

# OASBO 2022 Annual Conference

## Course Description Quick Guide

Course Name	Course Description
<p><b>Competitive Bidding: Dos and Don'ts</b>            Dan Lautar, Associate Attorney,            Pepple &amp; Waggoner, Ltd.</p>	<p>This course will cover an overview of the statutory competitive bidding process required by boards of education when they determine to build, repair, enlarge, improve, or demolish any school building, the cost of which will exceed fifty thousand dollars.</p> <p>The course will provide insight into the fundamental rules governing competitive bidding procedures, include the type and scope of projects which must be competitively bid, as well as the exceptions to competitive bidding available under statute and case law.</p> <p><b>Statement of Accreditation Rationale:</b> An understanding of Ohio's complex competitive bidding laws is essential for the financial operations of all public school districts.</p>
<p><b>Economic Outlook</b>            Lindsey M. Piegza, Ph.D.,            Managing Director, Chief            Economist, Stifel, Nicolaus &amp;            Company, Inc.</p>	<p>Chief Economist Dr. Lindsey Piegza will look at the current state of the economy amid the ongoing pandemic and what it means going forward for overall growth, interest rates and monetary policy. She will cover macro-economic trends in consumer spending and investment, in addition to new monetary and fiscal policy initiatives and the potential economic effects of these changes. She will also examine the changing global and political environment, and how it will affect the economic recovery. Participants will leave this session able to advise management teams on the possible effect of economic issues on their organizations.</p> <p>The course will provide the following learning objectives: 1. Macro-economic trends including the health of the consumer, and manufacturing sector 2. Fed policy effects and initiatives 3. U.S. growth and rate outlook</p> <p><b>Statement of Accreditation Rationale:</b> Understanding the current economic environment and future economic outlook is very important for every school business official. Understanding the Federal Reserve's policies and projected pathway of rates is essential too.</p>
<p><b>Bringing Your District into the 21st Century</b>            Mark Ingles, Treasurer/CFO,            Jefferson Local SD</p>	<p>This course will cover best practices in incorporating technology to streamline the treasurer's office. Specific areas that will be covered is purchasing and HR. How to maintain documentation in a digital environment to meet audit standards.</p> <p><b>Statement of Accreditation Rationale:</b> In an increasingly digital world and with COVID related disruptions it is important to learn how to utilize tools to streamline the work of the treasurer's office while maintaining compliance and good record keeping.</p>
<p><b>How to Address Indoor Air Quality Utilizing ESSER Funding and EDGAR Compliant Cooperative Procurement Contracts</b>            David Hart, Certified Technical            Roof Consultant, Tremco,            Regina Martino, Market            Development Manager, Tremco            Roofing &amp; Building            Maintenance Division</p>	<p>To leverage available ESSER funds for facility improvements, school officials must understand what type of work qualifies, what requirements must be met and what procurement solutions are available. Experts from Tremco Roofing and Building Maintenance will discuss how to leverage such funds for facility improvements, particularly relating to indoor air quality. Discussion points will include best practices for determining deficiencies in existing infrastructures, how to remedy those deficiencies, and an in-depth explanation of the fiscal benefits to using cooperative procurement solutions that meet federal grant requirements.</p> <p>This course will provide actionable steps on how to identify and address building enclosure deficiencies to achieve optimal student indoor air quality, comfort, health and safety in a timely manner within a predictable budget. It will also highlight the latest qualified methods of inspection, testing, maintenance, repair, and replacement to improve school facility indoor air quality. Participants will come away with a clear understanding of the benefits of using available procurement solutions, what type of work qualifies and what requirements must be met.</p> <p><b>Statement of Accreditation Rationale:</b> As districts struggle with passing levies, staffing shortages, rising costs and other challenges, operations and finance personnel tasked with maintaining their buildings need to fully understand the funding opportunities available to protect their facilities. Understanding how to leverage available funds and what facility work applies will help school officials to extend the life of their building assets within the confines of budget challenges.</p>

