



Curriculum Guide

Iowa School Business Management Academy

ISBMA

Liberal Arts Certification Program
for
Iowa' School Business Officials

2008 Update

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Iowa School Business Management Academy About the Academy

Academy Purpose

The purpose of the Iowa School Business Management Academy is to provide comprehensive, expert knowledge and skills to those who are responsible to meet the challenges of sound fiscal leadership and management in the school setting, an educational locale in which the scope of the financial responsibilities frequently changes.

Academy Curriculum

The Academy's liberal arts curriculum is designed to improve the total leadership and management abilities of individuals responsible for the management of personnel, business functions, and finance operations of schools in Iowa. Business management curriculum content also reflects prevailing standards and accepted practices.

Note: The Academy's curriculum is aligned with the Association of School Business Officials (ASBO) Professional International Standards and Benchmarks.

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Sponsors

Iowa Association of School Business Officials (IASBO)
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About the Academy

Academy Background

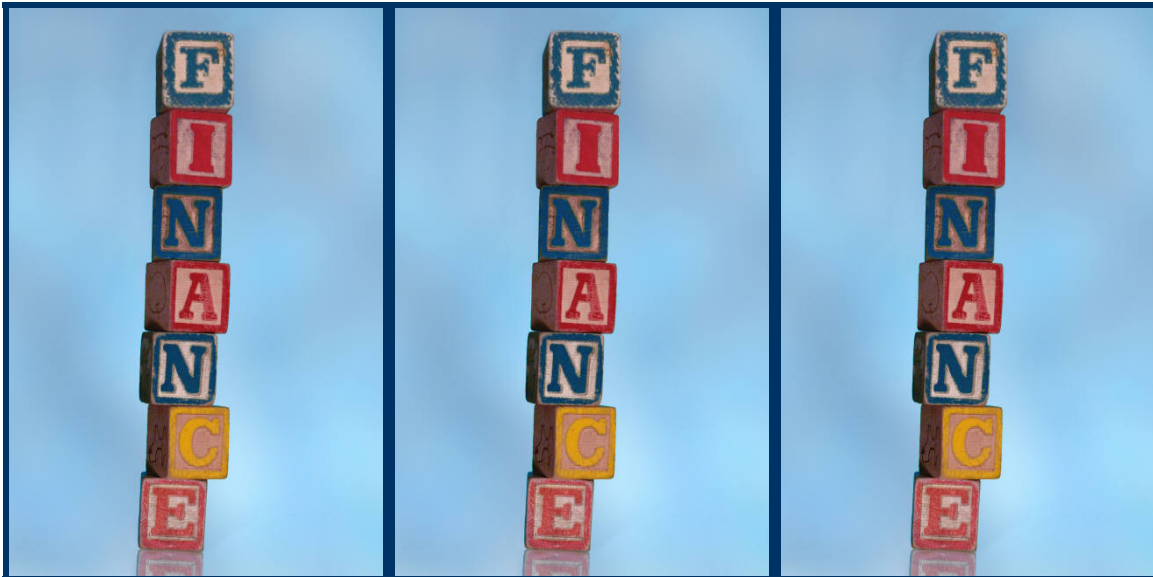
The Iowa School Business Management Academy was established in 1991 to meet the changing and demanding needs of business officials in Iowa. When the program was configured, an advisory committee helped build course content, based largely on the best thinking at the time among school business practitioners.

Academy Certification Program

The Iowa School Business Management Academy offers a certification program for Iowa school business officials. The program offers three levels in sequence over a three-year period. The introductory Level I courses began in 1992, and the first certification program was completed with the advanced Level III courses in 1994. Each year the Academy offers Level I courses for new participants, Level II and Level III for continuing participants. *Note: The Academy also offers Level IV training for certification graduates.*

Academy Instructors

Academy instructors are practitioners in the fields of school business management, legal services, and financial management from across Iowa. The Academy owes a substantial debt to the Academy faculty and staff who have dedicated their time, service, and support to continuously improving the quality of Academy programs and services. The ISBMA expresses to them its sincere gratitude.



ASBO International Professional Standards

The Academy curriculum is aligned with the following seven professional standards and general content areas.

Ensuring that Iowa school districts have access to prerequisite skills and knowledge to effectively administer the business function of the school system

Seven Professional Standards Association of School Business Officials International	
The Educational Enterprise (EE) A. Organization and Administration B. Public Policy and Intergovernmental Relations C. Legal Issues	Property Acquisition and Management (PA) A. Purchasing B. Supply and Fixed Asset Management C. Real Estate Management
Financial Resource Management (FR) A. Principles of School Finance B. Budgeting and Financial Planning C. Accounting, Auditing, and Financial Reporting D. Cash Management, Investments, and Debt Management E. Technology for School Finance Operations	Information Management (IM) A. Strategic Planning B. Instructional Support Program Evaluation C. Instructional Program Evaluation D. Communications E. Management Information Systems
Human Resource Management (HR) A. Personnel and Benefits Administration B. Professional Development C. Labor Relations and Employment Agreements D. Human Relations	Ancillary Services (AS) A. Risk Management B. Transportation C. Food Service
Facility Management (FM) A. Planning and Construction B. Maintenance and Operations	

Iowa ASBO Academy Courses

Academy Strands

A = Ancillary

FA = Finance/Accounting

L = Legal

Academy Strand	Level (cycle year)	# Courses In Strand	Course Name	Course Length	Course Instructor
Academy Year One					
A	1	1	Foundations	2 hrs.	Meier
A	1	2	Human Resources - Non Legal	2 hrs.	Beatty
FA	1	1	Accounting: Basic School Accounting/Reporting I	2 hrs.	Winterlin
FA	1	2	Accounting: Basic School Accounting/Reporting II	2 hrs.	Schroeder
FA	1	3	School Finance Basics I	2 hrs.	Sigel
FA	1	4	School Finance Basics II	2 hrs.	Elmore
FA	1	5	School Finance Basics III	2 hrs.	Elmore
L	1	1	Basic Governance	2 hrs.	Haindfield
L	1	2	Elements of Liability and Risk Management	2 hrs.	Bracken
Academy Year Two					
A	2	1	Facility Planning	2 hrs.	Wilkerson
A	2	2	Communicating Information to the Public	2 hrs.	Chabal
FA	2	1	Accounting: Internal Controls	2 hrs.	Winterlin
FA	2	2	Finance: Budgeting Revenues	2 hrs.	Nicholson
FA	2	3	Finance: Budgeting Expenditures	2 hrs.	Howsare
FA	2	4	Finance: Program Budgeting Expenditures	2 hrs.	Howsare
FA	2	5	Finance: Cash Management	2 hrs.	Wunschel
L	2	1	The Legal System as Applied to School Districts	2 hrs.	Haindfield
L	2	2	Employment Law Overview	2 hrs.	Engel

Academy Strand	Level (cycle year)	# Courses In Strand	Course Name	Course Length	Course Instructor
Academy Year Three					
A	3	1	Advanced Human Resources - Non Legal	2 hrs.	Beatty
A	3	2a	Transportation Services	1 hr.	Christensen
A	3	2b	Food Services	1 hr.	Hanna
A	3	3	Risk Management – Insurance	2 hrs.	Jester
FA	3	1	Accounting. Transfers & Inventories	2 hrs.	Bobek
FA	3	2	Accounting and Audit Basics	4 hrs.	Battani
FA	3	3	Finance Planning	2 hrs.	Oswald
L	3	1	Advanced Employment Law	2 hrs.	Hanks
L	3	2	Parent and Student Rights and Responsibilities	2 hrs.	Haindfield

Academy Year Four					
A	4	1	Facility Management	2 hrs.	Wilkerson
A	4	2	Technology--Using spreadsheets	2 hrs.	Clayton
A	4	3	Using Technology to Prepare Public Reports & Manage Records	2 hrs.	Hansel
A	4	4	Mentoring	2 hrs.	Gregory
FA	4	1	Accounting: Assets	2 hrs.	Finger
FA	4	2	Accounting: Long-term Debt	2 hrs.	VanMeter
FA	4	3	Accounting: Audit Reports/Financial Analysis	2 hrs.	Graham
L	4	1	Bonding & Contracting	2 hrs.	Bittle
L	4	2	Advanced Governance	2 hrs.	Engel

	Hours of instruction				Total Hours by Strand
	Level I	Level 2	Level 3	Level 4	
L	4	4	4	4	16
FA	10	10	8	6	34
A	4	4	6	8	22
Total Hours by Levels (each year in academy cycle)	18	18	18	18	72



TYPICAL ASSESSMENT QUESTIONS

What content knowledge does the Academy expect school business officials in Iowa to know after completion of courses in Level I, Level II, Level III and Level IV?

