



Roles and Responsibilities of the School District Business Office



In a time when cutbacks and downsizing have become commonplace, it is predictable that people look to make cuts in areas that are away from the classrooms and in departments that perform services that are not commonly known by much of the staff and the general public.

This may be helpful in future deliberations.



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Roles and Responsibilities of the



Accounting and Reporting

- Utilize Wisconsin Uniform Financial Accounting Requirements (WUFAR) as the financial accounting system for the school district.
- Require that the accounting procedures comply with the requirements of the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
- Maintain an effective system of internal controls.
- Recognize revenue and expenditures in the appropriate accounting period.
- Utilize modified and full accrual accounting in accordance with generally accepted accounting principles for classifying fund and receipt accounts.
- Reconcile bank statements on a monthly basis.
- Ensure that a sequential system for check numbers is maintained.
- Establish and maintain a fixed asset accounting system.
- Prepare accurate periodic financial reports for all stakeholders.
- Maintain a chart of accounts in accordance with district needs.
- Continuously monitor the accounting system and make adjustments as necessary.
- Utilize an encumbrance system of accounting.
- Process financial transactions on a timely basis.
- Follow proper procedures for the acceptance of donations and gifts and assure that expenditures are made in accordance with the purposes and requests of the donor, when appropriate and legal.
- Manage an effective district wide system of internal control, accounting, and auditing of student activity funds.
- Adhere to the standards for financial accounting and reporting for shared service arrangements, when applicable.
- Assist in the process of securing financial professionals for capital improvement financing projects.
- Assist in the development of post retirement benefits.
- Complete and file Medicaid cost reporting.
- Maintain accounts receivable records including billing.
- Manage scholarship trust funds.
- Submit accurate financial reports to the Wisconsin DPI.
- Keep the superintendent and board of education informed of the financial condition of the school district.
- Monitor federal grants including filing claims, time and effort monitoring, maintenance of effort (MOE) and indirect costs.
- Assist in the developing, managing and reporting of the school calendar.
- Manage student reporting for enrollment and membership purposes.
- Manage open enrollment, tuition waiver and tuition records.
- Maintain and report census for DPI reporting.
- Assist in the collection of fees for programs, food service, etc.

Auditing

- Assist in the process of securing an external auditor.
- Facilitate the external audit process.
- Review and respond to the audit findings and management letter. Develop corrective action plan if applicable.
- Prepare financial statements which may include management discussion and analysis (MDA).
- Adhere to all legal and contractual requirements and submit to all interested parties including the superintendent, school board, public, and appropriate state and federal agencies.
- Identify and monitor weaknesses in internal control.
- Facilitate actuarial study for post retirement benefits.



Budget and Financial Planning



- Direct and/or assist school district personnel in the planning and preparation of the district budget.
- Prepare the budget document in accordance with prescribed timelines.
- Adhere to all legal and contractual requirements for the development of the budget.
- Recommend a budget and periodic budget amendments to the superintendent and school board.
- Ensure that budget amendments are approved by the school board and publish in a timely manner when appropriate.
- Operate an accounting system which monitors school expenditures and verifies that expenditures are made in accordance with budgeted expectations.
- Monitor budget throughout the year.
- Periodically communicate and inform the school board, the staff, the community and others about budgets and their changing status.
- Present budget at annual meeting or budget hearing.
- Serve as a resource to the district-level and/or building-level decision making committees.
- Reconcile available resources and expected revenues with the fiscal needs of the school district.
- Monitor classification of fund balance allocations.
- Prepare multi-year budget projections when appropriate for financial planning.
- Calculate current state funding formulas to include revenue limit and equalization aid.
- Prepare enrollment forecast.
- Analyze the impact of pay as you go vs. annual required contribution (ARC) for post retirement benefits.
- Set tax levy determined by state statutes.

School District Business Office

Cash Management

- Implement cash handling procedures and internal controls over all cash handling locations.
- Develop and monitor monthly cash flow projections.
- Develop, implement, and monitor the cash investment program, in compliance with the board-approved investment policy and requirements of state statutes.
- Adhere to all legal requirements regulating bank depository bids and contracts.
- Ensure district investment assets are collateralized.
- Monitor and maintain banking services.



- Maintain an up-to-date inventory record of property, facilities, furniture, and equipment owned and/or used by the district.
- Assist in planning for facility referendums.
- Attain, analyze and recommend bids for construction and management facility projects.
- Maintain energy conservation programs.
- Evaluate maintenance and custodial staffing needs per facility.

Debt Management

- Identify need for both short-term and long-term capital financing, including lease/purchase of real property.
- Identify cash flow needs, determine investment vehicle, seek bids or quotes and secure appropriate financing for short-term borrowing.
- Assist in long-term borrowing referendums.
- Adhere to all legal requirements for issuing and servicing long-term general obligation bonds.
- Assist with district participation in the bond rating process.
- Provide information to the community relating to bond issues.
- Determine compliance with arbitrage requirements.
- Submit continuing disclosure requirements.