<p><b>OASBO/RedTree Quiz Bowl</b>  Ryan K. Nelson, CFA, Co-Founder/ Portfolio Manager, RedTree Investment Group,  Jennifer C. Trowbridge, CFA, Managing Principal &amp; Portfolio Manager, RedTree Investment Group</p>	<p>This session will cover an overview of the various investment vehicles available to school districts. This will give school business officials the information they need to help make informed decisions with how to invest funds.</p> <p>The course will provide a review of various types of investments available to public school districts. The quiz bowl style will allow for interactive participation from the crowd. We will discuss the pros and cons of the various investment types.</p> <p><b>Statement of Accreditation Rationale:</b> This session will provide attendees with an overview of a variety of methods for investing excess funds. There are specific investments permitted by Ohio law allowed for school districts. Understanding the various investment types available as well as risk metrics for each is critical for school treasurers.</p>
<p><b>Improving Building Operations, Monitoring Indoor Air Quality and Enhancing Learning Environment</b>  David Smith , K-12 Sales Leader, Gardiner Building Services,  Chad Welker, Business Manager, Twinsburg City SD, Matthew Field, Business Leader, Gardiner Building Services</p>	<p>This course will cover an overview of how Data Analytics is used to improve facility performance and reduce cost.</p> <p>This course will provide an overview of how Data Analytics is being utilized in HVAC management to provide continuous commissioning of Indoor Air Quality, comfort and other operational standards.</p> <p><b>Statement of Accreditation Rationale:</b> Understand how data collection is being used effectively. Understand how and what data is collected, categorized and interpreted into action items to improve performance.</p>
<p><b>GASB 87 Accounting for Leases</b>  Jared Cottrell, Principal, Rea &amp; Associates, Inc. , Jeff McCuen, President, McCuen Accounting Services</p>	<p>This session will bring participants up to speed on the most significant GASB Statement being implemented in fiscal year 2022. GASB Statement No. 87 establishes a single model for lease accounting based on the foundational principal that leases are financings of the right to use an underlying asset and requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases.</p> <p>The course will provide essential information about the applicability of GASB 87 and how to calculate/recognize lease assets and liabilities when applicable.</p> <p><b>Statement of Accreditation Rationale:</b> Understanding the impact of implementing GASB 87 is very important for every school business official. This understanding is critical to complete and accurate financial reporting.</p>
<p><b>Excess Cost and Catastrophic Cost</b>  Deborah Caudle, ODE Area Coordinator, Ohio Department of Education, Sarah Stirling, Program Administrator 2, Ohio Department of Education</p>	<p>This course will provide an overview of identifying students eligible for excess and catastrophic cost and provide tips for tracking and reporting within the School Finance application in OHID.</p> <p>The course will provide essential information about the changes in excess and catastrophic cost with the passing of HB 110 and the potential impact of switching from State Share Index to State Share Percentage.</p> <p><b>Statement of Accreditation Rationale:</b> Understanding the process and financial impact of excess cost and catastrophic cost is very important for every school business official.</p>
<p><b>Signed, Sealed, Delivered: Understanding Construction Procurement for School Districts</b>  Christopher L McCloskey, Partner, Bricker &amp; Eckler LLP, Eva Anderson, Treasurer/CFO, Greene County Career Center, Casey Rieth, Attorney, Bricker &amp; Eckler, LLP</p>	<p>Participants will be able to gain an understanding of the various delivery models available for school construction projects. When preparing for a construction project, one of the first decisions that must be made is whether to use a general contractor, construction manager at risk, or design-build delivery model. We will provide an overview of the construction procurement process for school districts, including design professional procurement, competitive bidding, and procurement of construction managers at risk and design-builders. We will describe the standard of award and contracting process for each project delivery model. Additionally, we will compare the pros and cons of these delivery models, including how each relates to the school district's schedule and budget, how each model allocates risk, and the primary decision points within each model. This presentation will also identify and explain exceptions to competitive bidding available to school districts.</p> <p>The course will provide an overview of the construction procurement process for school districts. Attendees will receive an overview of the following processes: • Design professional procurement • Competitive bidding • Procurement of construction managers at risk and design-builders.</p> <p><b>Statement of Accreditation Rationale:</b> It is necessary for school districts to understand the various delivery models available for school construction projects and the associated risk factors, as well as what each district needs to know to make sure they are following Ohio law when hiring a design professional, contractor, construction manager at risk, or design builder.</p>

