

The OkASBO News

OKLAHOMA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

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www.okasbo.org

May, 2014

HEALTH CARE REFORM



On Monday, February 10th the Internal Revenue Service (IRS) released long-awaited final regulations implementing the Employer Shared Responsibility provision (the Free Rider Penalty or employer mandate) under Health Care Reform.

The purpose of this white paper is to recap the general rules, describe the changes and key clarifications provided by the final regulations, and highlight some of the questions that remain unanswered.

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Summary of the Final Employer Shared Responsibility (Free Rider Penalty) Regulations

On Monday, February 10th the Internal Revenue Service (IRS) released long-awaited final regulations implementing the Employer Shared Responsibility provision (the Free Rider Penalty or employer mandate) under Health Care Reform. In addition to clarifying a number of open issues, the final regulations offer certain transition relief to employers for the 2015 plan year but will require full compliance with the law in 2016.

General Rule and Effective Date

Under Internal Revenue Code (Code) Section 4980H, large employers that do not offer health coverage to full-time employees and their dependent children, or offer coverage that is "inadequate" or "unaffordable," and have at least one employee enroll in Exchange (Market place) coverage and qualify for a federal premium tax credit or cost-sharing reduction, must pay a non-deductible penalty.

While generally effective January 1, 2015, the final regulations provide transition relief for non-calendar year plans in existence on December 27, 2012: for any employee for whom the employer offers "adequate" and "affordable" coverage by the first day of the plan year beginning in 2015, no penalty will be due prior to the beginning of the plan year beginning in 2015. Note that an employer is not eligible for this transition if it modified its plan year after December 27, 2012 to begin at a later date. The regulations include additional requirements an employer must satisfy to be able to take advantage of this transition.

Large Employers Subject to the Penalty

The Free Rider Penalty only applies to large employers. A large employer generally is one that employed an average of at least 50 full-time equivalent employees on business days during the preceding year. However, the final regulations provide that employers with 50-99 full-time equivalent employees will not be subject to the penalty until the first day of the plan year that begins on or after January 1, 2016. Although not subject to a penalty in the

(continued on pages 7-8)

In This Issue

| | |
|---|-------|
| Health Care Reform | 1 |
| President's Column | 2 |
| Associate Member Scholarship Info. | 3 |
| Spring Conference Snapshots | 4-6 |
| Brenda Burkett - Vice President Candidate ASBO International | 9-10 |
| Steve Haynes -New Board Director | 11 |
| Karl White—2014 SBO | 11 |
| Kai Jorgensen-Strength in Education Scholarship Recipient | 12 |
| Outstanding Schools in Financial Accounting | 12 |
| Vendor "Prize Is Right" Winners | 13-14 |
| Encumbrance Clerk/Treasurer Training Article | 15 |
| Opening Mixer Snapshots | 17 |
| OkASBO Tidbits | 18 |
| Associate Membership Scholarship Application | 19 |
| Legislative Updates | 21 |
| Just Sayin Column | 22 |
| Future Meeting Dates | 24 |



Check out our *website* at www.okasbo.org. You should find it is in a more user friendly format. You can pre-register, update your info, download scholarship applications and certification applications.

Check it out today. Thanks!

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President's Message

by Cindy Shiever



Wow, what a fast year! I need to say that it has been an honor and a privilege to serve this past year as President of the Oklahoma Association of School Business Officials. It has been an exciting and challenging year that included a historic Education Rally in March. I am blessed to be a part of this great organization and its mission of providing quality professional development, promoting best practices, creating professional collaboration, and networking opportunities. I am honored to have the opportunity to work with our executive director, Ann Wade, and her diligent dedication for OkASBO. Thank you to my fellow board of directors for being a driving force in cultivating the continued vision for the organization. Also, thank you to Steve Shiever, legislative liaison, for his dedication and the work that he does at the Capitol on behalf of education and OkASBO.

We had an exciting Spring Conference! Thursday morning was kicked off with an outstanding performance by the Enid High School Show Choir followed by a meet the State Superintendent Candidate forum. The forum provided an opportunity to hear from the candidates themselves regarding their campaign platform for education. (Don't forget to vote June 24!)

We had "Critical Conversations about America's Schools" with an exceptional keynote speaker, Dr. John Draper! I hope you were able to attend and have accepted his challenge to commit to the following Four Fundamentals of Public School Success:

1. Be positive – times are hard but we are doing the most important work of our nation. Negativity brings us all down – stop complaining!
2. Never criticize any fellow educator in public – doing so only provides false credibility to those who would undermine our schools.
3. Share one positive story each week – miracles happen every day in public schools. Stories convince without confrontation.
4. Honestly evaluate yourself each week and, if necessary, re-commit to sharing one positive story each week. Together we can change the way a community feels about our public schools.

During the luncheon we recognized Harmony, Arnett, Cordell, and Mustang as the SDE Outstanding Schools in Financial Reporting for 2013. Karl White, CFO Enid Schools was presented the School Business Official of the Year award. Kai Jorgensen, Byng High School was the recipient of the OkASBO Strength in Education \$1,500 Scholarship, sponsored by Security Benefit. The afternoon breakout sessions were divided into four tracks Finance, Human Resources, Technology, and Vendor demonstrations.

Thursday ended with a mixer which provided a Mexican smorgasbord, Mentalist Show, and entertainment by Robin, Jerry and Band. It was a relaxing evening of fun and fellowship! Friday concluded with a panel on Pension Reform, and our famous Legislative Panel.

I wanted to share the conference experience with those of you that were not able to attend due to other obligations and reaffirm the experience with those in an attendance. We received wonderful comments regarding the opportunities provided.

