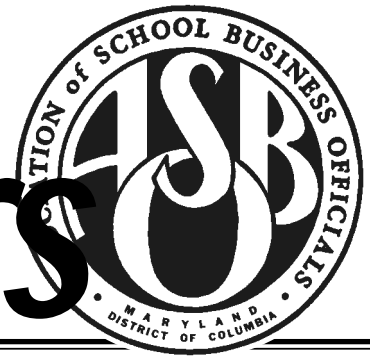


ASBO Matters

ASBO—MD&DC



Volume XXXIII, No. 3

Imagine the Possibilities: Professional Development

Winter 2001

Hickey addresses leadership issues

250 attend Fall Conference

The Fall Conference is over and the evaluations are in – quality programs, quality location, quality leadership.

As is customary, there were 18 different Interest Section meetings (see recaps on pages 6–11), a business meeting, and a luncheon speaker.

During the business meeting, in addition to the usual procedural matters, members who retired during the last school year were honored, two Presidential Awards were announced, and one person received recognition for her Professional Registration renewal. Photographs of these events are on page 11.

Dr. Michael E. Hickey, Naomi Price Hentz Distinguished Professor at Towson University, spoke to the group about the need to change the way we think about leadership in the field of education. He challenged his listeners' ideas about what leadership is and

Dr. Michael Hickey, retired superintendent of Howard County Public Schools, and currently a professor at Towson University, challenges the current notions about leadership in education.

their own concept of themselves as leaders. He stated why he believes education is in crisis today and why it is now facing "the most powerful reform effort it has ever confronted...standards-based reform...." Dr. Hickey believes the "locus for educational reform is moving inexorably from internal...to external." He noted external groups' "growing frustration and impatience at the educational establishment's failure...to reinvent itself from within." He went on to

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Most of the 250 ASBO—MD&DC Fall Conference participants are shown here listening to Dr. Hickey's presentation.

New GASB guide for schools

Norwalk, CT, December 29, 2000-

The Governmental Accounting Standards Board (GASB) has published the second in a series of guides developed specifically for persons who use public sector financial information. This latest publication, entitled *What You Should Know About Your School District's Finances: A Guide To Financial Statements*, educates readers about the valuable information that can be found in the financial statements that public school districts will prepare under the historic changes in accounting standards that were adopted in mid-1999.

The new school district guide is designed to help anyone from public finance novices to long-time public sector managers understand school district financial statements. For the users of

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From the President...

Douglas B. Pindell

I believe our 49th Fall conference was a complete success. I think our goal of providing quality inservice meetings and an informative luncheon speaker were accomplished. I hope you found it rewarding and professionally enriching as well. Our Section Directors did an excellent job of putting together eighteen informative and topic-current inservice meetings. I offer the Section Directors and Assistants a round of applause for an outstanding job.

Changing the conference location this year to Turf Valley was refreshing and healthy (the walk to and from the breakout rooms to the general meeting room kept the heart pumping). Next year's location has not been determined yet; please provide any constructive comments to John Case, Executive Director, or any Board or Conference Arrangements member. If you noticed no other difference than location, thank the Conference Arrangements Committee and Co-Chairs Alan Heard and Laurine Mennell. The committee did an excellent job of utilizing space, time and budgets.

We are beginning to plan for the Spring Conference in Ocean City. As the Section Directors plan for their topics, please forward any ideas, suggestions, etc., for topics to them. They would greatly appreciate the input. Remember, the programs are only as good as the support they get from you.

Immediate Past President Leary informs me that there are still several unfilled positions. Specifically, Vice President; Director at Large; and Assistant Section Directors for Administrative and Fiscal, School Food and Nutrition Services, Personnel, Safety, Security and Risk Management, and Emeritus. I cannot emphasize enough the importance your participation plays in the success of our organization. Please contact Tom Leary or myself if you have an interest in getting involved.

The State Department of Education issued the *Maryland School Performance Report* in December. I could not help feeling a sense of pride over the fact that the data are moving in a very positive direction. Some districts more than others, but the overall movement is towards continuous improvement. As school business officials, I believe we play a significant role in this success. We must continually take pride in ourselves and our districts and to apply the tools and strategies that ASBO can offer to strengthen our ability to do the best job we can. We all must focus on the delivery of quality education in the classroom and ignore the distractions.

Along the lines of my theme of *Imagine the Possibilities: Professional Growth*, I would like to announce the appointment of John Markowski of Harford County, as chair of the Professional Development Committee. His charge is to provide oversight to various professional growth committees and to enhance and coordinate their efforts with those of the Section Directors. Our objective is to create greater continuity and professional growth opportunities for the school business official. As Maryland continues its use of performance standards as a means of measuring excellence in education, we, the school business official, must understand that this will result in increasing levels of accountability for us.

