

Jonathon A. Muller

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WORK EXPERIENCE**Iowa School Finance Information Services, Inc.,** Des Moines, Iowa, July 2010 – December 2020**Partner**

- One of three partners in a Subchapter S corporation specializing in providing finance tools and training principally to Iowa schools. Approximately 90% of Iowa school districts subscribe to our services.
- Responsible for financial, budgeting, and planning duties for company with peak employment of 8 full time employees and 5 contracted professional development trainers.
- Responsible for business development, contract negotiations, program development, and acquisitions. Projects include software development for background screening service, development of Tax and Revenue Anticipation Notes Program, Policy and Bargaining Services, Computer Data Investigations and Recovery, GASB 75 Actuarial Service, and a variety of software services adding value to local government financial data.
- Created a natural gas Local Government Risk Pool for Iowa school districts, providing services through a company co-owned with a natural gas supplier. In first three years, grew business over three years to more than \$4 million in revenue and more than \$1 million in net income.
- Negotiated sale of interest in company to other partners in January 2020, but remain employed on a part-time basis focusing on managing the natural gas pool and enrollment forecasting for Iowa school districts.

Community College Project – Massachusetts, November 2010 – June 2012**The Princeton Review,** Framingham, Massachusetts, November 2010 – May 2011**Vice President, Operations****Higher Education Partners, LLC,** New Bedford, Massachusetts, May 2011 – June 2012**Chief Financial Officer/LLC Partner:**

- Responsible for all financial operations of for-profit venture that builds public private partnerships with community colleges to build and equip facilities for allied health programs, including accounting, payroll, creation of financials, and work with outside auditing firm.
- Developed financial models and made financial presentations to secure \$8 million in private equity venture capital in a successful management buyout of a division of The Princeton Review, and a second round of financing to facilitate growth exceeding original projections.
- Negotiate revenue sharing agreements with community colleges.
- Develop financials and presentations to secure debt financing through local government aid programs and port authority financing.
- Work cooperatively with community colleges to develop budgets and facilities plans to achieve efficient capacity utilization.
- Responsible for facilities planning, financial oversight, and lease negotiations.

Muller Consulting, Inc., Des Moines, Iowa, March 2002 – January 2005, April 2009 – July 2010, January 2020-present**President - Self-employed public policy and business development consulting.****Clients have included:**

- **Iowa Insurance Institute**– Conducted a regional economic impact study of the influence of the Insurance Industry on the State of Iowa, including output, personal income, employment, and population.

- **Navigator CO2 Ventures**– Conducted a regional economic impact study of a proposed \$4 billion carbon sequestration pipeline, measuring output, personal income, employment, and population impacts for 5 Midwestern states.
- **Alliant Energy Company** - Conducted a series of regional economic impact studies of proposed wind farms in Iowa.
- **LS2 Group** – Performed regional economic studies for public relations and public policy firm and its clients in various industries, including insurance, energy and utilities, and casinos.
- **The Princeton Review**– Business development consulting for college readiness and test prep company, identifying key education decision makers, establishing contact, and negotiating agreements.
- **Juan O’Sullivan’s Gourmet Salsa** – Business plan development, feasibility study, and USDA grant writing for locally grown salsa production facility. Client awarded \$120,000 stimulus grant to expand production.
- **Seminole Energy Services** – Consulted with natural gas pool operators to issue independent Requests for Proposal for natural gas supply.
- **IASB** – Business Development Chief (below)
- **Iowa Farm Bureau Federation** – Tax Research
 - Reported to Executive Director of the Iowa Farm Bureau Federation.
 - Independent authority to research apart from the direct authority of the public policy division.
 - Deliverable of a comprehensive three-year study of Iowa’s tax structure; ***Iowa’s State and Local Tax Structure Effects on Farm Families***. Study covered virtually every aspect of Iowa’s State and Local tax code, and provided recommendations for policies and reforms for the Federation’s consideration.
- **Iowa Environmental Education Project** – Worked with federal DOE officials to approve \$50 million grant for an indoor rainforest in Iowa. Provided economic impact analysis and financial information, worked with Fortune 500 companies to secure private funding, sponsorships, and partnerships. Assisted lobbying efforts at the state level. Reported to the Executive Director for the project.
- **Latham and Associates, Inc** – Worked with energy advisor firm to help cities understand the tax implications of municipalization of local utilities.