It is hard to believe we are winding down another school year! I am in high hopes we will end this legislative session with passage of HB 2642 signed by the Governor to help restore funding for Public Education in Oklahoma. (Continued on next page)

President's Message -Continued

by Cindy Shiever

Please get involved in OkASBO and make it part of your networking and professional development for the 2015 school year! We have partnered with CCOSA in order to provide more comprehensive professional development for administrators and front office staff. Training provided will include OCAS coding, Encumbrance Clerks, Treasurers, Finance/Budgeting, Activity Funds, Child Nutrition, Federal Programs, along with the annual conferences. Dates and locations of the trainings will be posted on the website as it becomes available.

I want to wish Brenda Burkett much success in her campaign for Vice-President of International ASBO! If you are a member of International ASBO, watch for an email with voting information later this summer.

Again, thank you for allowing me to serve as your President for Oklahoma Association of School Business Officials!! Hope you have an enjoyable summer!

"Always do your best. What you plant now, you will harvest later" - Og Mandino

Associate Membership Scholarship Deadline, July 1, 2014

Smart leaders know what they don't know. Learning is a constant process throughout your professional life, and it doesn't stop when you've become a team leader. Make sure to never stop looking for opportunities for professional development, and pass on the wisdom you've learned to your people.

"Leadership and learning are indispensable to each other." – John Fitzgerald Kennedy

The OkASBO Board of Directors wants to offer one or more scholarships to its members to attend the ASBO International Annual Conference. This scholarship will be given to an OkASBO member who is working to improve their skills and working to improve and promote Oklahoma ASBO. The scholarship will pay for room, transportation, registration and dues (if needed) for the recipient to attend the International conference. The cost of the award will vary by year, depending on the location of the International conference.

This year the ASBO International Conference and Exhibits is scheduled for September 19 - 22, 2014, Kissimmee, Florida. An application for this scholarship is included in this newsletter on page 19 and on our website, www.okasbo.org. The deadline for the application receipt is July 1st. The recipient will be chosen by the Board of Directors during their July meeting. Get your application completed and mailed. Be a smart leader!

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A Glimpse at OkASBO's Spring Conference



Opening ceremonies Above: *Presentation of Colors: Colonel David Morgan - Enid High School Air Force JROTC cadets*

Below: *Student Performances: Directed by Randy Johnson - Enid High School Show Choir*



Left: Steve Shiever, Education Liaison, OkASBO was moderator for "Meet the candidates for Oklahoma State Superintendent of Public Instruction. All candidates were invited to be part of the panel. Dr. Janet Barresi (R) - Oklahoma State Superintendent of Public Instruction, was unable to attend due to another engagement. Each candidate had seven minutes to speak with time allowed for questions.

Bottom pictured from left: **Jack Herron** (D)-Ex-Assistant State Superintendent of Public Instruction & Retired School Administrator, **Freda Deskin** (D) - Charter School CEO, Ex-School Superintendent & Ex-University Dean, **Ivan Holmes** (D) - Ex-State Democratic Chair & Retired College Professor, **John Cox** (D) - School Superintendent & Educator, **Joy Hofmeister** (R)- Businesswoman & Ex-Teacher. If you were unable to attend this session, you missed a great opportunity to hear why they are running and time to get better acquainted.

We want to extend our sincere appreciation to each candidate for being part of our program. .

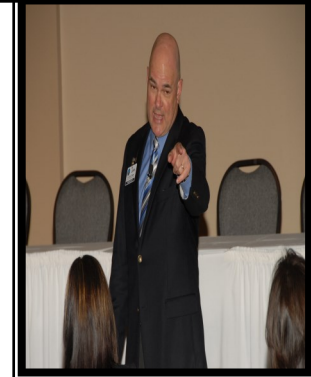


Spring Conference Keynote Speaker



Crucial Conversations About America's Schools

Good News for School Leaders
Presented by Dr. John Draper, Keynote Speaker
www.JohnDraper.org



Dr. Draper challenges all educators to
Talk About What You Believe:

- Every child deserves a quality education regardless of parents or location.
- Standardized tests are just one measure of learning—creativity, self Discipline, persistence, imagination, enthusiasm are equally important.
- All children can learn—but at different rates with different strengths.
- The overwhelming majority of educators are good people who care about children.

Commit to do 4 things:

1. Shift your attention to the positive.
2. Stop bad mouthing one another in public.
3. Share one positive story each week with your personal network.
4. Monitor your progress.

Miracles Happen Every Day In Public Schools. Share the Stories.

The power point presentation is available at his website www.JohnDraper.org

Keynote Sponsor: Jack Dryden/OSAG . Thank you Jack - We appreciate you greatly.



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Spring Conference Snapshots

Pictured from top left, **OkASBO greeters**, Cindy Shiever, OkASBO Board President and Martha Pate, Ex-officio Director, **Breakout Sessions Presenters:** Diane Adamson, CFO, Tahlequah Schools, Donna Campo, Superintendent, Liberty Schools and Nancy Hughes, Executive Director, Financial Accounting, OCAS, Audits, SDE.

New Vendor Track Breakout Sessions: Pictured from bottom left: Jim Smith, Twotrees Technologies, Jessie Loeffler, America Fidelity Administrative Services, Travis Flake, Peak Uptime, Chi Yi, American Fidelity Administrative Services. Thank you for taking time out of your busy schedules to be a part of our program.



Below are a few snapshots during the Vendor Showcase. 48 exhibitors were there to offer new products and services which provide a great benefit for your school district. We appreciate your continued support of OkASBO. Thank you for being part of our Spring Conference.