Academy Level I Assessment Questions

- 1. Discuss the role education plays in the United States and Iowa economy focusing on society's obligations to children. Explain the investment component of education in our nation.**

Answer

- Education is the most significant economic component of our society. Bigger than General Motors; bigger than Wal-Mart. Each day, between students and teachers, approximately 3 of every 10 people in the United States go to school. In Iowa, the State's financial role in supporting education equals or exceeds all other State expenditures combined.
- Often times, we look at the cost of education as a burden on federal, state, and local governments. The cost, in fact, is measured in billions. Economists, however, look at education differently. To an economist, the money spent on education is an investment. Historically, we looked at natural resources, labor, and capital in predicting the capacity of an entity, whether a city, state, or the nation. Historically, virtually every study of production capacity made predictions that fell short of actual outcomes. Why? An important factor was missing: the ever increasing education level of the work-force. Theodore Schultz's work demonstrated that 23% of the growth of production in the United States over the past quarter century is directly attributed to a better educated work-force, not machines, computers, cheap energy, etc, but to a better educated work-force. There has been a huge pay-off to the educational investment our country has made. Today, this is being repeated in China, Korea, and India with spectacular results.
- Another example: The GI bill has improved the education level of many GIs, allowed them to hold higher paying jobs and thus pay more in federal income taxes to the point that income tax collections are 400% higher than the cost of assisting with their education. Now the sons and daughters of the GIs are going to college because their fathers did. Truly a great return on the educational investment.

- 2. Discuss the major challenges facing Iowa schools. Explain how major national and Iowa initiatives are related to those challenges. Discuss the financial implications of those initiatives on your district.**

Answer

- Without full explanation, some challenges facing Iowa schools include poverty (including the widening gap between the haves and have-nots), declining enrollment as a result of a fast changing demographic scene in much of Iowa, global competition, drug abuse and implications on children of abusers, NCLB and increased student achievement goals, huge health care cost increases, and most recently rising energy costs. In some communities, a rapidly growing population of English Language Learners is having a major impact.
- Literally all of the above have financial implications that exceed what has become the "normal" 4% allowable growth afforded to Iowa schools. Inability to meet those challenges has led schools into making compromises, looking to neighbors for sharing and merger opportunities, passing new tax referendums, etc.

3. Which of the six Iowa standards for school leaders includes “building norms for learning”?

Answer

This course addresses the following Iowa Standards for School Leaders:

- Standard 1: ...a vision of learning that is shared and supported by the school community...
Educators must help the community see that their support for their local school is not a cost or a drag on the community, but an investment that will yield higher returns than any other expenditure.
- Standard 3 ...ensuring management of the organization, operations, and resources...
Educators must not just control expenditures, but ensure that expenditures contribute to the goals and objectives of the district and are supportive of increasing student achievement.
- Standard 4 ...and mobilizing community resources.
Educators need to help communities understand and support the appropriate level of spending for their students.
- Standard 6 ...influencing the larger political...
Educators have a role beyond their local community, but need to become involved at both the state and federal level, especially at the state level where decisions are made that have a large impact on the financial resources of a district.

4. What are the 10 “typical” categories of human resources functions in a school district?

Answer

- Human Resource Planning
- Recruitment
- Selection
- Placement and Induction
- Staff Development
- Performance Evaluation
- Strategic Planning
- Systemic Planning
- Compensation of Personnel
- Collective Bargaining

5. What are four dominant personality types that can impact human relations in a school district?

Answer

- Orange – learn through experience; entrepreneur; excitement; fun
- Green – non-conforming; abstract; inventive; independent
- Blue – nurturing; talkative; competitive; motivational; relationships
- Gold – practical; organized; predictable; loyal; conservative

6. What are three key factors that should be considered to maximize personnel and resource utilization?

Answer

- Policies, contracts and legislation, i.e. timelines, procedures
- Certification/licensure, including extra-curricular and co-curricular assignments
- Scheduling, including multiple assignments, traveling between buildings or districts, class size, preps/planning time

7. Governmental GAAP is prescribed by:

- A. FASB
- B. Federal Government
- C. State Government
- D. GASB

Answer

The correct answer is D.

8. Which basis of accounting is not considered GAAP?

- A. Accrual
- B. Modified Accrual
- C. Cash
- D. None of the Above

Answer

The correct answer is C.

9. Which of the following is not a government wide financial statement?

- A. Statement of Net Assets
- B. Statement of Revenues, Expenditures, and Changes in Fund Balances
- C. Statement of Activities
- D. All of the above are required government wide financial statements.

Answer

The correct answer is B.

10. What dimensions are available to districts and AEAs and which are required?

Answer

Dimension	Balance Sheet	Expenditures	Revenues
Fund	Required	Required	Required
Account	Required		
Source			Required
Facility*			
Function		Required	
Program		Required	
Project	Required	Required	Required
Object		Required	
Locally Assigned			

*Facility is required in a district operating a charter school.

11. When and how is the CAR submitted?

Answer

- Claims: August 1, web-based data collection
- CAR—*currently*: September 15, electronic transmittal and web-based collection (currently),
- CAR—*future*: submitted during the month of September, entire process completed before October 1 (FY06 and beyond)

o List the data quality expectations/review steps expected of each district or AEA in submission of its CAR?

Answer

- File the CAR timely and accurately without the help of the auditor. (Auditor responsibility is to review the CAR after it has been filed by the district or AEA, not to assist in the submission.)
- Follow prescribed UFA in day-to-day operations.
- Operation with Iowa law in day-to-day operations.
- Include all funds in the one official district records on a monthly basis (for those that use a second system for some funds such as activity or nutrition).
- Reconcile bank statements with the accounting records on a monthly basis.
- Reconcile the fund balance on the revenue/expenditure statements with balance sheets on a monthly basis.
- Limit cost accounting on the accounting records to object code 950's.
- Verify and correct accounts and crosswalk discrepancies annually.
- During the months of July & August, update and verify all accruals and deferrals by fund (inventory, prepaids, receivables, payables, etc.).
- Make GAAP adjusting GJE on the accounting records at fiscal year end if operating day-to-day on cash basis, completed no later than August 31st.
- Not close accounting records until CAR is accepted.
- Follow prescribed format for CAR submission.
- Review upload edits/errors, correct on accounting records, repeat upload.
- Review static reports and data queries to determine if further corrections are needed to file; if so, correct on accounting records, repeat upload.
- Repeat as many times as necessary until the CAR is accepted.
- Make no changes to the accounting records after the CAR is uploaded. (Adjustments by the auditor are made on the subsequent year's accounting records.)
- After successful upload, complete web-based portion of the CAR.
- The entire process should be completed by October 1.

13. How does declining enrollment impact the ability of a local district to function over time?

Answer

Current law requires that districts move to actual enrollment by 2014. This will drive many local districts to search out partners probably through consolidation and/or cost reductions through sharing of services, etc., possibly including business office.

14. What is the impact of the instructional support levy on equity in funding of Iowa schools?

Answer

Because not all districts participate or participate to the full 10%, the levy distorts the concept of financial equity between districts.

15. What is the purpose of the certified budget hearing?

Answer

Hearing meets statutory requirements of publication and hearing for a governmental agency to set spending limits and tax levies for the following fiscal year. Failure to follow timelines can result in no increase in tax rates for the following year.

