

## President's Message



**Wayne Cosby**  
VASBO President



VASBO  
Winter Conference  
February 5 - 6, 2015  
Richmond Marriott Downtown  
Richmond, VA

VASBO  
Spring Conference  
May 19 - 22, 2015  
Williamsburg Double Tree  
by Hilton  
Williamsburg, VA

"Celebrating – Past, Present and Future" is our theme for this year's 50<sup>th</sup> VASBO anniversary. Thus, this is a very exciting time for all of us and the opportunities are endless. As your new president, I will work to ensure that when my year is done, and the next president steps into this role, that he can see even farther down the track. The 49 previous presidents have set a standard and I appreciate and value their contributions. They have created a "Past" that has made the VASBO organization very proud. As we look at the "Present", with guidance and assistance from internal and external stakeholders/sponsors, we are headed to new places. Not changing directions, but rather moving us forward at a faster pace with Virginia 2014 public school graduates achieving significant gains and outperforming their peers nationwide on the SAT test. Also, recently seven Virginia public schools were named 2014 National Blue Ribbon Schools due to academically superior results or dramatic gains in student achievement.

As school business officials in our school divisions, we celebrate the fact that we contributed to these student achievements through sound fiscal management. As we look into the "Future", you and I know the budget development processes for fiscal year 2016 and beyond will bring its own set of challenges at the local, state and federal levels. Therefore, as financial leaders in the 21st century, strong interpersonal skills, collaboration, teamwork, optimism and prudent financial management will be critical to sustaining true success. Yes, as a school business official, you are a leader. As stated by John Quincy Adams, "If your actions inspire others to dream more, learn more, do more and become more, you are a leader. Thus, as a fiscal leader in your division, you must continue to get to know people on an individual basis at all levels of your organization, from the central office leadership team, instructional staff, cafeteria workers, maintenance personnel, clerical support staff, etc. As you know, connections, knowledge and experiences can often be the difference in what is needed to achieve both professional and personal goals.

In closing, as we head to new places individually and collectively, I am encouraging you to reach out and connect more with teachers and staff in your district and with other school business officials across the Commonwealth because it is all about relationships. To that degree, I hope to see each of you at the upcoming VASBO conferences as we continue to celebrate VASBO's 50<sup>th</sup> anniversary. We have engaged workshop speakers, festive activities planned and you will be given the chance to share best practices and discuss strategies that will help you and your communities prepare students for their future. Thank you again for this chance to serve you as President of VASBO for 2014-2015. I am honored and feel blessed to have the opportunity.

Wayne Cosby  
VASBO President



Pictured left to right are Lisa Frye, Jonathan Miller, Brook Thomas, Bill Bowen, Wayne Cosby, Phillip Trayer, Shannon Irvin and LaShahn Gaines

Introducing the VASBO 2014-15 Officers		
President	Wayne Cosby	Hanover County
President-Elect	Bill Bowen	Poquoson City
Treasurer	Shannon Irvin	Nelson County
Secretary	Phillip Trayer	Louisa County
Director	LaShahn Gaines	Spotsylvania County
Director	Jonathan Miller	Chesterfield County
Director	Terry Stone	Henrico County
Director	Brook Thomas	Northampton County
Past President	Lisa Frye	Frederick County
SASBO Director	Misty Caish	Virginia Beach City

Introducing the VASBO 2014-15 Management Team		
ASBO Rep	Lisa Frye	Frederick County
Audit Committee	John Broderick	Sussex County
Cardinal Award Oversight	Deborah White	Goochland County
Constitution & Bylaws	Suzanna Scott	Hampton City
Continuing Education	Donna Eagle	Winchester City
Legislative	David Cline	Prince William County
Membership Co-Chair	Susan Peterson	Roanoke County
Membership Co-Chair	Katie Miano	Montgomery County
Nominations	Lisa Frye	Frederick County
Past President Liaison	Dennis Jarrett	York County
Resolutions	Marilyn Woodall	Chesapeake City
Scholarship Chair	Joanne Wright	Gloucester County
Vendor	Tracey Worley Amy Hardy	Pittsylvania County
Vendor Reps	Dixcy Kilduff Mallory Wiggs	American Fidelity TRA Software
Technology Advisor	Bill Flaherty	Retired

## VASBO ANNUAL CARDINAL AWARD

Each year at the Annual Spring Conference, the Virginia Association of School Business Officials (VASBO) will recognize an outstanding VASBO member who has been selected to represent VASBO as the Outstanding School Business Official for that year. The person chosen will exemplify professionalism, leadership and innovation in the field of school business management. Once selected by VASBO, the winner will also be recognized at the Annual Conference of the Southeastern Association of School Business Officials (SASBO).

Please return the nomination application and any additional information via e-mail to [dwhite@glnd.k12.va.us](mailto:dwhite@glnd.k12.va.us) or mail to: Deborah White, VASBO Cardinal Award Oversight Committee, Goochland County Public Schools, P. O. Box 169, Goochland, VA 23063

You can find the Nomination form on the VASBO website, [www.vasbo.org](http://www.vasbo.org), under the Membership Tab.