Health Care Reform - Continued

Large Employers Subject to the Penalty

Plan year that begins in 2015, these smaller employers will still need to meet the reporting requirements related to Employer Shared Responsibility for the plan year that begins in 2015.

An employer's number of full-time employees is based on actual hours of service in the prior year. However, for purposes of determining whether an employer is a large employer in 2015, an employer may use a period of at least six consecutive calendar months, chosen by the employer, in the 2014 calendar year (rather than having to use the entire 2014 calendar year).

Full-Time Employees

Crediting Hours of Service

An employee who averages 30 or more hours a week (or 130 or more hours in a calendar month) is considered a full-time employee. For employees paid a salary or per diem, employers may either credit hours based on actual service records or use a days or weeks worked equivalency. The final regulations clarify that if an employee is entitled to be paid for a single hour in a day or week, the employee must be credited with the full 8 hours for the day (or 40 hours if using the weeks worked equivalency).

Hours Worked for Specific Categories of Employees

The final regulations provide some clarity with respect to the treatment of various categories of employees and the hours that must be captured:

Volunteers: Hours contributed by bona fide volunteers for a government or tax-exempt entity, such as by volunteer firefighters and emergency responders, will not cause these volunteers to be considered full-time employees. This is the case, even if the volunteer receives some payment for the volunteer works, as long as the volunteer work is the only work the volunteer does for the entity and the payment is nominal or only intended to cover the volunteer's expenses.

Employees Paid a Stipend: The proposed regulations discussed the challenges with determining how many hours certain individuals who are paid a stipend have worked, such as adjunct professors. The final regulations provide that adjunct faculty may be credited with 2.25 hours of service for every credit hour they teach (or, to put it another way, an additional 1.25 hours for every credit hour taught). For other types of stipends, the regulations instruct employers to make reasonable, good faith interpretations.

On Call Hours: The IRS continues to consider additional rules for determining hours of service that need to be credited for on-call hours. Until further guidance is issued, employers are instructed to use a reasonable method that is consistent with the 4980H rules generally. The final regulations clarify that it is not reasonable to fail to credit an employee with an hour of service for any on-call hour for which payment is due by the employer, for which the employee is required to remain on-call on the employer's premises, or for which the employee's activities while remaining on call are subject to substantial restrictions that prevent the employee from using the time effectively for the employee's own purposes.

Methods of Calculating Total Hours Worked

The final regulations clarify that there are two methods for calculating whether an employee has worked full-time: the monthly measurement period or the look back measurement period. Using a monthly measurement period, the employer offers coverage to any employee for any month during which the employee works full time. Alternatively, the employer may use a look back measurement period to determine whether an employee averaged 30 or more hours of service per week over a period of 3 to 12 months. If an employee was considered full-time during this "measurement period," the employee must be treated as a full-time employee for benefits purposes for a subsequent "stability period" regardless of the employee's number of hours worked during the stability period. An employer may only choose to use different methods (i.e., the monthly measurement period or look back measurement period) between the following groups of employees:

- Salaried versus hourly employees;
- Employees with primary places of employment in different states;
- Collectively bargained versus non-bargained employees; or
- Each group of collectively bargained employees covered by a different agreement.

Health Care Reform - Continued

Note that the final regulations do not allow an employer to use the monthly measurement period for employees who are full-time and the look-back measurement period for employees who are part-time. The general rule is that the stability period must be at least as long as the measurement period, and not shorter than six months. The final regulations provide that, for the first measurement and stability period only, starting with measurements in 2014, an employer may use a six month measurement period with a stability period of 12 months. However, the measurement period must start no later than July 1, 2014. This means that non-calendar year plans will need to measure for more than six months.

4980H(a) Penalty

If the employer does not offer coverage to substantially all full-time employees and their dependent children, and at least one employee enrolls in exchange coverage and qualifies for a premium tax credit, the monthly penalty imposed under Code Section 4980H(a) is 1/12th times \$2,000 per employee after the first 30 employees. A transition rule for 2015 increases this number to 80 employees.

Substantially All Full-Time Employees

For the 2015 plan year, an employer will have satisfied the requirement to offer coverage to "substantially all" employees if it offers coverage to 70% of the employees (decreased from 95% from the proposed regulations) who are considered full-time under the law. Beginning in 2016, the substantially all threshold increases to 95%.

Dependent Children

In order to avoid a penalty, coverage must be offered to full-time employees and their children up to the age 26. The proposed regulations required plans to cover biological, adopted, step, and foster children. The final regulations only require employers to offer coverage to biological and adopted children. In addition, the rules clarify that the employer must offer coverage through the end of the calendar month in which the child turns age 26. This is a departure from the plan design mandate regulations, which only require coverage to be offered until the day the child turns age 26. To provide employers who do not currently offer coverage to children with sufficient time to comply, any employer that takes steps during its plan year that begins in 2015 toward satisfying the requirement to offer dependent child coverage will not be assessed a penalty prior to its plan year beginning in 2016.

4980H(b) Penalty

A second penalty applies if the employer's provided coverage is considered "inadequate" or "unaffordable." This penalty could also be triggered for any full-time employee who is not offered coverage in the situation where the employer satisfies the "substantially all" requirements (70% in 2015 and 95% in 2016) but the employee is not offered coverage and thus falls in the gap (30% for 2015 and 5% for 2016). The amount of this penalty is 1/12th x \$3,000 per month per full-time employee who enrolls in exchange coverage and qualifies for a federal premium tax credit. The amount of the penalty is capped at the amount the employer would have had to pay for not offering coverage at all under 4980H(a).

American Fidelity Administrative Services Can Help!

