

# ALASBO

## News Link...



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*ALASBO News Link*  
is published for the members of the Alaska  
Association of School Business Officials  
and its affiliate members.

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### **President's Message**

*Cindy Reilly, Matsu*

ALASBO, The Next Generation

Speaking of generations, you baby-boomers out there will remember a comic by the name of Flip Wilson. Back in the 70's, Mr. Wilson was one of the first black comedians to have a prime time television variety show.

-Continued page 2-

## **CONTENTS**

- |      |                                |
|------|--------------------------------|
| 1-3  | President's Message            |
| 3 -4 | Executive Director's Message   |
| 4-5  | Member Spotlight               |
| 6    | Editors Introduction           |
| 6    | Your Moment of EXCEL Zen       |
| 7    | The Case of the Mysterious "R" |
| 7    | 2008 Power Lunch Schedule      |

**President's Message (Continued)**

The show was quite popular and featured guest stars joining Flip in short comedy sketches ala Saturday Night Live, where often, Wilson would assume different comic personas. One of his first character portrayals was a brash "modern Black woman" named Geraldine Jones...yes; he was a cross-dresser before we knew that's what it was called! The very first time she appeared she was a minister's wife who got caught making an extravagant purchase much to her husband's disapproval. In her enigmatic, Teflon-coated way, she escaped condemnation with a phrase that became a standard for Geraldine. "The devil made me do it". In other words, it wasn't her fault.

Fast forward to today and current events. We have all been privy to the struggles between the branches of government in our State and in our Nation. Different points of view lead folks to see solutions to issues in polar opposite ways. Often this leads to gridlock and nothing getting done. We see that perhaps the decision that needs to be made is too difficult, or, it isn't clear what would be worse, the problem or the solution. So instead of taking a chance on a bold action, fingers start pointing at the other guy...that "devil" sitting across the aisle.

I watched our President give a press conference this morning to explain the reason for our economic woes. In his view, it was completely the fault of Congress because they rejected his solutions. In answer to his comments, several members of Congress gave their opinions that it was all the fault of the Executive Branch because the President was not going along with their solutions. There is most assuredly enough blame to go around covering both branches (along with many other factors). The bottom line however would seem to be that all the efforts to escape blame instead of looking to find viable compromise is a real time waster.

This year, our state legislature was able to get beyond the blame game to an extent. Largely through the Joint Legislative Task Force, a funding package for education and the many municipalities in which we operate was set up

that puts into statute some very good first steps toward stability in funding. The three-legged stool addressed education funding, PERS/TRS relief and municipal cost-sharing. As business officials, we are grateful for the efforts of so many in Juneau on these bills. In addition, an appropriation for energy relief has been passed through the legislature in the Capitol budget, and we look forward to these much needed funds being approved by Governor Palin and coming our way yet this spring.

It is a good thing when people work together toward solutions. As school business officials, we have the monumental responsibility of handling precious education dollars that are woefully inadequate for the task at hand. Supplying our schools with personnel and supplies to meet the needs of Alaska's kids...folks, we have a huge charge. And we need one another. We can learn from one another. We have great resources available, and one of these is the network that is ALASBO. Did you realize that we count among our membership many of the staff members at the Department of Education Finance Department? We have members who are CPA's who not only know how things should work, but because they audit our books, have an intimate knowledge of what we are dealing with. We have members who are vendors who have the supplies and resources we need to simplify and perfect our work. Not to mention school business officials with 100's of years of combined experience on which to draw.

*ALASBO - The Next  
Generation*



**Annual Conference  
December, 2008**

Currently we are facing a crisis of sorts in that we need to see "the next generation" rise up and take leadership roles in school business.

-Continued, page 3-

**President's Message (Continued)**

In many of our districts, the expertise just is not there, as those with the heart to do the job may not have had the opportunity to get the education and training.

I am proud to say we as an organization are not sitting back and looking for who's to blame. Instead your Board of Directors is planning to spend several days this summer coming up with a plan of action for offering training, with a vision for using technology to allow you to take courses from your office that will give you the tools to staff a school business office. We are looking into ways for our seasoned officials to get continuing education without having to leave home and family to do so.

Solutions. There is so much more power in finding solutions than in pointing fingers at "the devil". As an organization, we recognize the problem, and we refuse to point fingers. We are bringing forth solutions in a strategic way. We hope you will find the opportunities available to you as an ALASBO member to be timely and essential to your daily lives as school business officials.

*ALASBO - The Next  
Generation*



**Annual Conference  
December, 2008**

## **Executive Director's Message**

*Duane Guiley, ALASBO Executive Director*

Board President, Cindy Reilly, President Elect, Karen Goodwin, and myself joined other Alaska delegates, Dave Jones, Kenai Assistant Superintendent, Tammy White and John Sandbei of Core, Inc., and Gary Epperson, for the ASBO leadership meeting in Denver. Cindy, Karen, and I attended the ASBO CEO Symposium for Affiliate Leaders pre-conference. The focus of the symposium was to provide an understanding of the

"DNA" of successful associations; the responsibilities and roles of the Executive Director, Board President, and board members. It addressed the importance of key partnerships between the Board President and the Executive Director, board members and staff, and board members and committee members. The day long training included case study, group discussion, and a substantial amount of information sharing. Other conference activities included general sessions, informational sectionals, meetings with Affiliate Executive Directors, as well as, vendor exhibits and sponsored networking.

