

The OkASBO News

OKLAHOMA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

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Fall Conference Highlights



Opening our conference was Cindy Shiever, OkASBO President with the Presentation of Colors under the direction of Colonel David Morgan, Enid High Air Force JROTC

The student performances are always the *Highlight* of the conference. "It's All About the Kids" is this year theme and what better way to live the theme by starting the conference with such talented student performances.

Thanks to Enid Schools and the JROTC for allowing them to attend and make our day.



Student performances directed by Randy Johnson - Enid High Show Choir

Health Care Reform has been and will continue to be complex and in a dynamic state of change. The new law requires employers to constantly track employee hours to determine their eligibility for health care coverage, as well as new taxes, Relland said. "This is not a once-and-done type of activity -- it involves having to constantly manage eligibility and there's new reporting obligations, notice obligations, and new taxes that



the employer has to keep track of and pay" (See pages 7-9 for more HCR information.) We sincerely *appreciate* and *Thank You* for taking time out of your extremely busy schedule to share your expertise with us.

Health Care Reform - presented by Susan Relland, J.D. -Vice President, American Fidelity Assurance Co.



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Check out our *website* at www.okasbo.org. You should find it more user friendly. You can pre-register, update your info, download scholarship applications and certification applications. Check it out today.
Thanks!

President's Message

by Cindy Shiever

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Past President

Mr. Tom Linihan, Superintendent
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It has been a fast and furious fall with the end of the 1st semester knocking on the door. Our state fall conference was held early in September with the resources and networking opportunities that allow us to grow professionally and stay aware of the upcoming challenges such as Health Care Reform. The preconference encumbrance and treasurer workshop was well attended with excellent sessions and presenters. Prior to the general session, we kicked off with the presentation of colors by the Enid High School Air Force JROTC, and the national anthem and student entertainment by the Enid High School show choir. Thank you to the students and sponsors for getting up so early and traveling to kick start the conference.



The performance was outstanding and thoroughly enjoyed by everyone. We received kudos verbally and from the evaluations for the new location, keynote speaker Steve Gilliland, and outstanding presenters during the entire conference. Thank you to the presenters who shared their knowledge and provided solutions to challenges school business officials are confronted with daily. A huge thanks to the many vendors for their support of the conference and its activities, and were a part of the vendor showcase. Without the support of the vendors we could not host a conference of this magnitude. The process of planning is underway for the Spring Conference that will be held at the Sheraton Midwest City Reed Conference Center on April 16-18, 2014. Don't miss out; mark your calendar now! If there is something or someone you would like to see at the next conference, please contact our Executive Director, myself or one of the OkASBO board members. Look forward to seeing you there!

We just arrived back from International ASBO which was held in Boston on October 25-28. It was a great opportunity including days filled with quality speakers and presentations as well as networking with colleagues across the nation and the history of Boston can't go over looked. On behalf of OkASBO, I want to recognize some key vendors who went above and beyond to make sure the Oklahoma delegation had a memorable experience together in Boston. Thank you to Document Imaging Solutions (DIS) Terry Bourke and Nick Patterson for sponsoring the opening night mixer which provides time together to get acquainted with the Oklahoman's in attendance. Thank you to American Fidelity and Martha Pate for the Oklahoma delegation shirts and sponsoring a historic scavenger hunt through the streets of Boston. That was a wonderful learning and site seeing experience! Thank you to Stephen H. McDonald and Associates for their continued sponsorship of the Oklahoma Breakfast that offers a wonderful opportunity to start the day with our Oklahoma family prior to the first general session of the conference. Thank you again friends of education, for your continued support and dedication to OkASBO!

Congratulations Brenda Burkett on the closest International ASBO vice-president campaign ever ran with the largest percentage of eligible voters to ever vote. Brenda lost the campaign by a narrow 11% of the votes cast; however, Brenda announced and kicked off, in Boston, her campaign to rerun this next year for vice-president. We all know perseverance is the key to success and with Brenda's passion for the profession and her vision for ASBO she would make an outstanding ambassador and represent Oklahoma well. We wish Brenda much success in her endeavor!

On behalf of OkASBO, I want to express our deepest sympathy for the loss of our dear friend Dr. Jeff Mills, Executive Director of OSSBA. I would like to share a few remarks by Mr. Steve Crawford at Dr. Jeff Mill's memorial service. Many of you may have heard the remarks but for those of you that didn't have the opportunity I wanted to share them with you. These are words from Dr. Mill's graduation speech at Northwestern Oklahoma State University this past spring. He told the graduates, "That four years ago I was diagnosed with cancer. I've been battling it for four years. I continue to view my health as a temporary setback. In life we have a tendency to focus on the negative. There is so much more to life than dealing with what we call failures. Your mission in life should be to leave here today and go show everyone that you are a leader and take advantage of every failure you have." Great words of inspiration from an advocate of public education who saw the flowers among the weeds; he will be greatly missed!

