



Tips and Guidance for New School Business Managers and Clerks

KASBO FALL
CONFERENCE
2023

Matt Morford - Maize
Sheila Meggers - Hutchinson



Tips of the trade for new school Business Managers and Board Clerks

Goals for Today's Presentation

- ✓ Gain a broader perspective of when different tasks and assignments/reports need to be planned for and completed
- ✓ “Wow” your Superintendent, Board of Education, and Peers with your newfound knowledge
- ✓ Develop a support group/network



Survey of the room

• How many in here are:

- < 1 year
- 1-3 years
- 3-5 years
- > 5 years

How many in here are:

- Business Managers
- Board Clerks
- Treasurers
- Contemplating the life choices that got you in this room?

The (insert title) and the never ending array of responsibilities



Possible areas of responsibility

- Accounting
- Accounts Payable
- Audits
 - State, CPA, Federal, KPERS, Payroll, Work Comp, Food Service, Wage & Hour
- Board Clerk Duties
- BOE Communication
- Budgets
- Contract Management
- Debt Mgmt. / Bonds
- Employee Benefits
- Finance
- Payroll
- Personnel
- Purchasing
- State & Federal Reporting



Other possible areas of responsibility

- Bid Postings
- Debt Collections
- Employee Handbooks
- Energy Management
- Enrollment
- E-Rate
- Facilities Management
- Federal Programs Mgmt (ESSER, Title, etc)
- Fee Management
- Food Service
- Inventory/Fixed Assets Mgmt.
- KPERS
- Mandatory trainings
- Negotiations
- Property & Casualty
- Public Notices

JULY

- Final entries to close out prior fiscal year
- New fiscal Year runs July 1 through June 30
- Work on new fiscal year budget
 - Have budget reviewed by KSDE (if ready)
 - Present budget to Board of Education (if ready)
 - *Submit intent to exceed (or not) the Revenue Neutral Rate to County Clerk by July 20*
- Quarterly ESSER report due

July things to do

Incoming Funds

- July general fund state aid
- Bond & Interest
(if requested)
- KPERS
- School Safety Grant
(if applicable)
- Federal Payments
(if requested in June)
- Pre-K Pilot
(if applicable)

Reports Due

- Request for August state aid
- KESA authenticated app
- Accreditation Licensure form
- Mentor programs
- IDEA VI-B Flow Thru
- Request Federal Funds
- Directory updates
- Unencumbered cash balances
- Pre-K Pilot 4th qtr expenses
- LCP Annual Report
- Deaf-Blind application

July BOE Meeting Items



1. Finalize board meeting dates, locations, and times
2. Organize board: President & Vice-President elected (if your board has passed the resolution to elect in July rather than January)
3. Designate Clerk, Deputy Clerk, and Treasurer
4. Review/finalize organizational chart
5. Appoint food service representative
6. Appoint hearing officer for meal application appeals
7. Appoint school attorney
8. Appoint service center or COOP board representatives
9. Designate homeless program coordinator

July BOE Meeting Items



10. Designate district KPERS representative(s)/D.A.'s
11. Designate building truancy representatives
12. Designate federal programs compliance coordinator
13. Designate official newspaper
14. Adopt 1,116 hour calendar/notify KSDE
15. Designate inclement weather make-up days
16. Name official depository for school district funds
17. Review bank signatures on file
18. Adopt the annual waiver of G.A.A.P.
19. Adopt guidelines for activity funds & gate receipts
20. Establish Petty Cash limits
21. Establish mileage rate for reimbursement

July BOE Meeting Items



22. Approve school/athletic handbooks
23. Review units of credit at each attendance center
24. Review preliminary USD budget
25. Review insurance schedule including names of companies, types of coverage, dates, etc.
26. Review mill levies expiration date if renewal needed
27. Review immunization policies for compliance
28. Rescind expiring policies from prior year and adopt board policies for the coming year
29. Submit Statement of Indebtedness to county clerk
30. Begin collecting materials for the auditors

AUGUST (if exceeding RNR)