Our luncheon speaker, Dr. Hickey, presented his views regarding the need for reexamination of the leadership of the current education

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<http://asbo.org>

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Charles hosts state maintenance meeting

Charles County Public Schools Maintenance & Operations Department hosted the annual Maryland State Maintenance Managers meeting.

The agenda focused on various maintenance and operations issues. This meeting provides a platform within the State public schools community for discussing current operating and maintenance challenges, as well as exploring solutions for improving efficiency.

The keynote speaker, Dave Losey of Applied Computer Technologies, discussed the rapid rise of the Internet and the accompanying benefits, including ways to increase productivity, control costs, and streamline operations. The discussion focused on technology and enhancing the ability to manage. Mr. Losey said that maintenance departments are being forced to operate more like private businesses rather than traditional in-house departments, with the technology for individual principals to track maintenance activities and status online.

Also presented at the meeting was an informative



demonstration by Kimberly Sanders of Mohawk Carpets on cleaning with ozone.

Murray D. Levy, President of the County Commissioners, and James E. Richmond, Superintendent of Schools welcomed the participants at the beginning of the conference. Charles L. Wineland, Assistant Superintendent for Supporting Services, provided a virtual tour of the county and the schools.

The Fall 2001 meeting of the State Maintenance Administrators is scheduled to be hosted by Kent County.

...GASB Guide

...continued from page 1

public school financial information—school board members, parents, taxpayers, financial analysts, and others—the guide provides insight into how the information in financial statements can be used to provide information for important decisions. The guide is also a handy reference for school district finance officers and certified public accountants seeking to understand the usefulness of the new financial statements and to explain them to citizens, elected officials, and clients.

“Anyone interested in the fiscal health of their public schools will be able to pick up this guide and learn something about how to judge a school district’s fiscal health,” said Dean Michael Mead, GASB Project Manager and author of the series. “It may help the public use financial statements to hold school districts accountable, as well as assist the districts in demonstrating their accountability to the public they serve.”

The guide provides important

insights into a broad range of issues, including:

- If a given school district is better or worse off financially, and why
- What a school district owns and how much it owes
- Whether a school system will be able to pay its bills and repay its debts
- Looming issues that may affect a district’s finances in the future

Among the features contained in the school guide—which encompasses the sweeping changes the GASB made to state and local government financial statements with the issuance of its Statement No. 34 in June 1999—are:

- Nearly two dozen figures and tables, including a set of annotated sample financial statements for a fictional school district
- Boxes and sidebars that help to explain and simplify financial statement information
- Clear identification of important terms and an extensive glossary

- Two appendixes that introduce the basics of financial statement analysis and school district accounting.

The first guide in the series, *What You Should Know about Your Local Government’s Finances*, was published in October 2000. The school district guide (order code GUG02), as well as the local government guide (order code GUG01), can be obtained from the GASB order department at 800-748-0659 for \$9.95 each.

ABOUT THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD

The GASB is the independent, not-for-profit organization, formed in 1984, that establishes and improves financial accounting and reporting standards for state and local governments. Its seven members are drawn from the Board’s diverse constituency, including preparers and auditors of government financial statements, users of those statements, and members of the academic community. More information about the GASB can be found at its Web site www.gasb.org.

NOTES FROM THE 2000 FALL CONFERENCE

WHAT YOU MIGHT HAVE MISSED...

Couldn't attend? Couldn't get to all the sessions you needed?

Here's the SCOOP!

ADMINISTRATIVE & FISCAL PROGRAMS

SESSION 1 –

TSA Compliance

Presented by **Randall Reed, Internal Revenue Service, Employee Plans Division**

Mr. Reed presented an excellent session regarding TSA Compliance for School Boards. The goal of the IRS is to decrease TSA noncompliance by raising the awareness of the individuals involved. They are currently trying to get local school boards in compliance voluntarily by providing an Examination Program, a Compliance Program, and an Educational Outreach Program where a representative from the IRS will come out to a local BOE and give a workshop regarding TSA Compliance. Mr. Reed informed the group in attendance that the employees (Form 1040), employers (Employment taxes), and the TSA vendors (1099 reporting) are all responsible for compliance. He also stated that audits are now being performed at Boards of Education in the eastern region (5 per year).