Contacts were made with Schooldude.com, AXA Equitable, AIG and other potential sponsors/presenters for the ALASBO summer leadership training and annual meeting. Denver will be a wonderful host city for the November 7 – 10 ASBO International meeting. Log on to <http://www.asbointl.org/> for additional conference information and to make room reservations at the Sheraton Adam's Mark Hotel.

The ALASBO February 08 Legislative Fly-in was successful. In the words of Assistant Superintendent, Kenai Peninsula Borough School District Dave Jones, and ALASBO Legislative Committee Chair, this was "...one of the best fly-ins ever". In addition to association members on the DEED staff, seven other members participated in training offered by Carl Rose, Mary Francis, and Eddy Jeans at the DEED Board Room in Juneau. Thanks to our lunch and reception sponsors, Alaska Public Entity Insurance, AML/JIA, and ACSA, informal discussions continued to meal times.

Newcomers and old timers worked together in teams when meeting with legislators and staff. All of those meetings were positive and amazingly consistent. The written recommendations of the summer joint legislative funding task force were understood and supported by each office – with the caveat of "don't mess with the proposed solution."

~continued page 4~

**Executive Directors Message (Continued)**

Everyone did their best to adhere to the advice, but at the same time offered that a \$200 increase on the base student allocation would allow for significant improvements in school programs.

The focus of attention on the operating budget side was the joint legislative funding task force recommendations, PERS/TRS fix, and Municipal Assistance and Revenue Sharing.

Eventually, the three pieces of legislation, referred to as the “three legged stool,” by both the legislative and executive branch, did pass. For the next three years, districts will benefit from these actions as well as a number of capital improvement projects funded through separate legislation. Thanks to ACSA for the bi-weekly legislative updates, a valuable ACSA member benefit, throughout the session. These summary updates made tracking legislative activity less onerous.

As noted in the February newsletter, we have secured a block of rooms at the Kodiak Inn, Best Western Hotel for our ALASBO Summer Leadership Training for the weekend of July 25-28, 2008. The Board has approved a draft agenda and plans are firming up. Board members, committee chairs, and invited guests will participate in strategic planning and annual conference planning. The association has issued a call for presentations and is asking for your recommendations for conference meeting topics and presenters. If you have something that you feel will benefit other members or are in need of additional training, please take this opportunity to submit your views. The forms received by July 11, will be provided to the annual conference planning group for consideration. Don't forget the new 403(b) regulation deadline is approaching. For Q & A directly with the IRS refer to <http://www.irs.gov/retirement/article/0,,id=172433,00.html>. Good luck to all and have a great summer.



## **Member Spotlight: Dave Jones**

Assistant Superintendent  
Kenai Peninsula Borough School District

For this quarter's edition of the “Member Spotlight” feature, Laura Hylton has picked Dave Jones for the spotlight!

**Tell us about your school district**

The Kenai Peninsula Borough School District...

- serves about 9,100 students in grades K through 12.
- covers approximately 25,600 square miles (larger than West Virginia).
- has 44 brick and mortar schools whose student populations range in size from 9 to 519.
- transports 2,827 students in yellow school busses over 7,725 miles on a daily basis.
- has eleven percent (11%) of the district's student population represented by Alaska Natives

**How long have you been in school business?**

My first day in school business was February 29, 1988. I have never been real good with math, so I am not sure if that counts for five (5) years, or twenty (20) years? I started in a small district in Montana, moved on to two (2) districts in Wyoming, and am now in my second district in Alaska.

~continued page 5~

**Member Spotlight (Continued)****How did you get into this business?**

Through the back door! I grew up thinking I wanted to be a lawyer. My wife had a teaching certificate but took a secretary position to put me through law school. I told her when I was done with school we would go wherever she got a teaching job. She landed in a district in eastern Montana and I was driving 120 miles a day roundtrip to work for the county attorney. Their business official moved mid-year, and the Superintendent talked me in to giving it a shot. Once I started, the accounting classes I took in college made a lot more sense and I found out I liked working for and around kids.

**What do you like best about your job?**

The hugs I get from my wife's second graders, and the knowledge that what I do everyday helps them get ready to venture forth into the real world with the tools they need to be successful.

**What advice do you have for those new to school business?**

Find out what your job is really about by regularly taking the time to go and read to first or second graders. Go to a high school graduation to see your finished product, and then track those graduates down at Christmas to ask them how well the District prepared them. Prioritize your budget based on what they tell you.

Jump feet first into the ALASBO organization and all it offers. There is a great wealth of knowledge among members statewide and they are all willing to share. Tapping into this great source of help will enable you to minimize or eliminate mistakes.

The problem you are facing has most likely already been experienced and solved by one of your colleagues in ALASBO. Have the courage to realize you have an expertise and step forward to share that with the ALASBO members that have helped you.