*Submitted by Deborah White, Cardinal Award Oversight Committee Chair*



Penny Hodge  
2014 Cardinal Award  
Winner



VASBO President Wayne Cosby and Executive Director of SASBO, Nancy White



Did you know that this year (2014-15) is VASBO's 50th Anniversary! Come and celebrate with us!

## COMING SOON! Winter 2015 Conference - Richmond Downtown

VASBO is planning its Winter Conference (February 5-6) in Downtown Richmond at the Marriott Hotel. VASBO directors and management team are already focused on the conference activities. Mark your calendars now! Here's a list of presentations and presenters for the conference.

Dr. William C. Boshier, Distinguished Professor at VCU  
Robert Gleason, DGS—State Procurement Update  
Amy Edwards, DOE & Susan Fischer, UMASS, Medicaid Update  
Diedra McLaughlin, Arlington Co, Building Community Engagement  
Implementing Clean Initiatives—Speaker TBD  
Dr. James Meyer—Past President VASBO , Lunch Speaker  
Greg Weiseiger, ERate 1—Erate Process and Updates  
Bob Cox, VSRI—Think Small, Retire Big  
Kent Dickey, DOE—State Budget and General Assembly Update  
Dixcy Kilduff, American Fidelity, Section 125 Compliance, *invited*  
Neil Beggan, Cherry Bekaert—Pre/Post Implementation, *invited*  
Steve Miller, Mike English, Forecast5—Collaborative Forum on 5Share and 5Sight, *invited*

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Good Isn't Good Enough*

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## Legislative Program

Each year, VASBO develops and the membership approves a number of legislative positions representing our concerns to the General Assembly. The current legislative program for FY 2015 can be found on the VASBO web site or by [clicking here](#). The Legislative proposal was voted on at the Fall Conference business meeting and approved by the membership.

*Submitted by Dave Cline, Legislative Committee Chair*



## **Congratulations to the 2014 Inaugural Cohort**

Several years ago, in light of the aging demographics of school finance officials across the Commonwealth, discussions began about how we could best train and educate the next generation of school finance professionals. From those beginning discussions, VASBO and University of Virginia collaborated to develop the curriculum for the Virginia School Business Official Certification Program. This certification program provides formalized training to assist in preparing entry level school business officials in the many facets of their jobs. Modules include: financial planning and budgeting, school law, accounting principles and procedures, financial reporting and auditing, purchasing and management information systems, and other school finance related topics. Material is presented over six sessions, each a day in length.

Through the endorsement and support of the Virginia Association of School Superintendents and individual superintendents throughout the state, we began the inaugural Cohort on Feb 7, 2013, with 34 participants from across the state. Thirty-two members of the cohort recently completed the certificate program at our Fall 2014 Conference.

### **Congratulations to our Graduates!**

Kathleen Addison, Supervisor of Budget, Prince William County Public Schools

Kristen Anderson, Budget Supervisor, Frederick County Public Schools

Monique Barnes, Director of Finance, Hopewell City Public Schools

Anthony Beckles, CFO, Lynchburg City Schools

Andrew Briggs, Coordinator, Fairfax County Public Schools, Food & Nutrition Services

Travis Clemons, Executive Director of Administrative Services, Martinsville City Public Schools

Jeanne Colvin, Chief Financial Officer, Staunton City Schools

Tina Cropp, Director of Finance, Madison County School Board

Heather Duncan, Finance Director, Craig County Public Schools

Christie Fleming, Director of Finance, Dinwiddie County Public Schools

Peter Gretz, Acting Superintendent, Goochland County Public Schools

Katrina Hale, Director of Finance, Russell County Public Schools

Amanda Hall, Supervisor of Business, Salem City Schools

Jacqueline Hetrick, Business & Facilities Administrative Assistant, Greene County Public Schools

Susan Johns, Finance Director, Richmond County Public Schools

Chip Jones, Assistant Superintendent of Finance and Operations, Cumberland County Public Schools

James Lane, Superintendent, Goochland County Public Schools

Dawn Lawson, Chief Financial Officer, Henry County Public Schools

Rebecca Lowry, Superintendent, Westmoreland County Public Schools

**Graduates - Continued**

J.D. Martin, Director of Finance, Colonial Beach Public Schools

Michelle McClelland, Director of Finance, Page County Public Schools

Katherine Miano, Controller, Montgomery County Public Schools

Jonathan Miller, Assistant Director of Finance, Chesterfield County Public Schools

Susan Peterson, Finance Manager, Roanoke County Schools

Tammy Quesenberry, Finance Supervisor, Carroll County Public Schools

Catherine Rice, Assistant Superintendent, Westmoreland County Public Schools

Jennifer Saeler, Account Specialist, Shenandoah County Schools

Juan Smith, Senior Controller, Henrico County Public Schools

Kevin Smith, Assistant Superintendent of Finance, Henrico County Public Schools

Cynthia Snead, Assistant Director of Finance, Staunton City Schools

Lisa Thorne, Supervisor of Accounting Services, Prince William County Public Schools