- Present budget to the BOE (could happen in July)
- Publish notice of intent to exceed RNR
 - Double check figures for accuracy!
- Publish budget hearing in local paper
 - Double check figures for accuracy!
- Conduct RNR & budget hearing (Aug 20 - Sept 20)
 - Must wait 10 days from publication to date of hearing

AUGUST (if not exceeding RNR)

- Present budget to the BOE (could happen in July)
- Publish budget hearing in local paper
 - Double check figures for accuracy!
 - Must wait 10 days from publication to date of hearing
- Hold budget adoption hearing BEFORE August 25
 - Can adopt budget the same night of the budget hearing
- Certify budget to county clerk by August 25
- Submit budget paperwork to KSDE

August things to do

Incoming Funds

- August general fund state aid
- Bond & Interest
(if requested)
- Mental Health grant
- Federal Payments
(if requested in July)
- Pre-K Pilot
(if applicable)

Reports Due

- Request for Sept state aid
- Request Federal Funds
- KIDS collection
- EDCS/Fall Vacancy Rpt
- 18-E Annual Statistical Rpt
- CTE Pathways
- Driver's Ed
- Budget documents
- Indirect Cost Rate

August (other happenings)

- Annual student enrollment
- New employee orientation/training
- Issuance of new contracts (if negotiations are done)
- If a primary election is necessary, it will be held on the first Tuesday in August of each odd-numbered year.
- Post approved budget info/forms on school website
 - Form 150; Notice of Hearing etc.
 - [KSDE guidance](#)

September

- Hold RNR/budget hearing
- Adoption of budget by BOE
- Load budgets into financial system
- Attend *Counting KIDS Workshop*

September things to do

Incoming Funds

- September general fund state aid
- Bond & Interest
(if requested)
- Mental Health grant
- Federal Payments
(if requested in August)
- Parents as Teachers
- County mill levies

Reports Due

- Request for Oct state aid
- Request Federal Funds
- KTOY
- Designate School Attendance Officer
- KIDS Collection (due Oct)
- Fall Vacancy report
- LCP Application
- ESSA Building Exp report

September (other happenings)

- Issuance of new contracts (if negotiations are done)
- September 20 is the official Enrollment Count Day
 - Make sure your district is in session!
- Submit budget documents to KSDE by Sept 20
- Submit budget documents to County Clerk by Oct 1
- Begin working on Principal's Building report (PBR)
- Begin working on Superintendent's Organization report (SO-66)

October

- Certify budget to County Clerk by Oct 1
- CPA audit should be underway if your district has bonds!
 - Must file audit reports within 180 days from end of fiscal year
 - Must file EMMA/MSRB within 180 days from end of fiscal year
- Quarterly ESSER report due

October things to do

Incoming Funds

- October general fund state aid
- October supplemental general fund state aid
- Special education state aid
- Bond & Interest
(if requested)
- KPERS
- Mental Health grant
- Federal Payments
(if requested in September)
- County mill levies

Reports Due

- Request for Nov state aid
- Request Federal Funds
- Special Ed CAPS report
- Principal's Bldg report due
- SO-66 due
- KPP-TANF 1st qtr exp report
- Federal Fiscal File review

November

- Attend KASBO fall workshop!
- In odd numbered years - General Election for school board members is held. Oath of office of newly elected members needs filed with county clerk's office.
- Maintenance of Effort (MOE)/Excess Cost report opens
- Consensus Revenue Group Estimate #1
- Food service verification - due November 15

November things to do

Incoming Funds

- November general fund state aid
- Bond & Interest
(if requested)
- Mental Health grant
- Federal Payments
(if requested in October)
- Pre-K Pilot

Reports Due

- Accreditation Licensure form
- Early Retirement Survey
- Request for Dec state aid
- Request Federal Funds
- KPP/Block grant proposals
- Mill rate fund submission

December

- Consider evaluations for Superintendent, Principals, and Clerk
- Consider “swearing in” new BOE members