In closing there are always flowers for those who want to see them. Do you look for the flowers or do you see only the weeds?

Recap from OkASBO's EC & T Workshop—Wednesday

157 school business official's attended the Encumbrance Clerk and Treasurer's workshop. The workshop was planned with people new to a school position and for the experienced school official. It presented 8 sessions covering a blend of general and function-specific topics. Participants learned proven techniques from experienced practitioners, gained ideas to create efficiencies and reduce cost, exchanged challenges and solutions with peers and built a network of contacts across the state. Here is what a few participants had to say about their workshop experience:

"I don't know if it is because this is only my 3rd year to attend, but the breakout sessions were very informative. Maybe it is because I am finally learning the lingo! I believe the EC&T workshop has given me tools and resources to expand my knowledge base."

- Connie Ervin, Encumbrance Clerk, Hartshorne Public Schools

"The breakout sessions were very informative. The sessions covered specific topics and allowed more time for questions and answers. Wished we could have done breakout sessions all day."

- Aubrey Ashcraft, Encumbrance Clerk, Clinton Public Schools



Thank you for your EC&T presentations:

- Jeff Hewett, CPA - Sanders, Bledsoe, Hewett, CPA's, LLC
- David Young, CPPB, Director of Purchasing & Supply Mgmt. - Union Schools
- Bruce Campbell, Asst. Supt., Francis Tuttle Technology Center
- Nancy Hughes, Exec. Dir. Financial Accounting, OCAS & Auditing - SDE
- Sara Frye, Director of Finance, Bowlegs Schools
- Kelly Shannon, CFO - Ardmore Schools
- Marilyn Vann, Accounting Coordinator - Norman Schools
- Donna Dollahon, Treasurer - Broken Arrow Schools
- Patricia Smith, Business Administrator - Pocola Schools
- Debbie Secrest, Treasurer - Seiling Schools
- Tammy Hall, Coord. School Personnel Records - SDE



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Fall Conference Highlights - Thursday

Enjoy The Ride *How to Enjoy the True Joy of Life*

- Steve Gilliland, Keynote Speaker -

If you were unable to attend the conference you truly missed a wonderful time listening to one of the best motivational speakers around. I believe 3 words could sum up his presentation.

Entertaining - Inspiring - Real

Steve shared with us a blueprint for getting the most out of life. He has the ability to lift you up and inspire you to evolve and appreciate, rather than maintain and exist. The three key points I gained during his presentation were:

- Check your passion: Love what you do; never forget why you do it.
- Cure your destination disease: Live more for today, less for tomorrow and never about yesterday.
- Refocus your attention: Decide what's important and never take it for granted.

Do you feel successful? Are you enjoying the ride? Steve shared his philosophy which centered on the simple premise that true success is not a thing you acquire or achieve. Rather, it is a journey you take your whole life long. He also shared his unique insights into what it means to be successful. Add his humor and brilliant advantage of mixing words with wisdom, Steve truly challenged us to make changes and believe in the power of positive thinking. Success is not limited to those with financial resources or special talents. It is available to anyone willing to learn a few practical principles and then follow through with them day to day.

Oddly enough, this is the same message my own mother raised her 4 children. My mother is a powerhouse of positive thinking. Treat others how you want to be treated. Leadership - Team effort - We not I. Never lose your integrity - it is all you have in life. Live every day as it was your last. She is a beautiful woman and I am very fortunate to still have her in my life.



Long line to purchase his books



Great speaker—great attendance

- ***Takeaway Message***— If you want to achieve true success and fulfillment, you must first discover an enthusiasm for your work and personal life. Decide where you are heading, get on the bus, choose the right seat and Enjoy The Ride!

- Steve Gilliland

Fall Conference Highlights - Thursday

After our 1st general session, lunch was served to a packed house. During the luncheon a brief program was held to recognize three members:

- Jamie Morris - awarded the Associate Member Scholarship
- Matt Gindhart - awarded the Leroy Holloway Scholarship
- and a Special recognition to Tom Linihan - OkASBO 2013 President



Breakout sessions began immediately following the luncheon.


Please accept our appreciation for sharing your expertise with us. Thank you for your presentations:

- Nancy Hughes, Executive Director, Financial Accounting, SDE
- Mark W. Heisler and Suzanne Baldino Jones, Principals of ADMIN Partners, LLC
- Trudy Green, Education Consultant
- Wayne Ryan, Eastern Regional Director, American Fidelity Assurance Company
- Tiffany Haag, OkASBO Website Specialist
- Brenda Burkett, CPA, CSBA, SFO – Norman Schools

Thanks Tom for your time, support and leadership during the past 7 years of service on the board of directors.