Deborah White, Interim Director of Finance, Goochland County Public Schools

**Online Survey for the Annual School Financial and Transportation Reports**

VASBO has developed an online survey for members to submit questions about the Annual School and Transportation Reports. The questions you submit will be shared with staff from the Virginia Department of Education (VDOE). VDOE will answer these questions in a scheduled session at the 2015 Spring Conference in Williamsburg. Your submissions are anonymous. Please make your questions specific, as we will not be able to follow up with you for clarification. To participate in this survey, copy and paste the following link to your browser: [https://docs.google.com/forms/d/1rO2kXTpYXU\\_ZILU8ySSjbLcOF3f2yOEH4nTqP57sIJ8/](https://docs.google.com/forms/d/1rO2kXTpYXU_ZILU8ySSjbLcOF3f2yOEH4nTqP57sIJ8/)

Please feel free to share this information with those in your school division that are responsible for preparing these reports. The survey window has been extended until November 28, 2014.



Atlee High School Orchestra performing during lunch at the Fall Conference

## VASBO Scholarship Opportunities

If your child or grandchild will begin college next year, he or she may be eligible to apply for one of three \$1,500 VASBO scholarships. To be eligible, you must be a current member in good standing and have also been a member for the previous three years.

The successful applicant will be chosen based upon the VASBO Scholarship Committee's assessment of the applicant's academic achievement, character, school, and community service, and career goals. The deadline to apply is March 2, 2015. The recipients will be chosen after the deadline and notified thereafter.

Scholarship recipients will be invited to the VASBO Spring Conference to be held May 20-22, 2015 in Williamsburg, Virginia. Each recipient will be formally recognized at the Cardinal Award Lunch on Thursday, May 21, 2015.

Please do not delay! [Application](#) requirements include:

- A complete application including a personal statement (200 words or less) relating to the applicant's career goals, program of study, and the value of this scholarship in meeting the applicant's career and educational objectives.
- Two letters of recommendation, with at least one from a high school official.
- Current Scholastic Aptitude Test scores.
- A current high school transcript that includes grades, grade-point average, and class rank. The transcript must be complete through the junior year.

All required information and forms must be submitted and postmarked by March 2, 2015 to:

Joanne C. Wright  
VASBO Scholarship Chair  
c/o Gloucester County Public Schools  
6099 T. C. Walker Rd.  
Gloucester, VA 23061

## Nominations Committee

Opportunity to Serve as a Board Director

Directors are instrumental in developing the program line-up for each conference and bringing new speakers and topics to our membership. If you have an interest in getting more involved in VASBO, or any other leadership capacity, please email Lisa Frye at ([fryel@frederick.k12.va.us](mailto:fryel@frederick.k12.va.us)) for consideration by the Nominating Committee. The Nominating Committee will finalize a slate of officers in February. We need you and hope that you will see the value in personal and professional growth that can come from this level of participation.

*Submitted by Lisa Frye, Nominating Committee Chair*



## Virginia Association of School Business Officials

Board of Directors and Management Team

Fall Management Team Meeting

Richmond, Virginia

We have audited the Financial Report and supporting Statements of Expenditure Detail and Revenue Detail of the Virginia Association of School Business Officials for the year ended June 30, 2014. The financial statements are the responsibility of the Virginia Association of School Business Officials, as prepared by the Treasurer. The responsibility of the Audit Committee is to express an opinion regarding the financial statements based upon the review of the documents.

We conducted the audit in accordance with government auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that the audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects the cash transactions of the Virginia Association of School Business Officials for the year ended June 30, 2014.

We sincerely appreciate the assistance and cooperation provided by the 2013-2014 VASBO Treasurer, Bill Bowen, in completing this audit.

John M. Broderick

Audit Committee



## VASBO Past Presidents

Past Presidents are still an integral part of the VASBO organization by being members of the Nominations Committee. Nominations for next year directors and officers are discussed and approved at the Winter Conference to be voted on at the Spring Conference. Each year at the Spring Conference VASBO honors the Past Presidents at a reception. All VASBO Past Presidents are invited to attend all conferences during 2014-15 as integral partners in all VASBO Conferences.



