

OASBO 2023 Annual Conference

Course Description Quick Guide

Course Name	Course Description
<p>Economic Outlook Lindsey M. Piegza, Ph.D., Managing Director, Chief Economist, Stifel, Nicolaus & Company, Inc.</p>	<p>Chief Economist Dr. Lindsey Piegza will look at the current state of the economy amid the 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. Course Learning Objectives: The course will provide 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 Statement of Accreditation Rationale: Understanding the current state of the economy is very important for every school business official. Understanding monetary policy and its effects is essential, too.</p>
<p>(B)e Ready to Amend Your District's 403(b) and 457(b) Plans for SECURE & CARES Linda Segal Blinn, Vice President, Technical Services, Voya Financial</p>	<p>This course will cover an overview of mandatory and optional features of a 403(b) and 457(b) plan and the due date by which such features need to be included in a plan amendment to comply with federal legislation. The course will provide attendees with. 1. an understanding of which features under a 403(b) or 457(b) plan are required and which are required by recent legislation. 2. knowledge about the IRS deadlines for amending the plan to comply with recent legislation. 3. ability to identify best practices for document retention 4. ability to incorporate successful communication and education strategies to keep employees informed about recent changes to a 403(b) or 457(b) plan. Statement of Accreditation Rationale: The IRS expects that school districts keep their 403(b) and 457(b) plans up-to-date to reflect current federal legislation, including the SECURE, CARES, and SECURE 2.0 Acts. The IRS will be looking for timely adoption of those amendments if the district's plans are audited and, if not compliant, could subject the school district to monetary fines.</p>
<p>Strategies for Negotiating a Successful School Compensation Agreement as a Result of Economic Development Opportunities Brad Ruwe, Partner, Dinsmore & Shohl LLP</p>	<p>This course will discuss legal, strategic and practical considerations associated with school compensation when economic development incentives are utilized by communities. This course will identify many of the economic incentives used by communities, as well as different types of school compensation, negotiation strategies, and the short-term versus long-term impact of school compensation agreements on school districts. This course will (a) provide understanding as to many of the different types of economic development incentives, (b) differentiate between statutory school compensation and negotiated school compensation, (c) discuss quantifying costs and accounting for revenues, (d) discuss creative strategies in connection with school compensation and (e) discuss the recognition of upside recapture and downside risk in terms of school compensation. Statement of Accreditation Rationale: Economic development and related school compensation involve sophisticated developers, complex legal issues and intricate quantitative models. This course will help school treasurers be better prepared to spot issues and opportunities when it comes to school compensation agreements.</p>
<p>Campfire Stories - How to Make S'More When Investing District Funds Jennifer C. Trowbridge, CFA, Managing Principal & Portfolio Manager, RedTree Investment Group, Ryan K. Nelson, CFA, Co- Founder/ Portfolio Manager, RedTree Investment Group, Joe Violand, Portfolio Manager, RedTree Investment Group</p>	<p>This course will cover economic and market updates. The course will provide information for decision-makers on investing funds in today's markets. It will include a discussion on changes in the economic environment and its related changes in the fixed-income markets. Statement of Accreditation Rationale: It is important for school business officials to remain in touch with current market trends as they make investment decisions.</p>

<p>Constitutional Essentials of Ohio School Property Taxation Todd Puster, Treasurer, Orange City School District, Rebecca Jenkins, Treasurer, New Albany Plain Local SD</p>	<p>This course will cover an overview of...the provisions of Article 12 Section 2 of the Ohio constitution that address school property taxation and related school funding.The course will provide - Help school treasurers understand many of the parameters regarding school property taxation are set forth in the Ohio constitution.- To delineate the specific parameters contained in the Ohio constitution (20 mil floor, reduction factors, etc.)Statement of Accreditation Rationale: Help understand the importance of the Ohio constitution in setting forth the rules for a major source of revenue for school districts.</p>
<p>Overview of Ohio Facilities Construction Commission Bill Prenosil, Senior Planning Manager , Ohio Facilities Construction Commission (OFCC)</p>	<p>Attend this session to learn how OFCC funds projects, the different ways we can assist school districts (ELPP primarily), and how we implement our CFAP program which is a district-wide upgrade. Attendees will leave with a better understanding of resources available to them through the Ohio Facilities Construction Commission.An explanation of OFCC’s flagship funding program CFAP and highlight overviews of alternatives to CFAP.Statement of Accreditation Rationale: An understanding of OFCC’s CFAP program can help school officials decide when and how they will address facility needs. Additionally, this understanding will help these officials become more active participators in their school’s planning process.</p>
<p>HSAs: Common & Not so Common Questions People are Asking Lisa Stevens, Account Development Coordinator, American Fidelity</p>	<p>This course will cover an overview of Health Savings Accounts (HSAs)and the IRS regulations surrounding such things as what disqualifies an employee & their employer from contributing to an HSA, how to handle employees still claimed as a dependent on their parents’ tax form, and much more. The course will provide 1) An understanding of how Health Savings Accounts differ from other reimbursement accounts.2) Education on how to prevent IRS taxes and penalties on both the employer and the employee due to various compliance challenges of HSAs. 3) An explanation on how to transition from Flexible Spending Accounts to HSAs and/or how they can properly be used together. Statement of Accreditation Rationale: With many school districts implementing qualified high deductible health plans with health savings accounts in order to save money on the cost of health insurance, it is crucial that business officials understand the responsibility on them to comply with IRS regulations so not to incur IRS taxes and penalties on themselves or their staff.</p>