Matt Gindhart gives a thumbs up to the new facility and conference programs offered



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Fall Conference Highlights - Friday

The 2nd general session was chaired by Stacey Butterfield, OkASBO President Elect. Programs offered were:

- The Changing Faces of Insurance - *Presented by: Susan Brown & David Rose - OMES*
- Teacher Retirement Updates - Presented by: Josh Richardson , Internal Auditor- Teacher Retirement System
- How to Communicate with your Legislators - Panel: Tim Green, Education Consultant
Donna Campo, Superintendent – Liberty Schools
Bill Denton, Superintendent – Yukon Schools

- Legislative Panel - Presented by: Patrick McGregor, Dept. of Career Technology Centers
Stephanie Mather, Attorney- OSSBA
Ryan Owens, General Council - CCOSA

After a brief business meeting, the meeting was adjourned at 12:10 p.m. with the drawing of door prizes. Immediately following the board met for the regular scheduled board meeting.

Money machine balances were awarded to :	Clemo Haddex	\$25
	Jamie Morris	\$25
	Phillip Storm	\$25
	Roger Adair	\$25
	Floyd Kirk	\$25

\$50 gift card - Peak Uptime	Brenda Burkett
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HEALTH CARE REFORM



DO YOU REALLY HAVE TO WORRY ABOUT THE FREE RIDER PENALTY NOW? CAN'T IT WAIT?

Health Care Reform has been and will continue to be complex and in a dynamic state of change. American Fidelity Assurance Company understands that complying with the Health Care Reform rules and addressing rising plan costs can be challenging, and we welcome the opportunity to assist you by offering educational resources designed for plan sponsors. The purpose of this white paper is to provide more information about what action items employers may need to take now in regard to the Free Rider Penalty.

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Do you really have to worry about the Free Rider Penalty now?

Unfortunately, it can't wait. In fact, if you haven't started yet, you probably need to catch up.

Under Health Care Reform, large employers (with 50+ full-time equivalent employees) that do not offer health coverage to substantially all full-time employees and their dependent children, or offer coverage that is "unaffordable" or "inadequate", and have at least one employee enroll in Exchange coverage and qualify for a federal premium tax credit or cost-sharing reduction, must pay a Free Rider Penalty. A full-time employee is one who works 30 hours per week or 130 hours per month. Originally effective January 1, 2014, the IRS has stated that it will not assess any Free Rider Penalties until January 1, 2015 because of the delay in required employer reporting. Many employers mistakenly believe that, because of this delay, nothing needs to be done in 2013. However, the following are a few reasons why employers who delay may run into issues down the road:

1. Non-calendar year plans may not really get a full year delay.

Employers sponsoring non-calendar year plans have two options: (1) start offering adequate and affordable coverage to full-time employees for the plan year beginning in 2014, or (2) potentially have a second, mid-year open enrollment for coverage to take effect January 1, 2015. In other words, an employer with a July 1 plan year may want to comply by July 1, 2014.

2. Many employers needed to start measuring hours by October 2013.

For a January 1, 2015 plan year, to measure hours worked by variable hour employees for twelve months and have a 90-day administrative period to enroll individuals in the coverage, the employer would need to start counting hours as early as October 2013. Non-calendar year plans may have measurement periods that start even earlier.

3. Employers may need to implement an hours tracking/Free Rider Penalty monitoring system.

There are specific rules for how you credit hours for employees who receive a salary or are paid a flat amount per day of service. The IRS regulations give employers two choices for how to count those hours: (1) use actual service records showing when the employee worked, or (2) give eight hours of credit for every day the employee worked (which may be more than the employee actually worked). Adding this with the previous concern of when to start measuring hours, employers may want to have a mechanism in place by October 2013 for variable hour employees to sign in and out, so a service record of actual hours worked is available and employees do not have to be defaulted to eight hours of service. This is only one example of the complexity associated with crediting hours for purposes of the Free Rider Penalty.

4. Employers may want to implement their strategies with time to test and refine before penalties start being assessed.

Certain strategies that employers are considering may not work as well in practice as they do in theory, such as limiting hours worked to fewer than 130 per month. Employers may want to implement new policies such as these sooner rather than later while there is time to test and refine them before penalties start being assessed.



5. Employers may want to seek approval from their governing bodies prior to implementing their strategies.

From a practical standpoint, many employers are adopting strategies that assume they will pay a penalty in certain situations. While this may be a sound option for an employer, it would be wise to have appropriate governing bodies (such as insurance committees and/or board of directors) review and approve such plans before they are implemented, and before receiving the first bill from the IRS.

Note: This article does not discuss labor and employment issues, including possible discrimination claims. You should consult your legal advisor of any such issues.

