

ALASBO News Link...



November 2013

A newsletter publication of Alaska Association of School Business Officials

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

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*Would you like to receive this newsletter in print,
rather than e-mail? Send a message to Amy Lujan at
the above address.*

President's Message

Laurie Olson, Kenai Peninsula Borough

Annual Conference is just around the corner...

It seems amazing to me that a year can go by so quickly. As I was reviewing the Schedule at a Glance and deciding what sessions I plan to attend, I was remembering last year at this time, when I was thankful that the conference booklet was complete and on the way to the printer. It has been an amazing opportunity to be president of ALASBO this year. At the various conferences and functions I've attended in that role, I'm always proud to share about our organization and state. We have a remarkable

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group of members who are well respected around the country.

I know that for some of us, the decision to participate on a committee or to become a board member takes a while --- I became a board member in 2003-05 after I'd been a member for about 8 years. I served on the board again in 2007-08 and then made the move to participate in the Secretary > President Elect > President > Past President succession starting in 2011.

Every time I've stepped up my participation or taken a little more responsibility, I've been rewarded with warmer friendships, deeper understanding of situations and amazing opportunities to grow personally and professionally.

I hope you'll be able to attend the conference in December. On Sunday, December 8th, topics are covered in-depth, with ample time for questions and answers. The School Business Academy provides an opportunity for those new to the profession to learn from some seasoned school business leaders in order to get started on the right foot.

The General Sessions each day provide a chance for all members to learn about timely topics and benefit from the larger view of other perspectives. This year, we are fortunate to have John Sedor, Esq. with us on Monday the 9th to provide us with his perspective about current School Business topics and the law. Doug Nielsen will be sharing strategies for leadership during Tuesday's General Session and we will have representatives from ASBO International presenting at lunch. Wednesday's Executive Forum features officials from ERA Aviation discussing the similarities and differences between running a school district and running an airline.

At the end of each conference I've attended, I've thought back over the sessions and been amazed that the information I've gained is usually just what I needed to hear. See you there!!



**ALASBO –
Leader\$hip
That Count\$
Dec 8-11,
2013**

Executive Director's Message

Amy Lujan, Executive Director

I'm busy with final preparations for our 41st annual ALASBO conference, December 8-11: **ALASBO - Leadership that Counts.**

I know that funds are tight in all districts. But **can you really afford NOT to attend this year's conference?** Take a look at the fantastic program detailed on our registration website and think about the challenging issues you and your staff are facing within your district. **I believe that each and every school business official in the state NEEDS the specific training, networking and motivational support that ALASBO provides to do you jobs effectively in the next year!**

You can reach our registration site from our main site, www.alasbo.org, through the events-conferences-upcoming page. Note that we also have some fantastic preconference sessions on Sunday, as well as a two-day post-conference training by the Division of Retirement and Benefits.

In other news, twenty ALASBO members and their guests returned recently from the ASBO International conference in Boston. After I severely sprained my ankle in Juneau just before the conference, pushing me around in a wheelchair turned out to be part of "other duties as assigned" for ALASBO President Laurie Olson! Fortunately, we were able to use the chair to help us bring pizza to the ALASBO suite...!

Once again, it was a great conference. **Thanks to American Fidelity** for sponsoring our Dine-Around activity. Have the ALASBO men shaved their World Series beards yet??



One piece of news from the conference is that the ASBO Affiliate Executive Directors Group (AEDG) of which I am a member selected Juneau for their June 2015 meeting! This is the first-ever ASBO event in Alaska. The event will bring executive directors like me from the states

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and Canadian provinces, sponsors and ASBO staff to our state, and many are planning to bring spouses and family members. I'm estimating 60+ participants, plus families, and I'm excited to host them. Juneau was selected over some other great venues: Banff, Jackson Hole, Lake Tahoe and Portland!

If you have questions about any ALASBO program, please do not hesitate to contact me at alasbo@gci.net, or 907-500-9086. You'll also find useful information at: www.alasbo.org.

ALASBO: Always Leaving Alaska Schools Better Off!

