

OASBO Ohio Valley Chapter Meeting Course Description Quick Guide

Course Name	Course Description
<p>Municipal Market Update and Trends Austin McGuan, Senior Vice President, Government, Piper Sandler</p>	<p>This course will provide an update on the current state of the municipal bond market from the perspective of school district borrowers (as opposed to from the perspective of investors). It will discuss the bond-structuring consequences of the current interest rate environment, as well as other current trends in the Municipal Market. The course will provide school district Treasurers/CFOs participating in the seminar with an update on the current state of the municipal bond market and what the current interest rate environment means for the issuers currently structuring, or are intending to structure in the near term, debt obligations for issuance. This course will provide those school district Treasurers/CFOs with necessary information on the current municipal bond market to communicate to their respective board and finance committee members, not only in terms of the current state of the municipal bond market, but also what the current market means for issuers of municipal bonds, like school districts. Statement of Accreditation Rationale: Understanding the current municipal market and the consequences of the current interest rate environment is relevant to school business officials who are contemplated a bond issuance.</p>
<p>Clarity & Compliance with Reimbursement Accounts & What's Trending Lisa Stevens, Account Development Coordinator, American Fidelity</p>	<p>This course will cover an overview of the differences between tax-savings health accounts such as Health Savings Accounts (HSAs), Flexible Spending Accounts (FSAs) and Health Reimbursement Arrangements (HRAs) and the requirements of Section 125 and other regulations that go with these accounts. Attendees will learn what responsibility they need or want to accept regarding employees' eligibility and compliance and what onus to expect the employees themselves to carry. There will be a specific emphasis on the newer types of HRAs that are trending such as the Individual Coverage HRA (ICHRA) and Retiree HRAs and how school districts are creatively using these accounts for recruitment, retainment and as retirement incentives. Participants will be able to: 1) Distinguish the differences between HSAs and FSAs and HRAs. 2) Know and stay compliant with many IRS regulations of Section 125 and HSAs, FSAs and HRAs. 3) Discover trending ways HRAs are being used such as the recently approved Individual Coverage HRA (ICHRA) being utilized for recruiting staff for their hard-to-fill positions while saving money doing so. Statement of Accreditation Rationale: Various health reimbursement accounts are a vital portion of a benefit package saving both employers and employees money. It is crucial, however, to understand the differences between them and to comply with the IRS' requirements on each to avoid being taxed and/or penalized.</p>