

Roles and Responsibilities of the School District Business Office



Overview

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

This document may be helpful in future deliberations.



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Accounting and Reporting

- Utilize Wisconsin Uniform Financial Accounting Requirements (WUFAR) as the financial accounting system for the school district.
- Ensure that accounting procedures comply with the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB) requirements.
- Maintain an effective system of internal controls.
- Recognize revenue and expenditures in the appropriate accounting period.
- Utilize modified and full accrual accounting according to generally accepted accounting principles for classifying fund and receipt accounts.
- Reconcile bank statements monthly.
- 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 according to 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 accepting donations and gifts and ensure that expenditures are made according to 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 applicable standards for financial accounting and reporting for shared service arrangements.
- 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 and billing records.
- Manage scholarship trust funds.
- Submit accurate financial reports to the Wisconsin DPI.
- Inform the superintendent and school board of the school district's financial condition.
- Monitor federal grants, including filing claims, time and effort monitoring, maintenance of effort (MOE), and indirect costs.
- Assist in developing, managing, and reporting 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 a corrective action plan if applicable.
- Prepare financial statements that 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 planning and preparing the district budget.
- Prepare the budget document according to 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 published timely when appropriate.
- Operate an accounting system that monitors school expenditures and verifies that expenditures are made according to 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 for 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.

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.

Debt Management

- Identify the need for both short-term and long-term capital financing, including lease/purchase of real property.
- Identify cash flow needs, determine investment vehicles, 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.

Facility Construction and Management

- Maintain a long-term facility improvement plan.
- Analyze the financial impact of school facility maintenance and construction programs.
- 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 the 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 adjust as needed.
- Manage community use of school facilities and generate rental fee invoices.
- 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.

Food Services

- Administer and monitor food service operations and adjust as needed.
- Follow federal and state guidelines for the free and reduced meal program.
- Promote ala carte programs and healthy food options.
- Provide summer food service operations during summer school.

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 districts, CESAs, municipalities 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 the productivity of staff.
- Update the Board on emerging trends that have a financial impact on the district (national health care, post-employment benefits)
- Assist in recurring and non-recurring referendums.
- Work with legal counsel.
- Communicate effectively with the 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 meetings of the organization's goals and strategic plan.
- Adhere to record retention laws.
- Assist in the development of policies.
- Collaborate with other organizations such as school districts, CESAs, municipalities, and counties.

Human Resources Management

- Prepare job descriptions and evaluation instruments for 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 developing, designing, implementing, and communicating benefit plans (health, dental, vision, life, and LTD insurance, including fully insured vs. self-funded plans.)
- Comply with federal labor laws, including FMLA.
- Assist the human resource department with the district's staffing needs.
- Assist with recruitment, recommendation, and assignment of personnel.
- Assist in developing, designing, implementing, and communicating compensation plans.
- Monitor staff-to-student ratios.
- Assist in wellness management.
- Assist in developing total compensation packages.

Information Technology and Data Management

- Assist in developing long-range plans for district technology, including using of artificial intelligence (AI).
- 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.
- Utilize the Wisconsin Information System for Education (WISE).
- Assist in the 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 the 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 promptly and per 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 school district's educational goals, instructional needs, and service requirements.
- 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 an 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 the 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 an 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 the legal requirements for insurance coverage.
- Maintain district 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.

This document was developed by the WASBO
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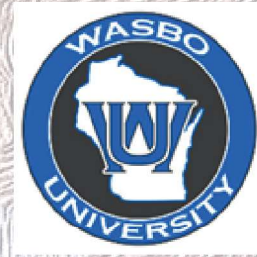
Transportation Services

- Administer and monitor school bus maintenance and replacement programs for district-owned buses.
- Administer and monitor student transportation programs that adhere to all legal requirements and make adjustments as needed.
- Prepare specifications for district-owned buses, conduct bidding, and present a recommendation for purchase to the school board.
- Assist in negotiations for contracted transportation services.

Other Related Services

- Manage printing /copying operations.
- Maintain textbook inventories as required by state law.

Updated
January 2025



NORTHWEST

**WISCONSIN
VALLEY**

**NORTHEAST
& BAY AREA**

**WEST
CENTRAL**

**MADISON
AREA**

SOUTHWEST

SOUTHEAST