16. Corporate Governance - Slippery Slope School District Board Secretary/Administrative Assistant Hypothetical

You are in your first year as Secretary of the Slippery Slope School District. You also serve as the Administrative Assistant to the Superintendent. As the District begins to prepare for this year's collective bargaining you become aware of the following facts when you are party to conversations with Bubba Edlaw and Sam Slimestone.

Bubba Edlaw, attorney for the School District, has negotiated the teacher's collective bargaining agreement for over 15 years. Each year, in preparation for bargaining, he meets with the business manager to review the finances of the school district to understand costs of salaries and benefits. He routinely has reviewed the last audit, the financial reports of the district to the state, and the budget (with particular emphasis to cash balances, reserve fund amounts, tax and revenue sources, and carryover amounts from the previous year). Bubba has learned over the years that the SSEA is very adept in "finding" sources of money they claim are "hidden away" by the business manager when he presents the financials to the Board of Education during the budget process and to the Education Association at the outset of bargaining.

As he reviews the information presented for this year, Bubba discovers some discrepancies that cause him to ask Sam Slimestone, the business manager, questions. Bubba is particularly concerned that the budget overstates the ending balance the previous fiscal year, and understates the amount for salaries and benefits. The audited financials seem to support his suspicions. Sam at first tries to convince Bubba that there is not any discrepancy, and Bubba asks Sam to take a second look to be sure.

When Bubba meets with Sam a few days later, Sam confesses that an "error" has been made, that he has over estimated the ending fund balance and under estimated the salary cost for the past two years. He tells Bubba, "how do you think we convinced the Board to settle the negotiations the past two years? We never could have afforded those 5% salary increases otherwise!" Sam also tells Bubba that he had reviewed this with the former Superintendent, Gerta Getalong, who told Sam that she was fully aware of the situation and that Sam should not be worried about this practice. Bubba tells Sam that he is concerned that the district has violated the state budget law and that there may well be other legal or ethical implications that should be reviewed. Sam tells Bubba, "Your job is to negotiate the contract and get a good settlement, not to worry about the financials. That is my job". Bubba confirms that neither you nor the Board has been informed of these practices nor has the Board ever approved inter fund transfers.

When Bubba asks Sam how he intends to pay off the cash flow loans the district has taken, Sam tells Bubba, "not to worry, he plans to make more inter fund loans". Bubba knows that inter fund loans legally take Board approval.

Questions

- Are you or Bubba obligated legally or ethically to take this matter to the Superintendent, the Board or the Board President?
- If the Superintendent tells you not to worry, be happy, should you as the Board Secretary take it to the Board?
- How should you respond if the Superintendent tells you he will consider you insubordinate if you take this information to the Board President?
- What if one of you meet with the Board President, and the President says that the Board is aware of the situation and fully supports the former Superintendent's action, the actions that Sam has taken and plans to take in the future.

- Are you obligated to inform the whole Board of this matter and discuss this with them?
- Can you inform the Board of this situation in closed session or by some “confidential” communication?
- Are you or Bubba obligated to report this to the County Attorney, the Attorney General, or some other state official?
- What if the voters have already approved the bond issue and the District is scheduled to sell \$10,000,000 bonds within the next few weeks. Are you obligated to tell the underwriter or bond counsel?
- Since his engagement is only for employment matters, is Bubba under any obligation at all to advise the District on these financial matters?
- Is Bubba in a position where he may have to withdraw as counsel? If so, how should he proceed?

17. Use of School Facilities.

The Director of Maintenance is building a new house. He asks to use the District’s dump truck and end loader on the weekends. He says he has insurance and will personally reimburse the District should anything happen to the equipment while he is using it. He also adds that the previous business manager used to let people “check out” school equipment on weekends so long as they return it Monday morning.

Question

What do you do?

18. Contract Formation.

The High School Principal brings you a contract which she has signed committing the High School to vending machines and the purchase of Nepco products for a ten-year period. He says that the Board President and Superintendent told him it was ok during a coffee break at a recent board meeting.

Question

What do you do with the contract?

Level II Assessment Questions

19. With a general contractor construction model you have:

- Multiple Contracts Issued
- One primary contract issued
- No change orders guaranteed
- An inferior construction model

Answer

One primary contract issued

20. In facility planning:

- It is often best to get as little outside input as possible
- The involvement of staff is rare
- Try to keep your timelines short
- Use of many interested stakeholders is desirable

Answer

Use of many interested stakeholders is desirable

21. Architects offer which of the following services?

- Facility planning and design
- Interior planning and design
- Coordination of construction meetings
- All of the above

Answer

All of the above

22. List three examples of reports to the Board of Directors.

Answer

- Monthly financial reports
- Annual financial report (audit)
- Proposed budget

23. List four resources that can be used in preparing reports.

Answer

- District audit report
- Local County Auditor's office
- Websites (IASB, Department of Education, school districts)
- Certified budget

24. What content should be included in a District newsletter?

Answer

- Major District accomplishments
- Calendar
- Highlights of upcoming events

25. COSO is:

- A. Acronym for the Committee of Sponsoring Organizations of the Treadway Commission.
- B. Dedicated to improving effective internal controls.
- C. Federal government agency charged with developing and enforcing internal control regulations.
- D. A & B above.
- E. None of the above.

The correct answer is D.

26. Who is most responsible for establishing an effective system of internal controls?

- A. The District's Auditor
- B. The State Auditor's Office
- C. District Management
- D. None of the above.

The correct answer is C.

27. True or False: An effective system of internal control can provide absolute assurance that control objectives will be met.

- A. True.
- B. False.

The correct answer is B.

28. What are the four approaches to budgeting?

Answer

- line-item
- incremental
- program
- curriculum-driven

29. What are the twelve elements of the budget process?

Answer

- assess needs
- identify opportunities/challenges
- share goals
- adopt financial policies
- develop program/operating/capital policies and plans
- develop programs/services consistent with policy and plans
- develop management strategies
- develop process for preparing and adopting budget
- develop and evaluate financial options
- make choices for budget adoption
- monitor, measure, evaluate performance
- make adjustments as needed

30. What budget practices are often missing in budget development?

Answer

- allocations align with goals, policies and needs
- evaluation of performance
- making choices publicly

31. Cite three benefits of program-budgeting for the board.

Answer

- Improve credibility with public
- enables feedback from public
- provides public ownership in budget process
- improves communication with public
- creates greater efficiency of programs and services,
- enables environment of creativity

32. True or false: Program-budgeting is a way to build trust in a community regarding budget allocations.

Answer

True

33. Name at least two budget processes that are collaborative in nature.

Answer

- Curriculum-Driven Budgeting
- Values Based Budgeting
- Concentric Circle

34. What could be the outcome to your district's spending authority if you used some of the investing and management practices that were shared today?

Answer

Interest earned becomes Misc. Income, which increases your spending authority and helps your cash flow when the rates are good.

- 35. With the concept that the district is the customer and the bank(s) want your account, what would some of the terms that would be most beneficial to your district to be sure and include in your RFP?**

Answer

No charge on wire transfers, stop payment on checks, free deposit books and interest rates on your checking account that are better than the ISJIT rates.

- 36. In this day of tight budgets and rising costs, explain that benefit of sound forecasting in regards to cash flow and budgets.**

Answer

Investing funds every day possible and holding payments until due date can earn more interest, creating cash flow of funds and spending authority by increasing the budget

Level III Assessment Questions

- 37. True or false: Interest-based bargaining is the most important approach to bargaining in every situation.**

Answer

False

- 38. The planning technique that provides the most accurate prioritization of strategic planning operations is:**

- a. Knee to Knee
- b. Forced Choice
- c. S.W.O.T
- d. Rolling Prioritization

Answer

B—Forced Choice

- 39. The primary element needed to ensure a successful Interest-Based Bargaining outcome is:**

- a. Power to control the outcome
- b. Pre-bargaining training
- c. Mutual trust
- d. Authority to make a decision

Answer

C. Mutual Trust

- 40. Several basics apply to nearly every school transportation situation in determining who and who isn't entitled to ride the school bus. Specifically, who is eligible, and how far from their attendance center must they live to be entitled to transportation?**

Answer

All resident students are eligible, regardless of whether they attend public or non-public school. However, to be entitled to transportation, elementary students must live at least 2 miles from their school while high school students must live at least 3 miles from their school.

