



Third Quarter Newsletter 2011-2012

IASBO MISSION STATEMENT:

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

Iowa ASBO 2011-2012 FISCAL YEAR OFFICERS

President

Janice Miller-Hook - Johnston CSD

President Elect

Karron Stineman - Louisa-Muscatine CSD

Past President

Kurt G Subra - West Des Moines CSD

Secretary

Doug Nefzger - Cedar Falls CSD

Treasurer

Trudy Pedersen - Storm Lake CSD

District Directors

Angie Morrison - West Branch CSD

Kristy L.Hansen - Council Bluffs CSD

Executive Director

Dr. James R. Scharff

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Assistant Executive Director

Nancy Blow

Iowa ASBO Office

62 Hidden River Ct.

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Ph: 563.265.1855

A MESSAGE FROM THE PRESIDENT . . .

Jan Miller-Hook

Not only did we have a beautiful fall, but it seems “La Nina” has shown her presence in Iowa this year as we have definitely enjoyed an easy winter and many days of spring-like temperatures! Hopefully, we will get the needed precipitation this spring so we don’t regret the nice winter, but meanwhile, hasn’t it been nice? (Another benefit is in the area of workers comp-many districts are probably seeing less claims from slip and falls than our “normal” winter conditions bring).

Our regional meeting was held January 25th, and hopefully, most of you were able to participate. Lisa Oakley deserves a big thank you for covering the aid and levy each year at this regional meeting-she certainly does what she can to make it easier for everyone in completing the certified budget process. Thanks also go to Jay Pennington and Carla Schimelfenig for covering supplemental weighting and concurrent enrollment-both areas that might warrant further professional development for our members. And finally, our own Dr. Scharff presented on the audit rfp process and also gave an update on the SBO authorization-thanks for everything you do Jim! And speaking of the authorization, if you plan on having the authorization for your district and have not already done so, please take the steps to get this completed as the months just fly this time of year when you are busy with budget, negotiations, and your normal duties of getting employees and vendors paid.

Please plan to attend the spring conference March 28th and 29th- Wednesday and Thursday this year-registration is already open on the website. We have some great professional development sessions scheduled-there should be something for everyone. And, I would be remiss if I didn’t mention the special Wednesday evening social activity once again at Perfect Games! Just like the conference, there is something for everyone. You can bowl, play laser tag, enjoy food and drink, win prizes, or just get together with friends and colleagues. I hope to see you there!

Jan Miller-Hook

Iowa ASBO President 2011-12





IASBO Spring Conference And Annual Meeting

The 2012 IASBO Annual Meeting and Spring Conference will be held on Wednesday, March 28 and Thursday, March 29 at the Scheman Center in Ames. Please note the change to a Wednesday/Thursday event instead of the usual Thursday/Friday. The lineup of informative General and Breakout Sessions listed below will feature a variety of seminars designed for both the experienced and those new to the profession. Enhanced networking sessions are available with the scheduled Crackerbarrel gatherings and the Evening Social Event at The Perfect Games in Ames. **Registration is available on the IASBO website.**

Wednesday, March 28, 2012

Brief Business Meeting

General Session

Iowa Department of Inspections and Appeals, Dan Horner

- What types of events do schools need a gambling license for?
- Dept of Inspections & Appeals definition of a "fundraiser" or "supporter" of the District & how districts can help booster clubs, etc get a license (with a Notarized letter recognizing that the XYZ Booster club is an official booster club & they are recognized as fundraisers for the XYZ School District)
- How soon money raised through a gambling activity must be donated to a charity, etc.

Breakout Sessions

Top Ten Tips for a Good CAR

Process – Denise Ragias, DE, will give guidance on steps you can take now to insure a good CAR process at year end.



Partner with an experienced guide who can provide stability and cost effective solutions for your financing needs.

For More Information, Contact Piper Jaffray Des Moines Public Finance:

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Paperless Board Meetings – Panel (Lora Appenzeller-Miller, Jan Miller-Hook, Ed Chabal, Marcia Johnson, Danielle Haindfield) The panel will present paperless board meetings from the perspective of large schools that uses purchased software and from medium and small schools that do not use purchased software. Danielle Haindfield will lend the legal perspective.

Excel – Tips, Tricks and other Useful Information– Jeff Dieleman, Washington CSD, will present useful applications of Microsoft Excel.

Emergency Response Plan – Rox Aude, Camanche CSD, will present duties of the public relations officer in relation to the Emergency Response Plan.

Iowa Workforce Development – Dan Anderson will present two breakout sessions. The **first** will be devoted to the topic of “reasonable assurance” of continued employment as it applies to faculty and senior administrative staff as well as to other district employees in the context of shrinking budgets which sometimes requires reducing staff from full-time to part-time status.

The **second** breakout session will be about other unemployment insurance issues such as separations from employment, practice tips on preparing for fact-finding interviews and appeal hearings and an update on proposed legislative changes.

Checklist for Success - Organization, Care & Feeding of a Superintendent. – Michelle Wearmouth, Dallas Center-Grimes CSD, returns with her ever popular tips for staying organized. Her presentation will have useful information on how the Business Manager and Superintendent can work together as a team.

How to Evaluate/Analyze Your Audit – Mia Frommelt and Sara Bohnsack will address what to expect in your audit, tips on what to look for, how to use your audit for financial analysis (including targeted financial ratios, day’s net cash, etc) and how to present your audit to the Board.

Under Lock and Key – Kristy Latta, Ahlers Law Firm will present what must be kept under lock and key including: student and staff confidential information; personnel files; closed board meeting recordings/minutes; etc.

Year End Checklist Kurt Subra, West Des Moines CSD, will present an end of the year checklist used by West Des Moines CSD. This session will help you organize your efforts to prepare for the end of the fiscal year. Kurt will share tricks he has learned to make year-end easier.

At Will Employees – Contract vs. Letter of Appointment – Drew Bracken, Ahlers Law Firm will guide members through the legal aspects of staffing At Will Employees.

