

OASBO 2024 Annual Conference

Course Description Quick Guide

| Course Name | Course Description |
|---|---|
| <p>Early Bird CPIM #2: Economic Outlook</p> <p>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 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>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</p> <p>Statement of Accreditation Rationale: Understanding the state of the economy, as well as current and future monetary policy is very important for every school business official.</p> |
| <p>Account Coding for State Funding, Reporting, and Every Day Issues</p> <p>Cynthia Ritter, School Business Consultant, K-12 Business Consulting, Inc., Jennifer Bruns, Treasurer/CFO, St Henry Consolidated Local SD, Elena Sander, Financial Manager, Ohio Department of Education</p> | <p>The course will provide participants will learn why the state uses USAS codes, the importance of posting state foundation payments in the manner that the state has indicated, why USAS codes are so important for state reports that are then used by the public and legislation and finally what will help them in the everyday questions of USAS codes to use, or in other words some tips and tricks of coding.</p> <p>1. Differentiate where and why a particular accounting code is used 2. Review proper way codes are used for state foundation reports and importance of coding the funds correctly 3. Discuss the alignment of USAS codes in everyday use</p> <p>Statement of Accreditation Rationale: Understanding the proper USAS codes will enable school treasurer's and staff to make decisions on everyday accounting issues that affect the districts funding and investing opportunities.</p> |
| <p>SECURE Act 2.0: Reshaping the Retirement Landscape</p> <p>Nory Gonzalez, Regional Vice President, Equitable</p> | <p>The "SECURE 2.0" Act is here. This session will discuss how the bill makes significant changes to most aspects of the retirement environment including expanded contribution limits and credits, enhancements of SIMPLE IRA arrangements, emergency saving account options, and matching of certain student loan payments. In addition, we'll cover changes to excesses, corrections, RMD and rollover rules. Lastly, the timing, amendment and effective dates of key provisions will be discussed. The course will help participants:</p> <ul style="list-style-type: none"> • Understand the new retirement plan features including emergency savings accounts, student loan payments, required auto-enrollment features and increased credits and limitations • Consider the timing and effective dates of the provisions and requirement amendments • Recognize expanded rollover options, additional distribution penalty exemptions, RMD changes <p>Statement of Accreditation Rationale: The SECURE Act 2.0 brings lots of changes for employers that you should understand, including provisions related to automatic enrollment in employer-sponsored retirement plans, new RMD rules, higher catch-up contribution limits, student loan matching contributions, emergency savings, and the Saver's Match federal matching contribution.</p> |
| <p>When Debt Limitations Impede Your Progress, Call the COP's</p> <p>Brad Ruwe, Partner, Dinsmore & Shohl LLP, Reginald Staples, Jr., Partner, Dinsmore & Shohl LLP, John Espy, Treasurer/CFO, Miamisburg City SD</p> | <p>This course will provide an overview of transactional financings involving COP's (certificates of participation) and lease-purchase obligations as alternatives to traditional bond financing transactions, including legal and practical characteristics and helpful nuances of these financing alternatives. The course will provide critical information about pre-issuance and lead-time considerations that are unique to COP's and lease-purchase financings, as well as structural and practical considerations that are essential to successful transactions.</p> <p>Statement of Accreditation Rationale: Understanding the legal and structural options and implications of COP's and lease purchase transactions will enable school business officials to make sound decisions when it comes to meeting and exceeding the financing needs of each particular school district.</p> |

| | |
|---|---|
| <p>The ABCs of Contributing Sick, Vacation, and Incentive Pay to Retirement Plans</p> <p>Linda Segal Blinn, Vice President, Technical Services, Voya Financial, Terry Harrell, Senior Vice President, Tax Exempt Markets, Voya Financial, Melissa Griffith, Treasurer/CFO, Whitehall City SD</p> | <p>This course will provide an overview of the Internal Revenue Service rules for contributing sick, vacation, or retirement incentive pay to a 403(b) retirement plans. This course will provide information about:1. the IRS rules applicable to contributions of unused sick, vacation and incentive pay into 403(b) and 457 plans; 2. permissible employer contribution plan designs;3. implementation of internal controls within the school district to minimize risk in the event of an IRS audit; and 4. best practices for plan administration and employee communication. Statement of Accreditation Rationale: Properly designed, accumulated leave plans benefit both the school district and its employees. However, improperly designed accumulated leave plans are under the microscope and are included in the IRS' top 10 audit issues.</p> |
| <p>Constitution Essentials of Ohio School Property Taxation</p> <p>Todd Puster, Treasurer, Orange City School District, Rebecca Jenkins, Treasurer, New Albany Plain Local SD, Katie Johnson, Deputy Executive Director, Ohio Association of School Business Officials (OASBO)</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:a. Help school treasurers understand the fundamental laws and regulations regarding school property taxation and the constitutional basis for them.b. Delineate the specific parameters for property taxation contained in the Ohio Constitution that apply to schools (e.g., 20 mill floor, reduction factors, etc.) Statement of Accreditation Rationale: Property taxation is an important source of revenue for public school districts in the State of Ohio. The Ohio General Assembly is currently considering various bills regarding Ohio's system of property taxation and the General Assembly has formed to review the current system and recommend possible changes.</p> |