- 41. Every school bus bid will meet your specifications exactly, so the only thing to then consider is price. TRUE or FALSE**

Answer

FALSE No bid will meet every spec sheet exactly, so it's then necessary to make note of the differences from each bid and document and compare those differences on a "bid comparison sheet."

42. A family decides to send their children to a non-public school that is 5 miles from their home. The family has 4 elementary children and 2 high school children. The resident public district has offered to provide transportation, however this family would prefer to transport their children themselves and file for reimbursement. How much reimbursement can they legally claim?

Answer

\$0 Zero The resident district must provide transportation to all children, both public and non-public. They may do this via several methods including providing it themselves or paying the parent reimbursement. However, the district, not the parents, makes the determination as to how transportation will be provided. In this scenario, the district has offered to provide the transportation, however the parents have chosen to not accept that method. Because of that, the parents can not legally make a claim for any reimbursement.

43. What are the three major challenges facing the food service department with regard to staying financially solvent?

Answer

- Increased costs for labor, benefits, food supply, and transportation
- Serving foods that students like while at the same time meeting parents' expectations and federal requirements
- Recruiting, keeping, and/or replacing staff

44. What methods does the district use to ensure that the food served is safe?

Answer

Effective July 1, 2005, every school district was required to have a school safety program, HACCP (Hazard Analysis Critical Control Points).

45. How does the district evaluate the food service program?

Answer

Student, faculty, and parent formal evaluations; amount of money in program; and amount of complaints from students and/or parents.

46. What is the basic part of Iowa Code that applies to tort liability of governmental subdivisions?

Answer

Chapter 670

47. How does the school evaluate proper levels of deductibles?

Answer

Look at past history compared with potential cost savings.

48. What part of a school's insurance program is most volatile in terms of price?

Answer

Workers Compensation

49. The proper accounting and reporting of inventory in all funds under both the purchases method and consumption method and the source of GAAP that provides this instruction.

Answer

An exercise and handout with the answers will be distributed in class.

50. The proper accounting and reporting of inter-fund transfers and inter-fund loans for all funds and the source of GAAP that provided this instruction.

Answer

An exercise and handout with the answers will be distributed in class.

51. Iowa Code's statutory authority for allowable inter-fund transfers.

Answer

The materials distributed in class will cite applicable Iowa Codes.

52. What benefits can be derived from your independent audit?

Answer

The financial audit is designed to provide users of the District's audit report with assurance from an independent party (the auditor) that those financial statements are fairly presented. The independent audit provides one way to ensure accountability. The independent audit can be used by the District as a management tool for decision making and as a reference document for trend analysis.

53. What are the statutory requirements for RFP?

Answer

A single audit is an audit performed in accordance with Federal government provisions, designed to meet the needs of all Federal grantor agencies and required whenever a District expends \$500,000 or more in Federal awards in one fiscal year.

54. How and why would a district use an audit committee?

Answer

The audit committee is generally given responsibility for overseeing audit procurement and monitoring. The audit committee may also provide direction and guidance to management (the Board of Education and administration) on issues involving all aspects of the District's internal control and internal audit function, if applicable. The audit committee serves as a communications link between the auditor and management (the Board of Education and administration).

55. How do I select professionals and what input does this selection have on the project or process?

Answer

Professional selection should be based on district procurement policies, as well as management or board comfort with professionals practicing in the industry. RFP is one method of procurement, however, RFP's should only be used where the district intends to objectively evaluate all of the information requested prior to making a decision.

I will select professionals at the point in time when I need the level of service provided in order for me to accurately provide the information to stakeholders.

56. How do I link my long-term facilities needs to my resources available and what impact does this have on my taxpayers?

Answer

I will understand the financial capacity available as well as the facility needs, and I will develop a long-term plan to finance the facility needs, calculate the impact to taxpayers and objectively share this information with them.

57. What constraints are there, legal or otherwise, on the district's ability to finance capital needs?

Answer

There are many, including market constraints, statutory constraints, existing obligations and their impact on future capacity, impact of interest rates on borrowing, cost of the proposed capital requirements, inflation in construction costs and stakeholders willingness to finance.

58. What is a permissive versus mandatory subject of bargaining and what is the importance of being one versus the other? How would you find out if you don't know?

Answer

A Permissive subject is something you aren't required to bargain but may. A mandatory subject is something you must bargain about. The requirement to bargain means you must discuss it in "good faith" but are not required to agree. An unresolved mandatory item may go to binding arbitration but an unresolved permissive item cannot.

Perb case decisions have determined what proposals are within the list of mandatory items of 20.9 of the Code. Some of those decisions have been appealed into the Courts. IASB has some publications which attempt to summarize these decisions. A knowledgeable school attorney or labor relations person should have a good working knowledge of the negotiability status of various proposals.

59. Should/must all school district employees have contracts? What must be in a contract? What should be in a contract?

Answer

Teachers, administrators and bus drivers are required to have written contracts. Other support employees are not. Chapter 279 addresses what must be in an administrator or teacher contract. The DE has a suggested bus driver form. It may be advisable to spell out the wages, benefits, and certain conditions of employment so there is a clear understanding between the parties. Be careful about how contracts are written. If hours or days of work are not guaranteed, then write language to make this clear. Making it clear that certain employees are employees "at will" may also be advisable.

60. How do the processes differ for terminating a teacher, an administrator and a support employee? What additional factors could make a difference in the process that is followed for each?

Answer

Answer Chapter 279 spells out the process for terminating a teacher and an administrator.

Teacher terminations begin with a recommendation from the Supt with the opportunity for the teacher to request a hearing before the Board. If the teacher is non-probationary, he /she can appeal to an adjudicator and then to the Courts. A teacher termination must be for just cause.

An administrator termination is initiated by the Board. A non-probationary administrator is notified when the Board votes to consider termination. A non-probationary admin can request a hearing before an ALJ which is a recommended decision which can be appealed by either party back to the Board for a final decision. A non- prob admin can then appeal to Court. Principal contracts and administrator terminations in the middle of a contract term must be for just cause. Supt contracts at the end of the contract term are not required to meet just cause. It is normally recommended to give support employees due process and thereby provide a hearing opportunity prior to the final decision to terminate. This is done for several reasons which may include consideration of Board policy, individual contracts or handbooks and general fairness.

Board policies, handbooks, individual contracts, and veteran status are some of the factors which may make a difference in the process that is followed reasonably.

Level IV Assessment Questions

61. If a school district makes its facilities to an outside group:

- A. It must make them available to any group.
- B. It cannot charge fees for use of the facility.

- C. It can deny use based on religious grounds.
- D. None of the above.

Answer

It must make them available to any group

62. Housekeeping standards are best met when:

- A. Individuals are allowed to establish the standards.
- B. The standards are clearly communicated to staff.
- C. They are published in a handbook.
- D. The school board inspects the buildings.

Answer

The standards are clearly communicated to staff.

63. Increasing technical demands in school maintenance include:

- A. Heating and cooling control systems.
- B. Security systems
- C. Card access systems
- D. All of the above

Answer

All of the above

64. Why is current spreadsheet technology and use important for the school business official?

Answer

Current school business officials must have knowledge and skills with regard to current technology in order to better serve their districts in the capacity of guardian of the financial and other data types that are used in the district. These tools also serve to ease and enhance the officials' job.

65. Why is the mechanization and creating “what if” scenarios important strategically and operationally in the school business office (i.e., all applications across district departments)?

Answer

It is imperative that today's school business official be able to swiftly and efficiently respond to changing financial, budget and legislative environments. The use of the proper tools gives the official the ability to do this.

66. Why is creating tools to help analyze data important to the efficient operation of the district?

Answer

All school officials are being asked to do more with less and technology allows the official the ability to leverage the time and resources of the district to best advantage.