Past Presidents honored at Spring Conference in Roanoke

### Past Presidents

Organizational Meeting		1965	Edith	Williams	1989-90
W.C.	Campbell	1965-66	Stephen	Partin	1990-91
Clement	Jacobs	1966-67	Glenn	Burdick	1991-92
Bayes	Wilson	1967-68	T. J.	Bise	1992-93
Earle	Buffington	1968-69	Bobby	Hall	1993-94
Leon	Cashwell	1969-70	Dave	Papenfuse	1994-95
Marvin	Sutphin	1970-71	Alexander	Bostrom	1995-96
Richard	Wingfield	1971-72	Norma	Frye	1996-97
Rolland	Bowers	1972-73	James	Beckner, Jr.	1997-98
John	Schneider	1973-74	Janet	Brown	1998-99
Joseph	Ringers, Jr.	1974-75	Raymond	Leonard	1999-00
Jerome	Stern	1975-76	Robert	Aylor	2000-01
Paul	Quintrell	1976-77	Robin	Corson	2001-02
Virginia	Thomas	1977-78	Steven	Bateson	2002-03
David	Alexander	1978-79	James	Thorsen, Jr.	2003-04
Nathan	Young	1979-80	Fred	Cabler	2004-05
John	Shughrue	1980-81	James	Meyer	2005-06
George	Atwell	1981-82	Leslie	Peterson	2006-07
Joseph	Black	1982-83	David	Cline	2007-08
Colleen	Dryden	1983-84	Dennis	Jarrett	2008-09
F. Carroll	Alexander	1984-85	Christie	Fleming	2009-10
John	Ryder	1985-86	William	Flaherty	2010-11
Wayne	Mehanes	1986-87	Joanne	Wright	2011-12
Jim	Ward	1987-88	Penny	Hodge	2012-13
Bob	May	1988-89	Lisa	Frye	2013-14

## Open Letter to All Past Presidents



### Letter to all VASBO Past Presidents:

Fiscal year 2015 marks the 50th Anniversary of VASBO! Many Past Presidents attended the Fall Conference and helped VASBO celebrate this important milestone. We hope to see even more attend the Winter and Spring Conferences.

Your leadership in the VASBO organization contributed greatly to the last 50 years of success. VASBO continues to grow and prosper and we want to thank you for your contributions in making the organization what it is today.

Below are three key messages for your consideration.

First, VASBO invites all Past Presidents to share experiences, tell stories, and model leadership for its members. Your contributions would add value to VASBO's newest generation. Please consider joining the program line-up by being a presenter, a discussion leader, or perhaps you have another idea. Contact me, as I am your liaison, and we'll get you plugged into service!

Second, VASBO invites all Past Presidents to help plan and celebrate our 50<sup>th</sup> anniversary year. Pictures, stories, lessons, and highlights are part of our past. Wayne Cosby (Hanover County) is VASBO's President this year. He and I ask for your help this year to plan our celebration. Please join us at our February and May conferences this year to be a part of the excitement and celebration!

Lastly, for those of you who are a *retired* Past President, VASBO will waive your registration fees for all conferences. In other words, retired Past Presidents can attend the fall, winter, and spring conferences free of charge. Lodging, golf, and special events are not included in this offer. In addition, all Past Presidents will continue to enjoy free membership to the Virginia Association of School Business Officials (VASBO) - your professional organization, retired or not.

VASBO hopes that you will take advantage of these benefits and our invitation to participate or be a presenter. The organization truly values your past service to the organization and the expertise you bring to the profession.

If you should have any questions or would like additional information, please feel free to contact me.

Sincerely,

Dennis R. Jarrett  
VASBO Past-President Liaison  
[djarrett@ycsd.york.va.us](mailto:djarrett@ycsd.york.va.us)  
757-898-0449



Steve Bateson  
Executive Director

### Executive Director's Report

VASBO is off to a great year. Our Fall conference was well attended and I have heard nothing but positive comments from members. Our vendors are very excited about celebrating with us during our 50<sup>th</sup> anniversary year. They have offered resources and had many great ideas to make this year a success. We had twelve new VASBO members join us for our Fall Conference.

This year's membership dues includes an automatic membership in the Southeastern Association of School Business Officials (SASBO). Information has been sent to SASBO and login credentials have been updated in the SASBO website. To check out all the benefits that SASBO has to offer please go to [www.sasbo.org](http://www.sasbo.org) and login with your email address and your temporary password of "SASBO".

In addition, a blog on Forecast5 website is also included as a member of VASBO. This will bring every VASBO member additional professional development opportunities, electronic resources, and valuable networking relationships. Please contact VASBO if you need additional information. New features of the website will be rolled out during the year, like an internal blog so please look for the latest news on updated features.

## Mark Your Calendars for upcoming VASBO Conferences.

Winter 2015 Conference—February 5-6, 2015  
Richmond Marriott Downtown

Spring 2015 Conference—May 20-22, 2015  
Williamsburg Doubletree (Formally Marriott Kingsmill)

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### PICTURES:

VASBO 2014 Fall Conference pictures can be seen by clicking [here!](#)



## SASBO NEWS

SASBO's Expert Exchange online professional development series is a convenient and inexpensive way to earn up to eighteen hours of valuable CPE credits. You can attend these sessions from the convenience of your own PC...no travel time or expense. Members may purchase the entire series for \$200, one for \$49 or select three for \$99.

For more details [click here](#)

Live presentations are scheduled for 2:00 p.m. EST/1:00 p.m. Central. These sessions will also be recorded for future viewing at your leisure.