Crackerbarrels – Size-alike schools, Shared Business Manager and AEAs will each have Crackerbarrel sessions to discuss happenings in their school districts.

General Session

Election and induction of IASBO officers for 2012-13

Awarding of 2012 Iowa ASBO Professional Leader Awards

Family Feud - IASBO style

Vendor Show



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The vendor show will have an additional have dozen booths than in recent years. This has been made possible by moving vendors from the two small rooms into a larger area that provides more visibility, ease of access and space. Vendor support has been instrumental in funding the ongoing operations of Iowa ASBO in recent years.

Wednesday Evening Social Event – Perfect Games – Bowling, laser tag and more

Thursday, March 29 Iowa School Business Management Academy Session

School Business Official Standard and Criteria – gathering feedback and understanding expectations – 60 minutes – Jeff Berger with the Finance Team

Fund Transfers – what you need to know – Su McCurdy and Sue Battani – 30 minutes

Categorical Funding and Computing Program Cost – issues and discussion – 45 minutes – Jeff Berger with the Finance Team

DE Updates/Current Events – 30 minutes – Jeff Berger



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New Member Monthly Webinars

Monthly webinars for new members will continue throughout 2012. The topic on Wednesday, February 15 and Wednesday, March 14 will be the Calendar of Critical Dates. Angie

Morrison, IASBO Board member and Jan Miller-Hook, IASBO President, will present deadlines and requirements for School Business Officials upcoming during the months of February, March and April.

The scheduled webinar on Wednesday, April 18 will be led by John Seefeld from Jester Insurance. The presentation titled "Insurance Renewal – What Your Agent Should Do For You" will include details on what services your property and casualty insurance agent should provide for you. The information will be timely as you prepare for annual insurance renewals that are typically completed in May or early June.

The May 16 and June 20 webinars will return to the Calendar of Critical Dates format with Kristy Hansen, IASBO Board member and Karron Stineman, IASBO President-Elect, presenting. They will be focusing on end of year projects, tasks, and related items.

IASBO new members receive an email invitation to join the webinars. If you wish to join the webinars and do not receive an invitation, please email Nancy Blow at iowaasbo@gmail.com or call 319-931-1833.



Iowa ASBO Certified Budget Workshop

The 4th annual IASBO School Budget Preparation for Beginners was held January 19 at the DMACC Campus in Ankeny. Jackie Black, IASB Education Finance Director was the session presenter. The Workshop creates an understanding of where the numbers come from for the Aid and Levy Worksheet and assists with generating the Certified Budget.



IASBO Budget students listening intently during the hands on Workshop as Jackie “glued” together the various components of preparing a certified budget. As you can see this is a very “hand on” and practical application class.



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VIEW IS A MATTER OF PERSPECTIVE

Who are they???

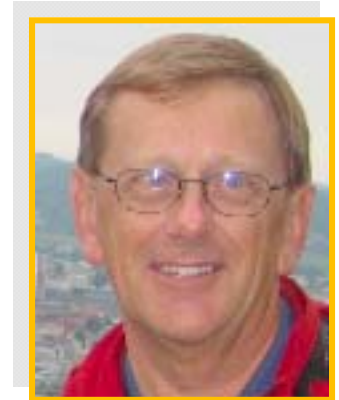
Veteran members usually know the officers and others involved in the leadership of the association, but the new members have no idea. To help the newer members the September newsletter highlighted the 2011-12 board members. This issue provides information about your Iowa ASBO “staff.” The spring newsletter will highlight the Regional Directors.

Name: James Scharff

Iowa ASBO position: Executive Director

Work History:

1968-71 High School Mathematics Instructor - Rock Valley Schools
1971-72 Vocational Rehabilitation Counselor - Iowa Department of Public Instruction
1972-76 Sr. High School Principal - Primghar Schools
1976-79 Superintendent/Elementary Principal - Primghar Schools
1979-87 Superintendent - Laurens-Marathon Schools
1987-02 Director of Financial and Support Services – Mason City Schools
2000-02 Adjunct Instructor – Iowa State University - School Finance
2002-11 .25 fte Senior Clinician in school finance - Iowa State University
.10 fte Director – Iowa School Business Management Academy
.50 fte Executive Director – Iowa ASBO
2011 -? .65 fte Executive Director – Iowa ASBO



Education and training:

B.S. - University of South Dakota, Major - mathematics Minor - social studies
M.A. - University of South Dakota – Major - secondary administration
CAS - Iowa State University, educational administration for superintendent certification
Iowa School Business Management Academy Certification
Ph.D. –Iowa State University, Ames - Major - educational administration and finance policy

What do you value or appreciate about Iowa ASBO?

Something that very few people really appreciate is the cooperative and supportive relationships that exist between the members. Many groups become competitive but I continue to be in awe, even after 24 years, at how willing everyone is to come to the aid of another member who has a question or problem. Members are willing to expose where they need assistance and with the response of others improves the knowledge and skills of all. I regularly hear members expressing the desire to do what is best for the district or the students rather than a selfish focus on what’s in it for them. This collective attitude of cooperation among others rather than competition against others is an incredibly powerful statement few other associations enjoy.

Why did you agree to work with / for Iowa ASBO?

Even though I had all the degrees one can need and I had completed the certified budgets and CAR as a smaller school superintendent I came to quickly realize how valuable IASBO was when I went to a larger district and encountered new challenges. I came home from every IASBO conference for 15 years with a number of new ideas or skills (often to the chagrin of my supt.) and valued the new friends and learning gained by associating with the “IASBO-ites.” The opportunity to work with and give back to what I consider one of the best professional associations in the state came at a time when I was ready to exit the 7 a.m. to 6 p.m. office demands (and wearing a suit and tie every day had lost its appeal).

What is your dream or vision about Iowa ASBO in 10 years?