| <p>Roadmap to Capital Project Success from Financial Planning to Capital Plan Creation</p> <p>Jeffrey Gordon, Director, Business Management & Facilities, Olentangy Local School District, Andrea Snyder, Treasurer/CFO, Allen East Local SD</p> | <p>This course will cover an overview of how to utilize capital planning as a strategic approach to managing financial resources for long-term infrastructure needs.The course will provide a framework for assessing your district's capital needs and how to set aside district resources to meet those future expenses.Statement of Accreditation Rationale: Often districts are surprised by large capital needs that may require utilizing funds that were earmarked for other district expenses. This presentation will offer strategies for evaluating capital needs and how to set aside current fund surplus for future capital needs.</p> |
| <p>What Treasurers and Business Officials Need to Know About Special Education</p> <p>Christina Henagen Peer, Partner, Weston Hurd LLP, Miriam Fair, Partner, Weston Hurd LLP, George Anagnostou, Treasurer/CFO, Strongsville City SD</p> | <p>This court will cover the basics of the IDEA and the IDEA's dispute resolution process from the perspective of their fiscal impact and their impact on school operations. This course will also include information about the role of the district's liability insurance carrier in these disputes and important issues to consider when selecting insurance coverage. Finally, the course will cover the impact of settlement agreements under the IDEA and how recent case law affects key provisions of such agreements. This court will teach participants to:• Recognize the basic requirements of the Individuals with Disabilities Education Act (IDEA) and identify risks associated with noncompliance. • Understand the special education dispute resolution process and its fiscal and operational impacts. • Recognize the role of the district's attorney and liability insurance carrier in special education disputes. • Assess the risks and benefits of special education dispute resolution. • Understand the impact of special education settlement agreements.Statement of Accreditation Rationale: Understanding the basic requirements of the Individuals with Disabilities Education Act (IDEA) and the legal (and financial) implications of noncompliance is vital for treasurers and school business officials. A better understanding of these issues will allow treasurers and school business officials to work collaboratively with other central office administrators to assess, and reduce, risks. This session will also help treasurers and school business officials understand the role of the district's attorney and important information to note when selecting a liability insurance policy for the district. This knowledge and information is essential given the high stakes consequences of claims brought against school districts under the IDEA.</p> |

| | |
|---|---|
| <p>Cybersecurity Reality - Navigating a Safe Path with Limited Resources</p> <p>Tom Munson, Sr. Account Executive , DataServ, Brent Ramdin, CEO, DataServ, Mike Spafford, Treasurer/CFO, Perkins Local SD</p> | <p>Cybersecurity is critical to provide a safe and secure learning environment, while protecting personal information and business/financial operations. In this session, we will expand upon the cybersecurity model, discuss the latest requirements, identify various funding options, and determine resources available to execute a district's cybersecurity plan. The course will provide essential information to the school business officials so they can describe the cybersecurity requirements necessary to create a cyber safe and secure educational and business operations environment throughout the school district. Attendees will be able to identify cybersecurity funding elements to create a district cyber financial plan to be used as an essential element of a district IT budget. Finally, Participants will be able to compare various financial and personnel resources available to execute a cybersecurity plan. Statement of Accreditation Rationale: Understanding cybersecurity requirements, their financial costs and required resources to implement and monitor cybersecurity in the districts is critical to protecting the district's student, faculty, staff and financial data and budgeting for these items on an on-going basis since cybersecurity is truly a journey.</p> |
| <p>HRA's Are Trending Again!</p> <p>Lisa Stevens, Account Development Coordinator, American Fidelity, Jenn McCoy, Treasurer, Coldwater EVSD</p> | <p>This course will cover an overview of... Health Reimbursement Arrangements (HRAs) are employer-paid accounts and thus different than Health Savings Accounts (HSAs) or Flexible Spending Accounts (FSAs) and they can be written very specifically to how an employer wants. They were rarely being used due to the popularity of HSAs and since the Affordable Care Act prohibited stand-alone HRAs. Now, however, they are trending up again not only as a vehicle for those who may become ineligible for an HSA for various reasons, but hear directly from one Ohio treasurer how the new Individual Coverage HRA is being utilized by schools to recruit and retain part-time employees including substitute bus drivers instead of offering health insurance! Other schools have some or all of their severance pay go into an HRA so they can pay for insurance premiums tax-free when they retire. Attendees will learn the regulations and challenges of HRAs along with the exciting ways they can be used in their district. Participants will be able to: 1) Distinguish the differences between HRAs, HSAs and FSAs. 2) Discover the option of an Individual Coverage HRA (ICHRA) and how employers can save money while using it to recruit and retain hard-to-find employees. 3) Realize how to use an HRA for severance pay amongst other uses of HRAs. 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. This course will focus specifically on the details of the "Health Reimbursement Arrangement" or "HRAs".</p> |