<p><b>The Law of Unintended Consequences, Part Deux: More everyday examples of how no good deed goes unpunished</b></p> <p>Beverly C. Meyer, Attorney, Bricker &amp; Eckler LLP, Jeremie Hittle, Treasurer, Piqua City SD</p>	<p>School business officials deal with a wide range of employment issues every day. Employee leaves. Workers' compensation. Overtime pay. Insurance contributions. Licensure. Contracts. This presentation will explore the many ways in which ordinary decisions that are made for all the right reasons can end up in all the wrong ways. Whether it's because the law has changed or because people will always be -- well -- people, this presentation will explain how to avoid becoming tomorrow's example of what not to do.</p> <p>This course will provide practical tools to help school business officials navigate their legal obligations relating to employee pay, leaves, and benefits through the presentation of examples and discussion of experiences.</p> <p><b>Statement of Accreditation Rationale:</b> Human resource functions are complex and present challenges to school business officials who are regularly required to interpret and apply federal and state laws in that area. This program will explore legal requirements of various HR statutes and the effects of noncompliance. It will provide school business officials knowledge to apply in circumstances they see each day.</p>
<p><b>Anatomy of a Lease or Certificates of Participation (COPS) Financing</b></p> <p>Rebecca C. Princehorn, Esq., Partner, Bricker &amp; Eckler LLP, M. Shannon Martin, Partner, Bricker &amp; Eckler</p>	<p>This course will outline the statutory requirements and options for structuring a lease or certificates of participation financing, which are very different from those applicable to a traditional bond issue.</p> <p>The course will provide a fundamental understanding of the nature of securing a financing with real estate as opposed to tax receipts, plus applicable law, and market considerations.</p> <p><b>Statement of Accreditation Rationale:</b> Lease and certificates of participation financings are becoming more common due to voter fatigue and Ohio's strict debt limitations for schools. This course will orient participants to key aspects of such financings, including structuring considerations, over-collateralization and bond insurance in the OFCC versus the non-OFCC context.</p>
<p><b>To Bid or Not To Bid?</b></p> <p>Belinda Kenley, Vice President/ Director of Sales, Energy Optimizers, USA, Ken Swink, Director, Southwestern Ohio EPC, Carla Rice, Treasurer/CFO, Montpelier EVSD, Abby Sharp, Treasurer/CFO, Ayersville Local SD</p>	<p>School districts have various options for evaluating project proposals and awarding facility improvement projects to vendors, including an option available through Ohio's educational purchasing co-ops. Energy Optimizers, USA and SW Ohio Educational Purchasing Council will discuss the pros and cons of each method, explaining how to save money and time in the process, and offer detailed case studies.</p> <p>Participants will learn that they can select their preferred Energy Services Company for Design-Build projects without going out to bid, as permitted by Ohio Revised Code 167.081, based on a program that Ohio's 6 educational purchasing co-ops have implemented. The panel will describe and explain this procurement tool which has been successfully used since 2018 by more than 75 Ohio school districts throughout Ohio. Specific examples and case studies will be shared, to allow attendees to gain an understanding of the process and the energy and financial savings achieved.</p> <p><b>Statement of Accreditation Rationale:</b> Participants can be confident that the approved firms have been thoroughly vetted based on their professional experience, technical capabilities, pricing, warranties, and current references, and that ongoing checks and balances are in place.</p>
<p><b>Health Care Data and The Role it Plays for Insurance Committee Alignment and Contract Negotiations</b></p> <p>Cheryl Mueller, President &amp; Managing Principal, HORAN</p>	<p>Every decision should be guided by data so that school districts have proof and rationale behind the overall health benefits strategy and measurement of success. Learn about health care data and how it drives alignment and acceptance from your insurance committee; Insightful analysis encourages action and creates predictive models to guide future improvements to benefits strategy; Leverage data and reporting to negotiate health plan changes; Utilize basic reports that eliminate fear driven stalls.</p> <ul style="list-style-type: none"> <li>• Utilizing a Standard Reporting Package To Drive Decision Making: Understanding the Data and the Real Impact for Employees</li> <li>• Leverage Data to Negotiate Health Plan Changes: Case Studies Include: Primary Care Impact, Spousal Cost Analysis, and Health Savings Accounts &amp; Claims Management</li> <li>• Aligning &amp; Engaging Your Insurance Committee to Strategic Initiatives: Best Practices including Strategic Communication, Data &amp; Reporting Review, and Premium Cost Share</li> </ul> <p>These objectives will be met by:</p> <ul style="list-style-type: none"> <li>• Telling the story of health care with data from health benefits experts and peers</li> <li>• Explaining the value of aligning your insurance committee to make to strategic initiatives</li> <li>• Identifying examples of outcomes achieved by leveraging data</li> </ul> <p>School districts will leave the session compelled to use data analytics to drive business decisions.</p> <p><b>Statement of Accreditation Rationale:</b> Understanding the value of data supported decisions is very important for every school business official. Every decision should be guided by data so that school business officials have proof and rationale behind their overall health benefits strategy and measurement of success.</p>