The final regulations provide welcome transition relief for employers. The various transition rules provide employers with additional time to refine their analyses, test their strategies, and implement procedures that will be necessary in order to comply with the rules on an ongoing basis.

American Fidelity Administrative Services provides a variety of services designed to assist employers in understanding the changing law and developing compliance strategies.

Learn more at AmericanFidelityConsulting.com or contact us at 877-302-5073.

Caution:

Neither American Fidelity Assurance Company nor American Fidelity Administrative Services provide tax or legal advice, we always recommend working with your own legal counsel to discuss how your plans could be affected. Further, this is only a brief summary that reflects our current understanding of select provisions of the law, often in the absence of regulations. All of the interpretations contained herein are subject to change as the appropriate agencies publish additional guidance.

Finally, any Federal tax information provided is not intended or written, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any transaction or matter that is contained in our written work products.

Some products and services may be provided by third party contractors or affiliated companies. Sales tax may apply to some services or deliverables. AFAS consultants provide information for plan sponsors about health and welfare benefit plans but do not provide guidance on specific insurance products; AFAS can provide a referral to an insurance agency if you would like assistance implementing or revising an insurance product.

**Oklahoma Association of School
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Brenda Burkett



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Association of School Business Officials International

**Look for an e-mail from ASBO International with
Voting Instructions**

Online Polls Open:

August 20 - September 3, 2014

www.okasbo.org



VOTE for Brenda Burkett ***Vice President - ASBO International***

**Brenda R. Burkett,
Chief Financial Officer
Norman, OK Public Schools**



Brenda Burkett, CPA, is the Chief Financial Officer for Norman Public Schools, and has been in education for over 22 years. Brenda has been President of Oklahoma ASBO, is one of OkASBO's Certified School Business Administrators, and currently serves OkASBO as the liaison to ASBO International. She also serves on the Advisory Board for the Oklahoma Center for School Business Management, and is a frequent presenter at workshops and conferences held by both of these organizations.

Burkett has been a member of ASBO International since 1992. She served on the International Board as a Director 2011-2013. She participated in the ASBO Economic Crisis Summit, and served on the educational panel with U.S. Deputy Secretary of Education at the 2009 Annual meeting. Brenda received the Pinnacle of Achievement Award in 2008 and was awarded the SFO certification in 2010. She currently serves on the Professional Development Committee. She is a presenter at the annual meeting "SFO Skills Refresher" seminar and presented for the webinar "Advancing Your Career with SFO Certification".

Brenda's vision for ASBO is for the association to continue being the most comprehensive collection of resources for our members to turn to. ASBO has great ideas and great people, all working together to find creative ways to make the most of our limited school funding.

As we embark on continued difficult financial times, let us remember we owe a great deal to the public schools and teachers who instilled in us the intellectual foundation for our futures. Public education is the greatest success story of our nation and holds the promise for our nation's future successes.

As we navigate the daunting task of maintaining quality education with scarce resources, ASBO continues to provide the professional development and network opportunities school business officials can count on in these challenging times.



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OkASBO New Board Director

Congratulations to Steve Haynes, Superintendent, Briggs Public Schools as new OkASBO Board Director . He will begin his 7-year term on July 1, 2014. He was approved by the general membership at the business meeting held on April 18, 2014.

Steve has been a member of OkASBO for 11 years and has made various presentations on school finance issues. He strongly believes that we must move forward with high quality, timely and cost-efficient professional development events to all school business officials by:

- promoting educational excellence through improved business practices
- providing networking opportunities
- identifying and sharing solutions to everyday problems
- offering professional expertise in major business areas
- compiling and sharing research information and best practices



Welcome Steve!

OkASBO 2014 School Business



Shawn Hime, former Enid Superintendent, wrote in his nomination letter: Karl is the epitome of a good public steward. He believes we must maximize every taxpayer dollar to make the greatest impact for our students. His careful management of resources has allowed the district to survive difficult financial times without sacrificing the quality of education that we provide. He is an expert in state school law, and the strength of his moral compass is unparalleled.

While we are fortunate to have Karl's talent in Enid, he is respected statewide for his understanding of school finance. He meets regularly with his colleagues from other districts and serves as a mentor to those who are new to the profession. Karl often advises lawmakers on legislation that will impact Oklahoma schools, proactively offering solutions to problems that might not otherwise be resolved.

Karl may deal with numbers most of the day, but he focuses on people. When staff members are considering retirement or other work-related financial decisions, he takes the time and attention necessary to ensure they are comfortable with the situation and understand their options. He believes in going the extra mile to care for those who have given generously of their times to our students, and he requires his staff follow the same philosophy. The relationships that he builds are critical for maintaining trust and respect between the Business Department and EPS team. He is calm under pressure and is willing to make tough decisions when necessary. His knowledge of school matters far exceeds just the areas of finance and business. He is a trusted confidant, and his work ethic is second to none.

Karl has nearly 40 years of experience in education. He was business manager, then chief financial officer of EPS for 29 years. Prior to that, he was high school science teacher, high school principal and superintendent at Waukomis Public Schools.

He was on the State Department of Education's original committee to develop and implement the Oklahoma Cost Accounting System, with Enid Public Schools as one of the original 10 pilot schools for the system. Memberships also include Cooperative Council for Oklahoma School Administration and Oklahoma Association of School Administrators, which named him District 3 Oklahoma Assistant Superintendent/Central Office Administrator of the Year in 2013. Karl has been active in OkASBO and has been a regular presenter on various school finance issues.