General Management



- Review business office structure, processes and procedures.
- Formulate an organizational structure for the management of school business operations, where applicable and if required.
- Follow all local policies as well as state and federal laws and regulations in the operations of school business.
- Develop and maintain business procedure manuals for all school business operations.
- Administer school elections as required by law.
- Maintain a system where specific tasks are carried out effectively and efficiently.
- Use technology and other methods to improve productivity of staff.
- Update Board on emerging trends that have a financial impact on district (national health care, post employment benefits)
- Assist in recurring and non-recurring referendums.
- Work with legal counsel.
- Communicate effectively with public, school board, school staff and media.
- Support the mission and goals of the school district.
- Promote principles of team building and collaboration.
- Exhibit ethical behavior in all actions.
- Assist in the meeting of the organization's goals and strategic plan.
- Adhere to record retention laws.
- Assist in development of policies.
- Collaborate with other organizations such as school districts, CESAs, municipalities and counties, etc.



Facility Construction and Management

- Maintain long-term facility improvement plan.
- Analyze financial impact of school facility maintenance and construction program.
- Adhere to the appropriate procurement and contract laws.
- Adhere to all local, state, and federal facilities regulations (ADA, environmental, architectural, engineering, etc.)
- Determine school facility needs of the district by utilizing pupil projections, demographic studies, educational requirements, facilities requirements, and financial projections.
- Coordinate sale and acquisition of real property in accordance with state and federal laws.
- Attain outside professional consultants (project managers, architects) in specialized areas.
- Prepare a comprehensive plan for the management of school facility maintenance, operations, and security programs including police liaison officers.
- Monitor the school facility maintenance, operations, and security programs, and make adjustments as needed.
- Manage community use of school facilities and generate rental fee invoices.

Human Resource Management



- Prepare job descriptions and evaluation instruments of business operations personnel.
- Provide appropriate staff development for business services.
- Select and maintain approved vendors for 403b and 457 plans.
- Select and maintain approved vendors for Section 125 plans.
- Assist in the development, design, implementation, and communication of benefit plans (health, dental, vision, life and LTD insurance including fully insured vs. self funded plans.)

- Comply with federal labor laws including FMLA.
- Assist human resource department with staffing needs of the district.
- Assist with recruitment, recommendation, and assignment of personnel.
- Assist in the development, design, implementation, and communication of compensation plans.
- Monitor staff-to-student ratios.
- Assist in wellness management.
- Assist in developing total compensation packages.

Information Technology and Data Management

- Assist in the development of a long-range plan for district technology.
- Maintain management information systems that will adequately maintain data to meet federal, state and other mandated requirements.
- Maintain hardware, security, and information for efficient collection, storage, and utilization of district data.
- Assist in evaluation and acquisition of technology.
- Adhere to legal requirements for records management.
- Submit statewide student information for Individual Student Enrollment System (ISES) and coursework completion.
- File, process and manage ERATE.
- Assist in the development of a long-range plan for district data management.



Payroll Management

- Learn, maintain, evaluate and update payroll system.
- Develop a schedule of salary payments and process payroll accordingly.
- Communicate payroll information to staff.
- Prepare payroll deductions and corresponding deposits and reports in a timely manner and in accordance with legal and regulatory requirements such as TSAs, Section 125 plans, state and federal taxes and Wisconsin Retirement.
- Ensure compliance with all payroll laws and regulations.
- Maintain salary, leave and absence data.

Purchasing and Accounts Payable Management

- Manage a comprehensive purchasing and supply management program that fulfills the educational goals, instructional needs, and service requirements of the school district.
- Adhere to the legal requirements for competitive procurement of property, facilities, supplies, and equipment.
- Assist in determining the supply and equipment needs of the school district.



- Maintain efficient procurement system for requisitioning, purchasing and paying for supplies, materials and equipment.
- Coordinate the preparation of specifications for supplies and equipment with budget requirements and the needs of users.
- Properly dispose of obsolete and surplus district property.
- Continuously monitor the purchasing and supply management programs and make adjustments as needed.
- Maintain credit/purchasing card practices and procedures.
- Submit bills to Board for payment approval.
- Confirm receipt of goods and services and submit payment for invoices on a timely basis.

Risk Management

- Determine risk management needs of the district.
- Employ insurance consultant to assist the district in risk management needs.
- Maintain and update the implementation of a district-wide safety program.
- Assist with district-wide security and emergency management plan.
- Assist with coordinating district police/security operations, when applicable.
- Adhere to legal requirement for insurance coverage.
- Maintain district's property and liability, fleet, loss, errors and omissions, unemployment, workers compensation and student accident insurance.
- Assess current insurance coverage and recommend any changes consistent with district needs.
- File insurance claims when appropriate.



Other Related Services



- Administer and monitor food service operations and make adjustments as needed.
- Follow federal and state guidelines of the free and reduced meal program.
- Monitor school bus maintenance and replacement program for district-owned buses.
- Administer and monitor student transportation program that adheres to all legal requirements and make adjustments as needed.
- Manage printing /copying operations, as appropriate.
- Maintain textbook inventories as required by state law, when applicable.

This document was developed by the
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