**November 13, 2014**

**"Fraud Detection, Prevention and Internal Controls"**

**December 11, 2014**

**"Crisis Management Planning"**

**January 15, 2015**

**"Developing the Leader for the Future"**

**February 19, 2015**

**"Latest in Payroll Issues"**

**March 19, 2015**

**"Managing the Ever Changing Work Force"**

**April 23, 2015**

**"Performance Measurement and Management in School Transportation"**

**May 21, 2015**

**"Policy and School District Finance"**

**June 18, 2015**

**"Technology Trends...What Is Out There to Help You (And Your Students) Work Smarter?"**

The Southeast Association of School Business Officials (SASBO) is already planning for their 2015 Conference to be held in Myrtle Beach, SC. It will take place at the Hilton Hotel & Resorts from April 13-16, 2015. This is a Joint Conference and Discovery Forum between SASBO and SCASBO (South Carolina Association of School Business Officials). There will be Educational Sessions beginning at 10 a.m. on Tuesday, April 14 and will wrap things up with a special event and dinner on Thursday, April 16, 2015. NOW is a good time to start planning. If you are thinking about attending, you might want to go ahead and reserve your room!



The Hilton Room Block is now Open for the 2015 SASBO and SCASBO Joint Conference & Discovery Forum to take place April 13-16, 2015

Myrtle Beach Hilton

Rate is \$125 plus tax

If you select the following link you can book now or call at 800-876-0010 with group code SBO

[http://www.hilton.com/en/hi/groups/personalized/M/MYRBHHH-SBO-20150411/index.jhtml?WT.mc\\_id=POG](http://www.hilton.com/en/hi/groups/personalized/M/MYRBHHH-SBO-20150411/index.jhtml?WT.mc_id=POG)

As an added benefit to your VASBO membership, all VASBO members automatically become SASBO Members. Take the time to log on to the [www.sasbo.org](http://www.sasbo.org) website and see some of the great benefits. There is the Expert Exchange that is just beginning. Do you need CPE credits? For only \$200 for the year, you have access to 9 webinars where you can gain 18 CPE credits by participating right from your desk or from any location where you have a laptop/phone available. You can also take a look at the Electronic Resource Center where you can find a wide variety of workshop notes, RFP's, and sample manuals that may help you and your needs. These documents come from 11 states, so there is a wide variety of topics!

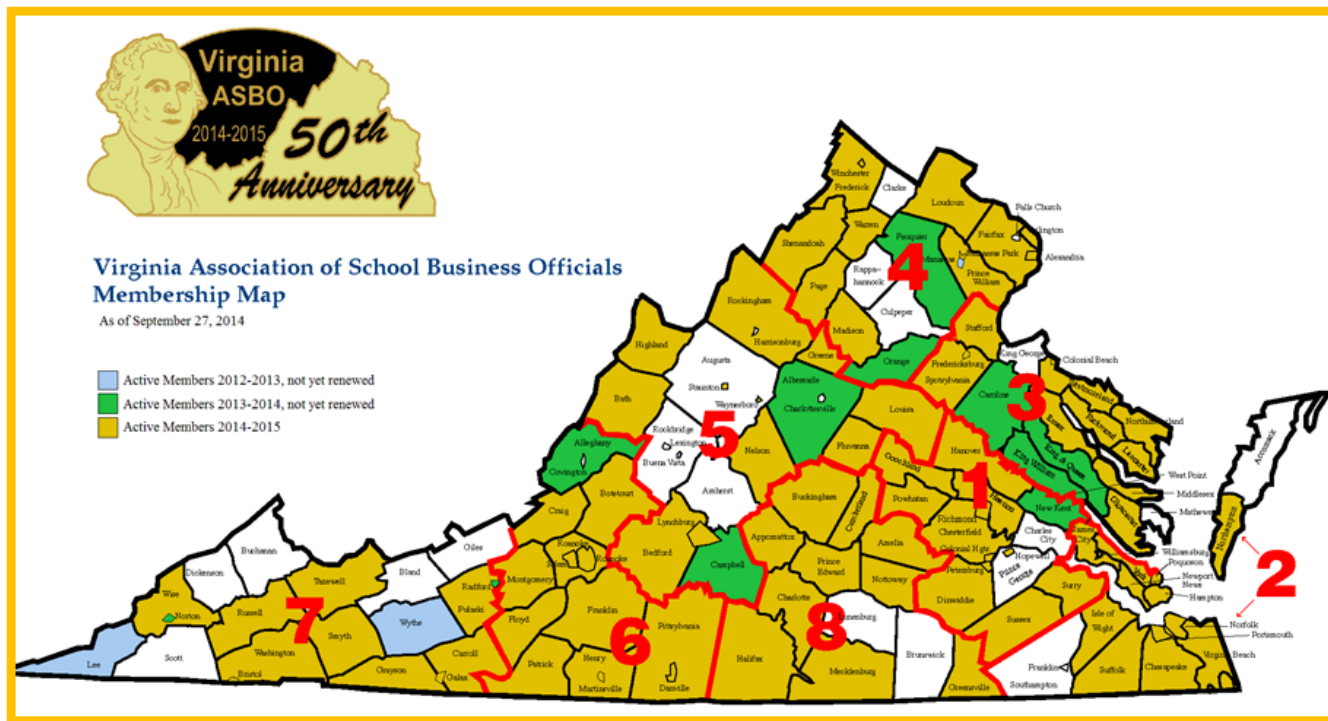
Submitted by Misty Caish, SASBO Director

## Membership Update

Happy Anniversary VASBO! To begin our 50<sup>th</sup> year celebration we have 169 members from 91 school divisions across the Commonwealth. At our fall conference, we introduced 12 new members who attended their first conference. We welcome all of these wonderful professionals to our organization.