| <p>The "New"ish Treasurer Panel</p> <p>Ryan Pendleton, Executive Director, North Coast Shared Services Alliance, Ryan Ghizzoni, Senior Analytics Advisor, Frontline Education, Andrew Pizzulo, Financial Operations Coordinator, North Coast Shared Services Alliance, Kyle Kiffer, Treasurer, Nordonia Hills City Schools</p> | <p>This course will cover an overview of... what a first year and treasurer new to a district needs to know in order to be successful including having a strong network of fellow treasurers to call upon and other tools necessary to succeed. The course will provide a panel discussion with "new"ish and seasoned treasurers to discuss the role of the treasurer in a school district and what those entering the field needs in order to be successful. Statement of Accreditation Rationale: The pathways to become a treasurer include the necessary information, rules, laws and expectations to be successful. Treasurers new to the field are well-prepared to lead a finance officer but still have much to learn. Understanding that there is more to learn and where to look for advice, help and the tools to have a long, successful career is important for newer treasurers.</p> |
| <p>The Disconnect Between Payroll and the Treasurer's Office</p> <p>Ryan Pendleton, Executive Director, North Coast Shared Services Alliance, Renee Brunner, Executive Assistant, Payroll & Benefits, North Coast Shared Services Alliance, Deb Carroll, Financial Analyst, North Coast Shared Services Alliance</p> | <p>This course will cover an overview of... who is responsible – Payroll, HR or Budgetary – when it comes to new hires, employee position changes, supplementals, deductions, and accounts to be charged while processing payroll. The course will also review how benefits and pay periods can affect, well, everyone!</p> <p>The course will provide essential information regarding how other departments affect payroll, who is responsible for what, and best practices for a successful payroll department. Statement of Accreditation Rationale: Understanding how other departments can impact payroll is essential to payroll personnel. Knowledge of how to navigate and handle the various scenarios payroll encounters is crucial to payroll personnel, state reporting and accurate financial reporting.</p> |

| | |
|---|---|
| <p>Property Values, Taxes, & FSFP - Oh My!</p> <p>Terrah Stacy, Treasurer/CFO, Springboro Community City SD, Ernie Strawser, Senior Vice President, Frontline Education, Timothy R. Jenkins, Treasurer, Olentangy Local SD, Michael Watkins, CFO/Treasurer, Sidney City SD</p> | <p>This panel discussion will highlight the three following district profiles:1. 20-mill Floor + State Funding Guarantee2. 20-mill Floor + State Funding Formula3. Non-20-mill Floor + State Funding FormulaThe districts will discuss what challenges they face when considering, forecasting, and messaging the full impact of legislative proposals like the biennial budget or property tax changes, or local decisions for changes in services, going to the ballot, or negotiations. Learn what they message, how they message it, and when they message to district leadership and key stakeholders.This panel discussion will highlight different district profiles based on a combination of local and state funding components, and help attendees to:1. Recognize different district profiles, and how each profile has different concerns when considering local financial decisions and potential impact of proposed legislation.2. Interpret the impact to district finances, including long-term and other areas of potential impact to consider. 3. Construct strategies for messaging financial information, and the impact of potential changes to the forecast in a “big picture” way.Statement of Accreditation Rationale: Thorough understanding and working knowledge of how property tax revenue and state funding is calculated for a district is imperative for short-term cash management, as well as long-range financial planning. Further, it’s essential to understand how these two main revenue sources interact in their calculations and create unique challenges for districts when it comes to financial planning. Accurate cash flow projections and management are essential to helping ensure the district can meet all its expenditure obligations, as well as assist with identifying monies available for investments.</p> |
| <p>Early Bird CPIM #1: Tonight on 60 Minutes - Investigative Interviews about Investments</p> <p>Ryan K. Nelson, CFA, Co-Founder/ Portfolio Manager, RedTree Investment Group, Jennifer C. Trowbridge, CFA, Managing Principal & Portfolio Manager, RedTree Investment Group, Joe Violand, Portfolio Manager, RedTree Investment Group</p> | <p>This session will feature three segments. Each segment will highlight a conversation between a RedTree correspondent and a school treasurer discussing various investment-related topics. There will be moments where the audience can participate as well.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>Financing Opportunities to Take Advantage of Increasing Assessed Valuations</p> <p>Patrick King, Managing Director, STIFEL, Adam Zink, Treasurer, Lakota Local SD (Liberty Township), Jamie Mullet, Treasurer/CFO, West Holmes Local SD, Nicole Marshall, Treasurer, Westerville City SD</p> | <p>We will attempt to teach the audience about strategies that capitalize on the recent assessed valuation increases while also spending some time discussing the various types of financings utilized by Districts.In this environment of exploding assessed valuations there are creative ways to finance projects and develop future financing plans with minimal affect on the taxpayers. Statement of Accreditation Rationale: Understanding the impact of a rapidly increasing assessed valuation on a District’s finances is more important than ever and managing existing and projected financing needs around this growth is critical for every school district Treasurer.</p> |