<p><b>Account Code Accuracy &amp; Trends</b> Cynthia Ritter, School Business Consultant, K-12 Business Consulting, Inc.</p>	<p>Account code accuracy: how it effects data and trends for budgeting, forecasting and state reporting.</p> <p>Account code accuracy: how it effects data and trends for budgeting, forecasting and state reporting. The course will provide essential information on why USAS codes are so important, the benefit of proper coding for budgeting and forecasting, reporting requirements and how to make sure that the codes are completed properly for state reports and other documentation.</p> <p><b>Statement of Accreditation Rationale:</b> The coding of all funds correctly is crucial so that district is spending the funds as designated by the legislature and will not lose funding in future years.</p>
<p><b>Before Going on the Ballot, Consider these Election Nuances</b> Brad Ruwe, Partner, Dinsmore &amp; Shohl LLP, Reginald Staples, Jr., Partner, Dinsmore &amp; Shohl LLP</p>	<p>This course will provide an overview of pre- and post-ballot considerations in connection with bond issues and tax levies for school districts in order to better equip decision-makers for the process of planning, assessing, engaging and effectuating a thorough and effective ballot strategy.</p> <p>This course will provide information and strategic dialogue to better equip decision-makers with essential planning tools for an efficient and effective bond issue or tax levy. This course will cover considerations such as election deadlines, renewal levies, use of public resources, campaign considerations, board approvals, election contest periods, post-election considerations, coordination of bond offerings and other election considerations.</p> <p><b>Statement of Accreditation Rationale:</b> Better understanding the broad array of potential pre- and post-ballot considerations, both legal and practical, is critical to planning an efficient and effective bond issue or tax levy.</p>
<p><b>Capital Financing Hot Topics</b> Kenton S. Cashell, Managing Director, RBC Capital Markets, Andrew Laskey, Vice President, RBC Capital Markets</p>	<p>This presentation covers several topics related to capital financing for school districts. Topics will include Federal legislative updates, updated credit rating methodologies, bank loan options, and new disclosure concerns. Each topic will be covered in detail with real life examples and case studies where appropriate. Ongoing discussions at the Federal level and Federal legislation has the potential to impact how school districts pay for capital improvements. We will provide an up to date summary of Federal action and discuss how these interact with other currently available options for capital financing. Credit rating methodologies are updated periodically by the three major bond rating agencies. We will discuss the latest updates and how they could potentially impact school district credit ratings. This session will also cover new developments related to bank loans vs. public debt offerings. Recently bank loans have increased in popularity with issuers. We will discuss the pluses and minuses of bank loans and the reporting requirements for these alternative financing tools. Lastly, Continuing Disclosure compliance is an area of increased focus for the SEC over the past several years. The presentation will review continuing disclosure requirements, compliance, and potential consequences. We will also discuss new areas of disclosure concern cited more and more frequently by credit rating agencies and investors.</p> <p>This course will provide up to date essential information related to capital financing. The process for financing capital improvements while fairly well understood is impacted by numerous factors that change over time. Two primary examples are rating agency methodology and continuing disclosure requirements. This course is designed as a topical update on several important matters related to the capital financing process. Treasurers should come away with a thorough knowledge of these recent changes.</p> <p><b>Statement of Accreditation Rationale:</b> Virtually every treasurer will be confronted with the need to finance capital improvements during their career. Usually they will go through the process numerous times, either with a single growing district or due to changing districts. It is essential to stay up to date on changes related to the capital financing process to insure that that when they need to borrow, they can do so in the most efficient manner.</p>
