



**TIPS AND
GUIDANCE FOR
NEW SCHOOL
BUSINESS
MANAGERS,
CLERKS AND
TREASURERS**

KASBO CONF.

FRIDAY

APRIL 20, 2018

**Eric Hansen,
Business Director &
Board Clerk
USD 204 Bonner Springs /
Edwardsville**

**Fred Meier
Environmental & Safety
Director @ Greenbush**

TIPS OF THE TRADE FOR NEW SCHOOL BUSINESS MANAGERS, BOARD CLERKS & TREASURERS

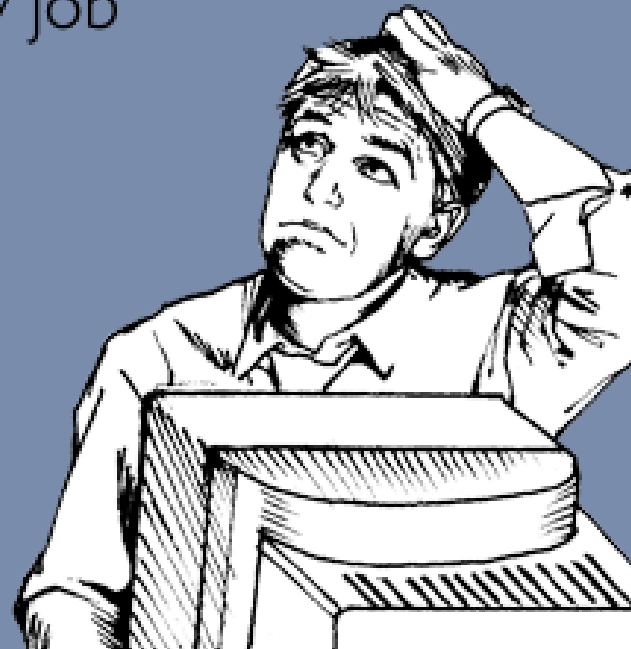
Goals for Today's Presentation

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



THE SCHOOL BUSINESS MANAGER AND THE NEVER ENDING ARRAY OF RESPONSIBILITIES

Tell me, again, how
this falls under my job
description.



your  cards
someecards.com

POSSIBLE AREAS OF RESPONSIBILITY

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

BUT WAIT



THERE'S MORE

POSSIBLE AREAS OF RESPONSIBILITY

- Energy Management
- Food Service
- KPERS
- Enrollment
- Negotiations
- Employee Handbooks
- Property & Casualty
- Fee Management
- Debt Collections
- Public Notices
- Bid Postings
- Facilities Management
- Inventory / Fixed Assets Mgmt.
- Mandatory Training

JULY



Begin New Fiscal Year on July 1

- *Fiscal Year runs July 1 through June 30*

Work on new fiscal year budget

- **Have budget reviewed by KSDE**
- Present Preliminary Budget to Board of Education

JULY



- Other tasks to complete:

Finalize district's Free & Reduced Lunch Application Format

- *NOTE: Remit to KSDE School Nutrition for review and approval*

- *Request General State Aid for August*

Week 1 Payments to receipt & post:

- General and LOB State Aid (remainder of FY17)
- General State Aid, Bond & Interest State Aid (FY18)

JULY continued



Week 2 To-Do's:

- Report Unencumbered Cash Balances to KSDE from July 1
 - *Many districts may have negative beginning cash balances on July 1 due to the delayed June split payments for both General State Aid (GSA) and Supplemental General (LOB)*
 - *Request August Federal Funds*

Week 3 Payments:

- *KPERS (1st quarter) Payment should be received*
- *Selected Federal Payments*

JULY BOE MEETING ITEMS



1. KSDE WEBSITE -

<http://www.ksde.org/Portals/0/School%20Finance/budget/Online%20Budget%20Packet/July%20bd%20mtg%20agenda.pdf?ver=2016-01-22-141716-323>

2. Finalize board meeting dates, locations, and times
3. Organize board / President & Vice-President elected
4. Designate Clerk, *Deputy Clerk*, and Treasurer
5. Review / finalize organizational chart
6. Appoint food service representative
7. Appoint hearing officer for meal application appeals
8. Appoint school attorney
9. Appoint service center or COOP board representatives
10. Designate homeless program coordinator