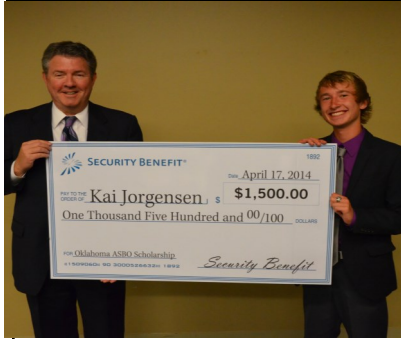
Lastly, Karl received a \$1,000 check, sponsored by Document Imaging Solutions, in recognition as an excellent representative of a school business official who believes that financial responsibility is an essential part of any school district's success.

Congratulations and "Thank You" Karl for all you do for

DIS has printed this Newsletter, for six years, at their office located at 9300 "C" Broken Arrow Expressway, Tulsa, at no cost to OkASBO. Thanks to Terry Bourke and Nick Patterson.



Strength in Education Scholarship Recipient



Kai Jorgensen, senior student at Byng Public Schools, Ada, OK, has been selected as the recipient for the \$1,500 Strength in Education Scholarship sponsored by Security Benefit. Kai writes, Music has always had a significant impact on my life, and from a very early age I knew that I wanted to make music my life. Many things inspire me to write my own music, and I take great joy in my ability to do. I like to write about everyday events and turn them into something special that others can enjoy.

I choose to be an educator with the hope of implanting the same desire within others. A music instructor has a bond with their students that cannot be equaled by any other kind of teacher, a love of the subject. If music could reach students in the same fashion that it reached me, I would

love to see the change in their lives. The experience would all be worthwhile just knowing that I played a part in shaping their lives.

I've always wondered what it would be like to be up on stage in a concert, and when I was in 5th grade, my favorite band came to my hometown. This was huge event I live in a very small rural town. The fact that a band that I liked would come into my small town and play a show made a huge impact on my 5th grade self. I believe that was the turning point in my life when I chose to make music my career. I wanted to be able to make others happy with music the same way that it made me happy.

Bill Nelson, Assistant Superintendent, Byng Schools states, "He has taken on a wide array of challenges and opportunities. He has stretched his abilities and established a reputation for successfully completing difficult tasks. His test scores and GPA attest to his abilities. His diverse activities and achievements speak to his character and personal strengths. Congratulations Kai!

Outstanding Schools in Financial Accounting Awards

Nancy Hughes, Executive Director, Financial Accounting, OCAS, Audits, SDE recognized four school districts that received awards for Excellence in Annual Financial Reporting .

The award recognizes school districts in four categories: large districts (those with an average daily attendance (ADA) of 5,000 or greater; midsize (those with an ADA of 501 to 4,999; small districts (those with an ADA of 500 or less; and elementary districts.

Mustang Public Schools in Canadian County received the award for large school district; Cordell Public Schools in Washita County for midsize; Arnett Public Schools in Ellis County for small; and Harmony Public School in Atoka County for Elementary School District. School district officials from Harmony were unable to attend the luncheon.



Arnett Schools



Mustang Schools—2nd year in a row to win the award and too modest to turn around for a picture. Congratulations!



Cordell Schools

Vendor “Prize Is Right” Winners

OkASBO Spring Conference Vendor “Prize Is Right” Drawings Makes 30 School District Recipients Happy Campers

Thanks to the support of our vendors at the recent CASBO Spring Conference/Vendor Showcase 30 OkASBO members in attendance at the conference left with smiles on their faces, and some great prizes from our sponsor contributors. Eight of the lucky prize winners walked away with two gifts!

We wish to thank all of our vendors who support OkASBO with their presence at our vendor shows and contributions to prize giveaways. Lastly, “Thank you” to our members who continue to attend and promote the OkASBO annual conferences and events.

Our contributing vendors and lucky prize winners are listed below:

| <u>Vendor</u> | <u>Giveaway Prize</u> | <u>Recipient</u> | <u>School District</u> |
|-----------------------------------|--|-------------------------|-------------------------------|
| Ace Network Consulting | Monitor | Cindy Johnson | Moore Schools |
| American Fidelity Assurance Co. | Wireless Speakers | Floy Dyer | Inola Schools |
| | Beats Headphones | Floyd Kirk | Allen-Bowden Schools |
| | Nook Glowlight | Jamie Cole | Briggs Schools |
| Beasley Technology | iPad Bag | Diane Adamson | Tahlequah Schools |
| | 1-box Golf Balls | Terry Garrett | Tahlequah Schools |
| | Computer Case | Becky Marrs | Drumright Schools |
| Bluncks Studio | Family Setting | Connie Garrett | Tahlequah Schools |
| CMSWillowbrook | iPad Mini | Judy Porter | Cherokee Schools |
| Computer Automation | \$50 Wal-Mart Gift Card | Mika Barton | Muskogee Schools |
| Finish Line Fuel | \$50 Gift Card | Kim Thomas | Caney Valley Schools |
| Frontline Technologies | Nook | Becky Marrs | Drumright Schools |
| Horace Mann Companies | Keurig Coffee Maker | Mika Barton | Muskogee Schools |
| In-Touch Receipting | \$30 Starbucks Gift Card | Cindy Thomas | SW Tech. Center |
| K-9 University | .5 day Staff Training Class (Value \$495) | Sherry Burns | Crescent Schools |
| Kellogg & Sovereign | \$100 Bass Pro Card | Donna Tapley | Catoosa Schools |
| Kerr3 Design | Kindle Fire | Belinda Madding | Gore Schools |
| Modern Woodman | \$25 Wal-Mart Gift Card | Jennifer Pierce | Okmulgee Schools |
| | \$25 Wal-Mart Gift Card | Carol Peery | Dickson Schools |
| | \$25 Wal-Mart Gift Card | Belinda Madding | Gore Schools |
| National Insurance Co. | \$50 Gift Card | Cindy Johnson | Moore Schools |
| National Life Group Insurance Co. | Basket full of Goodies | Robin Gay | Drumright Schools |
| | Basket full of Goodies | Jamie Cole | Briggs Schools |
| | Kindle Fire | Jackie Ferguson | SE OK Interlocal COOP |