<p>Levy Options: Strategies for Local Funding & the Impact of House Bill 140 Paul Rutter, Of Counsel, Bricker & Eckler, Catherine M. Swartz, Of Counsel, Bricker & Eckler, Todd Griffith, Treasurer, Licking Heights Local School District</p>	<p>This course will cover an overview of the best and most suitable levy options for maintaining and growing a school district’s local funding, particularly in light of the impact and implementation of House Bill 140 in 2023.This course will provide participants with an overview of the advantages and limitations of common levy options and how to analyze which types of levies are the best fit for their school district, taking into account important related factors such as the impact of the 20-mill floor and reduction factors and preserving rollbacks. Growth levies (such as substitute emergency levies) and levy combination options, including with bond issues, will also be covered, and they will learn about the implementation of House Bill 140, which will impact all levy requests (even renewals) beginning with the May 2023 election.Statement of Accreditation Rationale: All Ohio school districts are reliant on at least a certain level of local funding, and so it is important for every school business official to understand property taxation mechanics and the wide variety of voted levy options available to school districts. This will help them guide their districts to financial stability and help increase the chances of a successful levy campaign.</p>
<p>Communicating & Tracking ESSER Ryan Pendleton, Executive Director, North Coast Shared Services Alliance</p>	<p>This course will cover an overview of best practices of communicating to stakeholders how the District has utilized ESSER funds in a clear, easy to understand manner to help alleviate the questions around the allowable uses of ESSER funds and the District's planned usage of ESSER funds. Additionally, presenters will identify various tracking methods to assist districts in tracking ESSER spend. Finally, presenters will engage with the participants to summarize their personal experiences with their boards of education and communities to prepare the participants for future presentations.The course will provide best practices and information regarding messaging to the board of education and other stakeholders regarding the allowable uses of ESSER funds. Statement of Accreditation Rationale: Understanding the allowable uses of ESSER funds is extremely important to all districts at this time. Understanding, engaging and learning about the various methods one can use to assist with tracking ESSER funds is beneficial to district CFOs.</p>
<p>Messaging Your Forecast in These Uncertain Times: How to Present a Clear Message Ryan Pendleton, Executive Director, North Coast Shared Services Alliance, Colleen Aholt, Treasurer, Elyria City SD</p>	<p>This course will cover an overview of how to communicate the unknown variables that surround the five-year forecast in a clear and concise manner. Participants will identify ideas in which to share with stakeholders and board members the various scenarios that districts are experiencing including cash balances, inflation, negotiations, ESSER funding, levies, and more. The presenters will describe and share various messaging visuals that can be utilized to message the above clearly.The course will provide Best practices and ideas in which to share with stakeholders and board members the variables affecting the five-year forecast including cash balances, inflation, negotiations, ESSER funds, levies and more.Statement of Accreditation Rationale: Understanding the variables and various scenarios that can affect the five-year forecast is extremely important. Being able to appropriately message these scenarios is essential for a treasurer.</p>

<p>Fair School Funding Plan Ryan Pendleton, Executive Director, North Coast Shared Services Alliance</p>	<p>This course will cover an overview of the status of the Fair School Funding Plan, the first two years of implementation, and the full phase-in of the FSFP. Participants will learn about how the current political landscape affects FSFP as well as the potential cost to fully phase-in the FSFP. The completed studies and their impact will be discussed, as well as other variables that could affect the FSFP. The course will provide essential updates regarding the Fair School Funding Plan, how the FSFP can affect different districts and the full phase in of the FSFP. Statement of Accreditation Rationale: Understanding the Fair School Funding Plan and the implications of any changes is essential to CFOs to properly prepare their five-year forecasts.</p>
<p>Federal Single Audit Update Danny Sklenicka, Principal, Rea & Associates, Inc.</p>	<p>This course will cover an overview of single audit compliance and internal controls and what schools will need to know to comply with the requirements of the Uniform Guidance. We will also discuss the SEFA as well as requirements and best practices for ESSER funds. The course will provide essential information on single audit requirements. Participants will learn about key internal controls, SEFA requirements, and better understand best practices for ESSER. Statement of Accreditation Rationale: The federal stimulus funds have created many first-time single audits for schools. Treasurers and business office personnel need to understand the requirements of the Uniform Guidance in order to properly track and spend these funds in accordance with federal requirements.</p>
<p>Control What You Can Control: Reducing Rising Energy Costs With a Long Term Master Plan & Quality Building Assessments David Smith , K-12 Sales Leader, Gardiner Building Services, Chad Welker, Director of Business Services, Ohio Schools Council, Mark Frye, President, Palmer Energy Company</p>	<p>This course will cover an overview of (i) current trends of gas/electric markets, (ii) Master Facility Plans, HVAC/Lighting and Building Envelope Studies and (iii) ways to fund Facility Improvements through grants, rebates, ESSER funds and PI funds. Business Managers, Treasurers and other industry experts will present on these topics to help combat rising energy costs through the development of a districtwide facilities plan to ensure efficient buildings. The course will provide essential information about Master Facility Plans, HVAC/Lighting and Building Envelope Studies and the gas/electric markets. Furthermore, course learning objectives include: • Understand the current trends and drivers of the gas and electric markets • Learn how to develop a long term capital improvement plan and how it is critical to ensuring that a district's buildings are as efficient as possible • Identify the primary components of a Master Plan and why it is important to have one. • Identify the benefits of a Building Envelope Study and its role in strengthening the Master Plan. • Identify the benefits of an HVAC and Lighting Studies to improve the learning environment. • List specific ways to secure financing for a Master Plan and capital improvements. These would include grants, rebate programs, ESSER funds and PI funds. Statement of Accreditation Rationale: Understanding how to create a master plan, conduct an HVAC/Lighting/Building Envelope Study and understanding the energy market is very important for every school business official. Without this knowledge, districts and their communities may be spending unnecessary monies supporting inefficient buildings. With rising energy costs, this understanding is even more critical for school business officials to understand.</p>