JULY BOE MEETING ITEMS



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

JULY BOE MEETING ITEMS



21. Establish student meal prices
22. Establish petty cash limits
23. Establish mileage rate for reimbursement
24. Establish student fees / Establish textbook rental fees
25. Approve school/athletic handbooks
26. Review units of credit at each attendance center
27. Review preliminary USD budget
28. Review records in storage for destruction of records
29. Review insurance schedule including names of companies, types of coverage, dates, etc.
30. Review mill levies expiration date if renewal needed
31. Review immunization policies for compliance
32. Report July 1 actual cash balances

August

Analyze your school calendar and Count back from August 25th

Publish Notice of Budget Hearing

- *Observe 10 day mandatory waiting period*

Review budget after publication for accuracy

Conduct Budget Hearing

- Allow patron input & final questions from BOE

Certify Budget to County Clerk(s) prior to August 25th

Conduct annual student enrollment (walk-in / online)



August



Week 1:

- **General State Aid, Bond & Interest (Capital Improvement)**

Week 2:

- **Report Unencumbered Balances to KSDE**
 - 18 E Annual Statistical Report Opens
 - LCP Application Opens
- **Sign and Return Acceptance of Indirect Cost Rates**

August



Week 3:

- Directory Updates Due to KSDE
- Request State Aid for September
- Request Federal Funds for September

Week 4 & 5:

- Certify budget to KSDE/ County Clerk before April 25th.
- Driver's Education Reimbursement Claim Due
- 18-E Annual Statistical Report due to KSDE by August 31st

August



General Information about August:

- Also submit budgets to KSDE, School Finance.
 - Budget files are to be submitted electronically, along with a signed paper copy for KSDE.
 - Post approved budget info to school website
 - Form 150; Notice of Hearing etc.
- ***NOTE: If your taxes levied increased more than 0.14% (Consumer Price Index) for 2017-18, the district will need to publish the 2nd Publication notice in the official district newspaper***

September



- Convert Budget to Chart of Accounts / General Ledger
- Roll out FINAL budgets to Principals & Directors
- Attend / View Counting Kids Workshop **(Especially Now!)**
- September 20 Enrollment Count Day
 - Make sure your district is in session!

Week 1:

- General State Aid, Bond & Interest (Capital Improvement)
- Fall Vacancy Report Opens

September



Week 2:

- Report Unencumbered Balances to KSDE
- Kansas School Safety Hotline Update due
- Request Parent as Teachers Payment
- Begin working on Principals Building Report (PBR)
- Superintendents Organizational Report (S066) Opens
- Designation of School Attendance Officers

September



Week 3:

- Request State Aid for October by September 15
- Request Federal Funds payments

September General Information:

September 20, is the “official” student count date. On this date, the person that enters the KIDS data at the building or district level can upload ENRL data into the KIDS collection, which automatically pre-populates enrollment numbers into your Principal’s Building Reports (PBR) and Superintendents Organizational Reports (S066).

OCTOBER



Week 1:

- Receive / Receipt General State Aid Payment
- Supplemental General (LOB) State Aid
- Bond & Interest (Capital Improvement) State Aid

Week 2:

- Report Unencumbered Balances to KSDE
- SO 66 Due (Superintendents Organizational Report)
- PBR Due (Principals Building Report)

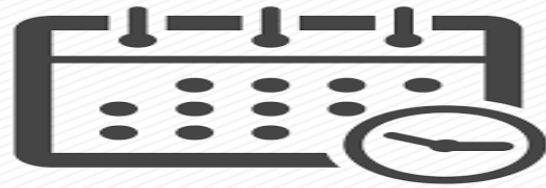
OCTOBER



Week 3:

- Special Education, KPERS (2nd quarter)
- Request General State Aid for November
- ***CPA Audit better be underway if your district has bonds!***
 - ***180 day EMMA / MSRB rule***
 - ***180 days from end of fiscal year, must file audit reports***

November



Attend KASBO Fall Workshop!

Week 1:

- General State Aid Payments Made
- Bond & Interest Payments Made (*if 11-1 P&I Pmt made*)
- State Safety Fund (Drivers Ed) & Motorcycle Safety Fund

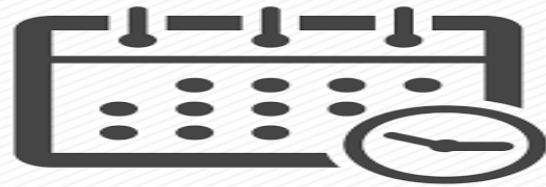
Week 2:

- Report Unencumbered Balances to KSDE
- Selected Federal Payments

Week 3:

- Request General State Aid for December

December



Week 1:

- General State Aid, Bond & Interest (Capital Improvement)
- Maintenance of Effort / Excess Cost Reports Due

