

## BROUGHT TO YOU BY ... SDASBO MENTOR COMMITTEE

*SDASBO would like to welcome you into your new role as a School Business Official. Our purpose is to provide professional development opportunities to empower its membership to achieve and maintain the high standards and expectations of school business management. We have a great group of business officials that will help you to evolve into this complex and ever changing position as you lead your district.*

*The information that we have provided in this packet is to be used as a resource as you move forward. Each district may do things differently; however we hope that this will provide an outline into your position with important contacts and web addresses.*

\*It is highly recommended to attend the Software Unlimited Trainings on the school accounting software. Visit [www.su-inc.com](http://www.su-inc.com) for more information or call 800-756-0035 to schedule.

\*SDASBO (South Dakota Association of School Business Officials) has a great archive of information regarding procedures, etc. <http://www.sasd.org/sdasbo/archive.htm> - for specific questions regarding the material, contact Rod Fortin with Legislative Audit at 367-5810 or [rod.fortin@state.sd.us](mailto:rod.fortin@state.sd.us)

\*The School Accounting Manual can be located at - <http://legislativeaudit.sd.gov/resources/schools/accountingmanual/accountingmanual.aspx>

\*Susan Woodmansey, [susan.woodmansey@state.sd.us](mailto:susan.woodmansey@state.sd.us) and Bobbi Leiferman, [bobbi.leiferman@state.sd.us](mailto:bobbi.leiferman@state.sd.us) with the Department of Education host a New Business Manager conference call. Be in contact with them! They are very helpful and will help and lead you in the right direction with many of your questions.

## The Basic Monthly Check List

- Process Bills (*SUI – Accounts Payable Check Cycle Checklist*)
- Enter Cash Receipts (*SUI – Entering Cash Receipts*)
- Process Payroll (*SUI – Payroll End of Month Checklist*)
  - Monthly Retirement Report
    - <http://sdrs.sd.gov/>
  - 403B Reporting
  - Submit taxes for payment – <https://www.eftps.gov/eftps/>
- Food Service Claim – Child & Adult Nutrition, 773-3413 or visit <http://doe.sd.gov/cans/> for additional information
  - Fresh Fruit & Vegetable Claim, if applicable
  - iMatch Direct Certification -verify
- Check Reconciliations (*SUI – General Ledger End of Month Checklist*)
- Drawdown federal funds (E-Grants), if needed – Department of Education, Grants Management, 773-4600 or visit <http://doe.sd.gov/grants.aspx>
- Monthly information to school board – it is recommended that you locate past school board agenda's and minutes to review past meetings. Work with your superintendent on information needed.

*School Board agenda must be visible, readable, and accessible for at least an entire 24 hours before any meeting. Post agenda at the meeting place on outside door. Agenda must be posted on website.*

- Statement of Cash Receipts, Disbursements and Cash Balances
- Listing of claims and salaries
- Listing of resignations, if applicable
- Contract recommendations/ addendums, if applicable

- Listing of bids, if applicable – SD Bid Booklet  
<http://legislativeaudit.sd.gov/docs/Bid%20Booklet%202013.pdf>
- Listing of surplus, if applicable
- Conflict of Interest
- Minutes to paper for school board meeting (SDCL 13-8-35)
- Minutes posted to school district website

## January

- After processing December payroll, complete the W2 process. (*SUI – Payroll End of Calendar Year Checklist*)
  - Deliver W2s to employees by January 31
  - Upload W2s to IRS if filing electronically  
<https://www.ssa.gov/employer/>
- Complete the Affordable Care Act employer reporting process (*SUI – Payroll End of Calendar Year Checklist*)
  - Deliver 1095 forms to employees by January 31
- Complete the 1099 process. (*SUI – Accounts Payable End of Calendar Year Checklist*)
  - Deliver 1099s to recipients by January 31
- Before calculating first payroll in January, verify tax rates in SUI
- Receive county apportionment (SDCL 13-13-5) from county auditor
- Review the school election calendar for important upcoming dates for publications, etc - <https://sdsos.gov/elections-voting/upcoming-elections/municipal-school-information/default.aspx>
  - Set School Board Election date

## February

- Start work on next year's budget – After enrollments are projected and curriculum determined the anticipated costs can be computed.
  - See School Accounting Manual for information regarding budget preparation and adoption.