<p>Doing More With Less: Automation is Key! Bethany Suchy, Assistant Vice President / Relationship Manager – Public Finance , PNC Bank</p>	<p>Constantly challenged to 'do more with less', Treasury and Finance organizations are turning to modern technologies and faster payment channels to gain efficiency, visibility, and speed. By leveraging technology solutions throughout the Treasury and Procure-to-Pay processes, organizations can achieve greater efficiency and scale through automated invoice management, streamlined and expedited payment processing, and enablement of real-time connectivity. Organizations that understand how to effectively implement these technologies across their financial ecosystem will be fully equipped to support the growing demands of their organization. In this session, Treasury and Finance practitioners will learn more about faster payment methods including Real-Time Payments, Zelle, Direct to Debit, and Virtual Cards; Connectivity options with APIs and Embedded Banking, and Procure to Pay automation and fraud mitigation. Additionally, HR practitioners will learn more about the on-demand pay solutions that can help increase employee satisfaction and meet the rapidly changing demands of today's workforce. Statement of Accreditation Rationale: Understanding the various modern payment methods available in today's market is critical for Treasurers and Finance officers of organizations. The difference in speed, cost, settlement, and functionality are key factors to consider when executing outbound payments to business entities or individuals. Additionally, with the new NACHA Web Debit rule, organizations need to understand the solutions available to help meet these requirements. From a systems integration perspective, it is also critical to understand the various new ways organizations can connect to their banking data through real-time data exchange and payment initiation.</p>

<p>Pooling for Savings on Your Medical Stop Loss Premium</p> <p>Maggie Neely, Area Vice President, Gallagher Insurance, Risk Management, & Consulting, Andrew Geistfeld, Treasurer/CFO, Upper Arlington City School District, Brian Kern, Treasurer, Dublin City Schools, TJ Cusick, Treasurer, Worthington City SD</p>	<p>This course will cover an overview of collective purchasing arrangements and the potential savings that can be achieved in group purchasing power! The course will provide a dive into the reality of purchasing Stop Loss Health Insurance for Self-Funded Health Plans Statement of Accreditation</p> <p>Rationale: Understanding the process of group purchasing for Health Insurance is very important for every school business official. Understanding timing of the purchase, product knowledge, market trend, and initial and ongoing requirements is essential, too.</p>
<p>Options for Financing Capital Facility Needs: Voted or Unvoted</p> <p>Andrew Laskey, Vice President, RBC Capital Markets, Kenton S. Cashell, Managing Director, RBC Capital Markets</p>	<p>This course will cover options available to Ohio school districts to finance capital facility needs. These include voted and unvoted options such as a bond issue, income tax, borrowing against a permanent improvement levy, LTGO bonds and capital leases. We will discuss the pros and cons for each options as well as under which circumstances each borrowing option might be most applicable. We will specifically discuss the current inflationary environment and how this has impacted Ohio school districts completing or contemplating facilities projects. We will also discuss how new debt might fit into a school district's existing debt portfolio. Many times it can be helpful to time new debt issues around the drop off of existing debt in order to possibly minimize the tax increase on residents. We will explain how to approach such decisions and the questions to ask your finance professionals so you know key dates and parameters around taking advantage of such opportunities. School business officials should be able to understand options for borrowings related to capital facilities projects as well as the benefits and disadvantages of each option. This includes security structures that require and do not require voter approval. We will also discuss methods of sale and the advantages and disadvantages of each. When planning for facilities projects it is important to consider which structure is best for the District and for taxpayers. For large capital facilities projects, how the new debt fits within the district's existing debt portfolio is important. We will discuss strategies to issue new debt and minimize tax increases. Statement of Accreditation Rationale: School business officials should be able to understand options for borrowings related to capital facilities projects as well as the benefits and disadvantages of each option. This includes security structures that require and do not require voter approval. We will also discuss methods of sale and the advantages and disadvantages of each. When planning for facilities projects it is important to consider which structure is best for the District and for taxpayers. For large capital facilities projects, how the new debt fits within the district's existing debt portfolio is important. We will discuss strategies to issue new debt and minimize tax increases.</p>