My vision is that Iowa ASBO will continue to evolve and change to meet the professional and work needs of the members. It is no secret that all organizations must adapt and change in our current fast paced world or they will likely become useless and extinct. In addition to the technical skills and knowledge development I would like to see more energy directed to the enhancement of members’ personal skills (speaking, presenting, leading, facilitating) to prepare them to take on more critical roles in their district.

My prayer is that Iowa ASBO will find a balance between the convenience of technology delivery of information and the effectiveness of face to face sessions. The school business official is often the only person in a district to understand the complexities and challenges of the job. Technology can be useful in distributing pure information but interpersonal communication is often even more important to discuss and gain other approaches and insights. As a long time student I found the value of what I learned in conversation with peers and instructors to be much more valuable than what was in a textbook.

My hope is that the upcoming School Business Official Authorization requirement will result in an increased credibility and appreciation of the value SBOs bring to the health and improvement of a school district. I trust superintendents and school board members will become more aware of the responsibilities of the positions and thus lead to greater influence in fiscal and operational decisions. This increased credibility should also help our members become a reliable apolitical resource for legislators as fiscal related legislative items are considered.

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Name: Nancy Blow

Iowa ASBO position: Assistant Director

Work History:

3 years IASBO Assistant Director/Professional Development Coordinator
22 years Business Manager and other duties at New London Community School

Education and training:

Iowa School Business Management Academy Graduate
Southeastern Community College – Accounting Diploma



What do you value or appreciate about Iowa ASBO?

I deeply appreciate the people that make IASBO great. Our ranks are filled with honest, energetic, hard working people who sacrifice a huge chunk of their lives to create the best possible education opportunities for the children of Iowa. I am thankful for IASBO members’ willingness to volunteer, to share, to teach and to learn. It is truly a pleasure to walk with you on this journey.

Why did you agree to work with / for Iowa ASBO?

After “retiring” from the school in New London and moving, I knew I wanted to do something different. The opportunity arose to work with IASBO people and I jumped at the chance. I am thrilled to be the boots-on-the-ground for an organization that I have loved for many years.

What is your dream or vision about Iowa ASBO in 10 years?

My vision for IASBO is continued measurable growth in providing professional development to assist members in meeting all requirements of the Iowa School Business Official. As needs change, IASBO will rise to the occasion and meet all challenges. IASBO will foster relationships among members, school administrators, legislators, school vendors and others who play a role in educating Iowa’s children. IASBO will strive to be a mentoring organization, nurturing our new members as they grow in the profession.

My dream is that IASBO will have 100% attendance at every conference, training and workshop, that the technology will work perfectly, that the temperature will be perfect in every room, that the food will always be delicious, and that everyone will walk away with one new friend.

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Iowa ASBO website at www.iowa-asbo.org – Do you know what it offers for you?

Start with the homepage to highlight some valuable sections:

The tabs along the top are accessible to the public and include:

About IASBO is where you will find the board, regional directors and Bylaws

Career Postings is where you can go to see available positions in the state.

Corporate Partners is where you can go to find providers of products and services specifically for school business.

Internet Links will provide a quick one-click place to access the more common websites needed to perform the duties of a SBO.

Reference Items is where you can find many often used documents and forms.