December things to do

Incoming Funds

- December general fund state aid
- Bond & Interest
(if requested)
- Mental Health grant
- Federal Payments
(if requested in November)
- Special education state aid
- Juvenile detention state aid

Reports Due

- Juvenile Detention Center application due
- Request for Jan state aid
- Request Federal Funds
- KPP/Block grant proposals
- Mill rate fund submission
- MOE/Excess Cost for coop member districts due

January

- Governor gives State of the State address
- Legislature convenes
- W-2's/1099's
- Consider bidding idle funds for short-term investments
- Begin working on letter of noticed items for negotiations
- Organize board: President & Vice-President elected (if your board has passed the resolution to elect in January rather than July)
- Quarterly & Annual ESSER reports due

January things to do

Incoming Funds

- January general fund state aid
- Bond & Interest
(if requested)
- Mental Health grant
- Federal Payments
(if requested in December)
- KPERS
- KS Pre-K Pilot (TANF)
- County mill levies

Reports Due

- Request for Feb state aid
- Request Federal Funds
- KPP/Block grant proposals
- KPP-TANF 2nd qtr exp report
- MOE/Excess Cost for standalone districts/coop due
- PAT mid-year report due

February

- Review expenses/revenue
- Begin revenue/expense projections
- Review enrollment trends and projections for upcoming fiscal year
- Establish ordering deadlines for administrators/teachers
- Review staffing models - determine hiring/reduction needs

February things to do

Incoming Funds

- February general fund state aid
- February supplemental general fund state aid
- Bond & Interest
(if requested)
- Mental Health grant/CMHC
- Federal Payments
(if requested in January)
- Driver's Ed
- KS Pre-K Pilot (TANF)
- Capital Outlay state aid

Reports Due

- PAT Grant Application
- CTE Pathways student data follow up
- Request Federal Funds
- Kansas Preschool Pilot renewal due
- KIDS MILT collection
- LCP Consortium Assignments due
- December 1 MIS Child count data is finalized

March

- Exchange Notice Letter for negotiations by March 31
- Consider scheduling annual inventory for April/May
- Review spending progress and monitor revenues closely
- Prepare bids for large capital projects
 - New buses, facilities/equipment needs, computers, etc.
- Work on setting fees for upcoming school year
 - Textbook, food service, activities, etc.
- Property/casualty renewal

March things to do

Incoming Funds

- March general fund state aid
- Bond & Interest
(if requested)
- Mental Health grant
- Federal Payments
(if requested in February)
- Special Education state aid
- Parents as Teachers aid

Reports Due

- CTE Pathway Programs of Study
- Special Ed CAPS report
- Request Federal Funds
- LOB Percentage form
- EDCS/LCP/Spring Vacancy Reports due
- Preschool-aged at-risk approval forms
- KIDS Collection MILT

April

- Consensus Revenue Estimating Group #2
- Republish budget, if needed
- Attend annual KASBO spring conference
- Establish fees/meal prices
- Continue to monitor revenue/spending
- Special Ed form 308 opens
- Quarterly ESSER report due

April things to do

Incoming Funds

- April general fund state aid
- Bond & Interest
(if requested)
- Mental Health grant/CMHC
- Federal Payments
(if requested in March)
- Special Education state aid
- Kansas Pre-K Pilot (TANF)

Reports Due

- PAT Grant Application due 4/1
- Submit Mentor/Mentees/Assignments for stipend request
- Special Ed CAPS report
- KPP-TANF 3rd qtr exp report
- Request Federal Funds
- National Board Cert Teach claim
- SpEd Catastrophic Aid/NPE contracts data is finalized

May

- Republish budget, if necessary
- Monitor spending and revenues as fiscal year end nears
- Start projections for next fiscal year budget
- Request all remaining federal funds
 - Easier to manage if spending federal funds by June 30
- Legislative session possibly wraps up?
- Finalize ordering supplies for next school year
- Organize records in storage for destruction
- Third Friday is the deadline to notify certified employees in writing of BOE's intent to non-renew contracts