<p>State Software Reports & USAS Account Filters</p> <p>Amanda Folkman, State Software Support Specialist, Management Council Ohio Education Computer Network</p>	<p>The course will provide an overview of useful practices for report generation, including dynamic report generation and report customization, as well as how to restrict users access and filter reports via the use of account code filters. The course will provide a live demonstration in the software. Users will be shown tools within the software that can be used to most efficiently run and customize reports. This course will also provide a detailed example of how to create and assign account filters. Statement of Accreditation Rationale: Utilizing reports within the state software is imperative to managing a district's finances. It is important to the treasurer's office to be able to produce accurate and timely reports for district personnel, reporting requirements, or day-to-day activities. The ability to customize reports would help districts in producing reports needed for specific scenarios, including board meetings, audit requests, building and department managers. Utilizing account filters is also important for generating specific reports. This allows generating a report with or viewing a subset of data. For example, account filters are used to restrict users to view and interact with only the accounts they are responsible for. Utilizing account filters gives a district flexibility to allow users to directly interact with the software and reports while also maintaining internal controls on the accessible accounts.</p>
<p>Understanding How Public Utilities, Including Pipelines, Are Valued And How They Affect Your Revenue</p> <p>Terrah Stacy, Treasurer/CFO, Springboro Community City SD, Stacy Overly, Senior Analytics Advisor, Frontline Education, Meghan Sullivan Homsher, Senior Analytics Advisor, Frontline Education, Scott Paul, Treasurer, Franklin Local SD</p>	<p>You will learn what public utilities are currently taxable per statute and their assessment percentage. We will discuss current public utility tax appeals and their implications, as well as tools that you can use when talking to your legislators and constituents. The course will provide what public utilities are, and how the revenue is computed; what the appeal process is when a public utility requests a lower valuation; which districts have pipelines that run through them and understand which ones are taxable and which ones are not; and how to communicate the impacts of tax appeals on your district's revenue and advocate for change. Statement of Accreditation Rationale: Public Utilities are a vital part of many districts' revenue sources, so it's imperative to understand the ins and outs of taxes and appeals to help protect your revenue and mitigate other implications. Further, through this understanding, you can help to increase your advocacy efforts to legislators and your local constituents as pipelines/others file tax appeals.</p>

<p>Putting Out Wild Fires of Misinformation & Avoiding Walnut Trees Abby Sharp, Treasurer/CFO, Ayersville Local SD, Beth Hensch, Superintendent, Ayersville Local SD</p>	<p>This course will cover an overview of our district's attempt to become more transparent with our finances along with presenting financial and other data to our stakeholders. The course will provide ideas that the audience can take back to their districts to implement in an effort to become more transparent and communicate with stakeholders. Statement of Accreditation Rationale: Transparency in finances is very important for every school business official.</p>
<p>Using ESSER Funding & EDGAR Compliant Cooperative Procurement in Ohio for Facility Improvements Chris Copley, Sales Representative, Tremco Roofing & Building Maintenance Division, Jenn McCoy, Treasurer, Coldwater EVSD</p>	<p>When a district seeks to use available ESSER funds for facility improvements, what type of work qualifies and what requirements must be met? This course explores how and why other Ohio schools have addressed deferred infrastructure maintenance issues impacting indoor air quality using cooperative procurement vehicles that meet EDGAR requirements for use of federal funds. 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 indoor air quality remediation using cooperative procurement solutions. The course will educate participants on:- Upcoming ESSER funding deadlines and how to leverage cooperative procurement vehicles in compliance with federal funding requirements.- What type of work qualifies and what requirements must be met for the use of ESSER funds.- The importance of identifying and addressing building enclosure deficiencies to improve and protect indoor air quality.- The latest qualified methods of inspection, testing, maintenance, repair, and replacement to improve school facility indoor air quality.- 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.Statement of Accreditation Rationale: 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>Performance Audits: a Tool to Improve Economy, Efficiency, & Effectiveness in Your District Dorinda Byers, Deputy Director of Operations, Ohio Auditor of State</p>	<p>Government administration best serves the collective interest of the public when it is effective, efficient, economical, ethical, and equitable. Performance audits help inform legislators, oversight bodies, those charged with governance, and the public about whether public services are being provided consistent with these concepts. Performance auditing can contribute to accountability and can help improve government administration by identifying deficiencies and recommending enhancements to achieve effective, efficient, economical, ethical, and equitable outcomes, when appropriate within the context of the audit objectives. Performance audits are beneficial to all types and sizes of government, from schools and villages to large state agencies. They not only provide evaluation of how well a government function, agency, program, or activity is working, but they suggest opportunities to create, manage, oversee, and modify agencies or programs. Attend this session to learn how a Performance Audit could benefit your district. Session attendees will learn:- Definition of performance audits.- Stages of performance audits.- Sections of performance audits.- Benefits of performance audits.- Results from performance audits.- Example recommendations from school performance audits.Statement of Accreditation Rationale: The concept of accountability for use of public resources and government authority is key to our state's governing processes. Management and officials entrusted with public resources are responsible for carrying out public functions and providing service to the public effectively, efficiently, economically, ethically, and equitably within the context of the statutory boundaries of the specific government program. Performance audits help a school district determine whether: • district leadership manage government resources and use their authority properly and in compliance with laws and regulations. • they are achieving their objectives and desired outcomes. • services are provided effectively, efficiently, economically, ethically, and equitably.</p>