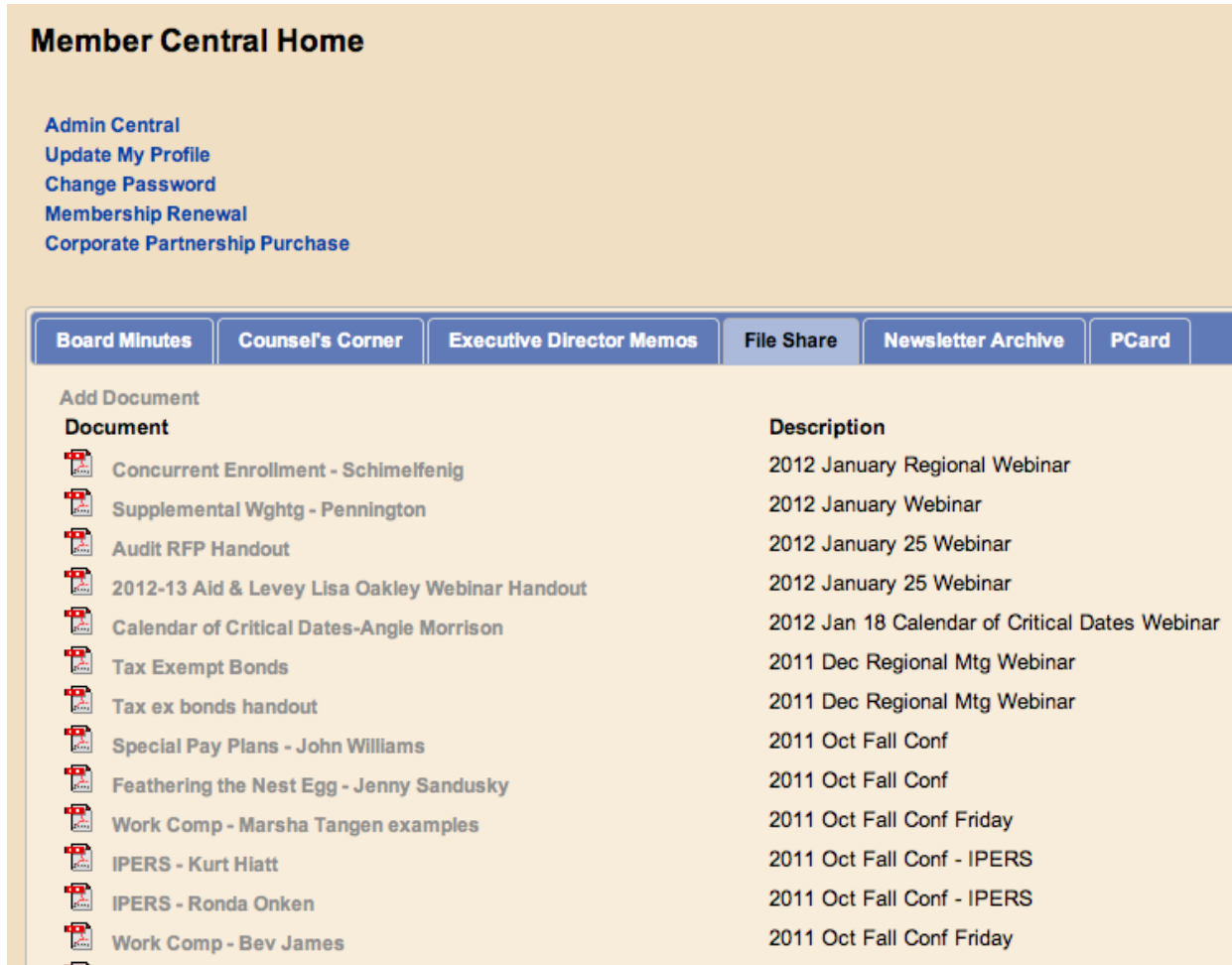


Down the left side are resources for members only (username and password)

Members Only Section	
Member Central Home	Find the board minutes and financials
Board Minutes	Find all the past articles
Counsel's Corner	Research the pearls of wisdom
Executive Director Memos	Access presentation materials from past conferences
File Share	Addresses and phone numbers of IASBO members
Member Directory	Prior newsletters
Newsletter Archive	Enrollment information to join in the pCard program
P-Card	Google search function works "if" one is specific
Search IASBO Site	
CONTACT US	Send a note or question to Nancy or Jim

So, how do I find an item in the "file share" section?

When you enter the system and go to the "file share" tab this is what you will see.



Member Central Home

[Admin Central](#)
[Update My Profile](#)
[Change Password](#)
[Membership Renewal](#)
[Corporate Partnership Purchase](#)

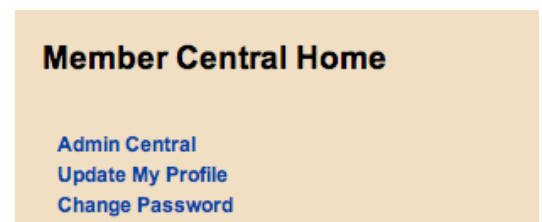
Board Minutes | **Counsel's Corner** | **Executive Director Memos** | **File Share** | **Newsletter Archive** | **PCard**

Add Document

Document	Description
Concurrent Enrollment - Schimelfenig	2012 January Regional Webinar
Supplemental Wghtg - Pennington	2012 January Webinar
Audit RFP Handout	2012 January 25 Webinar
2012-13 Aid & Levey Lisa Oakley Webinar Handout	2012 January 25 Webinar
Calendar of Critical Dates-Angle Morrison	2012 Jan 18 Calendar of Critical Dates Webinar
Tax Exempt Bonds	2011 Dec Regional Mtg Webinar
Tax ex bonds handout	2011 Dec Regional Mtg Webinar
Special Pay Plans - John Williams	2011 Oct Fall Conf
Feathering the Nest Egg - Jenny Sandusky	2011 Oct Fall Conf
Work Comp - Marsha Tangen examples	2011 Oct Fall Conf Friday
IPERS - Kurt Hiatt	2011 Oct Fall Conf - IPERS
IPERS - Ronda Onken	2011 Oct Fall Conf - IPERS
Work Comp - Bev James	2011 Oct Fall Conf Friday

If you click on "Document" the items will be resorted in alphabetical order. We attempt to label files per the topic and a scroll will often identify the desired file. Another approach is to click on "Description" and that will also sort. This is sometimes helpful when you remember what conference or webinar it was provided but cannot recall the name. This column sorts by year and month.

An often overlooked function for members to operate is the updating of information as address, emails, phone numbers, and etc. change. For this you go to "member central home" and then click on update my profile for data updating or change password if that is what you want to accomplish.



Member Central Home

[Admin Central](#)
[Update My Profile](#)
[Change Password](#)

YOU can become a published author!

I am on the Editorial Advisory Committee for the ASBO International magazine School Business Affairs (SBA). Each year in the summer we plan for the next year's magazine articles. Over the last two years I have been lucky enough to find authors from Iowa to write articles on debt (Chris Van Meter), consolidation (Supt. Dan Mart), disaster recovery (Dave Brouard), and I did a couple articles. We will be planning another year of articles in June and I am looking for volunteers to write on any school related topic that would be interesting to a nationwide audience, be it finance, technology, food service, energy, transportation, etc. You do not have to be a professional writer as SBA has staff members that will help you and polish the article; you can also co-write (find a friend and collaborate). What would look better on a resume than having been published in a national magazine? Anyone interested in finding out more about writing an article please contact me.

Thanks for your help

Gayle Isaac, Director of Business Services
Newton Community School District
807 South 6th Avenue West
Newton, Iowa 50208
(v) 641.792.5809
isaacg@newton.k12.ia.us

Iowa ASBO pCard

Brief history:

Year	# of Districts	\$\$ processed	District rebates
2007-08	8	\$ 111,258	\$ 779
2008-09	15	\$1,009,427	\$ 8,075
2009-10	21	\$3,124,996	\$26,250
2010-11	26	\$6,268,942	\$54,154
2011-12	34	\$???	\$???



Specific card use parameters can be established for each card

- Transaction limits per charge

- Monthly limits

- Preferred Supplier Restriction

- You control what can be purchased, where it can be purchased from and limit amount per transaction

Need more reasons to incorporate p-Cards into your current procedure? How about transparency in reporting, data interpretation, and actual program management?

The Iowa ASBO p-Card partnership with Illinois ASBO provides a management information system that is a state-of-the-art administrative tool called “Details Online”. This is the smart way to work. Details online is accessible using the internet on a 24/7 basis. MasterCard/Details Online was specifically selected during a due process procedure because it provides an experienced implementation team and superior live support at all hierarchy levels down to the individual cardholder. Dedicated support begins during the application period and continues through initial implementation to daily program administration assistance. A school district is never thrown into the deep end of the pool and left to sink or swim.