| <p>The Treasurer's Role in Instructional Outcomes</p> <p>Ryan Pendleton, Executive Director, North Coast Shared Services Alliance, Craig Yaniglos, Treasurer, Brecksville-Broadview Heights SD</p> | <p>This course will cover an overview of understanding how the treasurer affects educational outcomes within a district by the recommendations and decisions made every day. It is important for the treasurer to remain connected to all departments to be able to make timely decisions that ultimately benefit the students.The course will provide information and examples why a treasurer must bridge the gap between the instructional and business sides of a school district. It is imperative that the treasurer understands the various funding and supply requests, including curriculum and software, to be able to help determine the best course of action for the students and the district finances.</p> <p>Statement of Accreditation Rationale: A treasurer must be able to facilitate the necessary conversations between the curriculum and business sides of the school district in order to ensure the success of the students.</p> |

| | |
|--|--|
| <p>Ohio Facilities Construction Commission (OFCC) & the Ohio School Design Manual (OSDM)</p> <p>Joseph DiOrio, Planning Manager, Ohio Facilities Construction Commission, Deborah Lawwell, K-12 Accounting & Compliance Administrator, Ohio Facilities Construction Commission</p> | <p>This course will walk you through a co-funded project from planning through construction. It will highlight key master planning principles, the state's procurement of design professionals, and the treasurer's responsibilities during a project. This course will also provide a high-level overview of changes made to the 2024 Ohio School Design Manual. - Understand the changes made in the 2024 OSDM comprehensive update.- Learn the treasurer responsibilities during a co-funded project.- Provide information about the OFCC planning process from idea through construction. Statement of Accreditation Rationale: Understanding the changes made to the Ohio School Design Manual is essential for school business officials entering into one of OFCC's programs. Also, understanding the planning principles and treasurer duties during a co-funded project is an integral part of completing an OFCC project.</p> |
| <p>The ABCs of Legal Procurement and Contracting - Optimize Your Process to Save Your District Money, Time, and Problems</p> <p>Chad Welker, Director of Business Services, Ohio Schools Council, Jennifer Sudhoff, Treasurer/CFO, Benjamin Logan Local SD, Tom Dreiling, Assistant Superintendent, Independence Local SD</p> | <p>This course will cover the various options for legal procurement to ensure that districts save money, time and problems. Business Managers, Treasurers and other industry experts will share best practices about contracts and contract management and will discuss various procurement examples. The course will provide:• An overview of the various methods of procurement • Highlight the pros/cons of each procurement method• Provide details about the Federal, State and Local procurement laws and regulations• Provide best practices regarding contracts and contract management• A few procurement examples where current Business Managers and Treasurers will debate about which procurement method is best for various situations; audience participation will be encouraged, as well.Statement of Accreditation Rationale: Understanding the various procurement guidelines is very important for every school business official to ensure that they are legally obtaining their goods and services. By understanding these processes, a school business official will ultimately save money, time and problems.</p> |
| <p>Borrowing Options - Voted and Unvoted</p> <p>Kenton S. Cashell, Managing Director, RBC Capital Markets, Andrew Laskey, Vice President, RBC Capital Markets, Jake McDonald, Associate, RBC Capital Markets, John Espy, Treasurer/CFO, Loveland City SD</p> | <p>This presentation will cover all available options that school districts have for financing capital and facility improvements. This presentation will cover all available options that school districts have for financing capital and facility improvements. Topics covered will include voted bond issues, including election proceedings, credit rating considerations, and bond issue execution. In addition, we will present all available options for issuing unvoted debt under various sections of the Ohio Revised Code (ORC), what these options specifically allow, and how such debt offerings are executed. Finally, we will cover the issuance of Certificates of Participation (COPs) as a form of unvoted borrowing. We will cover the additional requirements and credit considerations for COPs, as well as execution of a COPs issue.Statement of Accreditation Rationale: Critical to the Treasurer's role is understanding the various options for borrowing for capital improvements that exist under the Ohio Revised Code (ORC). This course will not only outline what those options are but also detail how those options are executed. Generally, school districts use very different approaches for funding capital improvements based on the project size, the length of borrowing desired, and the type of securities being issued (if any). Invariably treasurer's will at some point in their career, if not several times, be asked to provide options for funding capital improvements to their Board. This course will give the treasurer a firm background to draw on for those conversations.</p> |
| <p>Interpreting and Applying Collective Bargaining Agreements: A to Z (& Everything Legal & HR In Between)</p> <p>Lisa Burleson, Shareholder, Roetzel & Andress LPA, Lisa Dobbins, Treasurer, Liberty-Benton Local SD</p> | <p>The statutory basis for collective bargaining in Ohio, why it is important in the context of public school operations, who collective bargaining applies to, how to interpret collective bargaining agreements (from simple to complex language) and how to apply language in collective bargaining agreements in various hypothetical scenarios, including "past practice."The course will provide foundational knowledge, context and understanding of how and why collective bargaining agreements are relevant to day-to-day decision-making in schools.</p> <p>Statement of Accreditation Rationale: Ohio public school districts are considered public employers for purposes of Ohio's collective bargaining law. Therefore, every school business official needs to understand how to interpret and apply the terms and conditions of collective bargaining agreements, to avoid the filing of unfair labor practice charges and grievances by organized labor unions, and to avoid mistakes including misappropriation of public funds.</p> |