<p>Challenging the Status Quo of Health Insurance Nick Ciarniello, Treasurer/CFO, Willoughby-Eastlake City SD, Bob Gearhart, CEO, DCW Group</p>	<p>This course will cover an overview of health insurance, the legislative changes that have caused costs to increase annually, and the misaligned incentives of stakeholders surrounding health insurance plan. By attending the course participants will gain an understanding of the incentives, primarily financial, that motivate stakeholders interacting with their district's health insurance plan. Understanding those motivations along with legislation like the Medical Loss Ratio in the Affordable Care Act and the Consolidated Appropriations Act will outline a clear picture of where the opportunities are for cost savings. Coupled with real life examples and best practices used by other district's this session will teach participants how to regain leverage, both financial and administrative, for their districts to gain total control over a top three expense.Statement of Accreditation Rationale: School business officials are in a difficult position representing their districts health insurance plan to outside stakeholders (insurance carriers, consortiums, brokers, vendors) and internal stakeholders (labor unions, membership, staff). Participants will be able to identify all stakeholders, economic incentives, industry norms, and the strategies they can use to regain control of a top three expense that continues to increase annually.</p>

<p>Budgeting & Strategies for Buildings and Departments: Short-Term and Long-Term</p> <p>Belinda Kenley, Vice President/ Director of Sales, Energy Optimizers, USA, Rusty Bookman, Senior Account Executive, Energy Optimizers, USA, Melcie Wells, CFO/Treasurer, Warren Local School District</p>	<p>This course will cover an overview of the process to follow to develop a comprehensive facilities plan, including scope of work and budget, for building improvements in the near term and long term. Panelists will describe the process that they followed to assess their facilities, especially areas that are unsafe or failing. Internal and external resources will participate in the evaluation process. The district will gain an understanding of where dollars and resources should be invested to improve their facilities and ensure a safe, comfortable learning environment. Various procurement methods will be explained, along with case studies. Statement of Accreditation Rationale: Understanding the process of evaluating school facilities and establishing budgets for improvements is critical as the treasurer prepares annual and long term budgets. The treasurer must also understand the available procurement tools to ensure that districts follow the legal process for investing in facility improvements.</p>
<p>HR, Safety, Transportation, IT & Other Hats Worn by Today's SBOs</p> <p>Travis Thompson, Director of Risk Management, Hylant Administrative Services</p>	<p>This course will provide an overview of critical decisions that must be made by school administrators that have the potential to drive loss exposures. The course will provide resources for decisions made in the fields of Human Resources, Employee Safety, Pupil Transportation, Cyber Readiness and other critical functions that may not be the primary role the administrator holds. Statement of Accreditation Rationale: Decisions made by school officials unfamiliar with employment or transportation law may jeopardize the districts' ability to fully protect staff and students. This course provides an overview of resource materials that to guide decisions streams for typical sources of loss.</p>
<p>Grants Management</p> <p>Cynthia Ritter, School Business Consultant, K-12 Business Consulting, Inc., Jennifer Sudhoff, Treasurer/CFO, Benjamin Logan Local SD</p>	<p>This course will cover an overview of the Treasurer's role in Grants Management, from the narrative to filing the FER. The course will provide insight on how to effectively write, manage and review Federal Grants, including verifying monthly budget expenditures and how grant spending can affect the general fund and 5 year financial forecast. Statement of Accreditation Rationale: Federal grants have a high level of oversight with many levels of regulations that treasurers need to be aware of and manage to. How a federal grant is spent can have significant impact on a districts cash flow and forecast. Treasurer's need to be aware of all the reporting deadlines, audit requirements and resources available.</p>
<p>Common Audit Findings</p> <p>Chad Gorfido, Senior Manager, Rea & Associates, Inc., Kyle Kiffer, Treasurer, Nordon 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. This session will cover common audit findings. We will obtain information on the most common audit findings from the Auditor of State's office and will present recent relevant findings school districts are being issued. The session will include how to prevent those findings including the controls that need to be put in place to prevent them in the future. We will also discuss how to correct those findings going forward. The discussion will include how schools and auditors can work together to improve processes to prevent findings as well as what impact findings can have on an audit. Statement of Accreditation Rationale: This session will cover common audit findings. We will obtain information on the most common audit findings from the Auditor of State's office and will present recent relevant findings school districts are being issued. The session will include how to prevent those findings including the controls that need to be put in place to prevent them in the future. We will also discuss how to correct those findings going forward. The discussion will include how schools and auditors can work together to improve processes to prevent findings as well as what impact findings can have on an audit.</p>