## March

- Summer Food Service Program agreement process begins, if applicable - <http://doe.sd.gov/cans/sfsp.aspx>
- Report School Structural changes for the next school year by March 1<sup>st</sup>. (State BOE needs to approve)
- If filing electronically, Federal reports for 1095s and 1099s are due by March 31 (*SUI – Payroll & Accounts Payable End of Calendar Year Checklist*)
- Legislative session will wrap up and will provide insight for next budget year revenue
- Review insurance concerns in case modifications are needed for next school year
- Negotiations begin
- Send out requisition information to employees to complete
- IDEA MOE is due
- Excess cost report is due
- **941 and SD Unemployment**

## April

- Issue contracts to teachers/ administration. Issue agreements to classified employees. (This may take place earlier)

- Fresh Fruits and Vegetable Program applications are due for the next school year.
- Applications for Extraordinary Cost Fund will be available - <https://doe.sd.gov/ofm/exordincost.aspx>
- Summer meal program agreements are due
- Continuing contract information to employees

## May

- The proposed budget for the next fiscal year shall be considered at the regular school board meeting. (SDCL 13-11-12)
- Personal property inventories should be started for completion in June. (SDCL 5-24-1)
- Renew Food Service Contract with Food Service Management Company, if applicable.
- Complete Paid Lunch Equity Tool to determine meal prices for the next school year.
- Collect requisitions from staff for review by administration. (This may take place earlier)

## June

- Application to receive federal IDEA funds for Special Education (Part B and Preschool Grants) due July 1.
- Consolidated Application to receive federal funds for ESEA formula grant programs due July 1.
- Prepare purchase orders for equipment and supplies for the next school year. (or earlier)
- Expense payroll after processing final June payroll.

- Adopt supplemental budget
- **941 and SD Unemployment**

## July

- Finalize Title spending – submit completion report
- Prior to July payroll, enter administrative contracts and any other contracts that begin on July 1<sup>st</sup>.
- Enter June invoices into the expense payables batch
- Finalize budget – send to the newspaper at least one week prior to your budget hearing (SDCL 13-11-2)
- Make journal entries for annual report
- Complete Software Unlimited EOFY Checklists for General Ledger, Accounts Payable and Payroll
- Publish salaries in newspaper prior to July 31
- CANS application opens on DOE website

## August

- Submit annual report no later than August 30<sup>th</sup>
- Update personnel files for non-returning staff (termination forms for SDRS, insurance and other benefits)

## September

- Payroll for the new school year – enter contracts that begin on September 1<sup>st</sup>
  - New hires and checklist
  - Current staff insurance/ tax changes

- Federal Grants (Title & IDEA) prior year drawn down and Project Completion Reports due
- Board Meeting
  - Adopt budget, if not done earlier
  - Send levy request to county auditors before October 1
  - Publish budget changes with minutes
- **941 and SD Unemployment**

## October

- Personnel Record Forms (PRF) due
- Annual Report Verification and sign off due
- Fall Enrollment sign off (ADM) due

## November

- Maintenance of Effort due to state – look for information from Robyn Seibel, [robyn.seibel@state.sd.us](mailto:robyn.seibel@state.sd.us) or 773-8061
- Food Service Verification of School Meal Programs applications due
- Election Workshop/ Webinar held in either November or December
- SUI end of fiscal year workshop held in either November or December
- Complete SSN Verification Service (see SUI for information)
- Balancing W2 information in SUI (if not completed monthly) this will allow corrections, if needed, to be made in December payroll

## December

- Special Education child count taken as of December 1<sup>st</sup>
- Special Education Fund Maintenance of Effort (MOE) due in December
- Summary of the Verification of School Meal Program Applications due

- Personnel Record Forms open in December for any changes
- Prepare for calendar year end – SUI Calendar Year End Workshop
- After all bills posted in December, start work on 1099's
- End of calendar year checklist – SUI
  - Start work on W2s/ 1095s/ 1099s
- **941 and SD Unemployment**

## Websites

School election calendar –

<https://sdsos.gov/elections-voting/upcoming-elections/municipal-school-information/default.aspx>

SD DOE Maintenance of Effort –

<http://doe.sd.gov/ofm/maintenanceofeffort.aspx>

South Dakota Retirement System –

<http://www.sdrs.sd.gov/>

Site for online filing of W-2's

<https://www.ssa.gov/employer/>

EFTPS site – online payroll withholding deposits

<https://www.eftps.gov/eftps/>

School Accounting Manual

<http://legislativeaudit.sd.gov/resources/schools/accountingmanual/accountingmanual.aspx>

Department of Education

<http://doe.sd.gov/>

\*See DOE Directory at bottom of page for list of contacts



SD Codified Laws

[http://www.sdlegislature.gov/statutes/Codified\\_Laws/](http://www.sdlegislature.gov/statutes/Codified_Laws/)

ASBSD – Associated School Boards

[www.asbsd.org](http://www.asbsd.org)

Bid Booklet

<http://legislativeaudit.sd.gov/docs/Bid%20Booklet%202013.pdf>

SDMAC – Medicaid Administrative Claiming and Direct Service Billing

<https://claimingsystem.pcgus.com/sd/Account/Login?t=636129963963877448&returnUrl=%2fsd>

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Rob Huffman	Grants Management	<a href="mailto:robyn.huffman@state.sd.us">robyn.huffman@state.sd.us</a>	773-4600
Cheriee Watterson	DOE (Child Nutrition)	<a href="mailto:cheriee.watterson@state.sd.us">cheriee.watterson@state.sd.us</a>	773-3413
Software Unlimited	School Accounting System	<a href="http://www.su-inc.com">www.su-inc.com</a>	800-756-0035