Vendor “Prize Is Right” Winners

OkASBO Spring Conference Vendor “Prize Is Right” Drawings Makes 30 School District Recipients Happy Campers

| | | | |
|------------------------------|--------------------------|-----------------|---------------------------|
| OSRMT | \$30 Cash | Teresa Carter | Lawton Schools |
| Pathfinder Intelligence, | \$50 VISA Gift Card | Bill McCully | EOC Technology Center |
| Peak Uptime | \$50 Gift Card | Heather Brennan | Central Technology Center |
| | \$50 Gift Card | Patricia Smith | Pocola Schools |
| | \$50 Gift Card | Donna Campo | Liberty Schools |
| | Computer Case | Rick Kibbe | Catoosa Schools |
| Renaissance Learning | \$25 Shell Gift Card | Robin Gay | Drumright Schools |
| Security Benefit | \$100 Cash | John Little | Muskogee Schools |
| SOCS | \$20 Amazon Gift Card | Patricia Smith | Pocola Schools |
| Tyler Technologies | \$100 Amazon Gift Card | Becky Marrs | Drumright Schools |
| UBS Financial Services, Inc. | \$50 Chilis Gift Card | Sheila Relf | Lawton Schools |
| United Systems | \$25 Wal-Mart Gift Card | Randy Batt | Cache Schools |
| | \$25 Wal-Mart Gift Card | Kevin Hime | Clinton Schools |
| VIRCO | Children's Rocker | Jill Thornton | Gore Schools |
| Weidenhammer | \$25 Applebees Gift Card | Kim Thomas | Caney Valley Schools |

Note. OkASBO sincerely appreciates the great gifts the exhibitors bring to each conference and sincerely apologizes if we failed to recognize anyone.

One of the most valuable forms of professional development is networking with your peers. The network you develop with your colleagues will be there for you. Thanks to the following vendors for sponsoring the following networking events:

Wednesday: Welcome Hospitality

Gourmet Solutions

Thursday: Vendor Showcase Hospitality

Finish Line Fuel

Opening Mixer

American Fidelity Assurance Company
Document Imaging Systems
Focus Financial Advisors
MCCi
Pathfinder Intelligence
Security Benefit

Sodexo School Services
Southwest Foods Excellence
Stephen H. McDonald & Associates, Inc.
Twotrees Technologies
Tyler Technologies
VIRCO

Encumbrance Clerk/Treasurer Training

Treasurer and Encumbrance Clerk Training

As most of you are aware, the passing of Senate Bill 668 made it a requirement for every current treasurer and encumbrance clerk to complete at least 12 hours of training in school district finance before July 1, 2007. Further, any treasurer or encumbrance clerk employed after July 1, 2007 must complete 12 hours of training within nine months of employment in that position. And finally, every treasurer and encumbrance clerk must complete 12 hours of training every three years in addition to the above.

What kind of courses or conferences will count towards the 12 hour requirement?

It would be best to obtain these hours in the general area of your position. The law states that both positions should complete “12 hours of instruction on school finance laws of this state, accounting, ethics and the duties and responsibilities of a school district (treasurer/encumbrance clerk)”. This definition leaves a pretty broad area that a person could use to satisfy this requirement. Currently, OkASBO offers two 6-hour encumbrance clerks and treasurer training workshops, seven 6-hour school finance and/or OCAS training classes and three 3-hour finance training meetings throughout the year designed for new personnel. It is important that you save all supporting documentation you received when attending these types of meetings.

I work as a treasurer/encumbrance clerk at more than one school district, do I need to obtain the 12 hours every three years for each different school district?

It is our opinion that you need to obtain 12 hours of appropriate training every three years, but this does not need to be done for every school district if you are employed at more than one. Simply keep the documentation of hours on hand for review by each school’s auditor and regional accreditation officer.



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employees request a total comp statement



check 403(b) universal availability requirements

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Opening Mixer Snapshots

Psychic Entertainer ~ "Mentalist"

"Magical Mike"

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Oklahoma ASBO Tidbits

The "What to Do "After a Professional Development Event

Whether attending a webcast, a face-to-face seminar or a multi-day conference, have you ever found yourself thinking, what is the first thing I have to do upon returning to the office?

Either way, I'd like to share a couple of items that you can do when returning from a professional development opportunity. Use some of the following items to emphasize the value of your attendance at the event.

You can write a brief summary of what you learned, write down contact information for people you met, write down connections you made, write down a couple of action items and finally try to write down how you will use the information, gained knowledge and experiences to improve the school at which you work. How will it help make you a better leader and manager?

Another good follow-up idea would be to provide a summary or brief update with the person or group who sponsored or funded the professional development opportunity for you, thanking them for the opportunity. Also, share what you learned with your team or office staff.

Using some of these tips, will help reinforce and enhance the experience you participated in. Also, it will provide a tool or document you can pull out in the future to refer back to your notes again and again.

"In learning you will teach, and in teaching you will learn."

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www.okasbo.org

MEMBERSHIP

TIP

Pay It Forward

It is time to share with others. How long have you been a member of OkASBO? Have you shared this organization with your colleagues? If not, why?