Sue Jolin, Anchorage School District

November is here! Seems like we can finally breathe a sigh of relief as November means that we have transitioned out of audit season—time to get ready for turkey and redirecting efforts back to those items that were placed on the backburner because we were too busy with the auditors and preparing our financial reports, right? Wrong. Don't we have capital projects we need to finance? Better sell some bonds. Don't we have aging facilities that need to be replaced? Better get a bond campaign started. How are we going to close that \$21 million dollar budget gap? Better start thinking about the financial plan. These are all serious issues that need our attention and focus, which means that our work is never done.

No matter how dull people say accounting or finance work must be, we are rarely left without something to do or worry about.

Accountants are an interesting group of people.

Our ears tend to perk up when we hear the word "CAFR", we can go on and on about how the latest GASB pronouncements meant we went from a Statement of Net Assets to a Statement of Net Position and that we get to immediately expense bond issuance costs instead of recording them as an asset and amortizing them over time; and that for next year, we get to study up on GASB 68 to determine how it will effect reporting and disclosure of pension liabilities on our financial statements.



Things that would lull most other people into a sleep induced coma gets us revved up! We like our technical terms and are not afraid to use them no matter how many people start to tune us out when we do. I've lost count of the number of times when I've been told, "you are not allowed to say 'accumulated depreciation' and that it's ok to refer to net position in an internal service fund as fund balance..." fine, but I do so begrudgingly, those are all just technicalities anyway *right*? We take that accounting, finance and business knowledge that is so interesting to us and communicate it to those we support in manner that is meaningful to them. We do it every day by providing budget to actual reports, explaining variances, giving guidance on allowable costs, helping prepare projections, etc., etc.

ALASBO members have a common bond in that we are accountants, finance officers, and business managers who work tirelessly to "promote the highest standards in school business practices" within our districts and organizations. Those whom we help support may not speak our language and may not care that CAFR is pronounced "cafer" (with an *invisible* 'e') and not "ca-fra". They may find what we do boring and might not even notice our efforts most of the time. In fact, if they don't notice us, then we must be doing a good job. In certain cases, for example, you may want payroll to fly under the radar; because if people notice anything about payroll it's only when they didn't get paid or didn't get paid correctly.



Oftentimes when something is working you don't notice it until it stops working—which is why our work is never done. We are not just ALASBO, the Alaska Association of School Business Officials, we are also Always Leaving Alaska Schools Better Off! So keep on doing what you're doing ALASBO members, and let's transition out of audit season into everything else (which includes the annual conference)!

Last chance before the annual conference to SEND US YOUR PICTURES! Anytime you're traveling around the district, take a photo for ALASBO! Send them to: yodean.armour@klawockschool.com.

A Visit to Rural Alaska

Heidi Teshner, Alaska Department of Education and Early Development

Working within the Division of School Finance provides many opportunities to work with school districts across this great state, but rarely do we get an opportunity to visit the schools, especially in rural Alaska. However, this past September I had the opportunity to attend the State Board of Education & Early Development meeting held in Nome. As I often hear only of the challenges facing Alaska's rural schools, it was exciting to see firsthand some of the successes as well.

During the first day of the State Board of Education & Early Development meeting, Nome Public Schools Superintendent, Steve Gast, and staff introduced themselves and provided us with a very warm welcome. The presentation started with two young boys performing a series of authentic native dances followed by watching a student-produced video, highlighting Nome's schools and programs.

Their presentation was a great lead-in to that afternoon, when we had the opportunity to tour the school facilities: Nome Elementary School, Nome-Beltz Jr/Sr High School, and Anvil City Science Academy, as well as the Northwestern Alaska Career and Technical Center (NACTEC) House.

Our first stop was Nome Elementary School, where Principal Robert Grimes led the tour as we viewed some of the classrooms and commons areas. Many students were curious about who we were and some even invited us into their classrooms. To round out our visit we toured the library, gym, music room, and lastly the lunch area.

Next was the Nome-Beltz Jr/Sr High School. Principal Scott Handley led this tour, which began with a taste of spirit week. Many students showed their school spirit by dressing up for Toga Day! We were shown both the junior and high school areas and visited a science class where students were learning to make fish leather; this was fascinating to witness. On our way to the gym and pool area, the delicious smell of fresh baked bread greeted us from the kitchen. Next up was the wood, welding, and small engine repair shops. After this, Doug Walrath, Director of NACTEC, gave us an overview of the NACTEC program and a tour of the NACTEC



House. We listened as groups of students were instructed on the rules of the NACTEC House, but do not forget to remove your shoes when before entering the house! It was exciting to see students using Caterpillar simulators designed to help them gain the knowledge and necessary skills to operate various types of heavy equipment.

