

# BUSINESS OFFICE WORKFLOW ASSESSMENT

As part of the process of providing input on the District's Business Office, we would like your input on which employee of the District should assume the lead responsibility for the job function we've listed. Your response should be based only on your own opinion of which position should have the main responsibility--not on how the District is currently structured and not how you think the District used to be structured. If you do not believe that the District should have both a Business Manager position and a District Accountant position, you should consistently pick only one of the positions when providing your response. If you believe the District is large enough to need both a Business Manager position and a District Accountant position, then you could distinguish between job responsibilities for a Business Manager versus a District Accountant. If you believe that the Superintendent and/or Business Manager share equal responsibility for the job function listed, then feel free to select two positions for that particular item.

If you are using the Excel program to complete this form, you should be able to use the check boxes provided and simply use your mouse to check off your response. Otherwise, simply print out this form and manually complete it.

NAME: \_\_\_\_\_

DISTRICT: \_\_\_\_\_



	<u>Super- intendent</u>	<u>Business Manager</u>	<u>District Accountant</u>
Supervise Community Ed Director	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervise Buildings and Grounds Director	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervise Food Service Director	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Supervise Transportation Director	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Oversee the finance/accounting and payroll staff			
Finance/accounting/accounts payable staff and functions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Payroll staff and functions	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Student activities clerk	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maintain the District accounting system	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Plan, research, and make recommendations regarding options to solve financial related short and long term problems and opportunities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Project District's cash needs and prepare future daily and monthly plans for cash management Coordinate Aid Anticipation borrowing program	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Determines available amounts and invest available funds	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Levy Process</b>			
Data gathering and input for levy process	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proposed levy - prepare and lead presentation at public meeting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Computation/verification of proposed levy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Presentation of proposed levy to school board for adoption	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Truth in Taxation Hearing - prepare materials and lead presentation at public meeting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Communicate budget and financial information in language easily understood by the District's constituents - School Board members, employees (including principals and other budget managers), bargaining unit officials, parents, taxpayers, media, and rating agencies	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coordinate the day-to-day activities of the business office to ensure an orderly workflow and effective use of available time, money and staff resources, including providing ongoing recommendations for and implementation of improvements to systems as necessary to assure continuous improvement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coordinate the day-to-day operation of the District Business Office	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Liaison with financial advisors for bond issues process and other financial-related matters	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lead staff in establishing goals in alignment with School Board goals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Budget Preparation</b>			
Calculation of Revenues	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Estimation of Expenditures	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Proper UFARS coding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Preparation of budget materials	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Develop estimates of site allocations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Process incoming budget materials from administrators.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Analyze and project salary and benefit costs for all staff	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Enrollment Projection model	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Staffing Projection model	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Verification of UFARS coding system – accurate and complete based on guidelines and changes by MN CFL	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Monthly financial reports – Superintendent, School Board, Site levels	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Report of allocation of revenues by instructional site	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Year end financial workpapers</b> Calculation of state aids earned based on MARSS enrollment and programs offered Completion/verification of reports: Special Education programs (state and federal) Vocational Education programs Health and Safety projects Calculation/verification of receivables other than state aids Taxes receivable State Aids receivable Federal Aids receivable Accounts receivable Due from Other MN School Districts Due from Other Governmental Units Calculation/verification of payables Salaries, Wages, Vacation, and Benefits Payable Accounts Payable Due to Other Governmental Units Due to Other MN School Districts Update Fixed Asset Account Group Update Long Term Debt Account Group Preparation of financial statements (including footnotes) for audit of financial records	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coordinate with and assist the external auditors on annual compliance and financial audits.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Audit report follow-up</b> Monitor/verify receivables – follow-up on uncollected amounts Monitor payables for timely payment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Monthly Food Service accounting</b> Summarize meals served by site and type of meal Submit monthly reports to MN CFL for state and federal reimbursement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Facilities Reports Health and Safety reports Facilities square footage report 5 year Operating Capital Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Long-Range financial projection model Maintain model	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Work with the district on the "what-ifs" of decisions that affect financial projections	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Statutory Operating Debt financial plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Federal Program applications – verification of financial data and use of appropriate UFARS codes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contracting and Bidding Compliance with state statutes and school district policies Preparation of bid specifications Facilitation of bidding process (publication of notice, solicit bids, tabulate and evaluate bids received, prepare recommendation of school board approval)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Construction project financial analysis and monitoring	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Negotiations financial planning "What-if" model for costing of packages and proposals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reporting of final settlement(s) to MSBA and BMS as required	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MSBA surveys of salary/benefit information (Teachers, Administrative staff, Non-Licensed staff)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provide staff with assistance with account balances and codes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Assist with the preparation and distribution of board-packet information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maintain District fixed asset inventory records and reconcile to finance system annually.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maintain various bank accounts and supervise reconciliation of monthly bank statements on a timely basis.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reconcile and close general ledger on a monthly basis in a timely manner.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Coordinate and assure the accuracy of all internal financial reports to be used by District admin and School Board.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Provide assistance with accounting and bookkeeping functions of special education, food service, transportation, MARSS, STARS, and various grant programs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Other - please feel free to add additional comments or additional job descriptions not listed above

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