As you know, one of the most important benefits of VASBO is the professional relationships we make and nurture. There are 10 new divisions so far this year, which is very exciting. We would like to have a representative from all 132 school divisions. We challenge every member to join in our **gold rush** and invite a neighboring school division who is not yet a member to join VASBO.



Submitted by the Membership Committee:

Susan Peterson of Roanoke County Public Schools  
Katie Miano of Montgomery County Public Schools

VASBO wishes to thank our Vendor Members and especially our Sustaining Sponsors that contribute not only funds but their time and expertise to make VASBO a better organization. VASBO is actively updating vendor memberships starting 7/1/2014. Each time a member has interaction with a vendor member please say a hearty Thank You!



Our Family, Dedicated To Yours.®

**Vendor Members 2014-15**



**VACORP**

<u>Organization</u>	<u>Sponsor</u>	<u>Contact Name</u>
American Fidelity Assurance	Diamond	Dixcy Kilduff
Horace Mann Insurance	Platinum	Steve Harder
VACORP	Platinum	Stephanie Heinztleman
Virginia Retirement Specialists	Platinum	Robert Cox
Frontline Placement Technologies	Gold	Anil Khan
RDA Systems	Gold	Mike Witherspoon
Siemens	Gold	Matthew Gilley
Source4Teachers/MissionOne	Gold	Joseph Walter
TRA Software Solutions	Gold	Mallory Wiggs
Ameresco	Silver	Richard Ritter
Data Business Systems	Silver	Larry Harmon
GCA Educational Services	Silver	Russell Leboff
Kelly Educational Services	Silver	Chris Jacoby
Keystone Information Systems	Silver	Judd Van Dervort Jr.
Online School Management Systems	Silver	Tony Watkins
RevTrak	Silver	Che Zachery
SSC Service Solutions	Silver	Matt Cooter
Sungard K12	Silver	R. Erick Reinhard
TCPN	Silver	Louanne Shaffer
The Omni Group	Silver	Mark Buckley
Forecast5 Analytics	Partner	Mike English
Wells Fargo Insurance Services	Patron	Greg Snow
AXA Advisors		Christopher Fines
Johnson Controls		Whit Blake
New Hope Technology Foundation		John Hughes
Minor and Associates		Sheila Minor
Old Dominion Insurance and Investments		S. Bryce Allen
Weidenhammer		Kevin Brobst



## **ASBO REPORT**

### ASBO Conference:

The 2015 ASBO Annual Conference will take place in Grapevine, TX, October 23-26, 2015. The annual conference brings together more than 1000 school business leaders for four days of learning and networking. It is an exceptional opportunity to advance professional and leadership skills, as well as to engage face-to-face with peers from around the world. This year's conference had more than 110 hours of hands-on professional development sessions, as well as guest speakers, discussion panels, and networking opportunities. The session tracks are categorized by the following management or leadership areas: finance, human resources, facility services, information, ancillary, and global issues.

### Eagle Award:

This award is presented to one individual who best exemplifies visionary leadership in school business management. It includes a \$5,000 scholarship to present to a high school senior of your choice and an all-expenses paid invitation to attend the prestigious Eagle Institute leadership conference. The deadline for applications is usually in June of each year. The 2015 Eagle Institute will be in July and will be held in Alexandria, Virginia.

### Pinnacle Award:

This award recognizes school business officials for outstanding practices and new ideas-from every field of school business management-that have enhanced schools and the lives of students. The top Pinnacle Award earns your district up to \$5,000 of school furniture and increased recognition and credibility, up to \$5,000 for the winner, recognition in ASBO publications, and an all-expense-paid trip for you and a guest to ASBO International's Annual Meeting & Expo. The deadline for applications is on May of each year.

### Certificate of Excellence in Financial Reporting:

ASBO awards qualifying applicants the ASBO International's Certificate of Excellence in Financial Reporting (COE), which recognizes transparency and fiscal accountability. The deadline for applying is December 31, 2014.

### Meritorious Budget Award:

This award is designed to recognize excellence in school budget presentation, while enhancing your skills in developing, analyzing, and presenting a clear and effective budget. The deadline for applications is within 90 days of the legal approval of your school budget. There is a Pathways to MBA program specifically designed for first year applicants.

### Certified Administrator of School Finance and Operations (SFO):

The SFO designation defines the essential skills and knowledge that every effective school business professional should possess and lets employers know that you have real-world, practical expertise that can be readily applied to the current work environment. It is important to demonstrate to the community that the school's finances are managed by a knowledgeable and ethical administrator.