Our tour of school facilities ended with a visit to the Anvil City Science Academy. Todd Hindman, Principal and Teacher, showed us the three classrooms and answered all our questions about what the program offers. It was refreshing to hear about the many hands-on learning opportunities that students participate in.

Visiting Nome and the school facilities was a great experience and it has given me a different perspective on the school business work I do on a daily basis. Opportunities such as this personalize our work and remind us that what we do is more than just budgets and numbers. My visit to the rural district of Nome is something I am thankful for, and an experience I will remember for a long time.



ASBO Recognition

Congratulations to the following districts!

Certifications of Excellence in Financial Reporting – FY12 Statements

- Anchorage School District – 25 years or more
- Bering Strait School District – 25 years or more
- Fairbanks North Star Borough School District
- Kenai Peninsula Borough School District – 25 years or more
- Matanuska-Susitna Borough School District

Meritorious Budget Award – FY13 Budget

- Juneau School District
- Kenai Peninsula Borough School District

ALASBO Summer Leadership Experience

Jenny Myhand, Lake & Peninsula Borough School District

As an accountant who is both new to Alaska and to the role of working in a school business office environment, attending the Summer Leadership Conference in Juneau was a particularly invaluable opportunity. Spending the weekend with the leadership team was a behind-the-scenes look at the efforts that go into planning the larger December meeting. It provided a welcome chance to meet professionals from around the state with wealth of knowledge and experience to share.



The weekend meeting included valuable vendor presentations, teamwork related to management review document development, and planning sessions for the

larger winter conference. Thankfully, the Juneau weather was absolutely beautiful while we were in town, which allowed a chance to be tourists too, as Amy, the ALASBO Executive Director, coordinated a Mount Roberts tram ride and an optional whale watching tour and Mendenhall glacier visit for the group.

The upcoming December conference will offer a variety of topics for staff with varying job functions and experience levels. The leadership team put a lot of effort forth to planning an engaging agenda with a variety of formats, from the sectional speakers to the roundtable and discussion groups, which allow for direct participant involvement. Attendees will be able to customize their conference schedules to attend the sessions that will be beneficial to their particular interests and needs.

Thank you so much to ALASBO, the Swarner family, National Cooperative RX, American Fidelity, Frontline/AESOP, GCI School Access, and Horace Mann for their hospitality and generosity. I strongly encourage other new business officials to take advantage of the Swarner grant next summer. Attending the Leadership Conference is a worthy investment of your time.

ALASBO Summer Leadership Conference

Karen Quitslund, Petersburg School District

Curious about what happens at ALASBO's Summer Leadership Conference? I know I was, especially since the Annual December ALASBO Conference is always so informative with current business issues and networking opportunities. Being relatively new to School Business/Finance, I was able to apply for the Richard Swarner Grant and very fortunate to be a recipient this July 2013.

There are many aspects of this conference that I found beneficial to the growth of the profession and to my particular role in my school district. The focus of the conference was fine-tuning the Management Review Rubric. This was an interesting discussion of best practices in five areas of focus: Accounting and Treasury, Budget and Planning, Purchasing, Payroll and Audit/Risk Management.

I participated in the Budget and Planning Committee, with a wide array of district sizes and circumstances. As our group discussed best practices, our committee was tasked and challenged to create a rubric that can be applied and beneficial across the state's diverse school districts. The discussions were very enlightening as we shared our knowledge and experiences to create guidelines for best practices. After our committee work, each committee summarized their work on the rubric for best business/school practices.



The Summer Leadership Conference is a condensed and intimate version of the ALASBO December Conference. I would highly recommend attending both conferences; the professional dissemination of information and valuable networking opportunities cannot be emphasized adequately.

A special thank you to the sponsors of the event for their support and hospitality: National Cooperative RX, American Fidelity, Frontline Technologies, GCI School Access and Horace Mann. I also want to extend my gratitude to ALASBO and the Swarner Family for providing the opportunity to participate and the financial support with the grant.