American Fidelity Can Help

These are only a few of the pitfalls and traps for the unwary that come with managing the Free Rider Penalty, not to mention the other Health Care Reform provisions affecting employers. Our goal is to help make Health Care Reform easy for you. American Fidelity Administrative Services (AFAS) offers a suite of services, such as consulting assistance and time/eligibility tracking software to help manage the Free Rider Penalty. Learn more at AmericanFidelityConsulting.com.

About American Fidelity Assurance Company

Founded in 1960, American Fidelity Assurance Company is a third-generation, family-run business that has consistently performed with solid financial stability. We provide supplemental health insurance benefits and financial services to education employees, auto dealerships, health care providers, and municipal workers across the United States. Our industry focus means we can provide customized solutions tailored to specific employee groups. Plus, our salaried career Account Managers are committed to service and will develop specific, needs-based recommendations year-round.

Caution:

This is only a brief summary that reflects our current understanding of select provisions of the law, often in the absence of regulations. All of the interpretations contained herein are subject to change as the appropriate agencies publish additional guidance.

-  easily track employee work hours
-  manage benefits eligibility
-  comply with emerging regulations
-  avoid costly free rider penalties

With all you do, let us take care of you.

American Fidelity Administrative Services is now offering Health Care Reform Eligibility Management Software to assist with managing your Free Rider Penalty obligations.

From monitoring employee hours in real time to calculating whether variable hour employees will be considered full-time under the law, we are here to help.

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Dear Oklahoma ASBO Members,

As we all know Health Care Reform has introduced added responsibilities to your organization that will take-up valuable resources and time. Oklahoma ASBO understands the challenges our members face in keeping up with these transitions and is committed to supporting your needs. *That's why we have partnered with American Fidelity Administrative Services, LLC (AFAS) to be our Association's trusted source with Health Care Reform.*

In addition to the extensive experience and services available through AFAS, we partnered with AFAS because of its independence. AFAS does not insure major medical coverage and can therefore offer an objective view of all available options.

Whether you are looking for more comprehensive strategic planning and administrative assistance, or just some guidance with Health Care Reform-related questions, *AFAS provides an end-to-end solution by offering a variety of services that can assist with managing the developing law.*

The services available to Oklahoma ASBO members include:

- **Implementation Packages**, AFAS offers a variety of implementation packages to provide you with a simple Health Care Reform Solution;
- **Strategic Benefit Consulting Services**, including an affordable, flat fee retainer that gives employers access to their consultant all year;
- **Health Care Reform Eligibility Management Software**, to assist in managing the Free Rider Penalty;
- **Employee Notice and Reporting**, to assist with the notice and reporting requirements to individuals and federal agencies;
- **Variable Hour Employee Premium Billing**, to assist with billing and collecting premiums for variable hour employees;
- **Nondiscrimination Testing**; including services to help you mitigate your compliance risk while streamlining your processes.

It is important to understand that even with the Free Rider Penalty delay; many employers needed to adjust or implement certain procedures by October, 2013. AFAS's Health Care Reform eligibility software, [WorxTime](#), may be of particular interest for members looking for assistance. Oklahoma ASBO members receive a discounted rate, and those who sign up by Jan. 1, 2014 will receive two free months of WorxTime. Learn more about WorxTime by registering for the free webinar [here](#).

This exclusive partnership is just one more way Oklahoma ASBO is growing the value of your membership. I encourage you to take the time to meet with Wayne Ryan, Western Regional Manager at 918-622-6994 or Kacey Booth, Eastern Regional Manager, at 405-416-8810 or visit AmericanFidelityConsulting.com to learn more.

Sincerely,

Ann Wade

Executive Director
OkASBO

School Business Official of the Year

SBO of the Year Application is On-Line

Deadline is January 31, 2014

The Oklahoma ASBO Board began a program, in 2005, to select an outstanding member of OkASBO. The award, "School Business Official of the Year" is one who represents the best in all of us. The award is to be an annual award and it is the desire of the Board that the winner competes for the Eagle Awards given by ASBO International. The ASBO Board members want to do more to honor and to recognize members who contribute to Oklahoma ASBO, their profession, their school and community. This award is one way that goal can be obtained. By having our winner compete for the ASBO International awards, we can show and share our best with the world.

The deadline for the application is January 31, 2014. You can see the criteria that will be used to select our winner in the application that can be downloaded from our website, www.okasbo.org or contact the OkASBO office, telephone: 918-825-2981 or email: info@okasbo.org and one will be emailed to you.

The winning recipient will be chosen by a committee of former winners of this award. In the event that no nominees are received, the OkASBO Officers and Board of Directors will select the recipient.

The winner will receive a plaque of recognition from Oklahoma ASBO, publication in news media and a \$1,000 award. The award is sponsored by Document Imaging Solutions (DIS) who also believes that our members need to be recognized and rewarded for superior accomplishments.