The Tax Reform Act of 1986 revamped the rules regarding 403(b)'s. Since then, the IRS has found noncompliance and identified the responsible individuals. They will also help BOE's to be in compliance. One point of interest that Mr. Reed mentioned

was that eligible employees include substitutes if they work more than an average of 20 hours per week. A long discussion followed between the group and Mr. Reed detailing this issue.

The actual amount of the salary reduction contribution as well as the limits on contributions was discussed. These limits include the maximum exclusion allowance, the Internal Revenue Code Section 415 limits, and the Deferral 402(g) limits. Also, a discussion of the exclusion allowance followed. This formula is calculated by taking includable compensation times years of service times 20%, less amounts previously excluded. Includable compensation post 1/1/98 includes elective deferrals, contributions to a section 125 cafeteria plan, and amounts contributed or deferred to a 457 plan. The years of service would be the years with the employer maintaining the 403(b).

A discussion of the errors found by the IRS during their audits followed. Mr. Reed said that the major error found by the IRS at the BOE's that they have audited was the exclusion of eligible employees in the salary deferral arrangements. If an employee works more than an average of 20 hours per week, that employee cannot be excluded. If excluded, it is considered discrimination. If the employer is not offering the agreements to eligible employees, then the employer will be required to make the contributions on the employee's behalf. An employer can cover themselves by showing

evidence that the information has been given to eligible employees and having them sign off saying that the employee received it. The second error discussed was improper distributions, which was a problem for the employee. The last error discussed was that includable compensation was incorrectly computed. If compensation is not properly excludable, then the employer should have withheld payroll taxes on it. IRS publication 571 provides a series of steps in calculating includable compensation. BOE's should consider Hold Harmless Agreements with their 403(b) vendors where the vendor will take partial responsibility if the includable compensation is not calculated correctly.

– Julie Kirby, Director At Large
Allegany County Public Schools

SESSION 2 –

GASB 34

Presented by **Kevin McHugh, National Director of Government and Higher Education Services, American Appraisals, and member of the GASB Capital Asset Task Force.**

Mr. McHugh provided an overview of the issue of capital assets compliance for GASB 34 as it relates to school boards. The big issue for the Board of Education in implementing GASB 34 is the reporting of fixed assets. The effective dates for the implementation of GASB 34 were discussed. GASB 34 states that capital assets should be reported at their historical or estimated original cost including charges required to place the asset in service. Methods of costing include Direct Costing by matching the asset to the invoice, Standard Costing using like assets with the same vintage,

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Randall Reed explains TSA compliance issues for school districts during the first Interest Section Session for Administrative and Fiscal Programs.

INFORMATION TECHNOLOGY

SESSION 1 –

Personal Digital Assistants

Presented by Mark James, School Palm

Mr. James gave an overview of PDA's and demonstrated some of the functions of the palm series. The school palm series offers a variety of specialized applications for school-based administrators, teachers, and business administrators. The ability to scan bar codes and use cell wireless technology for WAN linking. Anyone wanting to contact Mark for additional information can email him at jamesm@schoolpalm.com.

– Mike Maszczenski, Section Director
Anne Arundel County Public Schools



Mark James holds a personal digital assistant as he describes their potential to the Information Technology Section.

SESSION 2 –

Student Information Systems

Presented by Susan Gilbert, Project Director, Maureen Beaupre, Program Analyst, and David Lastfogal, Sr., Network Analyst, Anne Arundel County Public Schools

The SASI team covered what the SASI application does, the implementation process followed by Anne Arundel County Public Schools and the impact it has had on resources and network structure.

The Information & Technology group nominated Joan Donovan from Anne Arundel County to be the next Section

Assistant. The group also discussed having a round table meeting to allow IT people to discuss issues and solutions found around the state. The first round table is to be in April; details on topic and location to be announced. If you would like to share a possible topic please email Mike Maszczenski at michaelm_aacps@hotmail.com.

– Mike Maszczenski, Section Director
Anne Arundel County Public Schools

PERSONNEL

SESSION 1 –

How to Conduct Administrative Inquiries

Presented by Robert Benedetto, Office of Human Resources, Harford County Public Schools

Mr. Benedetto came to the Harford County Public Schools after a career in law enforcement where his last assignment was in a family crimes unit. His duties now include background checks and improper conduct charges between employees and employees to students.

The main message from Mr. Benedetto about administrative inquiries was to be prepared and to document all of your conversations and findings. He stressed that the individual conducting the investigation needs to be objective, accurate, thorough and above all to keep everything confidential.

