

SCHOOL BUSINESS FISCAL TRAINING AND SUPPORT

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 business students seeking to enter the school business environment.

The SBFTS program is offered 10 months each year. The same topics are presented in each location each month, so participants can attend at another location if experiencing a conflict in schedule. The sessions are on a continuous annual calendar so participants may enter the program at any time during the year, participate for one year, and make up any missed sessions at no cost in subsequent years.

Sessions are scheduled in geographic regions throughout the state. Sessions are hosted in local school districts whenever possible. A participant may offer his/her school district as a host site, which saves the participant travel time and costs.

Sessions are scheduled from 9:00 AM to 12:00 Noon. Each session will cover two topics, each lasting about one hour. There is also time at each session to share ideas, and cover general and current questions of interest to participants. Each month's topic is a prelude to key decisions and work being addressed in school business office during the subsequent month(s). A listing of session topics and the month is listed.

<u>TOPIC</u>	<u>MONTH</u>
STATE AID PROPERTY TAXES	JULY
DROP - STUDENT ACTIVITY FUND ADD – BOCES FISCAL INTERACTIONS ACCOUNTING CONCEPTS	AUGUST
BUDGET CASH MANAGEMENT	SEPTEMBER
INSURANCE FIXED ASSETS	OCTOBER
DROP - CLAIMS AUDITING DROP - INTERNAL CONTROLS	NOVEMBER

TRANSPORTATION
SCHOOL LUNCH

CAPITAL PROJECTS
INVENTORY CONTROL

OPERATIONS AND MAINTENANCE
FUND BALANCE ANALYSIS AND MANAGEMENT

MONTHLY FINANCIAL REPORTS
REORGANIZATION MEETING MATTERS

HUMAN RESOURCE MATTERS
FEDERAL PROJECTS

PAYROLL
DISTRICT CLERK DUTIES

ACCOUNTING - ADJUSTING & CLOSING ENTRIES
RESERVE FUNDS

BUSINESS POLICIES & REGULATIONS
PURCHASING

MOVE TOPICS

JANUARY

FEBRUARY

MOVE TOPICS

APRIL

MAY

JUNE

DESCRIPTION OF WORKSHOP TOPICS

STATE AID-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.

PROPERTY TAXES-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.

DROP - - - STUDENT ACTIVITY FUND-an overview of the proper methods for accounting for student activity funds including a review of proper forms for reporting and financial reports required for these funds. Proper control over these funds will also be explored.

ACCOUNTING-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 use to do a budget transfer.

BUDGET-an introduction to the types of budgetary systems used in New York State 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 how to develop a building budget.

CASH MANAGEMENT-a review of the various types of investments that a school district can use along with the development of a cash flow statement.

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

FIXED ASSETS-an examination of the various items that comprises a fixed assets inventory, method of depreciation and accounting entries to account for these assets.

DROP - - - CLAIMS AUDITING-a review of the qualifications of who can become a district claim auditor, proper method to audit a district claim and required reports to be produced by the claim auditor.

DROP - - - INTERNAL CONTROLS-an examination of various internal controls used by school districts to safeguard funds and prevents fraud.

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

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

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

SCHOOL LUNCH-a 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.

HUMAN RESOURCES-a review of current policies and practices employed in school districts today 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.

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.

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.

DISTRICT CLERK DUTIES-an examination of the many reports that a district clerk must develop and current rules and regulations regarding this work activity.

ADJUSTING AND CLOSING ENTRIES- a review of various adjusting and closing entries needed for the completion of the annual financial report. (ST-3).

RESERVE FUNDS-an overview of all the various types of reserve funds that a district may have and the required procedures to establish and withdraw funds.

BUSINESS POLICES AND REGULATIONS-an examination of various business policies and regulations that are needed to run a successful school district.

FUND BALANCE ANALYSIS AND MANAGEMENT

BOCES FISCAL INTERACTIONS

REORGANIZATION MEETING MATTERS