Once an application is approved the district is assigned an implementation officer who schedules training for the local p-Card administrator who will walk them through the process of setting program parameters so that it is customized to ensure that the design will meet the initial expectations of the district. This includes help and guidance throughout the implementation phase. Access to Web site documents and sample policies and procedures in use by other districts are also available.

The Web site also includes a list of districts already in the program so that a user network is instantly available. Sample cardholder agreements are also shared.

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- ❖ Technical Support—The programs trainers are experts in implementation set-up, training and other assistance. Help desk and client services are also available.
- ❖ Cardholder Help—p-Card administration and everyone holding a card will have 24/7 toll free assistance for account related questions, i.e. questions about account balances, etc.
- ❖ Ongoing education—following initial online training, refreshing training can be scheduled, weekly webinars are available, innovation gatherings like regional meetings, workshops, conferences, tutorials on the Web site are additional tools and settings used for continuing p-Card education.

Details Online simplifies reporting, data management and approvals. It supports your administrators, managers, and cardholders by delivering daily transaction up-dates on demand, line item detail, and the advantage described below:

- Comprehensive Reports—nearly 80 reports are available to help you consolidate program management, policy compliance and vendor negotiation. You are able to review purchasing and spending more effectively across the entire organization with these and other reports:

- Card spend analysis
- Program analysis
- Cost allocation analysis
- Merchant summary and details
- Account management analysis

- General Ledger Transaction Coding—General ledger (G/L) codes can be linked to a specific merchant category, a specific merchant, and/or card account. Online reconciliation of each cardholder’s monthly statement eliminates the manual entry of transaction data into the general ledger.
- Integrated transaction data—every transaction becomes part of a data base (current and historical) which puts it in the Details Online management information system that allows for in depth analysis that helps create better decisions. Details Online and the in-house accounting system used by the district provide two powerful touches for better fiscal management of the district. Better audit information is also created.

Making every day a better day

A better day is helping each other.

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- Enhanced program administration—Details Online makes management of resources easier with complete online transaction review. Based on parameters customized for each cardholder new card requests, address changes, spending limits, transaction limits, preferred supplier usage, and the like can be altered 24/7 for any transaction that has internet connection.

Finally, great measures have been taken to create superior security controls that help ensure that only the employees authorized to use a card can do so. Information about card usage is also protected through the use of unique PIN's, passwords, and access codes.

The p-Card system that is available through the Iowa ASBO/Illinois ASBO partnership was designed specifically to benefit schools. The best features of private sector p-Cards were the foundation of where we started 7 years ago. The program has evolved as districts using the system suggest ways to make it better. The reporting system, for example, which had 34 reports when we started now, has grown to over 80 unique reports—most of the ideas for these additional reports were generated by ideas that came from school business managers. Their ideas have kept our p-Card program at the cutting edge of current best practices in procurement and accounts payable.

The forms to begin the application process are on the Iowa ASBO website. They are downloadable with a step by step instruction sheet. If you would like to speak with an experienced user please contact Dr. Scharff and he will direct you to someone in a similar sized district.

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District data to be available on the internet:

A number of years ago Iowa legislation was passed mandating specific information be made available to the public on the internet. A considerable effort was made by the Department of Education to collect and post information they already collected to minimize the duplication of efforts. A typical approach is to put the D.E. link on your website (<http://educateiowa.gov/>) for the items they have there and then just post on your website the missing items from the list below. To find what is posted on the D.E. site just go to the A to Z Index tab on the regular DE website and look for School District Financial Report Cards. It is understood the application is in the process of being updated, but the timeline is as yet unsure.

279.63 Financial report.

1. The board of directors of each public school district shall develop, maintain, and distribute a financial report on an annual basis. The objective of the financial report shall be to facilitate public access to a variety of information and statistics relating to the education funding received by the school district, enrollment and employment figures, and additional information.

2. The financial report shall contain, at a minimum, information relating to the following:

a. All property tax levies, income surtaxes, and local option sales taxes in place in the school district, listed by type of levy, rate, amount, duration, and notification of the maximum rate and amount limitations permitted by statute.

b. The amount of funding received on a per pupil basis through the operation of the school finance formula, and from any other state appropriation or state funding source.

c. Federal funding received per student or teacher population targeted to receive the funds, and any other federal grants or funding received by the district.

d. Teacher and administrator minimum, maximum, and average salary paid by the district, and the percentage and dollar increase under teacher and administrator salary and benefits settlement agreements.



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e. Teacher and administrator health insurance and other alternative health benefit information, including the monthly premium, the percentage of the premium paid by the district, and the percentage of the premium paid by a teacher or administrator for single and family insurance.