All of these programs are further detailed at the ASBO web site at the following address:

<http://www.asbointl.org/about/overview>

Throughout 2014, the VASBO Board and Management Team have worked on a project to bring to Virginia school business officials and other school division leaders a unique analytics platform designed to facilitate comprehensive strategic planning through the use of cloud-based business intelligence software comprised of interactive visuals. Through this process VASBO members are also provided a collaborative network forum as well. VASBO joined Illinois, Indiana, New York, Iowa, Minnesota, Ohio, Wisconsin, Missouri, and others in proactively equipping school divisions with these two important toolsets – the social network for school business leaders and the data analytics platform.

The Virginia collaborative network platform (discussion forum) is known as 5Share and is available at no cost to all VASBO members. The data analytics platform is known as 5Sight and is available to every school division that chooses to purchase a license agreement to access the data. Each of these platforms is powered by Forecast5 Analytics, Inc. (Naperville, Illinois) which was founded to assist localities and organizations in using and sharing data to synchronize finance resources and strategic plans.

Another VASBO partner in this project is the Virginia Department of Education (VADOE). VADOE has agreed to work with VASBO to share data sets submitted by school divisions. This allows for the efficient, cloud-based compilation of a tremendous repository of data which can be utilized for research, comparison, and analysis. The VASBO Board formed a small group of individuals known as the VASBO Thought-Leaders who volunteered their time and expertise to the development of our Virginia platform. Current thought-leaders include finance and student data professionals from across the state as well as the development team. On the finance side, leaders include Lisa Frye (Frederick County)- project leader, Jonathan Miller (Chesterfield County), Phil Trayer (Louisa County), Shannon Irvin (Nelson County), Kathleen Addison (Prince William County), Leslie Peterson (Arlington County), and Chris Sorensen (VADOE). On the student side, leaders include Cynthia Cooper (Hampton City), Roy Echeverria (Frederick County), and Bethann Canada (VADOE).

This partnership will allow school division officials to spend time analyzing rather than gathering relevant data. Members will be able to view, explore, and get behind the details of the data to properly allocate resources and find opportunities for efficiency. “The insight, the connection to best practices, and the time-savings will be tremendous.” (Lisa Frye, October 2014) The data analytics platform currently has five years of Annual School Report Data, existing student data, transportation data, VA Department of Health data, and National Center for Educational Statistics data. Phase II development of the Virginia platform will include additional focus on Annual School Report data, focused survey data, and possibly CRDC data submitted to the Office of Civil Rights. “ VASBO is committed to building and sustaining this program in Virginia.” (Wayne Cosby, October 2014)

**More Information is available**

[www.forecast5analytics.com](http://www.forecast5analytics.com)

[www.forecast5analytics.com/news/vasbo](http://www.forecast5analytics.com/news/vasbo)

Submitted by: Lisa Frye, VASBO/Forecast5 Project Leader





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### **Current Health Care Reform Hot Topics**

There have been numerous changes and challenges in the health care landscape over the past few years, many driven by Health Care Reform. With so many moving parts, many employers are struggling to understand the new requirements, figure out how to comply with them, and devise strategies to keep up with the changing rules. We have compiled a short list of important topics and issues employers need to be thinking about and preparing for now: the measurement of full-time employees under the employer mandate, the need to obtain a Health Plan ID and certify the plan's compliance with certain HIPAA rules, the fees associated with the Transitional Reinsurance program, and required IRS reporting are the provisions most employers are focusing on today.

#### **Employer Mandate Measurement Period**

Under the employer mandate (also referred to as the employer shared responsibility provision, play or pay mandate, or Free Rider Penalty), large employers must offer employees who work 30 or more hours per week (and their dependent children) adequate and affordable health care coverage or potentially pay a penalty (if at least one employee enrolls in public Exchange coverage and qualifies for a premium tax credit). Full-time status is based on "hours of service," which include all work time and non-work time for which pay is due. For employees paid a salary or per diem, employers must either credit hours based on actual service records or use a days or weeks worked equivalency. For employees paid on an hourly basis, an employer will count actual hours of service from records of hours worked. Note that a contractual arrangement to work a set number of hours does not, in and of itself, create a service record.

To credit hours of service worked by employees, the employer may either use a monthly or look-back measurement period. Many organizations are planning to use the look-back measurement period method. Using that method, the employer determines whether an employee has averaged a full-time schedule over a three to 12 month measurement period. If an employee was considered full-time during the 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, so long as the individual remains an employee.

Because the employer mandate generally becomes effective for plan years beginning on or after January 1, 2015, (for employers with 100+ full-time equivalent employees), employers using the look-back measurement period method need to be measuring hours of service for their workforce now. While generally an employer using a 12-month measurement period must also have a 12-month measurement period, a transition rule allows employers to use a six-month measurement period beginning in 2014, so long as the measurement period starts no later than July 1, 2014. (Note that some employers with non-calendar year plan years may not qualify for the transition rule that offers an option to avoid penalties before the start of the 2015 plan year, such as employers who changed their plan years after December 27, 2012. Those employers could start incurring penalties beginning January 1, 2015 regardless of their plan years.)

The bottom line is that most employers who plan to use the look-back measurement period are already into their first measurement periods. Therefore, they should already have procedures in place to track hours worked and calculate who will be considered full-time under the law and be prepared with a "play or play" strategy.