Because it is a great time for a friend/colleague to join OkASBO. The membership practically sells itself. Let them know about the valuable training meetings, certificates for enhanced qualifications :CSBA, CSBS, CSBO, conferences, and all the contacts that they will meet for the simple ability to ask someone for help!

Just think how much OkASBO has helped you. It is time to pass it on to others.

About...

The Oklahoma Association of School Business Officials is the premier resource on business practices and policies for Oklahoma public education. We are a nonprofit statewide professional association dedicated to promoting excellence and professionalism in all aspects of school business.

Founded in 1957, OkASBO serves members by providing professional development, promoting best practice strategies and creating professional collaboration and networking opportunities.

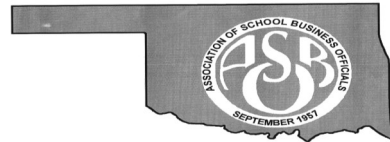
Learn, Grow & Achieve....

Role/Responsibility of School Business Officials, School Budgets and the Budgeting Process, Federal Programs, Child Nutrition, Human Resource Management, Board Policies, Activity Funds, OCAS, Internal Controls, Basic Principals of School Finance, Audit, Fraud & Abuse, Communications Legislative Process & Networking, Maintenance/Operational Control, Ethical Decision Making, Teachers Retirement Issues, Health Insurance Issues, Personnel Reporting, Purchasing, are just a few of the programs OkASBO has to offer. **Check us out!**

Associate Membership Scholarship Application

Oklahoma Association of School Business Officials Scholarship Application

to attend the annual **Association of School Business Officials International** Conference. This Scholarship is funded by our Associate Members and others interested in the promoting the purposes of Oklahoma ASBO.
Application Deadline: July, 1, 2014



Date: _____

Applicant Name: _____

Position: _____

School District: _____

Address: _____

ASSURANCES

- ⇒ I am a current member of the Oklahoma Association of School Business Officials.
- ⇒ I have been a continuous member for ____ years.
- ⇒ I ____ have ____ have not attended an Association of School Business Officials International Conference.
- ⇒ I will write an article for the *OkASBO News*, or offer a Breakout Session at the OkASBO Conference on an issue addressed at the Intl. conference or other applicable topic. *Please initial* _____

This grant pays for room, transportation, registration and dues (if needed). Other additional personal expenses will be paid by my school district or by me. *Please initial* _____

NARRATIVE

Attach a one-page narrative stating why you should receive this scholarship and what you will do with the knowledge gained by attending the conference.

Applicant Signature _____

Superintendent/Supervisor Signature _____

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Legislative Updates

by Steve Shiever

Thanks to all of you who have been in communication with your legislators during this legislative session. It has been an interesting session. I also thank those of you who took the time to attend the Rally at the Capitol! The thirty thousand in attendance sent a Message that Oklahomans are definitely interested in the betterment of our educational system in Oklahoma, that funding is inadequate, and that children must be our focus, first and foremost. By the end of May, we will realize the legislative results of our efforts!

HB 2642 would provide additional dollars thru the formula (the first major funding bill for education since 1990!) is currently moving through the legislative process and if passed in current form, will add \$600 per weighted ADM over the next 12 years!



To date, there is no commitment to fund FBA (\$6.5M) or the Ad Valorem Reimbursement (\$24M).

Also, a concern that exists, is that the Legislature has supplanted general revenue fund dollars for Public Education using 1017 funds (which was not the original intent when HB 1017 was enacted into law). As a result Common Education has dropped from \$2 Billion in the general revenue fund to \$1.8 Billion (a loss of \$200 Million) which created a cash flow problem for schools (and is not a shortfall issue)!

The next few days are critical. This is an election year, when you read this article, the 2014 session should be over. In preparing to go to the voting poles on June 24, you need to assess the legislation passed that affects Public Education and research the candidates from the Governor on down so you know who really supports "Public Education" (funding, reforms, etc.) in Oklahoma and who does NOT. Then cast your votes accordingly.

I would also suggest that you meet with your individual legislators in your district and provide them with the "real" administrative costs for your district so they realize that the inflated numbers they are currently being provided are incorrect.

It is time for a new "Vision" in Oklahoma Education and together, we can make it happen. Have a wonderful summer, give your self a break, take a vacation, do something "fun", you need and deserve it!