Week 2:

- Report Unencumbered Balances to KSDE
- Selected Federal Payments

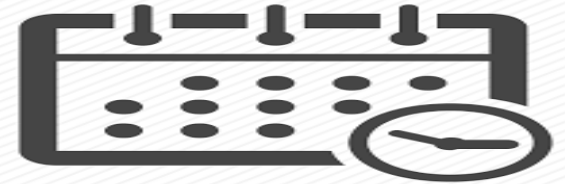
Week 3:

- Special Education, Juvenile Detention Center
- Request General State Aid
- Report Mill Rates by Fund to KSDE

Week 4: Request Federal Funds

Note: Consider “Swearing in” new Board Members

January



- A. Governor - State of State Address / Legislature Convenes
- B. Prepare for Large Tax Disbursements from County Treasurer
- C. Check Pledging Balances to ensure adequate security coverage
- D. Consider bidding idle funds for short-term investments interest
- E. Begin working on letter of noticed items for negotiations
- F. Prepare W-2's / 1099's

PAYMENT DATES / REPORTS AND SUBMISSION DUE DATES:

Week 1: General State Aid & Bond & Interest State Aid payment

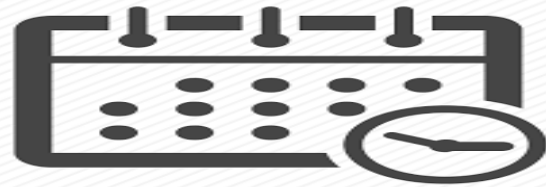
Week 2: Report Unencumbered Balances to KSDE

- Selected Federal Payments

Week 3: KPERS (3rd quarter), After School Enhancement

- Request Federal Funds

February



February To-Do's:

- ✓ Review current revenues & expenses
- ✓ Begin revenue & expense projections
- ✓ Review enrollment trends and projections for next fiscal year
- ✓ Review staffing models; determine hiring or reduction needs
- ✓ Establish Ordering Deadlines for Administrators / Teachers

February Payments and Reports:

Week 1: General, Supplemental General , Bond & Interest State Aid

Week 2: Report Unencumbered Balances to KSDE

Week 3: Capital Outlay State Aid (Feb. 15)

- *The only Capital Outlay State Aid payment for the year*
- Request Federal Funds

Week 4: Licensed Certified Personnel Report Due



March To-Do's, Payments and Report Deadlines

- ✓ Exchange Notice Letter for Negotiations by March 31
- ✓ Consider Scheduling Annual Inventory for April or May
- ✓ Review spending progress and monitor revenues closely
- ✓ Prepare bids for large capital purchases
 - ✓ New busses, facilities and equipment needs, computers, textbooks, band uniforms, pianos etc.
- ✓ Work on setting Fees for next school year
 - ✓ Food Service, Textbooks, Activities etc.
- ✓ Renew medical plans (If 7-1 plan year)
- ✓ Work on Property & Casualty renewals (if 7-1 plan year)

March To-Do's, Payments and Report Deadlines



Week 1: General and Bond & Interest State Aid

- State Safety Fund (Drivers Ed), Motorcycle Safety Fund

Week 2: Report Unencumbered Balances to KSDE

Week 3: Special Education, Extraordinary Need

- Request Federal Funds

Week 4: Kansas Parent Education Program (KPEP)

APRIL



- Consensus Revenue Estimating Group - Forecast #2 (Pray!)
- Republish Budget, if conditions warrant
- *Attend KASBO Annual Conference 😊*
- Plan student enrollment process for next school year
- Monitor spending and revenues as Fiscal Year-End nears
- Conduct Employee Benefits Enrollment (If July 1 Plan Year)

APRIL



Make projections for next year's budget

- ✓ **Complete classified employee evaluations**
- ✓ **Prepare Letters of Reasonable Assurance**
- ✓ **Conduct conversations regarding non-renewals**

Week 1: General and Bond & Interest

Week 2: Report Unencumbered Balances to KSDE

Federal Funds Payments Made

Week 3: Special Education, KPERS (4th quarter)

Request Federal Funds Payments

SPED Transportation Claim Form Opens (Form 308)