<p>Creating a Collaborative & Comprehensive Financial Plan</p> <p>Dan Schall, Municipal Advisor/Director, Bradley Payne Advisors, Laura Sauber, Finance Director, Shared Resource Center, Tiffany Hiser, Executive Director, Shared Resource Center, Valorie Hill, Treasurer, Valley View Local SD</p>	<p>This course will cover an overview of collaboratively working with all stakeholders in creating and working with a school financial plan. The course will provide - Understanding of the value of a financial plan beyond compliance- Key concepts in linking forecasting and planning to operations and programmatic strategy- Methodology for inclusion and transparency into the financial planning process- Methodology for using a financial plan to reduce risk and improve the culture of school districts through collaboration- Other tools and concepts for reporting and directing results while engaging school administration's goals amicably. Statement of Accreditation Rationale: Protecting and managing a public entity's tax dollars means managing finances to reduce risk. Collaborating around a financial plan that goes beyond transparency to engaging stakeholders in resource alignment reduces the risk of forecasting errors, ensures dollars are aligned to the desire of the Board and Community, and brings clarity to both the district's expectations and safe guarding of resources. This session is designed to help school treasurers be more collaborative in planning, budgeting, and communicating.</p>

<p>Construction Turbulence Rebecca C. Princehorn, Esq., Partner, Bricker & Eckler LLP, Christopher L McCloskey, Partner, Bricker & Eckler LLP, Melcie Wells, CFO/Treasurer, Warren Local School District</p>	<p>This course will cover construction turbulence: inflation, GMP pitfalls and funding shortfalls. Attendees will learn strategies for successfully navigating construction turbulence resulting in projects being over budget and underfunded.Statement of Accreditation Rationale: Construction projects are experiencing serious inflation and supply chain issues. This session will focus on how to manage projects for that and what options there are for providing additional funding.</p>
<p>Involving Your Leadership Team in the Five-Year Forecast Adam Zink, Treasurer, Lakota Local SD (Liberty Township), Darian Ascoli, Assistant Treasurer, Lakota Local SD (Liberty Township), Hannah Songer, Director of Finance, Lakota Local SD (Liberty Township)</p>	<p>This course will cover how the Lakota finance team engaged the Leadership team and Board of Education in the development of the five-year forecast and the associated assumptions in a comprehensive way to ensure a complete understanding of the organization to meet the financial goals. The course will provide information on ways to encourage executive leadership and the Board to engage in the development of the five-year forecast. This enables the Treasurer to develop a much more accurate and detailed forecast. It also allows executive leadership and Board to bridge gaps in their understanding of what is included in the five-year forecast.Statement of Accreditation Rationale: Engaging the executive leadership and the Board in developing the five-year forecast is crucial for developing an accurate forecast. This is a much more detailed approach, which allows school business officials to make well informed financial decisions.</p>
<p>When Holding Hands & Singing Kumbaya Doesn't Work: Managing Board-Treasurer Relationships Erik Roush, Executive Director, Financial Affairs, Columbus City Schools, Stanley J. Bahorek, Treasurer/ CFO, Columbus City School District, Maria Rellinger, Treasurer/CFO, Apollo Career Center, Bryan Christman, Treasurer/CFO, Shaker Heights City SD</p>	<p>This course will feature a panel discussion of experienced school treasurers providing insight into relationships with boards of education, including problem-solving, effective communication, and how to address the inevitable challenges of board-treasurer relationships. After attending this session, participants will be able to • Identify common challenges faced by school treasurers, including those involving investing public funds and debt issuance; • Identify potential solutions to the aforementioned challenges; and • Recognize best practices as detailed by their experienced colleagues in addressing critical issues facing school treasurers.Statement of Accreditation Rationale: In order to effectively communicate with boards of education and work through the various challenges that may arise, treasurers will have a better understanding of how to most effectively address issues that arise relative to debt issuance and investment of public funds.</p>
<p>Strategies to Manage Rising Energy Costs and Energy Conservation in Today's Volatile Market Geoff Hunter, President, Palmer Conservation Consulting</p>	<p>Understanding both the financial and operational impact of energy costs and energy conservation is critical when evaluating energy savings opportunities. This course will cover best practices and core knowledge needed to properly evaluate and procure energy supply contracts as well as facility energy conservation and renewable energy projects. Helpful examples and tips will be provided to ensure district goals and expectations are met both financially and operationally. Provide School treasurers and business officials with the knowledge and basic tools needed to properly understand, evaluate and procure energy saving opportunities that could include Supply Contracts, Performance contracting and Renewable offerings such as Solar and EV. Business officials will learn how contractors are incentivized and how they can utilize this information to ensure their district receives quality facility improvement work at a fair market rate that best meets their districts goals and objectives.Statement of Accreditation Rationale: Understanding the facilities market is more important than ever. With numerous grant opportunities available and a growing backlog of deferred maintenance in our Ohio school facilities, school business officials need to understand the market and how it is changing to ensure successful school facility projects. This includes but is not limited to contracting methods for the appropriate application, available resources to supplement your school's facility staff, learning from past mistakes, and much more.</p>
<p>The Law of Unintended Consequences: Even More Everyday Examples of How No Good Deed Goes Unpunished Beverly C. Meyer, Attorney, Bricker & Eckler LLP, Jeremie Hittle, Treasurer, Piqua City SD</p>	<p>School business officials deal with a wide range of employment issues every day. Dock Days. 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. 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.Statement of Accreditation Rationale: 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>Understanding Your Energy Spend Luke Massa, Energy Consultant & Broker, Energy Alliances, Inc.</p>	<p>This course will cover an overview of the energy procurement process. The course will provide essential information regarding the best practices in shopping for natural gas and electric. We'll discuss the common pitfalls in the pricing process and important details to look out for to keep your energy spend on the right track. Statement of Accreditation Rationale: Understanding the energy procurement process is very important for every school business official. It's important to know the best way, best time, and best place to buy energy so that you avoid spikes in energy costs while providing yourself with price stability/protection.</p>