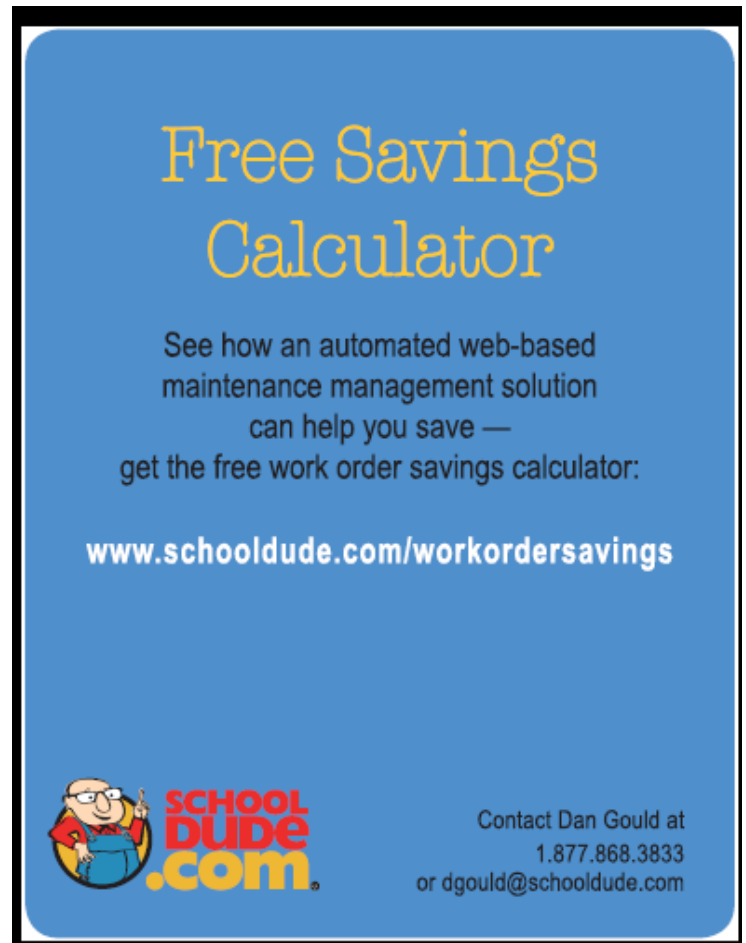
f. Teacher and administrator employment statistics, including the annual number of licensed full-time and part-time teachers and administrators employed by the school district during the preceding five years, and including the number of teachers and administrators no longer employed by the district, and new hires.

g. Student enrollment levels during the preceding five years, including regular enrollment, special education enrollment, and enrollment adjustments made pursuant to supplementary weighting.

h. Such additional information as the school district may determine.

3. Copies of a school district's financial report for the previous school year shall be posted on an internet website maintained by the school district by January 1 of each school year. If the school district does not maintain or develop an internet website, the school district shall either distribute or post written copies of the financial report at specified locations throughout the school district.


2006 Acts, ch 1152, §14; 2009 Acts, ch 54, §9



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## Don't become a district in the news

Budget decisions, that normally mean “cuts” or “reductions,” are never enjoyable or easy. The following from an ASBO Daily report illustrates what can happen when the difficult decisions are avoided. Budget deficits are just like compound interest in that they grow over time.



### Michigan School System Heavily In Debt Despite Good Funding.

The [Kalamazoo \(MI\) Gazette](#) (1/15, Mack) reported, "Covert Public Schools is easily the best-funded school district in Southwest Michigan," but it is over \$1 million in the red. Observers "say Covert's situation was a classic case of fiscal mismanagement, of school

officials who spent money they didn't have, made overly optimistic projections about the future and failed to tighten their belt when their revenues decreased. However, the school board adopted a deficit budget.



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## Staying Up No Matter What Comes Down: Inspirational Snippets to Help You Deal with These Trying Times!

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I like inspirational snippets. They help me deal with life's twists and turns. I've been collecting a few lately and I hope you will find them helpful, too.

1. This is from Captain "Sully" Sullenberger. He said this following the incident of successfully landing his airplane in the Hudson River and avoiding a major airline catastrophe: *We never gave up. Having a plan enabled us to keep hope alive. Perhaps in a similar fashion, people who are in their own personal crises . . . a pink slip, a foreclosure . . . can be reminded that no matter how dire the circumstance, or how little time you have to deal with it, further action is always possible. There's always a way out of even the tightest spot. You can survive.*
2. Don't believe everything you think. Learn to argue with yourself and discard thoughts that keep you stuck in negativity. Put destructive thoughts in the same category as gray clouds. Remember that the sky is always blue; gray clouds are temporary. So access the "blue sky" of positivity. Embrace, and, above all, enjoy it.
3. See fear as a tiny speck on the screen of your life. As Marianne Williamson noted: *If you knew who walked beside you at all times, you could never experience fear again.*
4. My former college students used to say, "I need to take a semester off from school so I can find myself." As I cogitated on that statement, I came to realize that no one has ever found him or herself. People are like onions.

When you peel away one layer of yourself, you simply find another layer. Each layer is simply about providing service to your fellow human beings. Following through and serving others is a key component of living a life of happiness and meaning.

5. George Bernard Shaw observed: *There are two sources of unhappiness in life. One is not getting what you want; the other is getting it.* Everything you need exists inside your head at the present moment. A mixture of too much past and future thinking (and not enough presence) creates stress.
6. All problems are interchangeable. So approach your problems with a sense of play. Albert Einstein shared this insight: *Play is the highest form of research.* If each problem comes bearing its own solution, this is a wonderful way to approach any challenge in your path.
7. I once saw a piece of graffiti that read: *Walk with light!* I thought that was one of the best sermons ever. It's worth posting in your office so you can project a psyche that others will enjoy experiencing.

Your ability to deal with your outer world and not let it crush you has a lot to do with your powerful inner world (using your inspirational snippets). It truly is a hallmark of staying up no matter what comes down. Stay strong!

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## **Medicaid Funds for Local Districts and Area Education Agencies**

As everyone knows, a local education agency (school district or LEA) and area education agency (AEA) are public agencies funded primarily with federal, state or local dollars. Similar to other public agencies, it is important for LEAs and AEAs to be prudent managers of these public funds. The consideration of all funding resources is one component of this management.

Federal legislation allows LEAs and AEAs to access the federal Medicaid funds for covered special education services. Most LEAs and all AEAs are currently claim Medicaid reimbursement for some of these services. Those LEAs not currently receiving Medicaid funds should give serious consideration to this funding source. A recently released investigation by the Iowa State Auditor's office reinforced the need for LEAs and AEAs to consider Medicaid reimbursement. On January 9, 2012, the Auditor's office released a report concerning a small school district in Iowa. While most of the report focuses on the mismanagement of district funds by administrators, there is a section that details the lost funds from not claiming Medicaid reimbursement for covered services.

Any LEA with a negative balance in their Special Education Fund, could be identified as not accessing all of the available federal resources if they are not claiming for Medicaid reimbursement. This would also apply to those LEAs not claiming for their full potential of Medicaid reimbursement.