<p><b>ESSER and Uniform Guidance</b> Chad Gorfido, Senior Manager, Rea &amp; Associates, Inc., Kyle Kiffer, Treasurer, Nordonia Hills City Schools</p>	<p>This presentation will cover the compliance requirements and allowable uses for ESSER II and ESSER III funding. We will also provide an overview of Uniform Guidance audits. We will discuss and provide best practices for establishing internal controls and remaining in compliance with requirements for this funding.</p> <p>Have a complete understanding of the ESSER compliance requirements and allowable uses. Obtain an understanding of the necessary internal controls and required policies and procedures. Consider the impact of this funding and the requirements on each school district and the implications on current policies and procedures.</p> <p><b>Statement of Accreditation Rationale:</b> Understanding the requirements of this new funding source is essential to remain in compliance and reduce the risk of questioned costs/findings during the audit process. Internal controls over compliance are a requirement of federal funding and also reduce the risk of noncompliance/findings.</p>

<p><b>Land acquisition by school: Districts, do you know all of the tools available in your toolbox?</b></p> <p>Amy Bartemes, Partner, Bricker &amp; Eckler, LLP, Jeff Stark, Chief Operations Officer, Dublin City SD</p>	<p>This course will cover an overview of the options for acquiring real property as well as related considerations such as due diligence, taxes, annexation, eminent domain, and zoning. Hear not only the legal perspective but also hear from a school business official.</p> <p>The course will provide essential information about land acquisition.</p> <p><b>Statement of Accreditation Rationale:</b> Understanding the various tools available for land acquisition is very important for every school business officials.</p>
<p><b>Your Facilities Bond Issue Failed. Now What?</b></p> <p>Matt Stout, Partner, Public Finance, Bricker Graydon LLP, Ryan T Jenkins, Treasurer/CFO, Pickerington Local SD</p>	<p>This course will cover an overview of dealing with the aftermath of a failed facilities bond issues. Learn about how to keep to your school district moving forward and plan for the future.</p> <p>The course will provide an explanation of how one school district has handled the issues that have arisen from failed bond issues in recent years. Learn about bond financing options, how to address increasing enrollment, COVID facilities management, and strategy for placing a previously failed issue back on the ballot.</p> <p><b>Statement of Accreditation Rationale:</b> Understanding and developing a strategy for how to move forward in the wake of a failed bond issue is key to the success of future bond issues.</p>
<p><b>Health Reimbursement Arrangements--How Can They Work for Me?</b></p> <p>Lisa Stevens, Account Development Coordinator, American Fidelity</p>	<p>This course will cover an overview of the various types of HRAs that the IRS allows and how school districts can use these to their benefit. Health Reimbursement Arrangements are growing in usage not only as an option when an HSA is not permitted, but also now as a bargaining tool for moving to higher deductible health plans, as a retirement buy-out, or a perk in an administrator's contract. And even more importantly with the recent addition of the Individual Coverage HRA (ICHRA), districts can attract and retain support staff such as bus drivers by offering the ICHRA so they can obtain health coverage without the district putting them on their health insurance plans.</p> <p>LEARNING OBJECTIVES: o Understand the variety of HRAs that the IRS allows including the newest one, the ICHRA.o Learn the IRS compliance and requirements for an employer to utilize HRAso Determine which HRA, if any, would be best to provide solutions for your district and your staff.</p> <p><b>Statement of Accreditation Rationale:</b> Understanding how Health Reimbursement Arrangements can benefit employers financially and assist with attracting and retaining of employees can prove to be invaluable. Additionally, it is essential to learn and follow the IRS rules regarding HRAs in order to stay compliant in the event of an audit.</p>
<p><b>Leadership Changes and the Critical Role of Data</b></p> <p>Stacy Overly, Senior Analytics Advisor , Frontline Education, Randy Drewyor, Treasurer/CFO 140 E Indiana Ave Perrysburg, OH , Perrysburg EVSD, Ryan Ghizzoni, Senior Analytics Advisor, Frontline Education, John Espy, Treasurer/CFO, Miamisburg City SD</p>	<p>Leadership changes happen. Whether you are changing districts, your district is transitioning superintendents, or you have new board members coming on, change is inevitable in school district leadership. During those times of transition learn how data can play a critical role in helping you quickly get up-to-speed on what you need to know, or what you need to communicate, about the district.</p> <p>This session will overview the journeys of two CFOs as they transition to new districts - their learning process and the tools, techniques, and data they used to get up-to-speed quickly in their new district or help inform other district leadership of the overall financial state of the district. They will discuss the importance of:• Historic data trends and perspective, from financial to academic• Visualization of data in easy-to-digest formats• Benchmarking to peers or their prior district for context • Forecast assumptions and the importance of a financial documentation/trail• Peer networking and best operational practices</p> <p><b>Statement of Accreditation Rationale:</b> Thorough understanding of a district's finances, including where they have been and where they are projected to go, is critical for any district CFO or decision maker. Having tools, resources and techniques to quickly get yourself up-to-speed when transitioning to a new district, or helping to communicate your district's state of finances, can be important for continuity of leadership and making the best financial decisions for a district.</p>