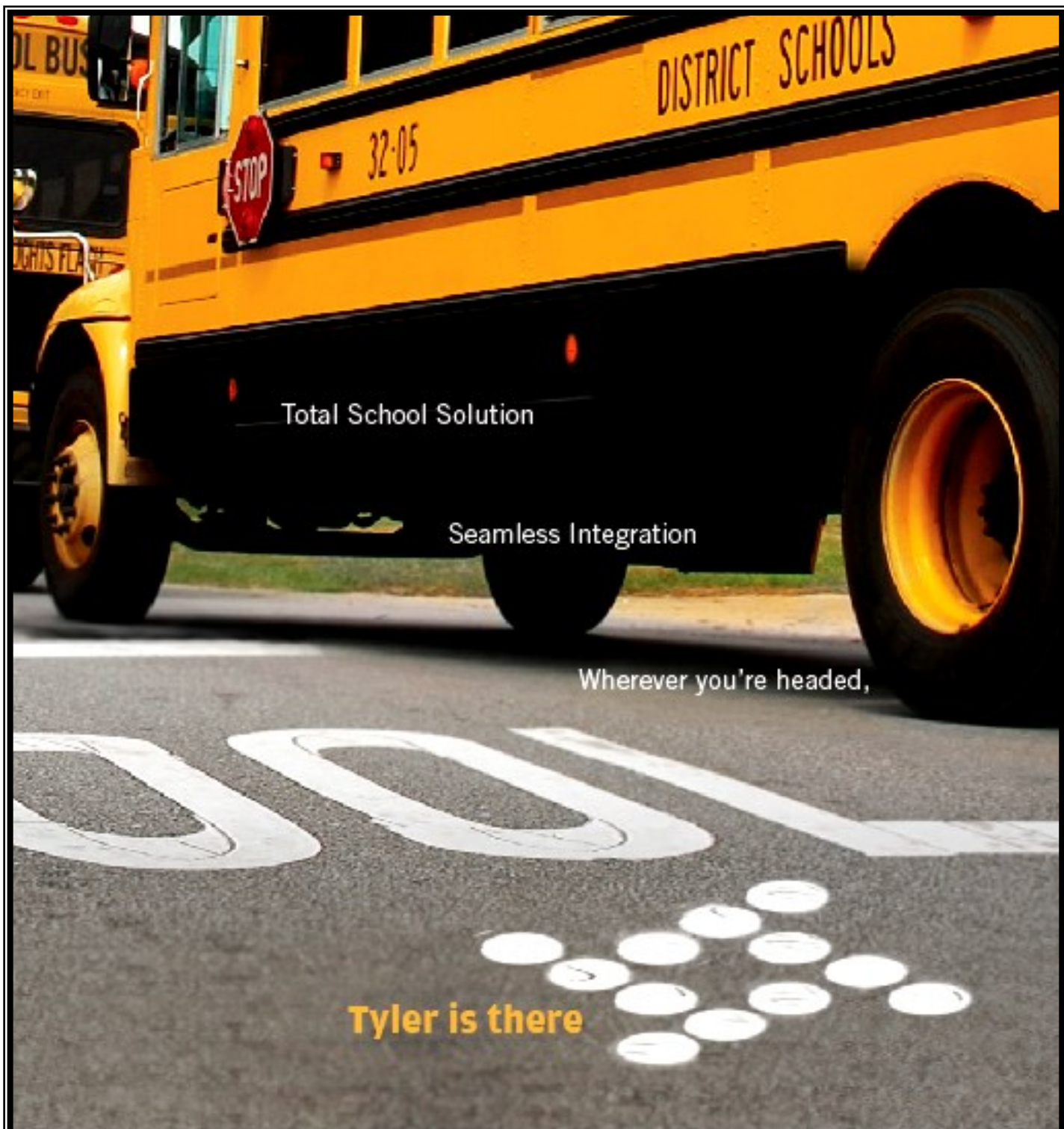
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Just Sayin!

by Ann Wade

The first break in the weather has come and everyone is heaving a sigh of relief. As everyone is looking forward to spring and warmer weather, perhaps it is time to do some spring cleaning. The spring cleaning I am referring to is providing our staff with the tools they need to accomplish their tasks successfully.

One of those tools is professional development. Professional development will allow the staff to perform their tasks more efficiently and effectively. They will be able to make informed decisions and act accordingly. Professional development isn't only for teachers and the administrative team. Our facilities personnel, cafeteria staff, technology staff, facilities staff, human resources staff and business office personnel all need to learn how to handle various situations and what is coming up in their fields.

In my opinion, professional development comes in many forms. Vendor based sessions, conferences, networking opportunities and OkASBO workshops. An OkASBO workshop may take a half-day or a full-day, but a wealth of information will be shared during that time.

The OkASBO board set goals, missions, plan professional development meeting and conferences, dive into legislative issues and participate when needed, brainstorm for new ideas and approaches all for the betterment of our members and organization. It is a pleasure to work with directors who are dedicated to provide quality professional development programs. Here is what attendees had to say about the conference:

"I wanted to let you know how much we have really enjoyed these past 2 conferences. Last week was really "spot-on" for everything. I've never had any complaints, but sometimes it makes a difference just to shake things up a little bit.. You have really done a great job. Thank you!"

- Mika Barton, Muskogee Schools -

"The professional development depth I have gained through these endeavors has made me confident in my role and I no longer feel like I am on an island. I feel like I am armed to take on what challenges and obstacles that lay within my journey."

- Stephanie Joyner, Kinta Schools -

Thus, I offer this to all school business officials. Ask yourself, what is your journey? Have you stopped to enjoy the views along the way? Have you made your climb easier by using all the maps available along the way? Becoming involved in committees, board, professional development, etc...may help you chart the next leg of your journey.

On the road to success, you may take a few detours, hit some roadblocks and arrive at a different place than you'd planned. I'm still on my journey, and I'm offering you my map for smooth sailing, traveling the Seven Cs of Success.

Join us, **October 1-3, 2014** for the Fall Conference and receive a map for smooth traveling on your journey. You will not be disappointed!

"Some people succeed because they are destined to, but most people because they are determined to." - Harvey Mackay -

Just sayin ...



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who may benefit from our educational and
training programs? Thanks!*

MEETING SCHEDULE

ASBO International Annual Meeting & Expo

2014

September 19-22
Kissimmee, Florida

2015

October 23-26
Grapevine, Texas

2016

September 23-26
Phoenix, Arizona

2017

September 22-25
Denver, Colorado

Plan to attend!

Oklahoma ASBO

[Sheraton Hotel/Reed Conf. Center](#)
[Midwest City, OK](#)

2014

April 16-18
October 1-3

2015

April 15 - 17
September 16 - 18

2016

April 13 - 15
October 12 - 14

2017

April 26 - 28
October 11 - October 13

*["You are never too old to set another
goal or to dream a new dream."](#)*

[Les Brown](#)