Power Lunch Teleconference Schedule

*11 AM to noon, the 3rd Tuesday of
each month via teleconference;
call 218-844-3377, code 252726#
(spells ALASBO!)*

Nov 19	Indirect Cost Proposal
Dec 17	1099's and W-2's

Proposed ALASBO Bylaws Changes

Lorrie Terry, Denali Borough School District

Executive Director's Note: The changes proposed below by the Bylaws Committee, Chaired by Lorrie Terry were approved by the ALASBO Board on April 18, 2013. They will be presented to the ALASBO membership for ACTION at the Annual Meeting on December 11, 2013.

The By-Laws Committee met on December 3, 2012. Members present: Lorry Terry, Loreen Kramer, Rene' Spracklen, and Laurie Olson. We have also exchanged information via email since then.

We are proposing changes to two Articles of the By-Laws.

1) There has apparently been some confusion about the language in the Membership section, with regard to Honorary Members. Deletion of "and" and substituting a comma in the first sentence of Article II Section 1(d) as shown below clarifies the intended meaning of this section.

2) A reference to a specific date regarding ASBO affiliation in Article VIII Section 2(a) is no longer accurate. Ron Skinner, Deputy Executive Director of ASBO International has recommended that Section 2(a) be removed from our By-Laws. Section 2(b) can then be consolidated into Section 1, as shown below.

ALASKA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS 2013 BY-LAWS PROPOSED AMENDMENT

Insertions are underlined
Deletions are ~~strikethrough~~

ARTICLE II

MEMBERSHIP

Section 1. Membership in the organization shall consist of:

- (a), (b) and (c) – no change
- (d) Honorary Members: Past Presidents, ~~and~~ recipients of the School Business Officials of the Year Award of the Association or other members who have made a significant contribution of their time to the association may be awarded membership upon their retirement or separation from school service. No dues or conference fees shall be required of Honorary Members. Honorary Membership shall be nominated by current members in writing to the Executive Committee and shall be elected by the Executive Committee.

ARTICLE VIII

AFFILIATION

Section 1.

- (a) - no change
- (b) Adopted at an Executive Committee meeting of the above-named corporation, this 18th day of April, 1975.

Section 2.

- ~~(a) Affiliation with the Association of School Business Officials International shall be in accordance with the Proposals for Affiliation document as adopted at the August 21, 2001, annual convention of ASBO.~~
- ~~(b) Adopted at an Executive Committee meeting of the above-named corporation, this 18th day of April, 1975. (MOVED TO SECTION 1(b) ABOVE.)~~

The ALASBO website, www.alasbo.org, is a great source for the latest news and updates. Check here for ALASBO information, such as legislative reports and committee memberships, to register for an ALASBO or ASBO event or to download materials from a Power Lunch training you may have missed!

ALASBO



Member Spotlight

Paula Coffman, Nome Public Schools

Tell us about your school district

Nome is a city school district located on the Southern side of the Seward Peninsula on the Bering Sea. Our district has approximately 700 students served by 5 separate schools.



Nome Public Schools is building a strong reputation in the State of Alaska as an innovative, technology rich, high-energy district with a strong commitment to a modern well-rounded education. This reputation is also based on honoring and celebrating the long established cultural traditions of the area. We have a good mix of natives and non-natives here due in part to the gold rush, which generations ago bringing many people here. Nome is not on the road system which adds to the strong community spirit of our school. Nome offers a wide range of sports and after school activities to keep our students engaged and interested in school. To the cities, we are sometimes regarded as a village. To the villages, we appear to be a city; we truly have the best of both worlds. We firmly believe that when it comes to a quality education there really is "No Place Like Nome"

How long have you been in school business?

I am in my 25th year of the school business "business". It's hard to believe it has been that long; makes me seem really old! I began as a bookkeeper in a small Arkansas school district, very close to the size of Nome, later taking on the title of business manager and continuing there for 16 years. I then took a similar position in a larger school, working there until 2012 when I moved to the last frontier, Alaska. I am in my 2nd year with the Nome School District.

How did you get into this business?

I had two small children and was working in the County Government offices where I had processed payroll and accounts payable, prepared budgets, calculated and collected

taxes, and distributed those taxes back to the school districts. One day in conversation with a co-worker, I learned that the long-time bookkeeper in my hometown school was retiring. That day I called the superintendent, had an interview, and had a job offer the next day! I truly believe there was some divine intervention in all that. In retrospect, all the things I had been doing were preparing me for this job. Although it wasn't much more money, it allowed me to be closer to my kids and work close to home. That proved to be invaluable as life unfolded for me.