<p><b>Property Tax &amp; Board of Revision Matters</b></p> <p>Tess G. Tannehill, Esquire, Associate, Bricker &amp; Eckler, LLP, James Rossler, Treasurer/CFO, Rossford EVSD, Carly Sherman, Associate Attorney, Bricker &amp; Eckler, LLP</p>	<p>During this presentation with Bricker &amp; Eckler Attorneys Tess Tannehill and Carly Sherman and James Rossler, Jr., Treasurer/CFO of Rossford Schools, attendees will learn the significance of property tax valuation complaints and the Board of Revision process. Attendees will also get insight into common property tax exemption issues affecting school districts.</p> <p>This course will provide essential information regarding the significance of property tax valuation complaints and the Board of Revisions process. Attendees will also get insight into common property tax exemption issues affecting school districts.</p> <p><b>Statement of Accreditation Rationale:</b> Understanding the significance of property tax valuation complaints is critical for every school business official. Additionally, gaining insights into common property tax exemptions allows for school business officials to be prepared when issues arise.</p>



<p><b>What You Really Need to Know About Cyber Security</b> Tom Munson, Sr. Account Executive , DataServ, Mike Ugljesa, Program Administrator, Hylant Administrative Services</p>	<p>This course will cover an overview of how school business officials can:• identify potential gaps in their current security efforts and plans,• learn how a district-wide security assessment works,• understand how to build a framework for securing the district, and• be able to effectively communicate that framework’s benefit to students, staff, administration, board members and the community at large.</p> <p>This course will provide critical information on the numerous areas that districts need to consider and evaluate/assess for cyber risk, both to better protect themselves and to meet insurance requirements.</p> <p><b>Statement of Accreditation Rationale:</b> The security exposure and impacts created by the use technology throughout a school district for learning and operational purposes, the supporting processes, and the connections of staff, faculty, student, third party partners connections are innumerable. Due to the exposure and impact, school business officials have to prioritize and secure cyber insurance while reducing the overall impact and costs of a cyber breach.</p>
<p><b>Evaluating Your Technology Investments – What is the Real Return on Learning?</b> Tom Munson, Sr. Account Executive , DataServ</p>	<p>This course will cover an overview of the various elements that contribute to the total cost of ownership and total cost of service for technology investments. Participants will be able to describe what “return on learning” is and how this compliments the more traditional TCO and TCS models. They will be able to use these models to evaluate past, current and future technology investments.</p> <p>The course will provide critical information regarding concepts to evaluate technology investments options that focus on meeting the district’s educational goals and objectives.</p> <p><b>Statement of Accreditation Rationale:</b> It’s important for school business officials to understand how to evaluate the financial investment in technology that drives both educational and business operations processes beyond the typical TCO model and how to maximize the overall impact on student learning goals.</p>
<p><b>Bond Refinance- Front Loaded Savings/Back Loaded Payment Model transfer savings to PI Fund</b> Stacy Williams, Treasurer/CFO, Beaver Local SD</p>	<p>This course will cover an update on how the current bond market is trending as well as a bond refinance option specifically allowing a school district to refinance their construction bonds with the ability to transfer the upfront savings from the bond retirement fund into the permanent improvement fund to be used for a selected capital project. RC 5705.14(C)(2).</p> <p>The course will provide essential information about the bond refinance process, models for refinance and an update on how the current bond market is trending.</p> <p><b>Statement of Accreditation Rationale:</b> The course will improve the participants’ knowledge in bonds and the bond markets. The focus of this session will be on the bond refinance process, models for refinance and an update on how the current bond market is trending. Understanding the process of issuing bonds is very important for every school business official. Understanding timing of issuing debt and initial and ongoing requirements is essential.</p>
