

TASBO 2021 **Engage**

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If Only I Had Known That Then!

Presenter: Julie P. Novak, RTSBA

February 18, 2021

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Why?



- The first three years of any new job:
 1. Deer in the headlights look all year
 2. I remember that from last year
 3. I'm starting to own this position
- You don't know what you don't know
- How do you avoid missing something big?

Your Presenter

- Julie P. Novak, RTSBA
 - Chief Financial Officer
 - Fort Sam Houston ISD
 - Email: jnovak@fshisd.net
 - Phone: 210-368-8705
 - Twitter: [@jnovak_julie](https://twitter.com/jnovak_julie)
- Employed in school districts since 1998; experience in budgeting, accounting, risk management, facilities and construction, child nutrition, transportation
- Prior experience auditing school districts and banks for 12 years
- MS in Business Management, BBA in Finance



Learning Objectives

- Tips for surviving the first few years of being a business manager
- Soft skills and technical skills
- Find balance!!

Business Manager / CFO Duties

- Duties vary depending on size of district
- In small district, may oversee all or most of non-instructional areas
 - Finance, budget, payroll
 - Risk management
 - Facilities & Construction
 - Child Nutrition
 - Transportation
 - Other – Technology, PEIMS



Make two
calendars your
best friends!

- Your work calendar
 - Schedule report deadlines . . . both the due date and a date a few weeks before the deadline
- TASBO Master Calendar
 - Download calendar and make it your own

Keeping up with school business news

- Sign up for email updates when TEA posts new information
 - Select the topics you want
 - Periodically check to see if new topics have been added
- TASBO Connect – Open Forum, Communities
 - Discussion boards, online libraries with forms and procedures
 - Settings determine if you receive notification emails of postings in real time, once daily, or no notifications
- TexasISD.com

Staff Supervision

- Stay in touch regularly with your direct reports
- Communicate your expectations and your non-negotiables
- Understand that personnel issues may consume a lot of your time it is what it is
- In our current world situation, remember
 - Flexibility
 - Grace
 - Forgiveness

Budget Development

- Visit with superintendent about budget goals
- Communicate expectations and deadlines to campuses/departments
- Potential payroll increases?
- Campus and department allocations for non-payroll expenses
- Replacement cycles
 - Technology – meet with technology staff and campuses for computer replacements, software renewal review
 - Transportation – buses, white fleet
- Facilities – renovations, HVAC systems

State Revenue

- Your district's state revenue budget should be built on what *your* ADA estimates are – be conservative!
- Review ADA on your district's six-week attendance reports and compare to the ADA the budget was built on
- Communicate with Superintendent and principals the variances between budgeted and actual ADA throughout the year
- Review TEA Summary of Finance (SOF), District Payment Ledger, Foundation Payment Schedule; periodically updated

Local Revenue

- Property values growth/decline – know what development is going on in community
- Build a relationship with County Appraisal District (CAD)
 - Review estimated and final certified property value reports
- Texas Comptroller's Property Value Study
 - Review and file protest if needed; legal firms can assist
- Monitor interest rates on investments
- Athletic Gate Receipts – schedule of home/out-of-town games can impact revenue

