethics class be required each renewal period.

1. Is requiring continuing education credits an appropriate way to maintain the credential?
- |         |       |
|---------|-------|
| 257 Yes | 16 No |
|---------|-------|
2. If so, how many total continuing education hours should be required every five years?
- |                        |                      |
|------------------------|----------------------|
| 36 selected 20 hours   | 40 selected 40 hours |
| 82 selected 60 hours   | 34 selected 80 hours |
| 68 1 selected 00 hours |                      |
3. The minimum number of continuing education hours in any one year should be:
- |   |
|---|
| 48 selected 0 hours (no annual minimum)   |
| 35 selected 3 hours (examples: college credit course, typical half day workshop)                    |
| 97 selected 6 hours (example: typical full day workshop or seminar)                                 |
| 94 selected 12 hours (examples: Iowa School Business Management May Academy session or ISFLC track) |



## COUNSEL'S CORNER

### EARLY RETIREMENT PLANS

**By Danielle Jess Haindfield  
 Ahlers & Cooney, P.C.**

With budgets already tight and schools dealing with across the board cuts, districts are looking for proactive ways to cut costs. Staffing costs are a major cost for school districts and early retirement plans are often an attractive tool that school districts can use to gain more control over when and how staff reduction that occurs. There are certain legal and procedural requirements that are important to understand and follow when considering, drafting and implementing early

retirement plans. The following contains a summary of some of these issues. Before having your Board approve an early retirement plan it should be drafted or reviewed by your district's legal counsel to ensure compliance with all applicable statutory and recent case law.

Issues to Consider:

1. Do you have to negotiate an Early Retirement Plan with the Union(s) before implementing it?

A. No, the existence of or terms of an Early Retirement Plan is/are a Non-Mandatory Subject of Bargaining.

2. How do you pay for the early retirement benefits provided from your Early Retirement Plan?

A. If you want to make certain that you are able to pay for the early retirement benefits out of your Management Fund, pursuant to Iowa Code Section 279.46, you must ensure the following requirements for payment of the benefits are met:

- a. Employee has a minimum age of 55 at the time of retirement.
- b. Notification of intent to retire must be received **prior** to April 1 of the retirement year.
- c. Retirement effective not later than the start of the "next following school calendar"

If you don't care whether the benefits are paid from the General Fund, as opposed to the Management Fund, then you can set any requirements that you so choose, (example: An employee may be younger than 55 when they retire if he/she has more than 15 years of continuous experience with the District).

3. Can you place a maximum age limitation on the eligibility for an Early Retirement Plan?

A. No, the Eighth Circuit Court of Appeals held that a ceiling or a maximum age eligibility limitation in an early retirement plan (i.e. only employees between the ages of 55-65 may qualify for an early retirement plan) was a violation of the ADEA. *Jankovitz v. Des Moines Indep. Cmty. Sch. Dist.*, 421 F.3d 649 (8th Cir. 2005). You can, however, state that an employee must be at least 55 years old and have worked for the District at least x number of years in order to be eligible.

4. What provisions should be in an Early Retirement Plan?

A. a. Statement of Purpose

Early retirement plans do not constitute a per se violation of the Age Discrimination in Employment Act. However, an early retirement plan can form the basis for an employee's claim of constructive discharge. The Courts have held that to transform an offer of early retirement into a constructive discharge, a plaintiff must show that the offer was nothing more than a charade, and that the employee really only had a choice between early retirement with benefits or a termination of employment without benefits due to his/her age .

To avoid this problem it is preferable to clearly state the purpose of the early retirement plan in the plan itself and to do so in a manner which is non-discriminatory. In their statement of the

purpose of the plan, school districts should consider referring to the financial benefits that will inure to both the employees and the district as a result of early retirement.

b. Eligibility Requirements

Early retirement plan benefits can be offered to selected groups of employees, as opposed to all employees, without violating the ADEA. Accordingly, districts can lawfully choose to limit early retirement benefits to administrators, or teachers, or highly-compensated individuals as long as “objective factors explain the exclusions”.

Most school district early retirement plans exclude an employee whose contract is recommended to be terminated for a cause which is personal to the employee. Districts should also consider whether to exclude employees who are on an extended leave of absence. A more difficult question is whether to exclude employees who are either applying for or are currently receiving long term disability insurance benefits.

Definitions of eligibility frequently refer to years of service. If it is used, the term “years of service” should be carefully defined. Consider the following questions:

1. Are years of service limited to years of employment in the school district or does it include all years of service in education?
2. Does an extended leave of absence count as a year of service?
3. Does a year of absence due to layoff count as a year of service?
4. Must the years of service be consecutive or is the calculation based on the employee’s total years of service?
5. If an employee taught in a position which was a 12 month position rather than a 9 month position, does that entitle the employee to more than 1 year of service?

c. The Application Process

While each District’s process will be a little different, the application process should be tightly defined and should include a specific window of time within which an application must be submitted. The application should include a form which is a conditional resignation with an assurance of continued employment if the application is not accepted by the board.

Early retirement plan benefit recipients should also execute a release or waiver of liability which specifically releases the district from any claims under the ADEA. In order to comply with the Older Workers Benefit Protection Act, an ADEA waiver must meet the seven requirements that are set out in the OWBPA. Your local legal counsel can ensure you have all requirements included in your application.

d. Description of Benefits

Early retirement benefits may be provided on a sliding scale but benefits must not decrease as the age of the employee increases.