When starting an investigation Mr. Benedetto stressed to start at the beginning by reviewing the personnel files. Next, use good problem solving techniques to work through what the main issue is of the complaint. Document gathering comes next. Identifying what documents may be relevant is as important as gathering them. Mr. Benedetto likes to get all of the documents he can and then sort through to see what may be needed. Finally, interview the witnesses and the accused to gather the testimony to make the final report.

When the information gathering phase of the investigation is over, prepare the report. The organization of the final report is done over the course of the investigation with good note taking and documentation.

Mr. Benedetto left us with a final warning about pitfalls to avoid. The investigator needs to be in control of his/her emotions, to not rush, to avoid shortcuts, to be a good listener and to take good notes.

– Daniel Lessard, Assistant Section Director
Kent County Public Schools

SESSION 2 –

Certification 2000

Presented by Joann Ericson, Chief, the Certification Branch, MSDE

Dr. Ericson updated us on the more recent developments occurring at the Certification Branch.

Certification is going through a major technology initiative. The eventual goal at a cost of 6 million dollars is to get certification on line in the next three years. This will allow some of the certification processes to take place on-line, allow certification to scan applications presently at MSDE, redesign the web site and assess the "as-is" process. When it is all over, we will have a state of the art certification process that is on-line, easier to use and faster.

Next, regulation changes were reviewed. There is work being done in the area of School Psychology. We should see some major revisions in the future. Educational Media has had some major changes. The largest is the removal of "Associate" as a certification area. These changes are presently in the comment phase. There is discussion of going to a 5 year – 5 year – 5 year sequence for the SPC1, SPC 2 and APC and allowing initial certification with a BA or an MA.

Dr. Ericson stated that there will be review of all of the chapters of COMAR that effect certification. In Chapter 2, there will be a review of the credit count for secondary certificates to reduce the certification area to "secondary" with a write-in for the subject area. There will also be some review of the Chapter 3, "Specialists" and Chapter 4, "Administrators." In fact Dr. Ericson supports a more frequent review and revision of all areas of certification to help the Certification Branch stay competitive and more in line with its customers needs.

– Daniel Lessard, Assistant Section Director
Kent County Public Schools

continued on next page



The Safety, Security & Risk Management Section audience listens as Detective John Reginaldi addresses the issue of violence in the workplace.

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SESSION 2 –

Work Place Violence and its Relation to Domestic Violence.

Presented by Detective John Reginaldi, Baltimore County Police Department

Mr. Reginaldi pointed out that domestic violence reaches almost one half of all women some time in their life.

The problem of domestic violence often reaches into the workplace as unhappy spouses harm their mates and co-workers at the workplace.

There are several items which school officials can watch for which signal violence may be about to take place amongst employees. John welcomes all calls from school officials interested in school safety. His number is 410-887-5901. John taught school in Harford county and has a good working knowledge of the problems school officials face.

– Jim Fite, Assistant Section Director
Cecil County Public Schools

SCHOOL FACILITIES

SESSION 1 –

ASHRAE Standard 62-1999— “Ventilation for Acceptable Indoor Air Quality”

Presented by Dan Madary,
Compliance Environmental
International, Inc.

Mr. Madary provided a very comprehensive comparison between the 1989 ASHRAE Standard 62 and the 1999 updated version. Basically, he discussed that there are two (2) methods for complying with the new Indoor Air Quality Standard; 1) Design ventilation systems by maintaining appropriate CFM for proper air flow and/or 2) use a design controlled ventilation approach based on using an indoor air quality control sensor to ensure indoor air comfort. One important bit of information, which was noted in Mr. Madary’s presentation, was that if 80% of the occupants are comfortable or satisfied then you are in compliance with the new Indoor Air Quality Standard and are not required to make any adjustments under the standard.

– Christopher Morton, Asst. Section Director
Harford County Public Schools

SESSION 2 –

Managing Moisture in Our Buildings

Roundtable discussion: Earl Myers, Jr., Assistant Principal, Harford County Public Schools; Jeffrey Ayers, Director of Facilities Management, Harford County Public Schools; Joseph Coco, AMA; John Cavanaugh, Johnson Controls; Tom Elis, Collins & Aikman Floor Coverings

This session was set up to address all the issues related to moisture problems in our facilities. Each of the presenters that served on the roundtable panel brought a unique perspective in dealing with the vari-

ous moisture-related issues that can develop in a facility.

Mr. Myers stated that he believed communication with the community and parents was key in dealing with any moisture issues that develop in a school facility. Mr. Ayers addressed several issues that need to be dealt with when addressing moisture issues in a facility: 1) money, 2) receiving conflicting information from various professional sources when trying to ascertain a moisture situation, 3) lack of control directly at a building site, 4) the importance of addressing an issue before it becomes a major concern. Mr. Coco thought it was important to inform people so that they understand the moisture problem without getting too technical. Mr. Cavanaugh discussed using building control systems to moderate moisture in the facilities. Mr. Elis stressed the use of non-flow through carpet products in school facilities. Flow through products usually fail compared to impermeable products.