Monitoring Revenue and Expenses

Monthly financial report for board — include comparison to prior year



FORT SAM HOUSTON INDEPENDENT SCHOOL DISTRICT 2020-2021 GENERAL FUND FINANCIAL REPORT DECEMBER 2020

	Original Budget	Current Budget	Year-to-Date Actual	% Actual to Current Budget	Dec 2019 Prior Year Actual
REVENUES					
5700 - Local	\$ 47,100	\$ 47,100	\$ 18,459	39.2%	121,291
5800 - State	14,050,927	14,050,927	5,782,474	41.2%	6,254,110
5900 - Federal	10,575,180	10,575,180	27,669	0.3%	3,708,413
Total	\$ 24,673,207	\$ 24,673,207	\$ 5,828,602	23.6%	\$ 10,083,814
EXPENDITURES					
Function					
11 - Instruction	\$ 13,219,095	\$ 13,219,095	\$ 3,152,492	23.8%	3,141,111
12 - Library	348,030	348,030	72,910	20.9%	94,572
13 - Staff Development	643,856	643,856	193,814	30.1%	186,553
21 - Instruction Leadership	244,556	244,556	79,552	32.5%	74,306
23 - School Leadership	1,473,964	1,473,964	437,339	29.7%	444,283
31 - Counseling	640,424	640,424	156,623	24.5%	155,993
33 - Health	300,387	300,387	77,510	25.8%	69,984
34 - Transportation	553,309	553,309	133,394	24.1%	170,799
35 - Food Service	20,500	20,500	-	0.0%	-
36 - Cocurricular/Athletics	903,754	903,754	249,675	27.6%	280,492
41 - Administration	1,143,935	1,143,935	387,331	33.9%	386,985
51 - Maintenance	2,890,977	2,890,977	779,638	27.0%	777,648
52 - Security	177,666	177,666	33,072	18.6%	25,613
53 - Technology	1,059,437	1,059,437	370,341	35.0%	464,378
93 - Shared Services	942,198	942,198	209,478	22.2%	182,121
Total Expenditures by Function	\$ 24,562,088	\$ 24,562,088	\$ 6,333,168	25.8%	\$ 6,454,839
Object					
6100 - Payroll	\$ 18,063,870	\$ 18,015,893	\$ 4,764,120	26.4%	4,639,538
6200 - Contracted Services	2,695,772	2,705,564	854,141	31.6%	867,192
6300 - Supplies	1,767,067	1,804,716	397,630	22.0%	512,164
6400 - Other/Miscellaneous	1,755,494	1,746,602	291,450	16.7%	348,679
6600 - Capital Outlay	279,885	289,313	25,828	8.9%	87,266
Total Expenditures by Object	\$ 24,562,088	\$ 24,562,088	\$ 6,333,168	25.8%	\$ 6,454,839
Other Uses					
8900 - Other Uses/Non-Operating	111,119	3,911,119	-	0.0%	-
Total Expenditures & Uses	\$ 24,673,207	\$ 28,473,207	\$ 6,333,168	22.2%	\$ 6,454,839
Budgeted Difference *	(3,800,000)				

* Board approved amendment 9/17/2020 for Capital Projects Fund.

Monitoring Expenses

Periodically
project what
year-end
totals will be
by object code

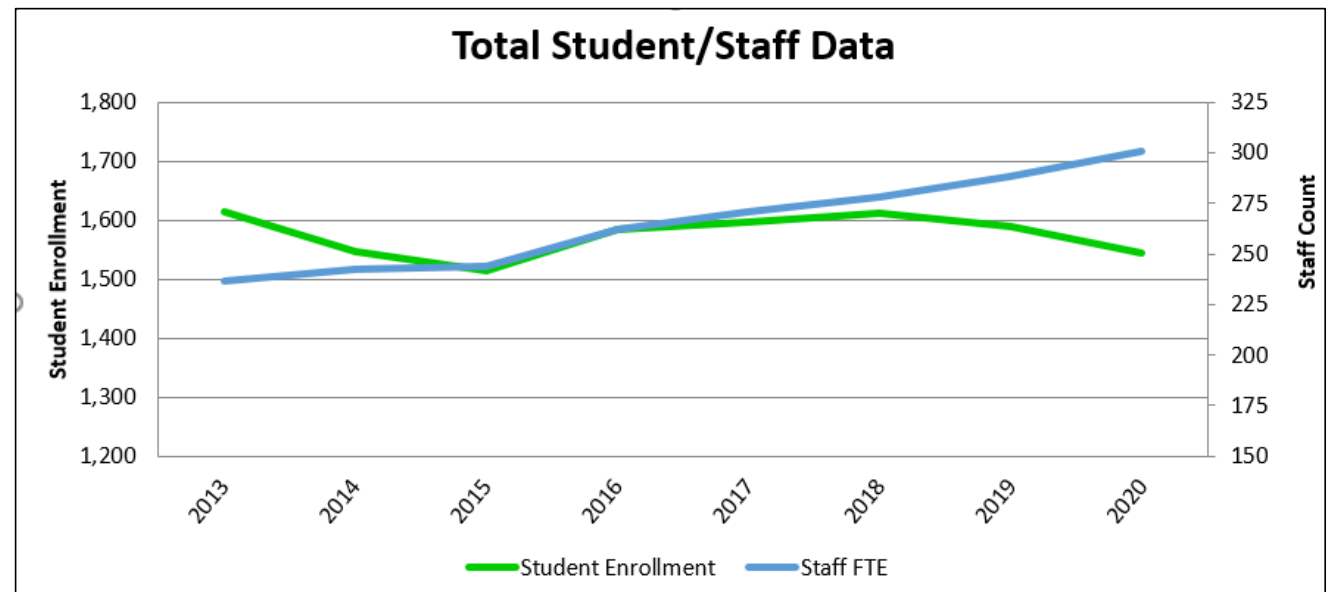
			2020-2021 -- FUND 1XX					
			TxEIS SYSTEM					
OBJECT CODE	DESCRIPTION	2019-2020 FUND 1XX	ORIGINAL BUDGET	CURRENT BUDGET	ENCUMB 12/31/2020	EXPEND Current as of 12/31/2020	BALANCE	PROJECTION A (Current)
6112	Salaries/Wages for Sub Teacher	129,885	(134,000)	(134,000)	-	25,785	(108,215)	77,355
6119	Salaries-Teacher & Other Prof	10,873,625	(11,757,108)	(11,717,526)	-	3,111,945	(8,605,581)	10,935,834
6121	Extra Duty Pay/Overtime Supp	337,849	(228,450)	(228,450)	-	87,351	(141,099)	262,054
6122	Substitutes - Paraprof.	82,295	(103,200)	(103,200)	-	27,452	(75,748)	82,356
6128	Wages Other - Paraprof.	915	(1,000)	(1,000)	-	3,180	2,180	9,540
6129	Salaries-Support Pers	2,895,362	(3,073,935)	(3,072,307)	-	972,464	(2,099,843)	2,917,391
6139	Employee Allowances	1,200	(450)	(450)	-	1,320	870	3,960
6141	Social Security/Medicare	198,670	(185,147)	(185,147)	-	59,679	(125,468)	179,036
6142	Health/Dental/Life Ins	943,409	(883,109)	(874,209)	-	337,446	(536,763)	1,012,337
6143	Workers Compensation	2,133	(55,694)	(55,694)	-	2,577	(53,117)	7,732
6144	TRS Care on Behalf Payments	1,487,343	(1,238,714)	(1,236,715)	-	-	(1,236,715)	1,236,715
6145	Unemployment Compensation	9,491	(10,050)	(18,982)	-	18,982	-	56,946
6146	Teacher Retirement/TRS Care	420,039	(390,566)	(385,766)	-	115,261	(270,505)	345,783
6149	Other Benefits	364	(2,447)	(2,447)	-	679	(1,768)	2,037
6100	Total Payroll Expenditures	17,382,580	(18,063,870)	(18,015,893)	-	4,764,120	(13,251,773)	17,129,075
6211	Legal Services	57,004	(48,000)	(48,000)	-	13,395	(34,605)	40,185
6212	Audit Services	34,200	(35,000)	(35,000)	-	35,000	-	35,000
6214	Advocacy Expenses	1,804	(2,000)	(2,000)	-	-	(2,000)	2,000
6219	Professional Services	-	(1,000)	(1,000)	154	396	(450)	1,189