Iowa Association of School Boards (IASB), Des Moines, Iowa, October 2000 – June 2010 (Including consulting role with Muller Consulting, Inc. from March 2002-January 2005).

Chief Financial Officer/Business Development Director

- Managed the financial risks of a non-profit association representing Iowa’s 360+ school districts.
- Oversaw all aspects of financial reporting, and presented all financial reports to the Board of Directors.
- Prepared budgets and worked closely with external auditors.
- Managed team of accounting staff to generate payroll, manage HR functions, analyze business functions, and prepare forecasts for all expenditures related to the Association and affiliated entities.
- Managed facilities and information technology operations and staff.
- Served on Management Team for the Association.
- Approved all contracts with vendors and customers.
- Created new business lines and business relationships.
- Negotiated and directed acquisition, financing, and build-out of 50,000 square foot facility in 2007.

Chief Financial Officer – Iowa School Employee Benefits Association (ISEBA)

- Managed the financial risks of an inter-local government health insurance consortium with \$60 million in annual premium. Report to the Board of Directors.
- Developed regular financial board reports, including cash flow, loss ratios, and trending.
- Prepared budgets, worked closely with external auditors.
- Responsible for recommendation on appointment of Executive Director.

- Negotiated with all vendors, including carrier, administration software developers, and banks.

Secretary/Treasurer – Iowa Joint Utility Management Inc. (IJUMP)

- Managed the financial risks of a non-profit natural gas pool for schools, cities, counties, and other non-profits, with annual sales in excess of \$20 million. Duties similar to that of CFO. Reported to the Board of Directors.
- Developed regular financial reports for the board, including cash flow and hedging experience.
- Traded gas futures on the New York Mercantile Exchange to hedge price risk, and also responsible for hedging basis risk.
- Conceptualized, and worked with team to design and implement a billing system to internalize services resulting in improved cash flow for employer, improved financial oversight, and improved experience for customers.
- Negotiated tariff expansion with the Iowa Utilities Board and state utilities.
- Oversaw all aspects of daily activity including customer service, billing and accounting staff.
- **Note:** Upon successful expansion of pilot tariffs in 2008, determined that the mission of the company had been achieved, and the entity was no longer needed. Successfully negotiated and sold all assets of the entity to a third party, increasing local competition and raising approximately \$2.0 million for non-profit educational services.

Leadership roles for other IASB-affiliated companies and services

- **Local Government Services, Inc.,** – President and CEO of wholly-owned for-profit subsidiary of the Iowa Association of School Boards. Reported to Board of Directors.
- **PaySchools.com** – Conceptualized, and worked with team to design and implement an aggregated web portal for parents to pay school lunches and fees online. Started with one school in Iowa in 2005. Grew to more than 500 schools in 37 States, with quarterly year-over-year growth rates exceeding 100% since inception. Directed marketing, customer service, software development, and accounting staff. Developed financial reports and analysis on trends.
- **ISJIT** (Iowa Schools Joint Investment Trust) - \$350 million 28E Local Government Investment Pool, with peak balances exceeding \$500 million. Negotiated all contracts with vendors, developed programs to enhance participation and increase balances, such as PaySchools.com, check-writing, online bill-payment, and payroll services. Directed marketing staff, prepared marketing and financial reports for Board of Directors, and worked closely with external auditors.
- **ISCAP** (Iowa School Cash Anticipation Program) – 28E Tax and revenue anticipation note program to pool cash flow bonds issued by Iowa schools. Responsible for issuing two series per year totaling more than \$200 million annually. Designed and oversaw implementation of a web-based cash flow projection and bond sizing program and an online transaction program. More than doubled net revenue to employer while reducing fees to participating schools by nearly one-third.