#### **Health Plan Identifier and Certification of Compliance with HIPAA Transaction Rules**

The Department of Health and Human Services (HHS) requires health plans to obtain a health plan identifier (HPID) by November 5, 2014 (small health plans with annual receipts of \$5 million or less have until November 5, 2015 to comply). Employers that sponsor self-funded health plans will need to register for this ID; insurance companies will perform this task on behalf of employers that sponsor fully-insured plans. An employer may register for and obtain the HPID from the HHS website. Once a health plan has received their HPID, any covered entity or business associate that identifies the health plan must utilize the assigned HPID number when conducting electronic, standard business transactions, so it will be important to share the HPID with applicable entities.

The second part of this new HIPAA requirement is to get assurance from plan administrators and vendors who process standard transactions for the plan that the vendor has gone through a required testing process and has received the necessary certification from HHS. Both large and small health plans must submit certification of their compliance with certain standard transaction rules by December 31, 2015. Note that this process can reportedly take six months or more, so health plans should start working on the certification process as soon as they receive their HPIDs.

For now, the first step is to register for the HPID on the HHS website. Detailed instructions are also available on the site.

### **Transitional Reinsurance Fee**

For three years beginning in 2014, insurers of fully-insured plans and plan sponsors of self-funded plans must pay reinsurance fees to the Department of Health and Human Services (HHS). The purpose of the fee is to help stabilize premiums for coverage in the individual market during the first three years of Public Exchange operation. Plan sponsors and issuers must submit covered life information by November 15, 2014, HHS will send invoices based on this information by December 15, 2014, and issuers and plan sponsors must pay the fees within 30 days.

Preliminary HHS estimates are that the fee for 2014 could be as much as \$63 times the average number of covered lives in the plan. Proposed regulations allow for a portion of the fee to be paid in January of the year following the applicable fee with the remaining portion to be due later in the fourth quarter of the year in which the fee is applicable. \$52.50 of the 2014 fee estimate of \$63.00 will be paid in January 2015 and the remaining \$10.50 will be payable late in the fourth quarter of 2015. The estimate for the 2015 calendar year is \$44 broken into two parts of \$33 payable in January 2016 and \$11 late in the fourth quarter of 2016.

The presence of these fees requires both self-funded and fully-insured plans to consider these costs in the budgeting process. Self-funded plans will also have the burden of paying these fees directly to the Federal government. HHS is expected to provide more information on how to report the required information and pay the fee.

### **Code Section 6055 and 6056 Reporting**

Certain employers will be required to report information about their employees and their health coverage to both employees and the IRS each year. Internal Revenue Code (Code) Section 6055 requires every entity that provides Minimum Essential Coverage (MEC) to file an annual return reporting specific information for each individual. The 6055 reporting is applicable to insurers of insured major medical plans and plan sponsors of self-funded major medical plans. Employers of any size that sponsor Minimum Essential Coverage must submit this report. As a general matter, only major medical coverage is considered Minimum Essential Coverage.

Under Code Section 6056, every employer that employed on average at least 50 full-time equivalent employees on business days during the preceding calendar year ("large employers") must file a return that reports the terms and conditions of the health care coverage provided to the employer's full-time employees during the year. In addition, the report is required to include and certify detailed and specific information on the employer's full-time employees, including those who received the coverage and when they received it.

Large employers are responsible for the Section 6056 reporting regardless of whether the health coverage is fully insured or self-funded. All employers in a controlled or affiliated service group are combined for purposes of deciding if the employer is "large," but each employer in the group must file the Section 6056 report separately.

Under both 6055 and 6056, the first reporting will be for calendar year 2015 (regardless of plan year) and will be due in 2016. They are due to covered individuals by January 31 and to the IRS by February 28 or March 31, if filed electronically. Large employers that sponsor self-funded plans are required to report the information required under both Section 6055 and 6056 on a single combined form using Form 1095-C. Simplified reporting is also available in certain circumstances. Final regulations and draft forms have been published, but the forms are not yet final and instructions are not yet available.

Employers should begin reviewing the forms to determine available sources for collecting the information that must be reported. Note that employers may not currently have access to all information required to be reported. For example, employers must report a tax identification number (TIN, e.g., Social Security Number) for all individuals (employees and dependents) who were enrolled in health coverage. Certain exceptions are available; for example, date of birth may be used instead if the individual does not have a TIN or the employer made “reasonable efforts” to obtain the TIN (which means the employer made at least one initial solicitation, then two qualifying follow-up attempts) but was unable to do so. In any event, employers should plan ahead to ensure they are prepared to collect all of the information that must be reported.

### Conclusion

American Fidelity Administrative Services provides a variety of services designed to assist employers in understanding the changing laws and developing compliance strategies. Learn more at [www.americanfidelityconsulting.com](http://www.americanfidelityconsulting.com), or contact us at 877-302-5073.

### Caution:

*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.*

Submitted by: Dixcy Kilduff, Vendor Representative, American Fidelity



Dixcy Kilduff from American Fidelity and VASBO Vendor Representative talks with VASBO Past-President Christie Fleming



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