Monitoring Expenses

Monitor the student to staff ratio.

Don't be a CTD district!

*circling the drain



Monitoring Expenses

Compare
special
program
spending to
required
spending
amounts

PROGRAM INTENT CODE INFO FOR 2020-2021							
PROGRAM	PIC	TOTAL ALLOCATION (DPE)	% TO SPEND	\$ TO SPEND	\$ BUDGETED	\$ SPENT AS OF MM/DD/YY	REMAINDER NEEDED TO SPEND
GIFTED & TALENTED	21	\$0	55%	-	18,287		
CAREER & TECH	22	\$565,488	58%	327,983	428,310		
SPECIAL ED	23	\$1,633,891	52%	849,623	2,341,986		
STATE COMP ED	24/34	\$811,965	52%	422,222	613,106		
BILINGUAL	25	\$13,635	52%	7,090	14,500		
EARLY EDUCATION	36	\$125,664	100%	125,664	135,000		
DYSLEXIA	37	\$5,133	100%	5,133	10,150		
CCMR	38	\$84,000	55%	46,200	105,974		

Monitoring Business Operations

- Bank reconciliations completed and reviewed monthly
- Vendor and payroll disbursements – review before processed
- Bank account controls – separation of duties for ACH payments and wire transfers
- Cash flow projections
- When submitting quarterly investment report to superintendent, include copies of the statements
- Requisitions – appropriate approval paths set up
- Accounting system – periodically review who has access, especially as duties may change
 - Employee transitions – permissions deleted and added as needed

Create a win/win situation by training others

- Financial procedures manual – update annually
- Visit campuses during August staff development – discuss travel, activity funds, requisitions, payroll deadlines, health insurance changes, financial ethics reminders
- Set up periodic sessions with the campus and department office support staff – Lunch and Learn, Dine and Discuss
 - Ask staff what they want to talk about
 - Discuss recurrent problem topics
 - Train and re-train

Relationship-Building and Communication

- Get to know campus and department administrators, office support staff
- Periodically attend campus events
- Send out business office updates
 - Upcoming deadlines (example – insurance enrollment)
 - Changes to vendor check schedules due to holidays
 - Helpful hints for processing travel, requisitions, etc.
- Be available; let staff know your schedule (example – out of office for conference)

Purchasing

- Know your district's legal and local policies
 - CH (Local) – purchases requiring Board approval, cooperative purchases
- Ensure grant purchases are in compliance with EDGAR (Education Department General Administrative Regulations)
- Check with attorney as needed to ensure compliance with bidding requirements and contract management
- New vendor set up forms (Forms W-9, CIQ, 1295)
- Surplus property disposal