Download the application and submit to the OkASBO office at: P.O. Box 549
Claremore, OK 74018

OR

Email: info@okasbo.org

Good luck!

Past winners are: Jack Harrel (2005), Debra Jacoby (2006), Ann Wade (2007), Nancy McKay (2008), Cindy Shiever (2009), Dr. Pam Deering (2010), Tim Green (2011), Beth Buchanan (2012), Lori Smith (2013)

DIS has printed this Newsletter, for seven years, at their office located at 9300 "C" Broken Arrow Expressway, Tulsa, Oklahoma at no cost to OkASBO. Thanks to Terry Bourke and Nick Patterson. 918-664-8800.



Lori Smith—2013 SBO uses her \$1000 to offset expenses to attend her 1st ASBO Intl Conference. Joining her for the OkASBO Breakfast is Sam McElvany and Cody Way.

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Thank you, Thank you, Thank you

The Vendor Showcase was filled with 27 exhibitors that provided information beneficial for your district. YOU made a difference! We hope we made a difference for you...Thank you for being part of our conference.

American Fidelity Assurance Company	Beasley Technology, Inc.	C Bar J Creations
Commerce Bank	CMS Willowbrook	Document Imaging Systems
Employee Group Insurance Division	Finishline Fleet Card	Focus Financial Advisors
Frontline Technologies	Gourmet Solutions	Haddock Corporation
K-9 University	OK Public Schools Unemployment Trust	
OK Schools Risk Management Trust	Quill.com	SOCS
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Commerce Bank	Southwest Foodservice Excellence
Document Imaging Solutions, Inc.	Taylor Basden & Associates
Finishline Fleetcard	Twotrees Technologies
Focus Financial Advisors	VIRCO

Opening Night Mixer

The following 10 associate members sponsored the "Opening Night Mixer" event on Thursday evening. The Thursday evening event would not be possible without their participation and monetary contribution. The Caribbean Paradise food buffet was delicious, the hypnotist, Steven Stone, was good and the music, Jerry Putnam and band, was fabulous, ...and don't forget the great door prizes. Even if you did not have the winning number for a door prize, YOU were a winner when you walked through the door ...Thank you again for an unforgettable night.

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Midwest Bus Sales	Sodexo
Southwest Foodservice Excellence	Stephen H. McDonald & Associates
Twotrees Technologies	VIRCO

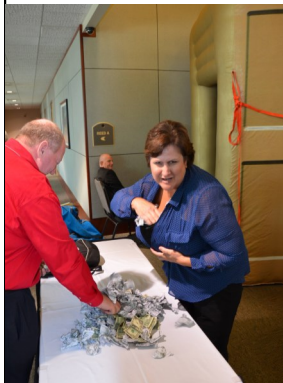
And the Winner is... \$\$\$\$



Money Machine

No one loses - everyone that enters the machine is guaranteed to win at least \$10

Theresa Butcher	\$10	Becky Marrs	\$10	Sheri Cartwright	\$42
Carol Peery	\$10	Belinda Maddings	\$10	Tina Anderson	\$22
Margaret Parrett	\$31	Jill Thornton	\$10	Dona Martin	\$22
Jan Chavers	\$10	Jim Gilmartin	\$22	Ashlee Mann	\$10
Matilda McIntyre	\$10	Brenda Aldridge	\$10	Kelly Grossman	\$14
Kelly Davis	\$10	Donna Campo	\$89	Kevin Hime	\$43
Stacy Butterfield	\$47	Cathy Mitchem	\$10	Mika Barton	\$10
Debbie Cox	\$10	Rick Kibbe	\$14	Sandra Ladra	\$24



Biggest \$\$ Winner **- Donna Campo - \$89.00**



Fun is what it is all about - She is excited to be a winner!



Recognize this person who had to carry a purse for his winnings and prizes! ??

Vendor Showcase Prizes

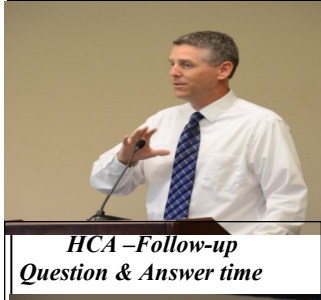


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SOCS

Fall Conference Recap - Thursday



**HCA - Follow-up
Question & Answer time**



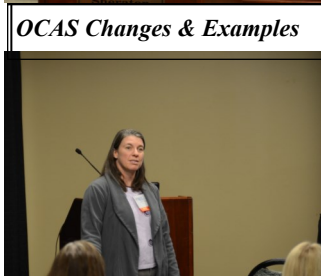
Vendor Showcase - looks like someone may be telling his "big" fish story



SFO Certification Program



OCAS Changes & Examples



OkASBO Website Tour



**Tools for Surviving an IRS
403(b) Audit**

Tom Linihan—OkASBO Past President hard at work during the Vendor Showcase - I think??