| | |
|---|---|
| <p>Levy Planning in Challenging Times - Adapting to the Post-HB 140 Environment</p> <p>Catherine M. Swartz, Of Counsel, Bricker & Eckler, Paul Rutter, Of Counsel, Bricker & Eckler, Randy Drewyor, Treasurer/CFO 140 E Indiana Ave Perrysburg, OH , Perrysburg EVSD</p> | <p>This course will cover an overview of levy options for maintaining and growing a school district's local funding, particularly in light of the impact and implementation of House Bill 140 and recent Ohio Supreme Court precedent. Regardless of experience, participants will understand how HB 140 has complicated the process for going on the ballot.</p> <p>The course will provide participants with information about which levy options are most suitable for their school district's funding needs. The course will help participants recognize how House Bill 140 has impacted the process for placing a tax levy on the ballot, and participants will understand common pitfalls to avoid on the path to achieving electoral success.</p> <p style="text-align: right;">Statement of Accreditation</p> <p>Rationale: Understanding and managing local tax funding for school districts is a core competency of school business officials. It is thus critical for school business officials to understand what their options are, the legal process for obtaining and maintaining local tax funding, and the challenges presented by the current, evolving legal and practical framework for going on the ballot.</p> |
| <p>Cybersecurity Crisis Management</p> <p>Jeff Knight, Of Counsel, Bricker & Eckler, Dustin Munday, Executive Director of IT, Hamilton City SD</p> | <p>This course will cover the ins-and-outs of living through a data security incident or data breach for District leaders. The focus will be on those key tasks that need completed before, during, and immediately after an incident/breach, from notifying carriers, counsel, and law enforcement, to updating students and families. The presentation is based on the lived experience of the presenters, and it will go beyond the topical, cursory discussion points, and into a deeper understanding of how the incident/breach will look at different phases – from minute one through a post-incident review process. The course will provide participants with an understanding of the importance of having a well-defined, tailored, and tested Incident Response Plan and how to follow it in the event of a data incident or data breach. More specifically, participants will learn the steps to take when responding to an incident/breach, explore strategies how to communicate with students, families, administrators, District stakeholders, and the community. They'll also leave with insight into the legal and regulatory obligations that Districts face when working through an incident/breach. The presentation draws on lived experience of the presenters, events that have happened at other Districts, and it will feature a discussion on where the legal and regulatory landscape is now and where it is headed, particularly with the integration of AI and Generative AI solutions. Statement of Accreditation Rationale: The number of Districts that experience cyber-related incidents continues to grow. Whether from lost devices to ransomware events, being in the throes of an incident can be unnerving for even the most seasoned administrator. The presentation is designed to enhance an attendee's background and working knowledge in incident and breach response and in a manner that allows a District to prioritize compliance while minimizing legal and reputational risk.</p> |
| <p>Over-Delivering Your Project</p> <p>Christopher L McCloskey, Partner, Bricker & Eckler LLP, Rebecca C. Princehorn, Esq., Partner, Bricker & Eckler LLP, TJ Cusick, Treasurer, Worthington City SD, Jeff Eble, Director of Business, Worthington City SD</p> | <p>This course will provide an overview of how to manage a construction project effectively. This course will provide practical guidance for monitoring the construction schedule and its budget, with tips on how to leverage funds for the unexpected. Statement of Accreditation Rationale: Mitigation of construction risk and its financial consequences has become critical, given construction inflation, supply chain delays and rising interest rates. School business officials are tasked to complete projects in line with community expectations regardless, with returning to voters as a last resort. This course will provide practice guidance for any size construction project to be "over-delivered."</p> |
| <p>Choose Your Own Adventure: Decision-Making for a Happy (HR) Ending</p> <p>Beverly C. Meyer, Attorney, Bricker & Eckler LLP, Jeremie Hittle, Treasurer, Piqua City SD</p> | <p>School business officials deal with complicated labor and employment issues every day, and how they use the tools available to them to apply board policies and other regulations to the facts before them makes all the difference in the outcome of a situation. Through the use of interactive discussion and AI assistance, this presentation will assist SBOs in understanding how the use of AI in human resources functions may benefit their districts and how unchecked reliance on such tools can create procedural and legal issues across a number of areas, such as job postings, hiring, contracts, leaves and discipline. This course will provide practical tools to help school business officials understand how their use of AI can serve as a helpful tool and potential detriment in the hiring process, contracts, employee leaves, and discipline. 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. AI is often lauded as a tool that makes HR functions easier. While that may be true in some instances, school business officials should also understand that its use still requires careful thought and analysis in HR processes. This program will provide school business officials knowledge to apply in circumstances they see each day while understanding how to use AI to their district's benefit.</p> |

| | |
|---|---|