Benefits can be provided on a dollar basis or a percentage basis, and the basis may either be fixed (for example, \$10,000 for all employees or 30% of salary for all employees) or it may be floating (for example, \$500 or 5% of salary for each year of service).

Most plans address the question of the eligibility of employees for group health insurance benefits. In drafting the insurance provision of the early retirement plan, it is important to determine whether employees who retire early will be entitled to participate in the district's group health plan until they reach age 65. See, for example, Iowa Code Section 509A.13. A number of employers have adopted early retirement plans that provide insurance until Medicare eligibility. However, because a younger employee has more months until reaching age 65, it can be argued that more "benefit" is received by younger retirees.

In 2007, the Equal Employment Opportunity Commission ("EEOC") adopted a rule that allows employers to offer early retirement benefit plans that reduce or eliminate health benefits when a participant in the plan becomes eligible for Medicare. 29 C.F.R. § 1625.32(b). Thus, employers may offer health insurance that is reduced or eliminated when retirees reach Medicare age (currently 65 years), but should word the policy to have the health insurance benefit end "with Medicare eligibility" rather than "at age 65," to avoid potential claims of age discrimination.

Regardless of whether employees are simply eligible to participate in the district's health insurance plan or are provided health insurance benefits as part of the plan, it is critical to reserve to the board the right to modify the plan benefits, the right to change the insurance carrier, and the right to change the benefit administrator. If you fail to do so, you may be required to continue to provide health insurance benefits at the same level as the level that was in effect at the time that the employee began receiving early retirement benefits.

Early retirement plans can offer employees options with regard to the benefits that they receive. Employees may be given the option of receiving cash, insurance premium payments, some combination of cash and insurance premium payments, or other economic benefits. Employees can also be given an option with regard to the timing of their receipt of benefits. Benefits can be provided in a lump sum or in periodic payments. In establishing the plan, the timing of periodic payments is at the discretion of the school district. Once an employee has elected to receive periodic payments, that election should be irrevocable. While there will likely be tax consequences associated with the various benefit options, the district should refrain from any financial/tax counseling. Instead, employees should be counseled to obtain personal financial/ tax advice when making their selection of benefits.

The plan may provide that no benefits are payable unless the employee is alive on the date that the first payment is to be made. Regardless of whether payments are contingent upon the employee being alive, the plan should make some provision for payment in the event of the death of the retiree. Accordingly, a beneficiary should be designated by the retiree in the application form.

## 5. What are optional provisions in an Early Retirement Plan?

- A. a. You can create targeted groups for eligibility (only teachers, only administrators, etc.) or targeted subgroups (only elementary teachers, only

7-12 Language Arts teachers). Early retirement plans can also targeted to

meet the specific needs of a school district. For example, a plan can be established which provides benefits only when the district needs to reduce staff. And if benefits are payable only when staff reduction is necessary, then the benefits can be further restricted to employees who are working in those areas in which reduction needs to take place. Nothing in the law says you have to offer a plan to all employees.

- b. You do not have to limit eligibility to age, but can also tie in a years of service requirement.
- c. You can offer cash only, insurance only, or any combination of benefits – note: there are likely tax consequences if employees have an option to chose a taxable or non-taxable benefit. Make sure to include statement in the policy that says employee is responsible for seeking independent legal and tax advise regarding any tax consequences associated with the payment of the early retirement benefits.
- d. The plan can also limit the total number of employees who will be granted benefits in a year or limit the total amount of dollars that will be paid out in benefits. These limits should be spelled out in the plan or the plan should reserve to the board the right to announce the limits on an annual basis. It is also prudent to reserve to the board the right to determine that no benefits will be provided in a given year and that the plan may be rescinded at the board's discretion at any time.

Because there may be more applicants for benefits than there are benefits to be paid, the plan should specify the method for determining how successful applicants will be chosen. Objective criteria, such as first come-first served, are preferable to subjective criteria, such as the discretion of the board.

- e. You can include a statement requiring the employee to sign off releasing the District of all claims against – including special ADEA requirements for release of ADEA claims.
- f. You may also choose to include an agreement whereby the employee agrees not to seek re-employment with the district as a result of taking

early retirement benefits. This Agreement may exclude substitute

teaching and coaching or district may retain option to offer employment.

***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.***

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## Dates to Remember

March 25-26,2010	IASBO Annual Meeting & Trade Show, Scheman Center in Ames, Iowa
May 19-21, 2010	Iowa School Business Management Academy, Ames, Iowa
September 24-27,2010	ASBO International Annual Meeting and Exhibits, Orlando, Florida <i>Paul Bobek's Election for ASBO Int. President- voting opens August 18</i>
October 14-15,2010.	IASBO Fall Conference at Sheraton West Des Moines, Iowa
March 31-April 1, 2011	IASBO Annual Meeting & Trade Show, Scheman Center in Ames, Iowa
September 16-19, 2011	ASBO International Annual Meeting and Exhibits, Seattle, Washington
October 26-28, 2011	IASBO Fall Conference at Sheraton West Des Moines, Iowa
October 12-15, 2012	ASBO International Annual Meeting and Exhibits, Phoenix, Arizona
October 25-28, 2013	ASBO International Annual Meeting and Exhibits, Boston, Mass.
September 19-22, 2014	ASBO International Annual Meeting and Exhibits, Orlando, Florida
Autumn, 2015	ASBO International Annual Meeting and Exhibits, Dallas/Ft. Worth