Federal Programs Management



“Student” Scholarship for 2014



Strength in Education

Teachers and other educational professionals directly shape the future of our country. Those who surround a student daily in the classroom, in their school building, during their school outings can affect a student’s performance and view of the world.

At Security Benefit, we believe our country’s success is equally dependent on those in the classroom today as well as those who aspire to become the architects and journeymen of our educational system for the next generation.

Security Benefit + OkASBO

Since 1892, Security Benefit, a Guggenheim Partners Company, has been helping people prepare for the future. We’re a leading provider of retirement plan services throughout the nation, primarily in the education marketplace. We have teamed up with the Oklahoma Association of School Business Officials (OkASBO) to help a worthy Oklahoma graduating high school senior fund his or her college education through the Security Benefit “Strength in Education Scholarship” program, presented by OkASBO.

Scholarship Program

The Security Benefit ‘Strength in Education’ Scholarship program is designed to promote and foster the importance of a strong education system in that can only be supported by the individual strength, courage and leadership of educators. We are proud to partner with OkASBO to present this unique scholarship opportunity.

district, faculty and students. The future of Oklahoma schools is brighter because of each of you. We want to continue this legacy of support of colleagues and education through the Security Benefit ‘Strength in Education’ Scholarship program.

Scholarship Details and Qualifications

We will grant a one-time \$1,500 per year (\$750 per academic semester) scholarship to a graduating high school senior who plans to pursue a certified degree in education or in an occupation that directly supports the educational system. The student must be from a school district that is a member of OkASBO.

The OkASBO board of directors and a Security Benefit associate will choose the honoree based on their application, accompanying letter and a letter of recommendation. We will award the scholarship during an April OkASBO event, to be announced.

Key Dates

Dec. 1, 2013

Strength in Education Scholarship application and complete details available at www.okasbo.org.

March 1, 2014

Deadline for submitting all required materials

April 2014

Scholarship announced during an OkASBO



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AVOID THESE TWO COMMON IRS 403(b) REGULATION VIOLATIONS

by Ellie Lowder, TGPC, Consultant

(Horace Mann, a proud partner with ASBO International, has enlisted well-known consultant, Ellie Lowder, Tax-Exempt and Governmental Plan Consultant (TGPC), to provide members of OkASBO with 403(b) news and insights. This article focuses on two common red flags for IRS auditors monitoring public school district 403(b) plans.

Part of keeping your 403(b) plan in compliance with IRS regulations is proactively monitoring the 403(b) environment for recurring violations. Here are two offenses that most commonly show up in 403(b) audits:

1. **Contributions in excess of the elective deferral limits** (basic limit of \$17,500 under age 50; plus an additional \$5,500 catch-up if age 50 or older; plus a possible additional \$3,000 if employees have 15 years or more of service with the current employer) – School business officials are cautioned not to permit the 15-years (or more) catch-up for employees without documenting a calculation to support their eligibility for using it. Your investment provider (or your TPA, if you have one) should be prepared to do that calculation.

Here are a few other catch-up reminders:

- Both types of catch-up options must specifically be allowed for in an employer's written 403(b) Plan. Otherwise, they are not available. Many employers allow the age 50 catch-up because of its simplicity. Likewise, many do not allow and many TPAs do not recommend including the 15-years-of-service catch-up due to the complexity of the eligibility calculation.

- If the plan permits both types of catch-up, the 15-years of service catch-up must be used before the age 50 catch-up.

- The 15-years-of-service requirement means the equivalent of full-time service. (For example, 15 years of half-time service would only equal seven-and-a-half years of full-time service.)

- Employees who have contributed an annual average of \$5,000 or more during their service with you are not eligible to use the 15-year catch-up.

- The 15-year catch-up increase is available only until the affected employee has used a lifetime amount of \$15,000 in extra limit or average deferrals exceed \$5,000 with you – whichever comes first.

2. **Violation of the universal availability rule** – This generally occurs when you have excluded employees based on average hours worked. It's simple to avoid this violation by permitting any employee who will contribute \$200 or more each year to participate in the plan – and not excluding **any** employee based on hours worked.

A second common reason for the violation is the exclusion of a *class* of employees, such as substitute teachers. To avoid that violation, just offer your plan to substitute teachers as well as your full-time staff, keeping in mind it's likely very few, if any, will choose to participate.

Correcting the universal availability violation can be costly because the IRS may require that the employer make *employer* contributions on behalf of the entire class of excluded employees for all years they were excluded.

Keeping these two processes compliant will go a long way towards insuring you have a healthy 403(b) plan.



ASBO Intl Annual Conference - Recaps



2013 Annual Meeting & Expo • Boston • October 25 - 28

Thank you - Stephen H. McDonald & Associates, Inc. sponsors for the OkASBO Breakfast , American Fidelity, sponsor for the “scavenger hunt” Boston tour and the nice OkASBO shirts and DIS for the Welcome to Boston hospitality event.