| <p>Tax Incentives from the Front Lines: How Your District Can Capitalize on Economic Development Opportunities</p> <p>Robert F. McCarthy, Associate, Bricker & Eckler, Matt A. Feasel, RSBFO, Treasurer/CFO, Pike-Delta-York Local SD, Richard Jones, Treasurer/CFO, Southwest Licking LSD, Trey Fausnaugh, Treasurer/CFO, Teays Valley Local SD</p> | <p>This course will provide an overview of the role of school business officials in economic development. Speakers will discuss various tax abatements and incentives and the impact on school funding. In addition, speakers will discuss strategies available to school districts to maximize revenue in connection with proposed economic development projects, drawing on case studies. The course will provide school business officials with information necessary to protect and advocate for their school districts in accordance with current economic development best practices. Attendees will become familiar with the primary tax incentives used in Ohio currently as well as the rights of school districts in connection with the same. Statement of Accreditation Rationale: School business officials are frequently called upon to review, analyze, and negotiate tax incentives being proposed by other local governments. It is important for school business officials to understand their rights and to be familiar with best practices across the State of Ohio in this space.</p> |
| <p>Super Session: Night at a Board Meeting: What Could Possibly Go Wrong?</p> <p>Matt Stout, Partner, Public Finance, Bricker Graydon LLP, Jason Stuckey, Associate, Bricker & Eckler LLP, Rebecca Jenkins, Treasurer, New Albany Plain Local SD, Laura Sauber, Finance Director, Shared Resource Center</p> | <p>This course will provide an overview of a variety of school law and finance topics through a real-world school board meeting. The board meeting environment will provide different examples of issues with legal guidance on each. The course will provide guidance on several essential school law issues for school business officials. Real world examples and legal advice will be provided in a board meeting environment. Statement of Accreditation Rationale: Understanding key legal issues such as open meetings laws, investment of public funds, bond financing, public bidding, and personnel matters is essential to the success of any school business official. This course will cover those issues and others while providing legal guidance on each.</p> |
| <p>Assessing Your Levy Structure and Learning More About School District Income Tax</p> <p>John Espy, Treasurer/CFO, Loveland City SD, Stacy Overly, Senior Analytics Advisor, Frontline Education, Ryan Ghizzoni, Senior Analytics Advisor, Frontline Education</p> | <p>The course will cover an overview of levy types, specifically school district earned income taxes, and whether or not this is a viable option for your community. The course will provide information on projecting an earned income tax and other variables that are important for planning for this potential source of funding. Statement of Accreditation Rationale: It is very important for school district leaders to understand all applicable types of funding available to operate Ohio's public-school districts.</p> |
| <p>Unemployment Fraud in Ohio: Status Update and How to Respond to Fraudulent Claims</p> <p>Roger Baker, Manager Unemployment Services, Sedgwick, Cathy McMonigle, Treasurer/CFO, Warren County Career Center</p> | <p>Learn about combating the fraud in Ohio during this session. Will pass along the state's efforts to reduce fraudulent activities. Discover the most effective strategies for districts to handle fraudulent unemployment claims they may encounter. The course will provide essential information on fraud in Ohio. Discuss the most effective strategies on responding to fraudulent unemployment claims. Statement of Accreditation Rationale: By understanding how to respond to fraudulent unemployment claims and understanding what is considered fraud helps districts by reducing administrative costs for the district.</p> |
| <p>Eliminating Budget-Busting Expenses Through Proactive Planning</p> <p>Joe Sokol, Regional Manager - Professional Services, Palmer Conservation Consulting, Dan Schall, Municipal Advisor/Director, Bradley Payne Advisors, Ryan Stechschulte, Treasurer/ CFO, Toledo City School District, Robert Mendenhall, Administrator on Special Assignment, Toledo Public SD</p> | <p>This course will cover an overview of proactive planning strategies treasurers and business managers can utilize to identify and execute capital projects that pose the greatest risk to their respective annual budgets. We will also be sharing helpful tips districts can utilize to protect their financial interest in all areas of their budgets. The course will provide a roadmap to developing a comprehensive capital plan with short- and long-term risk factors taken into consideration. Business officials will learn additional funding strategies that can be utilized without impacting the district's net indebtedness to address needed capital improvements that would otherwise be deferred. Attendees will also learn how to implement minor procurement adjustments that will have an outsized impact on the capital outlay needed to address various capital expenditures. Statement of Accreditation Rationale: Understanding how to receive the most amount of value out of every dollar of funding is more important than ever for our districts. Many districts were underwhelmed with the long-term budget impact their ESSER dollars had on their district's finances. Many districts did not complete all the projects/improvements they would have hoped they could have with their ESSER dollars. With ESSER funding largely being spoken for, it is up to business officials to identify the most critical areas of their budgets and further identify the funding sources to address those budget line items. School business officials need to understand all the options and strategies they have at their disposal to decide for themselves what the best path forward is for their respective districts.</p> |

| | |
|---|--|