May things to do

Incoming Funds

- May general fund state aid
- Bond & Interest
(if requested)
- Mental Health grant
- Federal Payments
(if requested in April)
- NBCT payment
- Kansas Pre-K Pilot (CIF)

Reports Due

- Form 308
- KIDS Collection EOYA opens
- CTE Pathways Student Data management
- JDC final expenditures
- PAT final expenditures
- Prof Dev final expenditures

June

- Wrap up negotiations (hopefully!)
- Attend KSDE Budget Workshop
- Prepare/receive Form 120 for/from Special Ed coops
- Work on liquidating any purchase orders that are done

June things to do

Incoming Funds

- June general fund state aid (two payments)
- Bond & Interest (if requested)
- Mental Health grant
- Federal Payments
(if requested in May)
- JDC, PAT, Mentor Teacher payments
- Professional Development
- Supplemental General
- Food Service
(state match reapportionment)
- County Mill Levies

Reports Due

- Local Effort form due
- Bond & Interest form due
- Special Ed para in-service
- Request Federal Funds
- Request July state aid
- Discipline data collection
- KIDS Collection EOYA
- Chronic Absenteeism

LegalMax

- Determines the maximum amount that can be spent out of the General and Supplemental General funds
- Based on enrollment FTE and weightings
- Preliminary numbers turned in on SO-66
- Final numbers released by KSDE after all audits and special education state aid determined in June

End of Year Budget Close-Out

- Finalize Budget (Did you republish?)
 - Any Major Expenditures Pending?
 - Any outstanding Purchase Orders that need to be cancelled?
 - Any cancelled P.O.'s from prior year that can be recaptured?
 - (General Fund, Federal Funds, L.O.B., Capital Outlay)
- Review revenues
 - Compare actual receipts of state aid to KSDE printouts
 - Compare actual receipts to budgeted receipts
 - Make sure revenues are posted to the correct funds
 - Special Ed. Flow through into General then transfer to SPED
 - Special Education transportation aid deposited into SPED
 - County Revenues receipted to proper funds
 - (LOB, CO, Rec. Commission, Bond & Interest)

End of Year Budget Close-Out

- Review Cash balances
 - No negatives - Exception to rule: Federal/Title funds
 - Comparisons to beginning balances at start of the year
- Expenditures vs Budget Authority
 - Be careful not to exceed published budget even with cash
- At- Risk Funds / Bilingual / Vocational Education
 - Spending should = or > At-Risk Weighting
 - Required transfers from General/Supplemental General to At-Risk & Bilingual
- Special Education Fund
 - Transfer from General to Special Education should equal or exceed state flow through & spending should equal or exceed flow through

End of Year Budget Close-Out

- Final Transfers from General and Supplemental General Fund
 - District philosophy with transfers?; Do's and don'ts?
 - Zero out General Fund to Budget Max. (possibly/probably)
 - Cannot transfer to Capital Outlay from L.O.B. Fund
 - Can journal entry expenses in lieu of transfers
 - Encumber expenses for following year versus transferring funds to reduce cash carryover
 - Cash balance in Food Service limited to 3 months/25%.
- Federal Funds
 - Look at expenditures vs budget (budget years don't always align)
 - Make sure of \$\$'s requested AND spent
 - Identify amount of time to spend remainder (usually 30 days)
- Bond & Interest Form Due
 - Determines state aid (review payment schedule)



**Together
we're better!**

Don't try
to do it
alone!

- ✓ KASBO & ASBO
- ✓ Board Clerks & Business Managers ListServ
- ✓ KASBO Mentoring program
- ✓ Neighboring School Districts
- ✓ Regional School Business Manager/Board Clerks
- ✓ KSDE School Finance & Fiscal Auditing Dept.'s
- ✓ District CPA

Links for helpful information

- [Timelines for FY24 KSDE Reports](#)
- [Payment dates for FY24 State/Federal Aid](#)
- [School website postings](#)
- [Interest Letters from KSDE](#)
- [KSDE LegalMax](#)

QUESTIONS?