67. What are the five types of target audiences you typically find in a school community?

Answer

- John Q. Public,
- School Board Members,
- superintendent / administrators,
- District Staff Members,
- Yourself

68. List five language tips you should consider when developing a report.

Answer

- Use common terminology throughout,
- Avoid jargon,
- keep language simple,
- avoid using all capital letters,
- use white space to emphasize concepts

69. When making a presentation, list seven communication tips that are important to follow.

Answer

- Inform not mystify,
- Brief is better,
- Define terms,
- use illustrations, graphs, and charts,
- build in audience feedback,
- use a presentation that fits your style,
- provide handouts

70. What are the appropriate capitalization levels for the general fixed assets and proprietary fund fixed assets for Iowa schools?

Answer

The capitalization level should be set to capture at least 80% of the value of all assets and should be greater than \$500 for an individual asset, but not exceed \$5,000 for any one item. This threshold will vary from district to district, primarily based upon size. For proprietary funds, all assets greater than \$500 shall be capitalized.

71. How should schools compute depreciation for those assets that are capitalized?

Answer

The most effective and efficient method is to compute depreciation on a straight line basis using the half-year convention and the recommended lives from the GASB 34 committee.

72. What entries are recorded for the purchase and depreciation of fixed assets for general fund and proprietary funds? Also, what reporting level are these entries made?

Answer

For general fund (governmental wide financial statements only):

Depreciation expense-equipment	XXX	
Depreciation expense-improvements	XXX	
Depreciation expense-buildings	XXX	
Accumulated depreciation-equipment		XXX
Accumulated depreciation-improvements		XXX
Accumulated depreciation-buildings		XXX
To record depreciation for FYE 6/30/XX.		

For proprietary funds (all reporting levels):

Depreciation expense-equipment	XXX	
Accumulated depreciation-equipment		XXX
To record depreciation for FYE 6/30/XX.		

73. What are the legal types of debt for Iowa schools?

Answer

GO Debt, Revenue Bonds, QZABs, Capital Loan Notes (PPEL only), Lease Purchase Agreements (PPEL only).

74. What financing options are available to Iowa schools?

Answer

- Property Taxes (GO Debt)
- Sales Tax (Revenue Bonds, QZABs)
- Physical Plant & Equipment Levy (QZABs, Capital Loan Notes and Lease Purchase Agreements)

75. What is the proper accounting treatment and reporting for Long Term Disability?

Answer

Receipt of Revenue (Capital Projects Fund)

Cash

Other Financing Sources – Bonds

Payment of Debt (Debt Service Fund)

Principal Payment

Interest Expense

Cash

Note: If payment is by PPEL or Sales Tax and inter fund transfer must be made to the debt service fund to provide cash for the repayment of principal and interest.

76. How do you effectively communicate to all stakeholders, administration, school board, and community at large the financial condition of the school district?

Answer

You create a message that is designed to fit the audience you are communicating with. Keeping it simple with community members and adding more detail with administration and school board communications. Use of technology tools such as power point presentation software, is essential in “painting the picture” effectively with trends and graphs that help individuals conceptualize the important points.

77. What are the key important elements in an annual audit report and how do you communicate these results to your stakeholders?

Answer

Though there are many areas of the annual audit report that are important to review, the key areas to communicate to stakeholders would be the Letter of Transmittal, the Management Discussion and Analysis and Schedule of Findings and Questioned Costs. Under GASB-34, schools are now required to provide a Letter of Transmittal and the Management Discussion and Analysis sections. Both provide district stakeholders a wealth of information concerning the financial standing of the district in terms that are “user friendly.” Stakeholders will quickly find any and all audit comments expressing concern regarding the school district financial condition/practices in the Schedule of Findings and Questioned Costs.

78. What are the important key trends and indicators that reflect the financial condition of the school district? Why are they important? How do you communicate these key trends and indicators to your stakeholders?

Answer

There are many indicators indeed. Some of the best include trend data on property values, tax levies, enrollments, percentage of GF budget spent on wages and benefits, GF unspent balance, GF cash reserves, class size and fund balances for all district funds.

79. The board has decided to build an addition to the elementary school. The construction manager has suggested that several portions of the project do not need to be included in the hearing notice, nor do they need to be competitively bid, if the project is divided into several smaller parts. The board president is insistent that the superintendent proceed as the construction manager proposes. As a graduate of the Academy, you have other ideas and questions that you believe should be reviewed with legal counsel.

- A. Is a hearing necessary?
- B. Must all of the project be competitively bid?
- C. Can any of the projects that are less than \$25,000 be let without compliance with the competitive bid law?

80. Your school district is contemplating a bond issue. The financial advisor presents the following analysis for the construction of a new middle school:

Project Costs	
Land Acquisition	500,000
Site Preparation	650,000
Construction Cost	8,300,000
Equipment/furnishings	500,000
Design/Engineering/Mgmt.	750,000
Contingency	<u>486,000</u>
Subtotal Project Costs	\$11,206,000

Plus: Financing Costs

Capitalized Interest	\$340,000
Cost of Issuance -	95,000
Discount -	<u>218,000</u>
Subtotal Financing Costs	\$653,000

Less: Other Available Funds

Interest	\$150,000
PPEL, Refunds	<u>791,000</u>
Subtotal Other Funds	\$941,000

Bond Issue Size

Project Costs	\$11,206,000
Plus financing costs	<u>653,000</u>
Subtotal	\$11,859,000
Less Other funds	<u>941,000</u>
Bond Issue	\$10,925,000

81. The school board, feeling the heat, directs the Superintendent to develop plans for a new practice field. Polluter=s Oil Company has offered to sell a ten acre site near the high school if it can sell the property at a reduced price

and get a tax credit for giving the difference between the purchase price and the appraised value. In the past there have been underground storage tanks on this site. There is one acre tract between the Polluters land and the high school site. The owner of that one acre objects to the project through his attorney and has advised the district that he will not sell to the district.

A local contractor has offered to draw plans for the site and do the grading for \$24,000. If you buy the ten acres and accept the contractor's proposal, it is possible that the field can be used for fall practice. The contractor assures you that you can avoid competitive bidding requirements if you accept his proposal and let three other separate contracts for drainage work, irrigation system and seeding. The total cost of the acquisition and improvement is estimated to be \$120,000. State law requires that all engineering documents be prepared and certified by a registered engineer. The local contractor is not an engineer but says his brother-in-law, who is an engineer, will sign the plans for the field.

The board has given tentative approval to a \$50 a year participation fee to be earmarked to maintenance of the new practice field. Faith Church, whose pastor is president of the booster club, proposes that the church (which is located adjacent to the ten acre tract) purchase two of the acres jointly in conjunction with the school district and improve that portion of the site for parking to be used by the church and the school.

Assume that the Board approved all this, the practice field was built, as proposed, and now the football team's star (two year all state) senior halfback was seriously injured during practice when he caught his leg in a pothole in the practice field. Although prior to the injury the halfback had a sure scholarship at Iowa State, University of Miami and Notre Dame, winter has come and gone, the injury has not fully healed, and the halfback now expects to join the Navy and see the world because his family cannot afford to send him to college. His father has been to see Sam Sharp, notorious plaintiff's counsel on several occasions.

Questions:

How can the school district acquire the one acre tract if the owner continues to refuse to sell?

Can the board accept the contractor's proposal to do the grading and let three other contracts without (a) having a registered engineer prepare and certify the plans; (b) competitively bidding the improvement project?

Can the board impose the participation fee?

Can the board accept the pastor's proposal?

Does the star halfback have a claim against the district?

82. Briefly describe the process and timeline for school district reorganization. List elements of a petition.

Answer

Formulate petition (name of district, land description, governance-initial and regular Boards, assets and liabilities), signatures (by eligible electors totaling a number which is 20% of registered voters or 400 whichever is less), submit to AEA (hearing, decision, publication), election on whether to reorganize. Reorganization if voted by November 30 begins the following July 1

83. What are the common types of school sharing and what are common elements of whole grade sharing agreements?

Answer

Common forms of sharing include personnel and programmatic sharing, i.e. sharing athletics or sharing a Superintendent or a teacher. Whole grade sharing involves two or more districts which cooperate in educating students through a contractual agreement and assign the responsibility to educate students at designated grade levels to a district. Whole grade sharing can be one way or two way.