| <p>T1 & T2 Reporting - Maximizing Deductions Jennifer Sudhoff, Treasurer/CFO, Benjamin Logan Local SD, William B. Andexler, Transportation Consultant, North Coast Shared Services Alliance</p> | <p>This course will cover an overview of how or organize reporting for T1 and T2 requirements to both meet all regulations and maximize deductions for the school district. The course will provide a beginning to end training on the T2 reporting processes, including optimal account code structure to align with T2 reporting. A specific district example will be shared. Statement of Accreditation Rationale: T2 reporting has a direct correlation to funding. It is imperative schools are reporting data correctly for both funding and tax pay dollar utilization.</p> |
| <p>A Funny Thing Happened on the Way to the Forum - How to Navigate Meetings Using Robert's Rules of Order Erik Roush, Executive Director, Financial Affairs, Columbus City Schools, Jennifer Bruns, Treasurer/CFO, St Henry Consolidated Local SD, Jennifer Sudhoff, Treasurer/CFO, Benjamin Logan Local SD, Melcie Wells, CFO/Treasurer, Warren Local School District</p> | <p>This course will cover an overview of how to assist boards of education in navigating the use of Robert's Rules of Order for the successful governance of meetings. The course will provide: • Identify common challenges and questions related to board meeting management via effective use of Robert's Rules of Order; • Identify solutions to the aforementioned challenges; and • Recognize best practices so that school treasurers may effectively assist boards of education with properly and legally running a meeting. Statement of Accreditation Rationale: Treasurers will have a better understanding of how to most effectively address issues that arise relative to meeting management, which in turn impacts board leadership and transparency of district operations.</p> |
| <p>Funding Athletics and Extracurricular Programs: Potential Strategies and Pitfalls to Avoid Peter Zawadski, Partner, Weston Hurd LLP, James McWeeney, Partner, Weston Hurd LLP</p> | <p>This course will cover potential strategies that support organization utilize to raise money for athletic and extracurricular programs. We will then discuss policy and legal issues arising from common fundraisers and offer approaches to resolving various hurdles. The course will provide information on school support group fundraising and how to avoid policy and legal pitfalls. Statement of Accreditation Rationale: Various legal and regulatory issues arise when conducting fundraisers through school support groups and spending donated funds. A good understanding of the issues surrounding booster group fundraising will enable a school business official to steer his or her district from risky situations and unanticipated liability.</p> |
| <p>Covering Your A\$\$ets: Internal Controls, Banking, and Cybersecurity Amelia Gioffredo, Treasurer/CFO, Amherst EVSD, Doug Cogdell, IT Director, Amherst EVSD, Matthew Smith, IT Support Specialist, Amherst EVSD, Jim Hudson, Treasurer, Cloverleaf Local SD</p> | <p>This course will present an overview of methods utilized by colleagues that help us protect district assets and sensitive information. including departmental internal controls, banking controls and enhanced cybersecurity controls.</p> <p>The course will provide essential information about developing robust internal controls within the Treasurer's Office, banking controls to protect assets and IT methods to reduce cybersecurity risk. Statement of Accreditation Rationale: We manage risk every day in the scope of our work: Understanding the importance of establishing appropriate controls is important for every school business official. Robust controls are necessary to protect district assets and sensitive information. Learn from colleagues who utilize local hardware solutions to enhance banking controls, and IT practitioners who have implemented enhanced hardware, software, managed services and employee education to create a more secure cyber environment. Participants will learn about the collaboration between fiscal and technical personnel and the entire district: because cybersecurity has emerged as a responsibility for all of us, every day.</p> |
| <p>Fiscal Distress & Fiscal Oversight (Caution, Watch & Emergency) Kimberly Richard, Asst Director Financial Analysis and Fiscal Oversight, Ohio Department of Education, Dorthy Pietrykowski, Fiscal Consultant, Ohio Department of Education, Craig Yaniglos, Treasurer, Brecksville- Broadview Heights SD, Rhonda Baldwin-Amorganos, Treasurer/CFO, Niles City SD</p> | <p>This course will cover provide an overview of the five-year forecast rule. Describe the Department of Education's five-year forecast examination for potential deficit and notification of written plans due.</p> <p>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>Everything You Wanted to Know About Property Taxes but Were Afraid to Ask</p> <p>Jeffrey J Dornbusch, Treasurer, Port Clinton City Schools, Jude Hammond, Retired Treasurer, Retired</p> | <p>This session will cover an overview of the Property Tax Assessment process. It will contain these concepts:• how the valuation process works,• the tax revenue generated by the property tax process,• trends in the real estate market,• property tax incentive programs,• property tax appeals, and• legislative threats to the tax revenue to schools.</p> <p>The session will provide essential information about the tax valuation process, trends in the real estate market and threats to the tax revenue necessary for operating school systems and debt service payments.</p> <p>Statement of Accreditation Rationale: Creating a greater understanding of the property tax valuation process, trends in the real estate market, and threats to the tax revenue will help school business officials in developing Five Year Forecasts. The topics in this session will be helpful to school business officials estimate future assessed valuations when determining the millage impact of bond levies.</p> |
| <p>Legal Update</p> <p>Michael L. Sharb, Partner, Squire Patton Boggs LLP, Ryan Callender, Partner, Squire Patton Boggs LLP, Allison Binkley, Partner, Squire Patton Boggs LLP</p> | <p>This course will provide legal updates of particular interest to School Business Officials as of the day of the presentation, with an emphasis on public finance, election, contracting, sunshine law and school district legislative and administrative matters. This course will arm attendees with a working knowledge of up-to-the-date legal matters of interest to their roles as School Business Officials with an emphasis on providing practical information for day-to-day application.Statement of Accreditation Rationale:In a dynamic legal environment, awareness and understanding of current matters of legal interest is essential for all School Business Officials in the fulfillment of their roles.</p> |