<p>Fiscal Oversight: Caution, Watch & Emergency Kimberly Richard, Asst Director Financial Analysis and Fiscal Oversight, Ohio Department of Education</p>	<p>Provide an overview of the new five-year forecast rule. Describe the Department of Education's five-year forecast examination for potential deficit and notification of written plans due. -Explain written plan requirements and provide an overview of the written plan template and accompanying narrative. Describe the three fiscal oversight categories: fiscal caution, fiscal watch, and fiscal emergency. Review best practice recommendations to avoid fiscal oversight and restore fiscal solvency. The course will provide attendees with essential information about identifying and resolving projected fiscal deficits, an understanding of the various categories of fiscal oversight and recommended practices to avoid fiscal oversight, restore and maintain fiscal solvency. Statement of Accreditation Rationale: Understanding the examination of five-year projections, the implications of deficit forecasting, the technical assistance provided to districts forecasting deficits, and best practices to avoid fiscal oversight is essential to providing effective financial leadership.</p>
<p>Medicaid School Program Update AJ Knapp, Senior Manager, Rea & Associates, Inc.</p>	<p>This course will cover an overview of the Medicaid School Program. The course will provide an understanding of the components of the cost report and agreed-upon procedures report, help identify and recognize costs and additional strategies to maximize reimbursement, and also provide insights into common errors seen as part of the agreed-upon procedures. Statement of Accreditation Rationale: Understanding the Medicaid School Program cost report and agreed-upon procedures engagement is imperative for any school treasurer or business official that participates in the program. This training will give them the tools to succeed within the program for the best benefit to the School.</p>
<p>Planning for the Future of Cybersecurity Tom Munson, Sr. Account Executive, DataServ</p>	<p>School leaders are asking for cybersecurity strategic plans and how to budget for it! In this session, participants will be introduced to an assessment model resulting in the ability to describe and prioritize the key cybersecurity elements, tools, and solutions required to protect the district in a 5-year plan, and understand the required funding needed to implement the plan. The course will provide essential information to the school business officials so they can describe the numerous areas that need to be assessed for potential cybersecurity attacks and vulnerability. Attendees will be able to describe and prioritize the various cybersecurity elements, tools and solutions that will need to be deployed in their district to provide a secure environment and qualify for cyber insurance. Finally, they will be able to begin to create a 5 year implementation and financial plan for cybersecurity. Statement of Accreditation Rationale: Understanding the basic and future cybersecurity actions districts need to take to protect student and district data is essential to a School Business Official to effectively budget for these items and to position the district to obtain cybersecurity insurance.</p>
<p>Selecting the Right Path to the Ballot & Avoiding the Orange Jumpsuit Along the Way Rick Manoloff, Partner, Squire Patton Boggs LLP, Mark Pepera, Treasurer/CFO, Brunswick City SD</p>	<p>This presentation will explore the many paths to the ballot for tax levies and bond issues, how to evaluate them, and how to communicate with the public about tax levies and bond issues in an environment where such communications are increasingly scrutinized. Whether a school district needs more operating or permanent improvement revenue, or is pursuing a major capital project, there are a number of ballot options to consider. Once an option has been selected, HB 140 has changed important aspects of the election proceedings, including the ballot language. And the line between providing information relating to a ballot issue and "electioneering" has never been more important to understand. The course will help school business officials: a. Understand the scope of ballot options and how to evaluate what is best for a particular school district, including timing considerations. b. Understand the recent changes in election law and spot potential issues before they become problems. c. Avoid findings for recovery and criminal charges that can result from improper election-related expenditures and communications. Statement of Accreditation Rationale: The course will enhance the attendees' understanding of the law and practical considerations that are integral to their duties, not just to protect school districts from pitfalls and liability, but also to enhance service to taxpayers through an understanding of legal options and proper communications.</p>

<p>Saving for Tomorrow with Today's Surplus</p> <p>Chris Mohr, Consultant, K-12 Business Consulting, Andrea Snyder, Treasurer/CFO, Allen East Local SD</p>	<p>This course will cover an overview of financial tools available to transfer money out of the General Fund in order to benefit the district's long-term goals, their five-year forecast, withstand political pressure, and build economic continuity. The course will provide</p> <ul style="list-style-type: none"> • Essential information about establishing a Capital Projects Fund (070) and Severance Fund (035) in compliance with the Ohio Revised Code. • Rules and requirements for maintaining and using these funds. • Important information on how proper implementation of these new funds integrate with the Districts Five Year Forecast. • The importance of creating appropriate support to validate the funds transferred into the Capital Projects Fund and Severance Fund, with detailed examples. • The benefits of transferring surplus funds out of the General Fund in coordination with long-term goals <p>Statement of Accreditation Rationale: Understanding the financial tools available to Treasurers to save for their District's future plans is an imperative part of strategic planning and any District's long-term financial success. The establishment and maintenance requirements of these funds are extremely technical by the Ohio Revised Code and require careful planning and execution</p>