What do you like best about your job?

I like every aspect of this crazy job we have. Although it is multi-faceted, I see it as basically a two-part job. One part is keeping the financial pieces of our district processed and maintained in an effective, efficient way. The other and no less important is the "people business". My "people" in my office are my first priority to adequately equip and encourage them in doing what their job requires. We, in the business office, are here to support and help our people in the schools. Our faculty and staff work hard to provide what our students need. Our job is to provide them with what they need to accomplish that, in a manner as easy and effortless for them as possible.

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

For someone completely new to school business, I would recommend visiting another similar school site and spending a day with the business manager. Spend a day with the state folks and get a grasp of how that affects your job. Make contacts you can call on. You absolutely must have all those resources. This business is so varied and complicated; it truly "takes a village".

How have you benefited from membership in ALASBO?

My first contact with ALASBO was only a few weeks into the job as I was able to attend the Summer Leadership in Homer last year. That proved to be priceless. Even with so much school business experience, there were many differences and some unique features in the Alaska system. The initial contact with key people in our organization gave me a source of information that otherwise would not have been there. These ALASBO folks have led me every step of the way.

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What do you like to do for fun?

In my leisure time mostly I enjoy being outdoors. Although I am not much of a wild adventurous sort, I prefer hiking, walking along the shoreline, driving out through the mountains, and simply taking it all in. Also, I like reading, traveling and spending time with family and friends.

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

A couple of years ago, I was fortunate to be able to take my dream trip to the Mediterranean. It was a spectacular cruise with ports in Venice, Turkey, Greece, Spain, Monaco, and many stops in Italy. Too much history and art and beauty there to describe. I would definitely take that trip again. But first I would go the Holy Land and spend at least 2 weeks. It would be life changing just to be there and see and feel a little bit of all that has happened in that area of the world.



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

I don't have a middle name.

What is your proudest accomplishment?

Other than the obvious – Getting my two sons raised to be productive members of society, with wives that love them, with jobs that pay them, and with 5 of the cutest, smartest grandchildren on this earth, there is another thing that I have been blessed to be a part of. It is not really an accomplishment, just something I feel fortunate to have done. About 10 years ago I became a hospice volunteer. That is a non-medical person who basically gives respite to the caregiver. Each of my patients gives me much more than I give them.



My very first patient was my special one of course. Years later when her husband entered the hospice program, he requested that I be his caregiver and I was honored to once again be a part of the end of life process for this family. To know that what you do has made a difference for someone is all you can ever want. You receive much more than you give. Anytime you can set aside some time to volunteer for something or someone is time well spent.

ALASBO 2013 Liaison and Mentor Assignments

Liaison/Mentor match-up's are a two-way street; contact your match today!

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Mark Your Calendars!



Upcoming Events

- **Dec 8-11** – ALASBO Annual Conference – Anchorage
- **Feb 20-22, 2014** – ASBO International Executive Leadership Forum—Lake Buena Vista, Florida
- **Feb/Mar 2014** – ALASBO Legislative Fly-In, Juneau

Thoughts to Ponder from Steven Wright

If you're not familiar with the work of Steven Wright, he's the guy who once said: "I woke up one morning and all of my stuff had been stolen... and replaced by exact duplicates." His mind sees things differently than we do -- to our

amazement and amusement. Here are some more of his gems.

- I intend to live forever -- so far, so good.
- If Barbie is so popular, why do you have to buy her friends?
- Eagles may soar, but weasels don't get sucked into jet engines.
- What happens if you get scared half to death twice?
- My mechanic told me, "I couldn't repair your brakes, so I made your horn louder."
- Why do psychics have to ask you for your name?
- If at first you don't succeed, destroy all evidence that you tried.
- A conclusion is the place where you got tired of thinking.
- Experience is something you don't get until just after you need it.
- The hardness of the butter is proportional to the softness of the bread.
- To steal ideas from one person is plagiarism; to steal from many is research.
- The problem with the gene pool is that there is no lifeguard.
- The sooner you fall behind, the more time you'll have to catch up.
- The colder the x-ray table, the more of your body is required to be on it.
- Everyone has a photographic memory; some just don't have film.