| <p>Understanding, Engaging, Communicating, and Tracking Tax Incentive Agreements (for School Districts)</p> <p>Dan Schall, Municipal Advisor/Director, Bradley Payne Advisors, Andrew Brossart, Partner, Bradley Payne LLC, Adam Zink, Treasurer, Lakota Local SD (Liberty Township), Eric Beavers, Treasurer/CFO, Vandalia-Butler City SD</p> | <p>This course will cover an overview of how tax incentive agreements work and the stakeholders involved. Essential information about how schools can better execute, track, plan for, and communicate the impact of tax incentive agreements on school finances. Information on types and mechanics of different tax incentives used by municipalities in developing and attracting business.Statement of Accreditation Rationale: School Business Officials are often responsible for negotiating and tracking tax incentive agreements requested and entered into by the other overlapping branches of local government. There is a wide variety of tools and methods used to enter into these agreements and therefore a great deal of knowledge is required for effective tax incentive management.</p> |
| <p>Healthcare Data and the Role It Plays with Future Prepping Your Benefits</p> <p>Cheryl Mueller, President & Managing Principal, HORAN, Jeremie Hittle, Treasurer, Piqua City SD, Kathryn Williams, Business Development Representative, HUB HORAN</p> | <p>Participants will gain healthcare insights and tools for leveraging data to make informed decisions, monitor progress, and enhance overall performance within their districts. The course will provide essential information about trailblazing through the future of healthcare and latest trends on risk mitigation strategies and pharmacy trends. Statement of Accreditation Rationale: Gaining insight into the process of managing healthcare expenditures is essential for attaining the flexibility needed to allocate resources critical for the district and its employees.</p> |
| <p>What is your alphabet soup?</p> <p>Marvin Founds, Director, Municipal Advisor, Baker Tilly, Jeremy Buskirk, Senior Manager, Baker Tilly Municipal Advisors, LLC, Scott Gooding, Treasurer/CFO, Gahanna-Jefferson Public Schools</p> | <p>This course will cover an overview of various current topics that affect treasurers in daily financial activities of the school district. This session will acknowledge that each school district may have different current topics and will include examples of many of them and provide guidance on how to identify opportunities for their school district.</p> <p>The course will provide information about such things as A.I. (artificial intelligence), arbitrage and rebate, communicating financial information, the Inflationary Reduction Act (IRA), and tax abatement reporting. A description of how these topics can impact the school district will be provided with examples and application.Statement of Accreditation Rationale: An understanding of these topics, some of which are very new to school districts, is important to identifying how they can be used to benefit the school district. How to identify potential impact and implementing plans to prepare for these activities, including policy and operational strategy, will be an outcome from this session.</p> |

| | |
|---|---|
| <p>Navigating Records Requests: Can you be in control?</p> <p>Erin Wessendorf-Wortman, Attorney, Ennis Britton Co., LPA</p> | <p>This course will cover an overview of Ohio’s Public Records law, and current case law from Ohio Courts outlining where the trajectory of the records law is headed and where plaintiffs are pushing for change through court complaints. Ohio’s Public Records Law is designed to ensure government transparency in decisions and documentation with the public but can feel like it is weaponized at times by requesters. The course will review appropriate internal controls and ethical/legal ways to respond and attempt to control the records response process. This course will provide a legal framework for public records requests, including the fundamental aspects of this law to ensure government transparency. This course will review the liabilities that exist when the process for records requests is not controlled. This course will also review the standards set by the Auditor for records request responses and additional records required by the Ohio Auditor for the same. This course will outline options to allow school districts to feel in control of the process of records requests and ways to review and respond to the same. Statement of Accreditation Rationale: Understanding Ohio’s Public Records law is fundamental to treasurers who are the “document keepers” for public school districts across Ohio. Understanding the in’s and out’s of this law and case law can help to increase or decrease liability for boards of education.</p> |
| <p>Inflation Reduction Act: Going Green Without Breaking the Bank</p> <p>John Flis, Attorney, Bricker Graydon LLP, Jackie Lewis, Associate, Bricker & Eckler LLP</p> | <p>You may have heard of the Inflation Reduction Act (IRA) by now - a law passed by the federal government in 2022 to further its goal of greatly reducing carbon emissions levels by 2030. The IRA authorizes direct dollar-for-dollar cash payments to local governments and tax-exempt organizations to encourage the implementation of clean energy-related assets – including school districts. This can include projects such as installing solar panels or geothermal HVAC systems, as well as investing in clean fuel buses. Additional incentives are available for energy efficient buildings. Join Bricker Graydon Attorneys, John Flis & Jackie Lewis, along with Athens City Schools Superintendent, Dr. Tom Gibbs, as they explore the various incentives that every school district should consider before undertaking a new clean energy-related project!</p> |