Common elements of whole grade sharing agreements include term of the agreement, definition of which grade levels each district will serve, financial arrangements, transportation, student jurisdiction and discipline, staffing, curriculum, conflict resolution, purchasing, etc.

84. How does dissolution differ from reorganization substantively and procedurally?

Answer

In dissolution the process remains local by the appointment of a dissolution commission and a local Board hearing. The vote on dissolution only involves the dissolving district. Dissolution results in the complete assignment of district land and assets and liabilities to surrounding school entities and means the district goes entirely out of existence. Reorganization combines two or more districts into a new school district. The process involves important decision-making by the AEA and requires a majority vote in each of the two reorganizing school districts.

Academy In-Class Student Activities

What in-class student activities do the Academy instructors provide during courses in Level I, Level II, Level III, and Level IV?

Level I In-Class Activities

1. Discuss in groups of three: As the Iowa society grows older, what effect do you think this will have on our schools? Report out to large group.
2. Students work in triads to brainstorm what they think are the greatest challenges ahead for Iowa schools. One member from each group shares results. Class discussion. Teacher shares the Iowa Learns Council's *Case for Change*.
3. Students brainstorm individually—write down the various functions of a school district. Students work in pairs to compare their lists—more functions are identified. Students work in table groups to cross-check their lists of functions with the hand-out provided. Students work individually or with district colleagues to respond to the following:
 - a. Who is responsible for each of these functions in my school district?
 - b. Which of these impacts our professional development needs? (legal vs. nice to have)
 - c. Which need to be integrated into our personnel information management system? (including payroll system)
 - d. Which of these need corresponding policies? (examples)
 - e. What impact does/will current legislation have on the various functions?
 - f. What are some examples of functions where a systemic approach to decision-making would be essential to success?
4. Students complete a “sampling” of the matrix system for identifying personality types:
 - a. Awareness of self, others in the class, consideration of colleagues in their school districts—and impact on recognizing conflict/problem solving (and professional development).
 - b. Practice “problem solving” real life human resources (personnel) issues in table groups. (share out in large group) to hear/learn from different perspectives (values clarification and ethical performance examples).
5. Your district has adopted a revenue recognition policy as of _____. At 6/30/04 you have billed district B for special education tuition of \$15, 500 for the 2003-2-004 school year. Your district receives a check for \$10,000 on 8/1/04 and another check for \$5,500 on 10/31/04. What journal entry do you prepare for these transactions for the fund financial statements?
6. Your district ordered a new computer on May 10, 2004. The purchase order specified that the computer was for the 2004-2005 fiscal year and was not to be delivered until after 7/1/04. The computer cost \$1,100 and was delivered on June 25, 2004 and invoiced on June 20, 2004. The invoice was paid on 7/15/04. What journal entry do you prepare for the fiscal year ended 6/30/04?
7. Students work individually or in groups to assign account codes to a list of transactions provided to them. Class discussion on coding and reasoning. (10-15 minutes, first hour or at the end of the Chart of Account section)
8. Students work individually or in groups to complete a “mini” chart of accounts including both correct and incorrect coding. Class discussion on correct coding and how to identify errors. (10-15 minutes, second hour or at the end of the CAR section)
9. Students are asked to meet in groups and discuss what they think their respective districts will look like in 2010. Will they exist, be combined, sharing, dissolved, etc.?
10. Students will discuss with partner possible ways to share/consolidate services and what they see as barriers to achieving the sharing/consolidation.

Level II In-Class Activities

11. Pair-Share – creating a potential list of individuals to include in planning process.
12. In class sharing of general contractor versus construction management approach – this has worked very well to bring real-life experiences into the class structure.
13. Participants are given the task to design a school district brochure. Discuss, as a table group, what should be included and report back to the class.
14. Each table is given the task of speaking to a given group in the community. Discuss, as a table, what you will share with the audience and report to the group.
15. Suggest small group activity with case studies to engage students in problem solving. More hands-on activities.
16. Your school board has asked you to show documentation of the process you will use to estimate special education tuition revenues for your district. This includes tuition for both open-enrolled-in students and also tuitioned-in students. In groups of 3 or 4, discuss the challenges of estimating these revenues and develop a process for doing this. You will be asked to share your work with the class. I would also ask that a written copy be provided for me so that your ideas can be implemented into this class in the future.
17. Visit with your colleagues in groups of 3 or 4 about how you might want to group categorical General Fund revenues separately from other General Fund revenues. Make a list of categorical revenues that you might include with other non-categorical General Fund revenues. Also make a list of categorical revenues that you would keep separate. Please be prepared to share your work with the class.
18. Visit with your colleagues in groups of 3 or 4 about different processes to use to project future student enrollments. Where can you obtain helpful data? What do you believe would be the best process for you to use and why do you believe so? Please be prepared to share your work with the class.
19. Share with your table group how the budget process works in your district. Note the similarities and differences.
20. Share with your table group how your district allocates resources to the site level.
21. Program Budgeting Simulation--Participants will go through an experience that simulates the program budget or curriculum driven budgeting process so they can visualize adaptations they might make in their own districts budget process.
22. Prioritizing—Forced Choice Matrix--Participants will use the forced-choice matrix or paired comparison technique of prioritizing a list of items or budget choices.
23. Share how your district establishes budget priorities. Participants will share at their tables the methodology or processes they use to establish resource allocations in their districts. Noting timeframe, who is involved, budget documents, etc.
24. Appoint a person at your table to keep track of the information given by the people you are sharing a table with. Each person give your name, school district, current enrollment, and the investment practice that you use to earn extra income for your district. Tally the results and form a trend analysis by enrollment.
25. With the person next to you, figure the interest earned on a withdrawal from ISJIT of \$25,000 to cover the payroll due the General Fund from the Hot Lunch Fund assuming that you have these two funds in different banks, allowing you to float a day. The Hot Lunch check to the General Fund is deposited in bank A on the 10th and the withdrawal is dated the 11th into bank B. Interest at bank A is 1.7% and ISJIT interest is 2.1%. Find the interest earned for a year if all rates are the same.

Level III In-Class Activities

26. Case study identifying possible solutions to a mutual need for special education teacher training the Boys Town Behavior Model.

- Certification per teachers costs approximately \$3,000. The last three staff members to receive the credit have left the district within a year.
 - The teachers want and need the training and the administration wants the training for the program, but the school board and superintendent are becoming weary of regularly paying for training with other district receiving the benefit.
 - Develop possible negotiations options that would address the interests of both parties and respond to the fiscal concerns raised by the school board.
27. Develop a futures wheel that addresses the potential results of the negotiation proposal to hold teachers on “step” for a year.
 28. Students will be given a “Bus Bid Comparison Sheet” to go over and make comparisons so as to see what appears initially to be the more economical purchase isn’t always the case.
 29. A worksheet with various “non-public transportation” examples and scenarios will be handed out. The students will work in small groups to determine the amount of reimbursement due in each case.
 30. Students discuss and brainstorm ways to reduce student charges OR discuss and brainstorm appropriate operating procedures for food service.
 31. Students will determine the break-even point for food service.
 32. Describe a loss prevention program for employee injuries.
 33. Estimate proper deductible levels for small, medium, and large districts.
 34. In a small group, students are provided a set of facts and are asked to prepare the proper journal entries to record inventory transactions.
 35. In a small group, students are provided a series of facts that illustrate both a permanent transfer and an inter-fund loan and asked to record the proper journal entries in all appropriate funds.
 36. Students will discuss first among themselves and then as a group how they use the annual audit and/or how the annual audit could be used. (10-15 minutes—beginning of class)
 37. Students will complete an audit quiz to locate/identify key components of the audit report. (20 minutes—end of class—the solution will be provided)
 38. Example ratings comparison of four school districts. Have group rank the four.
 39. Example cash flow from state sales tax and construction project and figuring out how much to borrow.
 40. Overhead illustration of bargaining topics. Discuss and identify as mandatory or permissive. Overhead illustration of common school district scenarios-identify what is permissible and what is a prohibited practice.
 41. Class discussion of what “just cause” is as it relates to terminations and who all is subject to this standard.