Another example of prudent management of the public funds is a recent action by all of the AEAs in the state. With the change of their computer center to no longer submit the Medicaid claims, all nine of the AEAs made a unanimous decision to contract for their billing services.

These days, administrators are constantly under pressure for their time. Thus, it is normal to be reluctant to compare services when the district is satisfied with a current provider even though a better option may be available to the agency. The point is that a public agency should be open to evaluating and considering all options available when managing the public's funds. We always think of requesting bids or RFPs for construction (lowest bid) and auditing (quality of service) needs and often overlook the other areas to do the same.

On a policy side note, there will most likely be a change in relation to the Medicaid Parental Consent form within the next couple months. Currently, it is required that the form be signed by the parent/guardian every 12 months. A new federal rule change will only require the consent to be signed with the initial claiming and remove the annual resigning requirement. The public comment period ended in December and the US Department of Education is expected to issue the final rule in the near future.

These are just a few areas where LEAs and AEAs can ensure they are operating in a fiscally responsible manner. For more information about this article, please feel free to contact Dann Stevens, CEO of Timberline Billing Service LLC at [Dann.Stevens@timberlinebilling.com](mailto:Dann.Stevens@timberlinebilling.com) or at (515) 222-0827.

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## COUNSEL'S CORNER

By Danielle Jess Haindfield  
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### **DUTIES OF DIRECTORS AND THE BUSINESS OFFICE: RECORDS RETENTION**

Officers and directors of corporations have two essential duties to which their actions must conform. The first is a fiduciary duty to act with complete loyalty, honesty, good faith and in the best interests of the corporation. Iowa Code ' 490.830(1)(a). The second requirement is a duty of care. The duty of care is the objective standard by which directors action are measured. The duty of care states that directors must act with the same care an ordinarily prudent person in a like position would exercise under similar circumstances. Iowa Code ' 490.830(1)(b).

The duty of care requires directors and officers of a board to keep and maintain appropriate records of the corporation. In fact, the Iowa Code states that a school corporation is required to file and preserve copies of all reports made and all papers transmitted pertaining to the business of the corporation, a complete record of the minutes of all meetings, records of all elections, and an accurate and complete accounting of all money spent and claims made. Iowa Code ' 291.6. The Iowa Supreme Court has stated that a governing body should establish policies and procedures for retaining records which must be kept and disposing of those it has no duty to maintain. *Clark v. Banks*, 515 N.W.2d 5, 7 (Iowa 1994).

Generally, federal and state law dictate the length of time which some records must be kept. Iowa law makes no particular reference to the length of retention of school district records except that the school board is authorized to make rules and regulations for the care of school property (279.8). The Statute of Limitations (Chapter 614 and the *Iowa Municipal Record Manual*, 1982,) are the basis for the following suggested retention procedures for just some of the documents you may encounter in the school business office. Please note that in many cases, where the retention period is not governed by state or federal law, these aresuggested guidelines only and each retention case may warrant an individual review.

It is also suggested that school districts explore the economics of electronic storage of all permanent district records.Iowa law expressly provides that if a law requires that a record be retained, the requirement is satisfied by retaining an electronic record of the information in the record which does both of the following: a) Accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise and b) Remains accessible for later reference.Iowa Code ' 554D.114.

## School District Records

### Record

- \$ The official minutes of the school board, including resolutions
- \$ Board meeting agendas
- \$ Detailed minutes and audio tapes of closed sessions
- \$ A copy of board policies
- \$ Oaths of Office
- \$ Fidelity bonds of officials
- \$ Bids accepted
- \$ Bids rejected
- \$ Citizen petitions
- \$ Ballots
- \$ Articles of Incorporation
- \$ Records of patents, copyrights, trademarks, etc.

### Retention

- Permanently
- 2 years
- 1 year beyond the date of the meeting
- Until superseded
- Permanently with the minutes
- 5 years after expiration
- 5 years
- 1 years beyond audit
- 3 years after close of issue
- 6 months after the election if not contested
- Permanently
- Permanently

### Correspondence

- \$ Financial correspondence
- \$ Personnel correspondence
- \$ Credit and collection correspondence

### Retention

- 5 years
- 7 years after termination
- 7 years

### Correspondence

General correspondence

### Retention

3 years or as long as administratively useful or of historical value

## **Financial Reports and Records**

## **Retention**

|                                                                                                                                                                                              |                                                            |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| \$ Secretary=s and Treasurer=s financial accounting records                                                                                                                                  | Permanently (general ledger, annual financial report, CAR) |
| \$ Disbursement journals/register, receipt journals/register, check register, general journals and bank statements                                                                           | 10 years                                                   |
| \$ Canceled warrants, check stubs, bills, invoices, receipts, purchase orders, requisitions, petty cash vouchers, cost accounting commutations, investment records, and bank reconciliations | 5 years                                                    |
| \$ Records and reports regarding uncollectible accounts                                                                                                                                      | 10 years                                                   |
| \$ Interim financial reports                                                                                                                                                                 | 5 years                                                    |
| \$ Claims for sales tax or fuel tax refunds                                                                                                                                                  | 5 years                                                    |

Also licensed distributors, dealers and users must retain for 3 years copies of bills of lading or manifests, purchase invoices, copies of sales invoices, exemption certificates, purchase records, sales records, copies of reports filed with the Department of Revenue, Iowa export schedules, copies of credit memos, and cancelled checks and cash register

|           |             |
|-----------|-------------|
| \$ Audits | Permanently |
|-----------|-------------|

## **Budget**

## **Retention**

|                                            |             |
|--------------------------------------------|-------------|
| \$ Budget estimate worksheets              | 5 years     |
| \$ Final budget and certification summary  | Permanently |
| \$ Budget amendments                       | Permanently |
| \$ Certified enrollment official summaries | Permanently |

## **Fixed Asset Records**

## **Retention**

|                                                     |                                        |
|-----------------------------------------------------|----------------------------------------|
| \$ Documents relating to fixed asset                | 5 years beyond disposal of fixed asset |
| \$ Fixed asset repair records                       | 3 years                                |
| \$ Inventories                                      | 5 years                                |
| \$ Documents relating to real property transactions | Permanently                            |

(Includes such things as deeds, title opinions, abstracts, appraisals, certificate of title, title insurance, condemnation proceedings, easement and right of way agreements, plats and alterations of plats, blueprints and other structural plans or specifications and annexation files.)