Iowa Farm Bureau Federation, West Des Moines, Iowa, September 1997 – October 2000

Director of Research

Led research arm of the public policy division of 160,000 member association. Duties included:

- County government and school district budget analysis, with emphasis on tax and revenue effects on agricultural industry.
- Frequent contact with membership through budget workshops, including representing membership at community meetings, and serving as liaison to local governments. Worked with local farm groups and schools to facilitate processes for passing local school bond referendums.
- Farm Bureau PAC database processing, with an emphasis on identifying, categorizing, and targeting potential voters.

- Responsible for importing and maintaining the following databases: school budget, county budget, taxing district key file, state voter, county/school district census, and Farm Bureau membership databases.
- Research projects included examinations of the residential rollback, Taxpayer's Rights Amendment, school aid formula alternatives, narrow exclusion of capital gains, local option sales tax, tax incidence of bonding proposals, and economic impact of various value-added agricultural enterprises on the state and local economy, and reports on the economics of county public safety expenditures and jail construction.

Legislative Fiscal Bureau, Des Moines, Iowa, October 1992 – September 1997

Tax Analyst

Fiscal staff to the House and Senate Ways and Means Standing Committees of the Iowa General Assembly.

Duties included:

- Scored all significant bills affecting State tax law.
- Operated, maintained, and supported a multi-tax micro-simulation model and input-output econometric model (REAL and REMI).
- Testified before the Ways and Means, Economic Development, and Fiscal Committees on tax and economic development issues.
- Explained issues and estimates to the press.
- Formal research projects included: Tax increment financing, state/private sector employee wage comparison, the Iowa inheritance tax and its impact on elderly migration, county budgeting under the property tax limitation, tax simplification through adoption of the federal definition of taxable income; the deduction for federal income taxes; franchise tax; industrial new jobs training program; correlation between tax complexity and the use of paid preparers; legislative computer models; effect of federal Omnibus Budget Reconciliation Act of 1993 and Taxpayer Relief Act of 1997.
(April 1993 – September 1997)

Revenue Forecaster

Directed a five person team that prepared fiscal year estimates of the General Fund of the State of Iowa for the Iowa General Assembly. Responsible for the estimation of the State personal income tax, use tax, inheritance tax, franchise tax, insurance premium tax, and various excise taxes and non-tax revenues. Duties as team leader included the coordination and assignment of team member estimates; composition of a monthly report to the General Assembly; and staff participation in the quarterly meetings of the Revenue Estimating Conference; Team member: October 1992 - May 1993. Team leader: June 1993 – September 1997.

Budget Analyst

Analyzed and presented a \$40 million executive branch agency budget to the Joint Health and Human Rights Appropriations Subcommittee of the Iowa General Assembly. Duties included expenditure oversight, performance-based budgeting, legislative intent compliance reports, and issue analysis. Estimated and issued fiscal notes for all bills that affected the Iowa Department of Public Health for one Session of the General Assembly. October 1992 - April 1993.

EDUCATION

B.S., Economics, The University of Iowa, August 1991

OTHER SERVICES/HONORS

- Budget Director, State of Iowa, Transition Team – appointed by then Governor-elect Tom Vilsack to assemble \$6 billion state budget over a 9-week period prior to inauguration.
- Economic Advisor - Governor's Council of Economic Advisors, appointed to serve under two Iowa Governors' administrations.

- Board Member - Iowa Railway Finance Authority, appointed to serve under two Iowa Governors' administrations.
- Board Member - National School Foundation Association
- Youth Basketball Coach
- Literacy Army and PTA Volunteer
- Iowa High School Debate Coach and Judge
- Three Iowa Governor Volunteerism Awards
- Governmental Affairs Committee Member, Polk-Des Moines Taxpayers Association