Level IV In-Class Activities


42. Pair – Share – what facility use issues are most common in your individual district – how are they handled?
43. Student directed “request for information” piece – building security systems, HVAC control systems, Card Access systems, maintenance scheduling software, staff development for maintenance staff.
44. Review an IASBO member example of a detailed/complex spreadsheet as “inspiration” for creating like worksheets in the Academy students’ districts.
45. Create with current software technology a spreadsheet applicable to your district using my model. Gives a chance to practice new concepts with expert supervision.
46. As a table group, review report examples and select those reports that fit different audience. Table groups select reports that they like and discuss why. One person from each group reports to the class in 15 minutes.
47. Participants turn to neighbor and share what they are currently doing for record archival. 10 minutes.
48. Students work on series of questions which ask the students to determine assets to be capitalized versus repairs and maintenance. Students share their answers with the class (5-10 minutes).


49. Students work through series of examples which require them to select appropriate assets to capitalize, amount to capitalize, depreciation to be computed, entries to be recorded, and how reported. The examples use about 6-8 assets over the course of three years and the on-going impact of additions, deletions, etc. (30 minutes).
50. Quiz on PPEL Capital Loan Notes
51. Take them through GASB 34 financial statement regarding LTD. Note all occurrences where debt service (or long-term liabilities) appear in the financial statements.
52. Students break into groups of 3-5 and brainstorm methods of effective communication. Who are the stakeholders? Does the message delivery change dependent upon the audience? How? Results are reported out and recorded.
53. Students break into groups of 3-5 and brainstorm the three most important financial health indicators that business officials should communicate to school district stakeholders. Are these indicators static (one period) or are they dynamic (multiple periods)?
54. Discuss the pros and cons of reorganization versus dissolution and explain why one might want to use one process versus the other.
55. Discuss competing considerations in maintaining whole grade sharing status versus proceeding on to reorganization.


Iowa Academy Curriculum Alignment with ASBO International Professional Standards


Standards and Benchmarks Codes			ASBO Standard The Educational Enterprise	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			A. Organization and Administration			
EE	A	1	I identify and apply various organizational leadership models			<ul style="list-style-type: none"> Foundations
EE	A	2	I identify techniques for motivating others, delegating authority, making decisions, processing information, planning, and allocating resources			<ul style="list-style-type: none"> Advanced Human Resources - Non Legal
EE	A	3	I examine methods of assigning personnel and resources to accomplish specific goals and objectives, and to utilize scheduling techniques for the coordination of tasks to maximize personnel and resource utilization			<ul style="list-style-type: none"> Human Resources - Non Legal
EE	A	4	I develop skills in identifying problems, securing relevant information, and			<ul style="list-style-type: none"> Human Resources - Non Legal


Standard s and Benchmarks Codes 			ASBO Standard The Educational Enterprise	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			recognizing possible causes of conflict			
EE	A	5	I develop skills in questioning techniques, fact-finding, categorizing information, and retention of relevant data			
EE	A	6	I apply concepts of change, group dynamics, interpersonal relationships, and effective problem solving			<ul style="list-style-type: none"> Advanced Human Resources - Non Legal
EE	A	7	I delegate and assign responsibilities to subordinates; collect, analyze, and evaluate information to generate contingency plans; and apply basic concepts of organizational development			<ul style="list-style-type: none"> Advanced Human Resources - Non Legal
			B. Public Policy and Inter-Governmental Relations			
EE	B	1	I develop and apply the policies and roles of local boards of education, state/provincial educational authorities, state/provincial legislatures, and the federal government	<ul style="list-style-type: none"> Basic Governance 	<ul style="list-style-type: none"> Accounting: Internal Controls 	
EE	B	2	I analyze the political and legislative process as it relates to local board elections, municipal governments, state/provincial legislatures and other local governmental jurisdictions	<ul style="list-style-type: none"> Basic Governance The Legal System as Applied to School Districts Advanced Employment Law Parent and Student Rights & Responsibilities 		
EE	B	3	I use the skills necessary to interpret and evaluate local school board policies and administrative procedures to ensure	<ul style="list-style-type: none"> The Legal System as Applied to School Districts 	<ul style="list-style-type: none"> Accounting: Internal Controls Accounting and Audit 	


Standard s and Benchmarks Codes 			ASBO Standard The Educational Enterprise	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			consistent application in the daily operation of the school institution		Basics	
			C. Legal Issues			
EE	C	1	I identify the state/provincial and federal constitutional rights that apply to individuals within the public education system	<ul style="list-style-type: none"> • Basic Governance 		
EE	C	2	I review and analyze appropriate statutory and constitutional authority regarding the administration of public schools	<ul style="list-style-type: none"> • Basic Governance 		
EE	C	3	I review and analyze significant statutory and case law relative to financial resource management, human resource management, facility management, property management acquisition, information management including freedom of information and protection of privacy, and management of ancillary services	<ul style="list-style-type: none"> • Basic Governance • The Legal System as Applied to School Districts • Employment Law Overview • Parent and Student Rights & Responsibilities 		
EE	C	4	I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration	All courses	All courses	All courses


Standard s and Benchmarks Codes 			ASBO Standard Financial Resource Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			A. Principles of School Finance			
FR	A	1	I apply economic and financial markets/theories		<ul style="list-style-type: none"> • Finance Planning 	
FR	A	2	I recognize and forecast the major sources of revenue available to public schools from local, state/provincial, and federal levels of government		<ul style="list-style-type: none"> • School Finance Basics I • Finance: Budgeting Revenues • Finance: Cash Management 	
FR	A	3	I interpret the state/provincial funding model		<ul style="list-style-type: none"> • School Finance Basics I 	
FR	A	4	I analyze the impact of shifts in local, state/provincial, and federal funding and the effect on local spending plans		<ul style="list-style-type: none"> • Finance: Budgeting Expenditures 	
FR	A	5	I apply multiple techniques for identifying expenditures across cost centers and programs		<ul style="list-style-type: none"> • Finance: Budgeting Expenditures • Finance: Program Budgeting Expenditures 	
FR	A	6	I explore alternative and innovative revenue sources		<ul style="list-style-type: none"> • Finance: Budgeting Revenues • Finance: Cash Management 	
FR	A	7	I recognize and analyze significant social, demographic, and economic changes that may impact the financial plan of the district		<ul style="list-style-type: none"> • School Finance Basics I • Finance Planning 	

Standard s and Benchmarks Codes 			ASBO Standard Financial Resource Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			B. Budgeting and Financial Planning			
FR	B	1	I prepare a budget calendar to meet the time constraints of budget preparation		<ul style="list-style-type: none"> School Finance Basics II 	
FR	B	2	I use multiple approaches to determine reliable enrollment and personnel projections		<ul style="list-style-type: none"> Finance: Budgeting Revenues 	
FR	B	3	I forecast anticipated expenditures by program		<ul style="list-style-type: none"> Finance: Budgeting Expenditures Finance: Program Budgeting Expenditures Finance: Cash Management 	
FR	B	4	I identify various methods of budget analysis and management		<ul style="list-style-type: none"> Finance: Budgeting Revenues Finance: Budgeting Expenditures Finance: Program Budgeting Expenditures 	
FR	B	5	I apply statistical process control techniques for budgetary analysis		<ul style="list-style-type: none"> Finance: Budgeting Revenues Finance: Budgeting Expenditures Finance: Program Budgeting Expenditures 	
FR	B	6	I apply the legal requirements for budget adoption		<ul style="list-style-type: none"> Accounting and Audit Basics 	