Thank you are two little words that send a big message of appreciation. OkASBO appreciates all you do for our state conferences and ASBO Intl events. The above associate members have given their time and monetary contribution to ensure we succeed in all we do. Again, a “BIG” Thank You.!

- A time to unwind after a day of early morning wakeup, last minute packing, travel, registration, unpacking, etc. is the “Welcome to ___ Hospitality” event. The event is for our OkASBO members to enjoy a dinner-buffet and a time for each to tell of their travel experiences getting there. Ha. Not really, it is a wonderful opportunity to get better acquainted with our peers, enjoy dinner and relax before calling it a day.
- The OkASBO breakfast has caught the eye and ears of many affiliates. We are even bigger than Texas! Ha. Many states have an “affiliate” breakfast but our attendance numbers are larger than most. Numbers do count and the buzz word is out about Oklahoma success. We get many questions from affiliate organizations on how do you get so many of your members to attend...and my response is simple...FOOD. No, seriously, this is a time we can all gather and discuss or coordinate with peers the daily program topics offered, OkASBO sponsored events, promotional activities held during the conference.
- Another eye catcher—are the matching shirts we wear on the opening day of the conference. The shirt tells the story - every ASBO Intl participant may not know our name but they will know we are from Oklahoma. It also serves as an easy conversation opener—“I know you must be from Oklahoma because.....” . We are family, united and proud!



Scholarship Winners - ASBO Intl Highlights

I would like to take this time to thank ASBO and American Fidelity Assurance Company, Associate Member Scholarship sponsor, for the scholarship I was awarded to attend the International ASBO meeting in Boston Ma. This was such a rewarding experience.

I was hoping when I went that I would have opportunities to hear all about healthcare reform and how other schools were adjusting and changing their procedures to meet the demands this has placed on our school districts. I was able to learn many things and hear several different speakers on this topic. I also came away from the meeting feeling much better about my job and how Oklahoma seems to be handling this matter.

The reason we are doing well in our application of this new law is because of the professionals that are giving us the information and the networking within our state through organizations such as ASBO. The scholarship enabled me to attend the conference without the guilt of having to place such an expensive burden on my school district. Muskogee Public Schools is also pleased to have saved a portion of funds by the grant paying some of my expenses and still get the benefit from having me network with many individuals and learn ways to better prepare our district for the matters at hand.

Again thank you so much for this great opportunity,

Jamie Morris
Benefits Specialist
Muskogee Public Schools



Jamie Morris - Associate Member Scholarship
Matt Gindhart - Leroy Holloway Scholarship

In 20 to possibly 30 years from now, as I stand to speak at my retirement reception and scan those memorable moments in my career, 2013 ASBO International in Boston, MA will definitely be included in that list. You've heard the old adage, "It's not WHAT you know, it's WHO you know", right? Well, I honestly feel OkASBO and ASBO International removes the either/or from that statement. You get both the WHAT and the WHO!

Attendance to the international conference not only provided me the opportunity to attend breakout sessions to grow my job specific knowledge, it also exponentially increased my professional networking ability with both vendors and other business officials across the nation and the globe. I also was able to strengthen my relationships with fellow Oklahoma members.

The general sessions for this conference inspired participants to "think outside the box", with new concepts and ideas to inspire educators to explore more creative ways to teach students in a non-traditional fashion. As school business officials, we all are continuously seeking new ideas to aid in the growth of our respective school districts. These sessions were truly inspiring to spark our creative thinking. There was no trouble in finding breakout sessions to attend. Each time slot was packed full of great informative, current and relevant topics.

I am extremely thankful for Oklahoma ASBO to have selected me as the recipient of the Leroy Holloway scholarship, and afford me the opportunity to participate in my first, definitely not my last, ASBO International Conference. I encourage any member, who has never attended International ASBO, to apply for this scholarship... you won't be disappointed! Thank you to American Fidelity, TRANE and DIS for hosting great networking events. I'd like to give a shout out to my fellow "OklaRADO" scavenger hunt team members and congratulate them on the win. And a big "Boomah Soonah!" to the Boston OU Alumni Group, who provided exceptional hospitality to us Okies during the OU vs. Texas Tech game.

Matt Gindhart
Director of Finance
Metro Technology Centers

Legislative Updates

by Steve Shiever

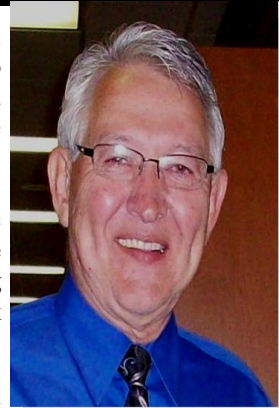
As the days fly by, we are fast approaching the dawn of another legislative session, all focused on creating a better tomorrow. Drafting laws to correct deficiencies, laws to initiate change, laws to delegate funds, and laws bias specific. It is time to get involved in the legislative process. You in education should know your legislator on a first name basis.

