

SUPERINTENDENT'S CALENDAR OF FISCAL ACTIVITIES - by Month

(July through June)

by **James M. Merrins, BOCES Program Administrator (February 2002)**

This is a general list of business / fiscal activities to which the Superintendent should be attentive. The calendar should be reviewed annually with the business administrator towards updating and improving, and monthly towards timing, application, and evaluation. It is important that the Superintendent edit and adjust this calendar to her/his and the district's needs.

Monthly

1. Review special education placements
2. Review student enrollment and attendance, staff attendance
3. Look at payroll (variations from the base), overtime
4. Check actual against Cash Flow Projections
5. Check investments (maximum days, maximum return)

July

1. Appoints (auditors, attorney, insurance agent, tax collector treasurer, extraclassroom central treasurer, etc.) and authorizations (bank, approvals, etc.) for the school year at the annual Board reorganization meeting
2. Submit Tables Of Employees (for each staff area) at the annual Board reorganization meeting
3. Check end of year fund balance for accuracy
4. Process the ST-3 (have done while the auditors are working)
5. Prepare Cash Flow Projection and Fund Balance Projection (#1)
6. Process consolidated grant applications
7. Complete state aid forms
8. Have the annual audit conducted - reestablish working relationship with auditors
9. Review and contract special transportation needs
10. Review Federal Project Proposals for current year
11. Prepare final federal reports (for prior year)
12. Annual Extra-classroom Activity Fund Report to Board
13. Review and revise non-resident student tuition, billing, process, verification, foster children, etc.
14. Review debt service payments and add to annual calendar
15. Look at all special contracts: transportation, cafeteria, building services (HVAC, boiler maintenance, elevators, alarms, security)

August

1. Pre report discussion with auditors on Management Letter
2. Complete ST-3 and forward to state
3. Award and bid special transportation contracts (as appropriate)
4. Prepare tax warrant and budget adjustments to be adopted by Board
5. Recommend facility use fee to Board
6. Update annual salary notices and bi-weekly rate for staff - for first pay in September
7. Annual financial report published in newspaper

8. Annual fire drill memo to principals and appropriate staff
9. Annual bus drill memo to principals
10. Annual Transportation Mileage Report
11. Annual Gasoline Price Report to Board
12. Annual Maintenance Report to Board
13. Annual bus drivers meeting with administrative teams (last week of summer)
14. Annual Unemployment Insurance Costs Report to Board
15. Annual Cafeteria Report to the Board
16. Annual Energy Consumption Report to Board
17. Ready free/reduced lunch applications
18. File federal projects FS-10 F
19. SA-100 Attendance and District Information

September

1. Board acknowledges receipt of the Annual Audit and Management Letter
2. Assure BEDS forms process - consistency of data
3. Start preparing Budget Booklet
4. Update emergency closing notification procedures and distributed as appropriate
5. Forward Civil Service Report to County Personnel Department
6. Review petty cash fund procedures with fund custodians
7. Update and submit Hazardous Materials Report to county and fire department
8. Pesticide use: AHERA and FERPA(NLRB) notifications
9. Compare 1st BOCES billing to Final Service Request

October

1. Have auditors make public Annual Audit Report to Board
2. Draft the Annual Budget Calendar
3. Discuss budget strategy with the Board
4. Revise Cash Flow Projection and Fund Balance Projection (#2)
5. Audit petty cash funds and submit report to Board

November

1. Have unpaid taxes approved by Board and forwarded to the County
2. Prepare Tax Levy Report and forwarded to NYS Audit and Control
3. Have Board adopt Annual Budget Calendar
4. Review health insurance enrollments and costs
5. Review all district insurances for specific coverage's and costs
5. Review bidding procedures and schedule in preparation for spring bidding cycle
6. Review and evaluate BOCES services

December

1. Present Budget Booklet to Board at workshop meeting
2. Review BOCES services - review reimbursements / aids - determine real costs
3. Teachers Retirement Report to NYS retirement system
4. Double check all payroll and tax information
5. PD-1 Special Education Report

January

1. Return preliminary Service Request to BOCES
2. Check on the status of all open purchase orders
3. Study the Governor's executive budget proposal - develop reaction strategy
4. Review Treasurer's Reports for outdated outstanding checks
5. Revise Cash Flow Projection and Fund Balance Projection (#3)

February

1. Prepare and send bid specifications for insurance (every 3 years)
2. Prepare and send bid specifications or extend the basic transportation contract (as appropriate - every 3 years)
3. Forward Civil Service Report to county personnel department
4. Letter to non-public schools informing them of the April 1 deadline for transportation requests
5. Double check SA-132 (amortization schedule, bonds/notes), SA-133 (debt service), and SA-135 (BAN schedule)
6. Look at data collection - attendance and special education - financial data

March

1. Discuss with Board all appointments (auditors, attorney, insurance agent, tax collector treasurer, extraclassroom central treasurer, etc.) and authorizations (bank, approvals, etc.) for the next school year - for action at the annual Board reorganization meeting
2. Board adopt annual BOCES budget
3. Board awards bid for insurance
4. Board awards bid or extension for basic transportation contract (and set district meeting for total busing vote - as appropriate)
5. Request quote from local audit firms every 3 years
6. Review and make itemized listing of safe deposit box contents
7. Prepare for budget vote and Board elections - notices, hearings, and petitions
8. Board approves budget and propositions for May Referendum

April

1. Non-public school transportation requests approved by Board
2. Prepare bid specifications for athletic supplies, equipment, and reconditioning
3. Revise Cash Flow Projection and Fund Balance Projection (#4) for end of fiscal year
4. Request adjustment report from the BOCES

5. Finalize for budget vote and Board elections - notices, hearings, and petitions
6. Request annual Employees Retirement Earnings Report from BOCES
7. Audit petty cash funds and submit report to Board
8. Prepare bid specifications for paper and office supplies

May

1. Prepare bid specifications for trash removal, gasoline, and cleaning contracts
2. District referendum accepting transportation bid or extension for total busing (every 3 years)
3. Board awards bid for athletic supplies, equipment, and reconditioning
4. Prepare salary projections for all staffing
5. Plan the final fund balance - close out - encumbrances
6. Make needed budget transfers
7. Board approves BOCES Final Service Request

June

1. Close books, start the process for summer reporting
2. Salary notices to staff (as appropriate)
3. Board awards bids for trash removal, gasoline and cleaning contracts
4. Board award bid for paper and office supplies
5. Teachers Retirement Report to NYS retirement system