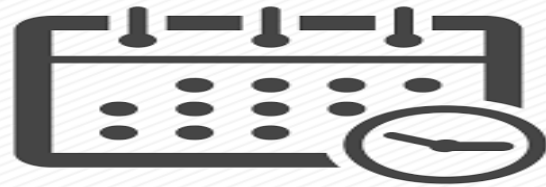
May

- Monitor spending and revenues as Fiscal Year-End nears
- Make projections for next year's budget
- Request all remaining Federal Programs Monies
 - *Easier to manage if spending federal \$\$'s by June 30*
- Wrap-Up Employee Benefits Enrollment If 7/1 Plan Year
- Kansas Legislature wraps up (???)
- Finalize ordering supplies for next school year

Week 1: General and Bond & Interest

Week 2: Report Unencumbered Balances to KSDE

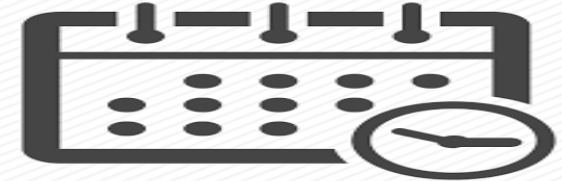
- SPED Transportation Claim Form Due (Form 308)



June

- ✓ Wrap up negotiations (*hopefully*)
- ✓ **ATTEND STATE BUDGET WORKSHOPS – ALWAYS!**
- ✓ Prepare for Summer Payrolls
- ✓ Prepare / Receive Form 120 From SPED COOP's
- ✓ Week 1: Receipt Special Education & Federal Payments
- ✓ Week 2: Report Unencumbered Balances to KSDE
- ✓ After Sch. Enhancement, JDC's and PAT's
- ✓ **LOCAL EFFORT FORM DUE – GET IT RIGHT!**
- ✓ Week 3: General State Aid (20 mills) and Prof. Development
- ✓ Week 4: CTE Transportation Aid, KPEP, ELK-TANF Grant
- ✓ General (approx. 1%)
- ✓ Supp. General (LOB) State Aid (prorated amount),

END OF YEAR BUDGET CLOSE-OUT



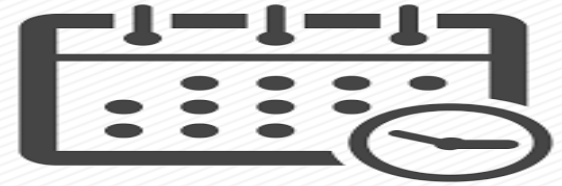
Finalize Budget (Did you republish?)

- 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, B&I, Rec. Comm., Declining Enrollment, etc.)

END OF YEAR BUDGET CLOSE-OUT



Review Cash balances

- No negatives – Exception to rule: Federal / Title funds
- Comparisons to beginning balances at start of year

Expenditures vs Budget Authority

- Be careful not to exceed published budget even with cash

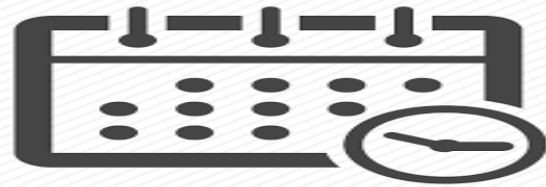
At- Risk Funds / Bilingual / Vocational Education

- Spending should = or > At-Risk Weighting

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 CONT.



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)



KASBO & ASBO

Board Clerks & Business Managers ListServe

Mentor Business Managers

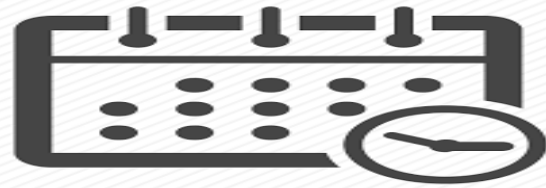
Neighboring School Districts

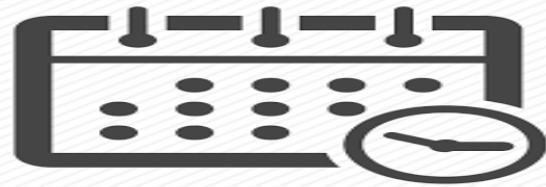
Regional School Business Manager / Board Clerks

KSDE School Finance & Fiscal Auditing Dept.'s

District C.P.A.

QUESTIONS?





ADDITIONAL TOPICS AND DEADLINES TO INCORPORATE INTO THIS PRESENTATION

- ACA Due Dates 1094 and 1095 C Forms
- LCP Deadlines
- 941 Payroll Tax / Quarterly Reporting Reminders
- Review Outstanding Checks at year end
- Review Outstanding Purchase Orders at year end
- Unemployment Deadlines
- CCR Civil Service Report
- Include Money Handling Procedures / Guidelines