Operations Departments

- Child Nutrition
 - Monthly reimbursement claims
 - Meal prices – adjustments needed to meet “Equity in School Lunch Prices” requirements?
 - USDA commodities – record revenue and expense
 - Meals per labor hour – being monitored?
 - Is operating transfer in needed at year end to balance fund?
 - Staff training for kitchen and food safety

Operations Departments

- Transportation Department
 - Required TEA reports
 - Route Services Report – Due August 1
 - Operations Report – Due December 1
 - Bus Accident Reporting System – System open July 1 through August 31
 - Staff training for bus rider behavior management, first aid, special needs students, etc.
 - Bus driver training, certification, random drug tests
 - Fleet management – vehicle replacement, maintenance

Operations Departments

- Facilities Department
 - Custodial staff – number per square feet
 - Maintenance and grounds – check staffing levels; dependent on services outsourced
 - Training for staff – equipment safety, asbestos awareness, MSDS forms (material safety data sheet)
 - Long-range facilities plan
 - Preventive maintenance schedules

Safety and Risk Management

- Insurance coverage – buildings, property and equipment, vehicles, liability, cyber crime
- Workers Compensation – minimize risks by promoting safety; counsel employees who do not follow safety procedures
- Provide safety training
 - Safe and Drug-Free Schools
 - Asbestos Awareness
 - Back Injury and Lifting
 - Classroom Safety
 - Slips, Trips, and Falls
 - Active Shooter
 - Bloodborne Pathogens Exposure Prevention

Safety and Risk Management

- Safety and Security Audit
 - Must be completed at least once every three years
 - Results submitted to Texas School Safety Center
- Safety and Security Committee – required by TEC 37.109
 - Develop and implement multi-hazard emergency operations plan
 - Committee membership prescribed in law
 - Meet at least once each academic semester and once during summer

Trust but verify

- Be on the lookout for . . .
 - Teamwork is great, but be aware of employees who frequently volunteer to perform tasks not in job description, especially if money is involved
 - Employees who consistently work late or on weekends
 - Disgruntled employees; change in behaviors
 - Change in employee's lifestyle
 - Excessive personal calls or texts

Remember to take care of yourself

- If you don't take care of yourself, how can you take care of your job responsibilities?
- Breathe!
- Work is important, but so are family, friends, and faith.
- Breathe!

Continue your professional development

- TASBO offers
 - Mentoring Program for New Business Managers
 - TASBO Connect
 - Webinars
 - Academies
 - Certification Courses
 - MGT301 Functions and Duties of School Business Administrators

Develop your Leadership Philosophy

Julie P. Novak Leadership Philosophy

Integrity and Ethics

- Say what I mean, mean what I say, and follow through with appropriate actions.
- Do the right thing for the right reason at the right time.
- Be honest and trustworthy.
- Share credit with all those involved with the good accomplishments.
- Be accountable for the mistakes made and learn from them.

Family, Friends, and Faith

- Find balance between personal life and work.
- Family, friends, and faith help make each of us a complete individual; build strong relationships and take time for all of them.

Service

- Respect others and be fair and kind.
- Treat others as they want to be treated.
- Be grateful and forgiving.
- Look for joy in each other and share it.
- Communicate effectively and respond timely.

Teamwork and Collaboration

- Be a positive role model.
- Listen intently to others with an open mind. Provide feedback and have open discussions with honesty and respect.
- Be flexible and adaptable with problem solving approaches.
- Collaboratively build a solution with all available facts, options, and opinions that keeps in mind the best interests of the organization.
- Do more than my share and help others.

Learning and Development

- Every day provides a new opportunity to grow personally and professionally.
- Read articles, watch videos, and listen at conferences to become better today and tomorrow.
- Perfection is an illusion, while excellence is attainable and achievable. Strive for excellence.
- Encourage and provide opportunities for staff members to continually develop technical and interpersonal skills.

Summing it up

1. This is the best job in the world . . . most days.
2. On the occasional day that it's not the best job in the world, remember to keep the students at the center of your focus and decisions.
3. Since you can't clone yourself, accept that you will not get it ALL done.
4. With #3 in mind, become an expert at prioritizing.

Summing it up

5. Let the problems come to you – don't go looking for them.
6. When someone comes to you with a problem, ask them for their suggested solution. Listen and collaborate.
7. Get out from behind your desk and go volunteer in a classroom occasionally. It will remind you why you do what you do.
8. Reach out and ask questions . . . the only dumb one is the one you didn't ask.

Summing it up

9. **Don't blind-side your superintendent. Be upfront and honest about what's going on.**
10. **Because you need to sleep well every night, keep ethics and integrity at the forefront of your decisions.**
11. **In the end, it will all be OK.**

Questions?

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