

## From the Director's Desk



**Bob Harris**  
Executive Director

### Pay Special Attention to Special Education

With all of the concerns that school professionals have to address this time of year--budgets, enacting new legislation, school letter grades, student counts, etc., it is very easy to overlook daily issues that need attention. One good example is the Special Education Program. A formal review of the delivery of services for public school special needs students is an ongoing process. However, the mandated legislative changes embedded in both state and federal rules, regulations, and laws that govern this process, coupled with the reduced flow of necessary state and federal funds to support these challenges, create high demands for special education organizational, program, and financial accountability.

A Special Education Program Review and Cost Analysis can be completed for a single school district or multi-district structure. The following levels of Special Education Program Review and Cost Assessment Analysis are offered as a guide to helping you develop a scope of services for a highly structured evaluation.

(1)

#### Basic Special Education Program Review and Cost Assessment Analysis

The **Basic Special Education Program Review** includes the examination/evaluation of your current organizational structure and the level of services currently provided. Selected items to be reviewed for a report dealing with these activities include the following:

- A review of the administrative, supervisory, and instructional services if the unit under evaluation is a single unit district;
- A review of the administrative, supervisory, and instructional structure if the unit under evaluation is a multi-district, as stipulated in the Joint School Services and Supply Fund Agreement or Interlocal Agreement;
- A review of the level of instructional, related, and other support services currently being provided for all levels of special needs students;
- A written report including basic findings and recommendations and pointing out areas of non-compliance, should such areas surface.

(2)

#### Intermediate Special Education Program Review and Cost Assessment Analysis

The **Intermediate Special Education Program Review** includes the **Basic Special Education Program Review** components along with the following:

- A review of the current level of compliance with adopted policies and procedures;
- The development, administration, and scoring of a "quality of service" survey completed by selected instructional and supervisory personnel in order to assist with formal State and Federal compliance determination;
- The identification of basic steps to consider with reference to feasibility for formal administrative and/or governing body restructuring;
- A review of tentative federal funding applications and approved grant utilization processes;
- A written report including findings of fact and recommendations for implementation.

### Educational Services Company

3535 E 96<sup>th</sup> Street  
Suite 126  
Indianapolis, IN 46240

Phone: (317) 818-3535  
Or (888) 351-3535

Fax: (317) 818-3533

[www.educationalservicesco.com](http://www.educationalservicesco.com)

Business hours:  
7:30 a.m. to 4 p.m.,  
Monday-Friday

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(3)  
**Advanced Special Education Program Review**  
**And**  
**Cost Assessment Analysis**

The **Advanced Special Education Program Review** includes the agreed upon items in both the **Basic and Intermediate Special Education Program Review** along with the following:

- The development, administration, and scoring of a specifically designed survey for randomly selected parents of special needs students who are currently receiving instructional services through the district or multi-district organizational structure;
- An analysis of the findings of all survey instruments utilized;
- A review of the current financial structure and billing process, including utilization of all federal funds;
- A formal document for legal review of restructuring the existing special education planning district--i.e., moving from a Joint School Services and Supply Funding Agreement to an Interlocal Agreement, should such need for restructuring become evident;
- A written report providing conclusions, findings of fact, and recommendations to address issues which have emerged as a result of the study.

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### HEA 1260 Update

In the next few days, the state of Indiana's Personnel Department will be releasing the required documentation both for the methodology to calculate school corporations' costs in comparison to the threshold found within the new law, as well as for a few additional requirements found in the law. We have been told that you can expect to see-- and have access to--the reporting documents via the IDOE website no later than September 30, 2011.

One question people have been asking since the end of the General Assembly's long session on April 29, 2011, was whether the comparison between the state health plan's cost would be done on an individual basis or on a "roll-up" composite basis. That question has been settled, and *the composite method will be used*. Thus, school corporations will need to compare their entire employer costs with the threshold contained within HEA 1260.

Other items contained within the law include the following:

- A requirement for a Dependent Audit at least once every five years;
- A requirement that all eligible covered staff have access to all health plans;
- A requirement, at renewal, to begin checking the school corporation's health plan contribution against the state's contribution, effective with the first renewal occurring after December 31, 2011, or the expiration of its collective bargaining agreement, if the agreement was in place prior to July 1, 2011.

One additional note: Several school districts are beginning to consider pursuing the Dependent Audit requirement contained within the law and have questioned whether the law requires the audit be done by an outside resource or by staff within the school district. Although there is no requirement to use an outside vendor, school officials may find the decision easy when looking at the cost proposed by outside vendors, along with their success rates. You can expect the pricing to range between \$5,000 and \$29,000 depending on various add-on services. Additionally, there are some vendors in the insurance product business that are offering a free dependent audit service, if you give them access to all staff for sales opportunities related to their product offerings.

For questions regarding the law, you can contact your corporate counsel or our office @888-351-3535.

## NEW ASSOCIATES

Educational Services Company is pleased to welcome two new members to the Team.



**Julie Nalon** was formerly an Account Manager for *Delta Dental of Indiana* where her duties included providing services for and retaining Indiana dental clients. She worked directly with clients and agents to research and resolve member eligibility, claims, and billing issues. Previously, Julie worked as Database Manager where she managed all the national database applications while providing customer service and technical support to the Delta system, providers, and subscribers. Julie is a full-time associate working with Doug Cassman and Deb Wolfe in the benefits area.



