



Albany area - Capital Region New York  
Corning area - Southern Tier New York Cohort  
Rochester area - Mid-West New York Cohort  
Syracuse area - Central New York Cohort  
Utica area - Mohawk Valley New York Cohort  
Watertown area - Northern New York Cohort

Site locations and meeting dates posted at [www.SuperintendentOfSchools.com](http://www.SuperintendentOfSchools.com)

*Small group sessions - Personal attention and problem solving  
Instructor availability between sessions*

*Start at any time of the year for twelve months - Meeting dates set by participants*

# ***SCHOOL BUSINESS FISCAL TRAINING AND SUPPORT PROGRAM***

- An important program for business administrators and managers, District Treasurers, account clerks, business office staff wanting to improve their skills, and superintendents and administrators seeking a better understanding of business operations, and private sector business professionals and school business students seeking to enter the school business environment
- Year-long business training, individualized to your school district
- Topic sessions preceding the NYS School District Annual Business Calendar
- Three hour sessions - two hours of in-depth training (one hour on each of two scheduled topics), and one hour on current issues and topics requested by participants
- Since 2004 this program has trained over 200 school business officials, business office personnel, and school administrators

**Monthly Topics**  
*(detailed inside)*  
**and Current Issues**

9:00 AM to 12:00 Noon  
Small Groups - Personal Attention

**Sponsored by the**  
**Educational Leadership Institute**  
Jim Merrins, Ed.D., Executive Program Administrator  
**SUNY Oswego, School of Education**  
Linda Rea Markert, Ed.D., Dean

- ***The best available training for successful school business operations***
  - ***Preparation for and support to complete key business tasks***
    - ***Focused on practical business office solutions***

The School Business Fiscal Training and Support Program (SBFTS) provides fundamental school business training and support to individuals seeking to better understand business operations in the public schools in New York State. The program may be of interest to the following:

- School business administrators and managers new to the position,
- School business office personnel seeking to move up or strengthen their skills,
- Superintendents and administrators seeking a better understanding of business operations, and/or
- Private sector business professionals and students seeking to enter the school business environment.

## **Schedule of Session Topics**

Start at any time of the year for twelve months.

*9:00 AM to 12:00 Noon*

### ***ONGOING FISCAL THEMES - MONTHLY REVIEW***

Current Issues - Topics of Interest and Requested by Participants  
Cash Flow Projection and Investment of Funds  
Expenditure and Revenue Planning and Tracking  
Fund Balance Planning

**NOTE: Topics may be adjusted by participants and faculty based on participant interests and needs.**

### **JULY**

**PROPERTY TAXES** (Calculation and Resolution) - a review of terms associated with the development of property tax rates and the method of calculation of tax rates for towns comprising a school district along with determining the district's true tax rate will be addressed. STAR calculations will also be introduced as well as reviewing the required state reports.

**STATE AID AND REPORTS** - an overview of state aid provided to public schools in New York State. A review of each category of state aid, method of calculation, input process and a review of a state aid audit report. The leadership role of the school business administrator in gathering and analyzing the necessary state aid data will also be explored.

### **AUGUST**

**ACCOUNTING CONCEPTS** - an introduction to basic accounting principles and concepts including accounting journals and ledgers. A review of building budget status reports will be explained along with the proper procedures to do a budget transfer.

**BOCES FISCAL INTERACTIONS** - A review of the fiscal relationship between your school district and BOCES. A discussion of the BOCES budget, BOCES contracts, payments, BOCES aid and limitations, costing of BOCES services, annual refunds, and planning strategies.

### **SEPTEMBER**

**BUDGET** - an introduction to the types of budgetary systems used in NYS along with a review of a budget calendar, processes to develop an annual budget and how to compute a contingent budget. Practice will also include developing a building budget.

**CASH MANAGEMENT** - a review of the various types of investments that a school district can use, the development and use of a cash flow statement, conducting a cash point of entry study, and the receipt, accounting, and deposit of cash receipts.

### **OCTOBER**

**FIXED ASSETS & INVENTORY CONTROL** - an examination of the various items that comprises a fixed assets inventory, method of depreciation, rules for disposal of fixed assets, and accounting entries for fixed assets.

**INSURANCE** - a review of the types of insurance coverage that school districts are required to carry, premium costs, and various insurance scenarios will be explored.

## ***Schedule of Session Topics (Con't.)***

Start at any time of the year for twelve months.

### **NOVEMBER**

**SCHOOL LUNCH** - review of the duties of the School Lunch Manager and the major issues that are experienced in school districts. A review of Free and Reduced Breakfast and Lunch applications and the impact of technology on a school lunch operations will be explored.

**TRANSPORTATION** -a review of Director of Transportation duties and major transportation issues that are experienced in school districts. Student behavior on buses, bus replacement plans, and DOT inspections will be discussed.