**How have you benefited from membership in ALASBO?**

Having the ability to pick up the phone and ask ALASBO members for help has saved me a tremendous amount of time and embarrassment! You can't put a price on getting things right the first time. The advice I have received from my ALASBO colleagues over the years has at times made me look somewhat intelligent to my Board and the public. And that's not an easy thing to do.

**What do you like to do for fun?**

I like to spend time with my family, especially hunting and fishing! And I continue to try and improve my Hold-Em poker skills.

**If you could visit anyplace in the world, where would you go and why?**

I would go to Montana in the year 1955, so I could fly fish with my Granddad when he was in his prime.

**Tell us something about yourself that most people don't know?**

It is rumored that I once danced in drag as a belly dancer at a fund raiser for the Kodiak Red Cross.

**What is your proudest accomplishment?**

I am a little biased, but three of the best kids to ever grace Kodiak Schools call me Dad when we talk!





## Editor's Introduction

Taking over as editor of the ALASBO News Link from Amy Lujan, is going to be one tough act to follow. Let me tell you, Amy made this difficult job look easy. When she was telling me her working method, it was "Oh, it just takes a couple of hours... I like to do it at home, have a glass of wine while I work on it." I eschew the wine until I get this process down a little better.

A little about me. I'm Susan Edwards and I am the Accountant for Lake and Peninsula School District and I've been with them for all of a year and a half. I'm relatively new to school business, in fact, my introduction to school business and to ALASBO was the annual meeting in December of 2006. I met ALASBO before I'd even seen my District Office. I knew that I'd fallen in with a good group, because every one was so welcoming and helpful and I've been more than gratified to find, that that sense of helpful camaraderie is the rule and not the exception. I am originally from Colorado, but I have lived in a lot of different places, prior to coming to Alaska, I'd spent the last ten years in Missoula Montana. It was in Montana where in addition to getting my accounting degree at the University of Montana, I acquired my husband Hal as well. I was working doing general accounting and tax work when the opportunity to move to Alaska came along. I'll never forget the look husband Hal gave me when I blithely asked, "Honey, what do you think about moving to Alaska?"

As editor, I would like to make the New Link as responsive to the membership as it can be, informative and hopefully, entertaining as well. I'm always open to suggestions, ideas and criticism and space will be made for any one that would like to contribute an article.

Amy, thank you, from me for all your help and I'm sure, from all of ALASBO, for the magnificent job that you have done.



## Your Moment of EXCEL Zen

Here is a handy little formula when making lists in Excel.

### Automatic List Numbering

It's fairly easy to create a formula that generates consecutively number items in nonconsecutive cells. Refer to the figure below.

	A	B	C
1	1. Conduct planning meeting		
2			
3	2. Develop questionnaire		
4			
5			
6	3. Print and mail questionnaire		
7			
8			
9	4. Receive responses		
10	5. Data entry		
11	6. Data analysis		
12			
13			
14	7. Distribute report		
15			
16	8. Board meeting - already scheduled		
17			
18			

Column A consists of formulas that refer to column B. The formula in cell A1 is:

```
=IF(B1<>"",COUNTA($B$1:B1)&"", "")
```

This formula, which is copied down to the other cells in column A, displays the next consecutive item number if the corresponding cell in column B is not empty. If the cell in column B is empty, the formula displays nothing.

As items are added or deleted from column B, the numbering updates automatically.

## The Case of the Mysterious "R"

In 1494, Father Luca Pacioli, a Franciscan monk and world-class mathematician, wrote a book titled *Summa Mathematica*. In an appendix to the book is the first recorded description of double-entry bookkeeping as we think of it today. The book was illustrated by his close friend, Leonardo DaVinci.

Students understand today that Cr. can be related to the word "credit," but how does Dr. relate to the word "debit"? In short, where does the "r" come from in the abbreviation "Dr."? It comes from the Latin word *debitore* (meaning "debtor," and cousin of the word *creditor*, meaning "creditor"), first used by Pacioli in his book mentioned above.

## And Yet Another Little Tip-

To enter a fraction in Excel you usually have to start by formatting the cell first. Why should you bother? Well, if you don't, Excel interprets a fraction as a date. For example, if you enter  $\frac{1}{2}$ , Excel returns 2-Jan. However, you can skip the formatting step by simply entering a 0 before the fraction. For instance, to enter the literal fraction  $\frac{1}{2}$ , enter 0  $\frac{1}{2}$  instead (there's a space between 0 and  $\frac{1}{2}$ ). It works like a charm!



## 2008 Power Lunch Schedule

11 AM to 12 PM, the 3rd Tuesday of each Month

	Day	Topic
May	20th	Audit Preparation
June	17th	Taxable Fringe Benefits
July	15th	941 Payroll Tax Reporting
August	19th	Time and Effort Accounting for Grants
September	16th	Internal Controls
October	21st	1099/W2
November	18th	Grants 101

To connect, call 218-862-6100. The passcode is 252726.



## Mark Your Calendars!

- **July 25-28 – ALASBO Summer Leadership Training, Kodiak**



**Alaska Association of  
School Business Officials**

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