<p><b>Planning with ESSER Funds - Spending Today Without Going off the Funding Cliff Tomorrow</b> Marvin Founds, Director of Education Finance, Baker Tilly, Matt Bubness, Senior Consulting Manager, Baker Tilly Municipal Advisors, LLC, Scott Gooding, Treasurer/CFO, Gahanna-Jefferson Public Schools, Jessica Busenburg, Treasurer/CFO, East Knox Local SD</p>	<p>This course will cover an overview of the on-going need for monitoring and planning related to the use of ESSER funds. While ESSER funds have helped districts weather challenging times, districts need to be proactive in examining not only the continued planned spend down of ESSER funds, but also preparing for the future as these funds expire. Monitoring of ESSER funds use should also include corresponding performance metrics and how ESSER funds have impacted these outcomes. Initiating conversation now about how to plan for the end of ESSER funds now will help ease the transition and allow for additional planning time on preparing for any budgetary adjustments.</p> <p>The course will provide advice on monitoring use of ESSER funds and intended outcomes in order to help facilitate better conversations overall on district needs and priorities for the future.</p> <p><b>Statement of Accreditation Rationale:</b> - Understanding need for on-going conversations related to the use of ESSER funds and examining associated outcomes- Understanding for careful examination of any recurring expenditures that may have been created by the use of ESSER funds – whether for capital or operating needs. - Understanding as to how creating regular discussions across district leadership on ESSER funding may help support better/routine conversations about district financials needs and overall priorities post ESSER.</p>

<p><b>Certificate of Transition</b>  Marvin Founds, Director of Education Finance, Baker Tilly,  Dan Hedden, Partner, CPA,  Baker Tilly Municipal Advisors, LLC</p>	<p>This course will cover an overview of the newly required Certificate of Transition by outgoing school district treasurers, including how to implement best practices to meet the requirements and an explanation of the correlation to internal controls. Attendees will be provided the Auditor of State bulletin elements and an overview of internal control principles that relate to the requirements. Emphasis will be placed on providing attendees the ability to gain a better understanding through extensive Q&amp;A.</p> <p>The course will provide information that will aide treasurers in understanding the requirements of the Certificate of Transition, provide direction on how to implement procedures to be in compliance with the requirement, and provide explanation of how the requirement relates to internal control principles for the fiscal operations of the school district.</p> <p><b>Statement of Accreditation Rationale:</b> Understanding the requirements of the Certificate of Transition and learning best practices for being in compliance with 117.171 of the Ohio Revised Code is critical to internal controls of the school district’s fiscal operations.</p>
<p><b>Innovative Financing Techniques That Won't Make You Lose Sleep</b>  Brian Seedhouse, Managing Director, Fifth Third Securities,  Andrew Brossart, Partner, Bradley Payne LLC, Thomas Wilson, Partner, Dinsmore &amp; Shohl LLP, Jack Gusweiler, Principal, Fifth Third Securities</p>	<p>This course will cover examples of innovative financing techniques used by one district to manage current growth and position themselves for future capital needs.</p> <p>The course will provide essential information about bond issuance, including examples of strategies used by other districts to handle issues with growth, rating downgrades, voter support and funding projects not considered by some to be essential for educating students.</p> <p><b>Statement of Accreditation Rationale:</b> Every district faces unique challenges. Understanding the options available to them is very important for every school business official. Deciding which options are best is important in not only meeting the current needs of the district but also setting them up for future success.</p>
<p><b>Medicaid School Program Update</b>  Ken Richards, Principal, Rea &amp; Associates, TJ Cusick, Treasurer, Worthington City SD</p>	<p>This course will cover an overview of the Ohio Medicaid School Program. For Fiscal Year 2019, this program reimbursed Ohio schools approximately \$130 million dollars for services districts are required to provide. To maximize this reimbursement, it is important to understand the program and the process to ensure compliance with the related rules and filing deadlines.</p> <p>The course will provide information about the four main sections of the cost report (payroll, paid claims, procurement and non-payroll) and the support the auditors will be requesting to complete the required Agreed Upon Procedures Engagement that must be completed prior to final settlement.</p> <p><b>Statement of Accreditation Rationale:</b> Understanding the Medicaid School Program, the process, and the required deadlines for submission of the required documents including the Agreed-Upon Procedures Engagement is essential to participating the program and maximizing the reimbursement to your district.</p>