### **Legal Documents**

### **Retention**

|                                                            |                                         |
|------------------------------------------------------------|-----------------------------------------|
| § Written contracts                                        | 10 years beyond the end of the contract |
| § Purchase or service agreements for equipment or supplies | 5 years after expiration                |
| § Record of payment of judgments against the district      | 20 years                                |
| § Accidents on school property, settled out of court       | 10 years after settlement               |
| § Accidents on school property, court decisions            | Permanently                             |
| § Fire damage reports                                      | 5 years                                 |
| § Insurance policies                                       | 3 years after expiration                |
| § Special events permits and licenses                      | 3 years                                 |

### **Bond Issues**

### **Retention**

|                                                                                                                        |                                                                                     |
|------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| § Bond certificates                                                                                                    | 11 years after final recall (or possibly permanently)                               |
| § Redeemed coupons should be stamped Apaid@                                                                            | 11 years                                                                            |
| § Bond register                                                                                                        | Permanently                                                                         |
| § Records and documents pertaining to cancellation, transfer, redemption or replacement of public bonds or obligations | Preserved by the issuer or its agent for a period of not less than 11 years         |
| § Other records related to bonds.                                                                                      | During the outstanding period of the bonds, plus any refunding bonds) plus 3 years. |

### **Student Records**

### **Retention**

|                                                 |                                                                    |
|-------------------------------------------------|--------------------------------------------------------------------|
| § The individual permanent record of each pupil | Permanently either in its original form or electronic media except |
|-------------------------------------------------|--------------------------------------------------------------------|

as listed next

§ 34 CFR 300.573 requires that a school inform parents when personally identifiable information collected, maintained, or used for special education purposes is no longer needed to provide educational services to the child. At the request of the parents, that information must be destroyed. This does not include the permanent record information of name, address, grades, attendance record, etc., which still may be maintained without time limit. The district may want to caution parents that there are many good reasons why they might not want their child=s special education record destroyed such as the potential future need to prove disability for SSI or SS-disability purposes

### **Federal Programs**

§ Child nutrition records pertaining to participation, financial information, and free and reduced-price meal applications

§ JTPA contracts and claims

§ Asbestos medical records or records of licensure

§ Generally records related to federal aid

### **Retention**

3 years in addition to the current fiscal year. This is the federal fiscal year, so it really is 4 years. Records of an unresolved audit must be retained until that audit is resolved

5 years

Minimum of 30 years

5 years if audited. If there is a non-compliance problem/questioned cost, the records should be retained 3 years after settlement

### **Affidavits of Publication**

§ Regarding budget

§ Regarding bond issues

§ Regarding other issues

### **Retention**

Until audited or 5 years

5 years after final recall

5 years, except real estate which should be kept permanently if proof not filed with deed.

### **Union/Association Records**

- \$ Negotiation records
- \$ Master contracts
- \$ Case files

### **Retention**

- As long as administratively useful
- Permanently
- 10 years

### **Employee Accidents**

- \$ Employer reports
- \$ OSHA reports
- \$ Worker compensation reports

### **Retention**

- 5 years
- 5 years
- 5 years after final payment, however, if the case may result in future claims, the reports should be retained 60 years

### **Payroll**

- \$ Payroll journals
- \$ Supporting payroll documentation
- \$ W-2s, W-3s, W-4s, 941s, deposits, 1099s, 1096s
- \$ Iowa withholding reports, job service reports

### **Retention**

- 60 years
- 5 years
- 5 years
- 5 years

### **Personnel Records**

- \$ Job descriptions
- \$ Applications and resumes of those hired
- \$ Applications and resumes of those not hired
- \$ Results of tests/placements of those hired
- \$ Employment contracts
- \$ Evaluations, continuing education records, employee medical exams
- \$ Resignations and reasons for termination
- \$ IPERS claims
- \$ Unemployment claims

### **Retention**

- Permanently
- 60 years
- 3 years
- 60 years
- 10 years after termination
- 60 years
- 60 years
- 60 years
- 5 years

|                                                   |                        |
|---------------------------------------------------|------------------------|
| § Garnishment records                             | 3 years beyond closure |
| § Enrollments for direct deposit, insurance, etc. | As long as current     |
| § Health insurance payments and claims            | 5 years                |
| § EEO-4 Reports                                   | 5 years                |
| § EEO Plans                                       | As long as current     |

*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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## IASBO Dates to Remember

|                                  |                                                                                                    |
|----------------------------------|----------------------------------------------------------------------------------------------------|
| March 28-29, 2012<br>(Wed-Thurs) | IASBO Annual Meeting & Trade Show, Scheman Center in Ames, Iowa                                    |
| October 12-15, 2012              | ASBO International Annual Meeting and Exhibits, Phoenix, Arizona                                   |
| October 25-26, 2012              | IASBO Fall Conference and 50 <sup>th</sup> Anniversary Celebration, at Sheraton in West Des Moines |
| March 28-29, 2013                | IASBO Annual Meeting & Trade Show, Scheman Center in Ames, Iowa                                    |
| October 25-28, 2013              | ASBO International Annual Meeting and Exhibits, Boston, Mass.                                      |
| September 19-22, 2014            | ASBO International Annual Meeting and Exhibits, Orlando, Florida                                   |
| Oct 30- Nov 2, 2015              | ASBO International Annual Meeting and Exhibits, Dallas, Texas                                      |