**Nancy Marlow** previously worked at the Daviess County Auditor's office in Washington, IN, as the Deputy Auditor/Payroll Clerk. Subsequently, she was the Corporation Treasurer for the North Daviess Community Schools in charge of Payroll, Personnel, and Benefits. From July 1995 to July 2011, Nancy was the Chief Business Officer for the Greencastle Community Schools. She has been an IASBO member since 1987 and is the two-time Region Nine recipient of the Treasurer of the Year Award. Nancy is an associate who is doing Interim Treasurer work as well as treasurer training.

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## In Memory of Jerry Moore



Jerry Steward Moore, 72, beloved husband, father, and good friend of Educational Services Company, died Saturday, August 6, 2011, at his home in Indianapolis. Jerry was a teacher, coach, assistant principal, and school business manager for MSD Perry Township and was also business manager for MSD Warren Township and MSD Franklin Township. After retirement, he worked for Indiana Association of School Business Officials and as a consultant for Educational Services Company. Jerry will be remembered by us not only for his work ethic, but also for his joyful sense of humor, his loyalty, and his devotion to his family and friends.

## Lighten Up!

### The Usher

An elderly woman walked into the local country church.. The friendly usher greeted her at the door and helped her up the flight of steps.

"Where would you like to sit?" he asked politely.

"The front row, please," she answered..

"You really don't want to do that," the usher said. "The pastor is really boring."

"Do you happen to know who I am?" the woman inquired.

"No," he said.

"I'm the pastor's mother," she replied indignantly.

"Do you know who I am?" he asked.

"No," she said.

"Good," he answered.

### The Lottery

A woman came home, screeching her car into the driveway, and ran into the house. She slammed the door and shouted at the top of her lungs, 'Honey, pack your bags. I won the lottery!'

The husband said, 'Oh my God! What should I pack, beach stuff or mountain stuff?'

'Doesn't matter,' she said. 'Just get out.'

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## Across the Board

**Tim Armstrong** has completed a budget review for Northwestern Consolidated; has provided some assistance with treasurer activity at Charles A. Beard, along with **Pat Green**; has done a financial review for North Vernon in Hancock County and provided budget assistance at NW Shelby. **Jackie Beery** continues to provide Knox with service in financial matters, as well as providing budget assistance to East Noble School Corporation; Jackie also worked along with **Ray Cusic** and **William McKinney** on an extra-curricular funds study for the School City of Hammond. **Hank Binder** has provided services for Daviess-Martin Special Ed Coop, Seymour Community Schools, Rochester, and the School City of East Chicago for grant application for federal special education funds; he also provided a Special Ed Finance Study for School City of Hammond. **Tony Broadwell** provides Centerville-Abington, Greensburg, Northeastern Wayne, Western Wayne, and Union County/College Corner with budget assistance, financial planning, and cash flow projections. He also gives financial analysis assistance to the School City of Hammond and the Hammond Teachers Association.

**Bob Channell** is serving as Interim Treasurer at West Lafayette. **Dick Cook** is providing financial assistance at New Durham, as well as some budget assistance at Hanover and the School City of Whiting. **Denny Deeter** is working on actuarial services for Barr-Reeve, Clarksville Community Schools, Lake Ridge, Smith Green, Seymour, Portage Twp.; he is providing Forfeiture Reallocations for Delphi, Shenandoah, South Bend, and Elkhart. **Don Dyck** facilitated a Board Workshop for MSD Wayne Township; he completed a Demographic/Building Capacity Study for Tippecanoe School Corporation, along with Susan Brudvig. He is currently working with **Tom Mandon** on a **Long Range Study** for North Spencer County School Corporation. **Bill Gall** continues to provide budget and overall financial assistance to MSD of Boone Township and the Porter Township School Corporation. **Tom Grabill** is providing budget assistance for Alexandria, Madison, and MSD of Perry Township, and he and **Ije Dike-Young** are serving as Financial Advisors for refunding bond issues for Clark Pleasant Community School Corporation and Greensburg Community Schools as well as for General Obligation Bonds for Evansville Vanderburgh School Corporation. **Pat Green** is providing Treasurer assistance at Charles A. Beard, Nineveh-Hensley-Jackson, and Shelby Eastern as well as payroll support at Richland-Bean Blossom and Eastern School District. **Tim Jackson** has provided budget assistance at North Putnam, South Putnam, Cloverdale, and Mill Creek and business assistance at Bartholomew; he is currently providing equipment and furniture acquisition services at North Gibson (the new Princeton High School). **Nancy Marlow** provided Treasurer assistance at Southwestern CSD OF Shelby Co. and has been Interim Treasurer at Mitchell Community Schools as well as Greencastle Community School Corporation. **Jim McLochlin** is working on a personnel study for Baugo Schools. **Ray Pavy** is providing budget assistance, financial planning, and cash flow projections for Nettle Creek. **Thomas Peterson** is gearing up for the 2012 tax warrant season. He is also assisting Greensburg Community Schools as bond counsel with a refunding that will save the school more than half a million dollars in debt service. **Niles Pfafman** has provided business office assistance to MSD of Steuben County and Smith-Green Community Schools.

**Deb Wolfe** has assisted Lake Ridge Schools with a financial and benefits analysis of all employee benefit programs and is currently assisting South Harrison Community School Corporation with a similar project. She assisted the Indianapolis Public Schools in finalizing changes to their health plan program and is currently assisting them with their dependent audit and the outsourcing of COBRA and FMLA administration. She is working with North Daviess Community Schools in their efforts to manage their healthcare costs and is assisting Indianapolis Public Schools, Northeast, Southwest Sullivan, Warren Township, and Washington Township with their requests for reimbursement under the Early Retiree Reinsurance Program.