As educators it is time to evaluate all of our elected officials and their stance on public education. If they are not for us, then they are against us, and at their next election we should all cast our votes accordingly. It is time that education is viewed as a funding priority, a time to show educators they are valued and appreciated, and a time to work together as a state to improve the educational environment in Oklahoma.

We have got be proud of our efficiency in Oklahoma. We continue to cut taxes, reduce spending, and cut administrative costs, eliminate waste, and are holding schools accountable with “report cards”! We have done a remarkable job! We in education are now funded 49th in the nation, and 50th in per capita increase since 2008! With all this efficiency in spending, why is there a teacher shortage?! Why are all the “master teachers” leaving the state?! Why are high school graduates in Oklahoma not perusing teaching degrees? It’s not rocket science, think about it. Get politically involved in your profession as an educator in Oklahoma. Now is the time to hold our state officials accountable for their actions. When we go to the poles, we must “vote” for education! Together, “WE” can make a difference.

As you are aware, OkASBO has partnered with CCOSA to provide more comprehensive Professional Development training for our member school districts. Earlier this year through OkASBO/CCOSA we have provided a Basic Finance Workshop, Activity Fund Workshop, and will host an Advanced Funding Workshop November 12, at Metro Tech in OKC. In the spring we (in conjunction with the SDE) will also host Federal Programs workshops (when applications are available) and OCAS training works shops to address projected coding changes for the coming year. Also, if you have topic specific training needs, please contact Ann Wade or myself. Our goal and the focus of the Partnership are to best serve the needs of our members.

Have a wonderful year!



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Just Sayin!

by Ann Wade

"The way to get started is to quit talking and begin doing."

- Walt Disney

How did you enjoy our new venue? We were fortunate to find a facility large enough and centrally located for our new conference home in a short turn-around time. The only drawback was the date for the Fall conference. I know how difficult it is to be out of the office the week before a board meeting. Bottom line - it was to take the dates available or cancel the Fall Conference. Of course, we were not going to cancel the conference so we took the dates available. With any change there are always a few errors /omissions with the planning, facilities and/or the direction of your executive director. Changing a location is a bigger task than I ever imagined.

The Board of Directors and myself could not have made this decision without the expertise provided by Marla O'Neal, Director of Catering, Magnuson Hotel & Meridian Convention Center. She provided assistance on the development of an RFP and insight on how to interpret related fees. You think school business officials have a different lingo...wait until you hear hotel hospitality lingo. It made me aware that no matter what field we are in.. we all talk funny! Just sayin..We have reviewed your comments from the evaluations submitted and have already addressed the issues with the Reed Conference Center staff. Can't guarantee the temperature control but will try our best. My suggestion would be to bring a light sweater or jacket.

The success of OkASBO should be measured by the quality of services it provides to members. We are a members based organization that continuously needs to reach out to new entrants into school business. Veteran school business officials are keys to recruiting new members. When the veterans are extremely busy and the newbies are overwhelmed, this can be a challenge for both. We must persist through for the benefit of us all and for the betterment of the school business profession. You may think you can't afford the time but in reality you can't afford not to if you want to be knowledgeable and have a long, successful career.

OkASBO listens to your needs and has expanded its offerings:

- CCOSA/OkASBO partnership: OkASBO now provides the programs offered through CCOSA for the Basic Finance, Activity Fund and the Advanced Finance workshops.
- SDE Financial workshops programs.

And new for 2013-2014

- To meet the needs of the new business officials, we will develop and offer 1-day workshops for basic "how to" classes and develop a mentoring program for school business officials.

More information on the new 1-day programs will be coming soon by: future newsletters, posted on our website, www.okasbo.org, and through email notification. The CCOSA/OkASBO and OkASBO 1-day workshops are not included in your membership dues but will be offered at a 50% discounted registration fee if you are a member of OkASBO.

Remember what our keynote speaker told us, "To thoroughly enjoy the ride you must first learn that you can't make the trip in a day."

- Steve Gilliland -



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MEETING SCHEDULE

ASBO International 2014

Executive Leadership Forum
February 20-22, 2014
[Disney's Contemporary Resort](#)
4600 North World Drive
Lake Buena Vista, FL 32830

Annual Meeting & Expo

September 19-22, 2014
[Gaylord Palms Resort & Convention Center](#)
6000 West Osceola Parkway
Kissimmee, Florida 34746

Oklahoma ASBO

[Sheraton Hotel/Reed Conf. Center](#)
[Midwest City, OK](#)

2014

April 16-18

October 1-3

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