The roundtable discussion drew a lot of interaction with the participants who attended the session. Everyone in attendance agreed that regular maintenance and cleaning is key to avoiding major moisture issues in your facilities.

– Christopher Morton, Asst. Section Director
Harford County Public Schools

SCHOOL FOOD & NUTRITION SERVICES

SESSION 1 –

What Services Should You Expect from a Food Services Design Consultant

Presented by Rob Nykos, FCSI,
President Nykos Associates, Inc.

This session provided a step by step account of a new kitchen construction or renovation project from the point of view of a specialist in kitchen design and equipment. The discussion went through all aspects of the project by phase: Schematic Design, Design Development, Working Drawing, Bid and Construction. It provided a great deal of insight on the entire process.

– Ileen Murphy, Assistant Section Director
Anne Arundel County Public Schools

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Cyber Seniors IPM Workshop

Cyber Seniors was a program initiated by the Board of Education of Queen Anne's County. This program is being offered to a growing segment of our district's taxpaying population, the senior citizens. In addition to providing "hands-on" experience with computer hardware and software, the classes provide seniors a chance to see the schools, meet teachers and students, and to truly appreciate how their tax dollars are working for them. The participants find out what is happening in schools today, a setting much different from the days the seniors remember.

Cyber Seniors began in the spring of 1999 at the request of the Board of Education and Superintendent Dr. Bernard Sadusky. A survey that was distributed via mail, brochures, and newspaper, indicated that the demand

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A workshop on Integrated Pest Management (IPM) was hosted by Frederick County Public Schools in November.

Topics addressed included: Dealing with Bees, Critical Dates & Deadlines, New Issues, Effects of IPM, Notification—Who? When? How?.

Rick Dorsey, chair of the Seminars and Workshops Committee, is always looking for new workshop ideas. Call him at 410-313-7096.



Ed Crow, entomologist with the Maryland Department of Agriculture, addresses participants about integrated pest management issues.



Some of the thirty-six participants in the Integrated Pest Management Workshop.

IAQ important factor in student performance

School officials have had to quickly address Indoor Air Quality (IAQ) issues during the past year. By all indications, the pressure on schools to provide a standard IAQ for the classrooms will be more intense when the cooling season begins in April or May. A recent publication by the EPA, *Indoor Air Quality and Student Performance* is required reading for those who aim for a state-of-the-art understanding of this issue.

Indoor Air Quality is affected by

everything from mechanical equipment, materials used in construction and renovation, outside pollution sources and materials brought into school by staff and students. Mold has replaced asbestos and lead as the most likely substance to close a building. A more fundamental problem set is the amount of fresh air, type and function of mechanical equipment, leaks, humidity and temperature.

The EPA pamphlet points out that personal comfort and even sickness are small issues compared to the issue of student performance. With so much attention placed on monitoring student performance, teacher abilities, and administrators' decisions, it is only a matter of time before indoor air quality, lighting, safety and security, nutrition and other factors of the child's learning environment are also areas of intervention in hopes of improving test scores.

Indoor Air Quality (IAQ) is not a new issue, but it is a newly discovered issue. This is due to two major factors. First, the diagnostic instruments, used to measure Carbon Dioxide, Carbon Monoxide, temperature, relative humidity and various volatile organic compounds, are much cheaper and easier

to use than just ten years ago. The second reason is that the public's use of the internet allows them access to specific data bases which until recently, only consultants and a few specific professionals could get to.

Today's school official is likely to enter the IAQ meeting only to find parents and staff with shelves of downloaded documents showing the New York State already has IAQ standards for schools or one of many studies showing that certain IAQ problems affect learning without causing disease or lost time.

There are many other good resources for the school official to use to catch up, first is the free *IAQ Tools for Schools Kit* which any school or district can receive with a request on letterhead. The address is EPA Kit, POB 37133, Washington, DC 20017-7133 or by calling 1-800-438-7133. You can also get a lot of information from the website at www.epa.gov/iaq/schools.

We are looking forward to a IAQ, "Solve the Problems" workshop at the Spring conference, so bring your questions and problems.

— Jim Fite
Cecil County Public Schools

**ASBO—MD&DC
ANNUAL
SPRING
CONFERENCE**
May 20-23,
2001
Ocean City, Maryland



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