<p>Collective Bargaining in 2023 & Beyond</p> <p>Mitchell Stith, Associate, Scott Scriven LLP, Julie Martin, Managing Partner, Scott Scriven LLP</p>	<p>A successful bargaining team should take advantage of the collective skills and knowledge of the organization as a whole. This presentation will provide school business officials with important insights into the composition, preparation, and implementation of an effective bargaining team. This presentation will focus on preparing and implementing an effective bargaining team and strategy, including choosing the type of bargaining and the bargaining team, as well as compiling and reviewing relevant data. We will also provide insight on recent trends and current labor-relations issues.</p> <p>Statement of Accreditation Rationale: Building a strong bargaining team is vital to a successful negotiation. Developing and implementing effective strategies and using appropriate and relevant information and resources are essential skills for school business officials who will be part of any bargaining team.</p>
<p>Current Financing Trends & Strategies in a Higher Interest Rate Environment</p> <p>Marvin Founds, Director of Education Finance, Baker Tilly, Jeremy Buskirk, Senior Manager, Baker Tilly Municipal Advisors, LLC, Brian Kern, Treasurer, Dublin City Schools</p>	<p>This course will cover an overview of trends in financing approaches for facility and improvement projects as well as identifying strategies used in a higher interest rate environment. The course will provide examples of ways in which school districts are accessing financial institutions and financial markets for their projects. Participants can expect to hear about traditional planning as well as non-traditional approaches to funding projects. There will also be consideration of the current interest rate environment and potential strategies as planning discussions are taking place in the school district.</p> <p>Statement of Accreditation Rationale: Understanding financing options, and the approach that could be best for an individual school district, is critical to having a successful facility or improvement project. Important steps include identifying the source of repayment, the type of financing, the repayment schedule, and overall cost of funding. This session will cover these topics and more as part of the decision-making process for the school district.</p>
<p>Real Estate Valuation Challenges Post HB 126</p> <p>Karrie Kalail, Attorney, Peters Kalail & Markakis Co., LPA, Daniel Shisler, Attorney, Peters Kalail & Markakis Co., LPA</p>	<p>This course will cover an overview of the changes to the real estate valuation complaint process enacted by HB 126. The course will provide essential information about how school districts challenge and defend real estate valuation following the enactment of HB 126.</p> <p>Statement of Accreditation Rationale: Challenging and defending property valuation is essential to the financial health of a school district as real estate tax continues to be the main source of revenue. HB 126 made sweeping changes to the way in which a school district can challenge and defend property valuation complaints. Understanding how HB 126 has changed the process is necessary in order to participate in this process.</p>
<p>Capital Improvement Projects Procurement - Which Model is the Best Fit for your District?</p> <p>Robert Haun, Owner, Prodigy Building Solutions, Eric Sotzing, Treasurer, Middletown City SD</p>	<p>The course will provide essential information regarding procurement options on construction projects and risks and costs associated with each option.</p> <p>Statement of Accreditation Rationale: Understanding the accepted methods of procurement (review O.R.C. options) is important for every school business official. Specifically, who takes on the risk and responsibility in each procurement method. Risk can be moved to the district, the architect/engineering firms, general contractor, design builder or the construction manager at risk. Choice of different procurement options changes the project duration, and the basis of designs can modify (equipment manufacturers and system types). Provide a review of the typical subcontract pyramid and how it impacts transparent or hidden costs and communication.</p>
<p>Continuous Monitoring: Mitigate Payment Risk & Stay Compliant</p> <p>Taylor Adrian, Regional Sales Manager, Bonefish Systems</p>	<p>School districts strive to protect funds and maintain compliance. With thousands of payments, things may slip through the cracks. Utilizing continuous monitoring (CM) technology helps ensure protection of funds while providing risk assessment, mitigation, and evaluation. In this presentation, you will learn best practices and tools you can develop through CM to improve and audit internal controls.</p>

<p>What my Board and Superintendent Need to Know About State Funding</p> <p>Ryan Ghizzoni, Senior Analytics Advisor, Frontline Education</p>	<p>As the district CFO, knowing the ins and outs of the Fair School Funding Plan and how the components impact a district’s funding is imperative, but what should stakeholders like the Board and Superintendent know about the formula? Join us as we discuss the learning process, and how and what, I have communicated to key district stakeholders on the FSFP and how key components of the calculation are impacting funding for our district.</p> <p>Course Learning Objectives:</p> <p>In this session, we will cover key components of the Fair School Funding Plan that impact a district’s revenue calculation, and then ways to communicate those to district stakeholders, like the Board and Superintendent. We’ll cover:</p> <ul style="list-style-type: none">▪ Basic understanding of how the current funding formula is calculated, and what key components are impacting your districts funding?▪ Are you guarantee or formula funded, and what is driving that for your district?▪ State versus local funding, and what about capacity to pay locally, how do you message that? <p>Empowering key district stakeholders with the knowledge they need to discuss the funding formula and advocate for their district locally or statewide.</p> <p>Thorough understanding and working knowledge of how state funding is calculated for a district is imperative for CFOs and other key decision makers, as state funding is typically one of two main revenue sources for a district. This session will enhance the treasurer’s understanding of how the state funding formula is being calculated, and when districts can anticipate changes to the revenue amounts throughout the year ultimately impacting its cash flow for investments, plus assist district CFOs with helping all district leaders to help advocate for their district locally to taxpayers, or statewide to legislators.</p>
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