### **DECEMBER - No Session - or weather makeup if necessary**

### **JANUARY**

**FUND BALANCE ANALYSIS AND MANAGEMENT** - an in-depth review for building and maintaining fund balance, accounting for fund balance, reserves and their limits, and use of long range fund balance strategies.

**OPERATIONS AND MAINTENANCE** - a review of the duties of the head of operations and major building maintenance issues. Proper methods of housekeeping will be explored as well as various preventative maintenance programs.

### **FEBRUARY**

**MONTHLY FINANCIAL REPORTS** - the business office collects and process all types of data for required business functions and state reports. We will review required, standard, and special reports that flow to the board and/or superintendent for decision making review or action.

**REORGANIZATION MEETING MATTERS** - a review the required and optional Board actions at the July Reorganizational Meeting. Personnel and procedural changes should be discussed with the board this month.

### **MARCH - No Session - or weather makeup if necessary**

### **APRIL**

**FEDERAL PROJECTS** -a review of the proper procedures and forms to be used to develop a federal project, account for expenditures, and complete a final project reports will be explored in detail.

**PURCHASING** - an examination of purchasing polices, procedures, and safeguards to ensure proper purchasing practices. A review of the bid law and use of Requests for Proposals will also be the focus of this session.

### **MAY**

**ACCOUNTING - ADJUSTING & CLOSING ENTRIES** - a review of various adjusting and closing entries needed for the completion of the annual financial report. (ST-3), and a discussion of common problems encountered and their solutions.

**PAYROLL** -various laws and regulations will be examined in relation to developing a district payroll. Payroll reports will be reviewed along with proper methods to audit a district payroll. Sample payroll examples will be calculated .

### **JUNE**

**BUSINESS POLICIES & REGULATIONS** - a comprehensive review of all the various business policies and regulations that are needed to run a successful school business operation.

**HUMAN RESOURCE MATTERS** - a review of current policies and practices employed in school districts will be examined along with developing a personnel manning document. The handling of grievances and the proper method for writing a letter of reprimand will be explained.

***Executive Program Administrator - Jim Merrins, Ed.D.***, is currently Executive Program Administrator of the Educational Leadership Institute, SUNY Oswego, School of Education. He administers the statewide Transition to Superintendent Program, and numerous fiscal workshops for superintendents and senior school administrators across New York State. Jim has thirty six years experience in school administration, sixteen years as a Superintendent of Schools, in Fredonia and Honeoye, New York. Dr. Merrins is NYS certified as a School Business Administrator. Dr. Merrins has taught school finance and school law at SUNY colleges for many years.

# REGISTRATION FORM

## SCHOOL BUSINESS FISCAL TRAINING & SUPPORT PROGRAM

9:00 AM to 12:00 Noon sessions - Meeting dates set by participants

(Please type or print clearly)

**SCHOOL DISTRICT:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City/State/Zip Code:** \_\_\_\_\_

**Phone (            )** \_\_\_\_\_ **FAX (            )** \_\_\_\_\_

**Contact E-Mail** \_\_\_\_\_

**Name** \_\_\_\_\_ **Title** \_\_\_\_\_

**Name** \_\_\_\_\_ **Title** \_\_\_\_\_

**Start at any time of the year for twelve months.**

- Choose Location:**
- Albany area - Capital Region New York
  - Corning area - Southern Tier New York
  - Rochester area - Mid-West New York
  - Syracuse area - Central New York
  - Utica area - Mohawk Valley New York
  - Watertown area - Northern New York

**Check here if you are interested in having your school district as a meeting site  
(save driving time and mileage expense)**

Details:

- The registration fee includes program materials each session day.
- School districts may substitute participants at any time at no charge.

**STEP 1 - Registration - FAX REGISTRATION to (716) 672-5472 >> then MAIL REGISTRATION to:**

Dr. James M. Merrins, Executive Program Administrator  
Educational Leadership Institute, 42 Rosalyn Court; Fredonia, NY 14063  
**IF YOU HAVE PROGRAM QUESTIONS: 716- 672-5473**

**STEP 2 - Costs and Payments:**

**One Person for One Year - 10 Sessions** - \$900 (free make-ups in the following year)

**Two or More Persons for One Year From the Same District - 10 sessions**

- \$800 per person (free make-ups in the following year)

**One Person Any One Session** - \$100

TOTAL AMOUNT: \$ \_\_\_\_\_

Check or purchase order # \_\_\_\_\_, payable to "SUNY Oswego" and noted as "Fiscal Training"

**Mail Check or Purchase Order to:** "SUNY Oswego" (EIN-6013200)  
Educational Leadership Institute – School of Education  
Ms. Deborah Trionfero, Administrative Assistant  
7060 State Rt. 104 - 356 Wilber Hall  
Oswego, NY 13126

**IF YOU HAVR PAYMENT QUESTIONS: 315-312-2102 FAX 315-312-5407**

Or on the web at: **www.SuperintendentOfSchools.com**