Standard s and Benchmarks Codes 			ASBO Standard Financial Resource Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
FR	B	7	I prepare revenue projections and estimates of expenditures for school sites and district-wide budgets		<ul style="list-style-type: none"> Finance: Budgeting Revenues Finance: Budgeting Expenditures Finance: Program Budgeting Expenditures 	
FR	B	8	I recognize and explain internal and external influences on the budget		<ul style="list-style-type: none"> School Finance Basics II 	
FR	B	9	I maximize state/provincial/federal aids for the district		<ul style="list-style-type: none"> Finance: Budgeting Revenues 	
FR	B	10	I develop multi-year budgets that serve as a communications tool for the stakeholders		<ul style="list-style-type: none"> Finance Planning 	
FR	B	11	I develop a financial model to monitor a school district's financial health		<ul style="list-style-type: none"> Finance Planning 	
			C. Accounting, Auditing, and Financial Reporting			
FR	C	1	I use an internal and/or an external auditor		<ul style="list-style-type: none"> Accounting and Audit Basics 	
FR	C	2	I establish and verify compliance with finance-related legal and contractual provisions		<ul style="list-style-type: none"> Accounting: Basic School Accounting/ Reporting II Accounting and Audit Basics 	
FR	C	3	I communicate the relationship between programs, revenues, and appropriations of the school district to the stakeholders		<ul style="list-style-type: none"> Accounting and Audit Basics Accounting: Audit 	


Standards and Benchmarks Codes 			ASBO Standard Financial Resource Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
					Reports/Financial Analysis	
FR	C	4	I prepare, analyze, and report financial statements and support documents to the board of education periodically		<ul style="list-style-type: none"> Accounting and Audit Basics Accounting: Audit Reports/Financial Analysis 	
FR	C	5	I use information conveyed in the annual audit report to improve financial tracking and reporting and internal controls		<ul style="list-style-type: none"> Accounting and Audit Basics Accounting: Audit Reports/Financial Analysis 	
FR	C	6	I apply concepts and standards of accounting, the Governmental Accounting Standards Board (GASB), and generally accepted accounting principals (GAAP), along with other standards applicable to a school district		<ul style="list-style-type: none"> Accounting: Basic School Accounting/Reporting I Accounting: Basic School Accounting/Reporting II Accounting and Audit Basics 	
FR	C	7	I report the financial status of the district to the appropriate state/provincial agency		<ul style="list-style-type: none"> Accounting: Basic School Accounting/Reporting II 	
			D. Cash Management, Investments, and Debt Management			
FR	D	1	I select professional advisors/contractors such as bond counsel, rating agencies, financial advisors, and underwriters		<ul style="list-style-type: none"> Accounting and Audit Basics Accounting: Long-term Debt Finance Planning 	<ul style="list-style-type: none"> Facility Management


Standard s and Benchmarks Codes 			ASBO Standard Financial Resource Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
FR	D	2	I use lease purchasing and partner with other jurisdictions such as municipalities, counties, and other school districts		<ul style="list-style-type: none"> Accounting: Long-Term Debt 	
FR	D	3	I develop specifications for the selection of banking and other financial services		<ul style="list-style-type: none"> Finance: Cash Management 	
FR	D	4	I apply the concept of compensating balances		<ul style="list-style-type: none"> Finance: Cash Management 	
FR	D	5	I comprehend procedures and legal constraints for cash collection and disbursement		<ul style="list-style-type: none"> Finance: Cash Management 	
FR	D	6	I calculate the yields and understand the risks on various investment options available to a school district		<ul style="list-style-type: none"> Finance: Cash Management 	
FR	D	7	I apply various methods of cash forecasting		<ul style="list-style-type: none"> Finance: Cash Management 	
FR	D	8	I apply appropriate types of short-term debt financing instruments available to school districts	<ul style="list-style-type: none"> Bonding & Contracting 		
FR	D	9	I analyze monthly internal transfers and loans		<ul style="list-style-type: none"> Accounting, Transfers & Inventories 	
FR	D	10	I analyze the legal constraints and methods of issuing long-term general obligation bonds including the bond rating process and the role of the bonding attorney and rating services	<ul style="list-style-type: none"> Bonding & Contracting 		
FR	D	11	I prepare a cash flow analysis, including a fund balance report, for the board of education		<ul style="list-style-type: none"> Accounting: Audit Reports/ Financial Analysis 	


Standard s and Benchmarks Codes 			ASBO Standard Financial Resource Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			E. Technology for School Finance Operations			
FR	E	1	I keep current with technology applications and programs		<ul style="list-style-type: none"> Accounting: Basic School Accounting/ Reporting II 	<ul style="list-style-type: none"> Technology: Using Spreadsheets
FR	E	2	I assess the district's needs related to available budget dollars for technology			<ul style="list-style-type: none"> Technology: Using Spreadsheets
FR	E	3	I ensure that the district technology plan is designed to meet the district's goals			<ul style="list-style-type: none"> Communicating Information to the Public Using Technology to Prepare Reports & Manage Records
FR	E	4	I develop an operational plan to meet the district's financial goals and objectives			


Standard s and Benchmarks Codes ↓			ASBO Standard Human Resource Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			A. Personnel and Benefits Administration			
HR	A	1	I coordinate the development and management of an appropriate personnel information management database providing seamless integration with payroll and other school district functions			
HR	A	2	I manage and continually evaluate the effectiveness of the school district's payroll operations			
HR	A	3	I administer employment agreements including interpreting contract language, considering the concept of "past practice," "just cause" provisions, and grievance procedures	<ul style="list-style-type: none"> • Employment Law 		
HR	A	4	I research and explain various compensation arrangements including salaries and wages, employee health care benefit programs, and retirement options	<ul style="list-style-type: none"> • Employment Law • Advanced Employment Law 		
HR	A	5	I coordinate the procedures for termination of employment including the concept of "due process," and I am aware of the procedures, usually governed by collective agreements, with respect to reduction in work force	<ul style="list-style-type: none"> • Advanced Employment Law 		

Standard s and Benchmarks Codes ↓			ASBO Standard Human Resource Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			B. Professional Development			
HR	B	1	I identify areas and needs for professional development			<ul style="list-style-type: none"> Human Resources - Non Legal
HR	B	2	I build a professional development, supervision, and evaluation system, based primarily on adult motivation research, to improve the performance of staff members and to assist staff in meeting the educational objectives of the school district			
HR	B	3	I identify appropriate procedures for the management and evaluation of professional development programs			<ul style="list-style-type: none"> Advanced Human Resources - Non Legal
HR	B	4	I involve school district staff in determining their professional development needs that can significantly enhance the effectiveness of employee training and development programs			<ul style="list-style-type: none"> Advanced Human Resources - Non Legal
			C. Labor Relations and Employment Agreements			
HR	C	1	I analyze jurisdictional, state/provincial, and federal laws and regulations with respect to employment agreements	<ul style="list-style-type: none"> Advanced Employment Law 		
HR	C	2	I develop and analyze models for assessing the cost of current salary and employee benefit packages and proposals			<ul style="list-style-type: none"> Using Technology to Prepare Public Reports


Standard s and Benchmarks Codes 			ASBO Standard Human Resource Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
HR	C	3	I analyze current employment agreements and develop comparative reports with local and state/provincial agreements			<ul style="list-style-type: none"> Communicating Information to the Public Using Technology to Prepare Reports & Manage Records
HR	C	4	I review local and state/provincial laws and regulations with respect to impasse procedures such as mediation, voluntary arbitration, and binding arbitration	<ul style="list-style-type: none"> Employment Law Overview 		
			D. Human Relations			
HR	D	1	I develop policies and procedures for the management of school district personnel			
HR	D	2	I assist with the processes related to the recruitment, selection, orientation, assignment, evaluation, and termination of school district personnel	<ul style="list-style-type: none"> Employment Law Overview Advanced Employment Law 		
HR	D	3	I identify and implement procedures for conflict resolution and team building to enhance morale and productivity			<ul style="list-style-type: none"> Advanced Human Resources - Non Legal
HR	D	4	I recognize and promote compliance with standards of ethical behavior and standards for professional conduct applicable to all school district staff			<ul style="list-style-type: none"> Foundations
HR	D	5	I stay current with management theory and leadership styles including concepts of behavioral science, organizational structure theory, developing and maintaining organizational culture, and managing organizational change			<ul style="list-style-type: none"> Foundations


Standard s and Benchmarks Codes 			ASBO Standard Facility Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			A. Planning and Construction			
FM	A	1	I serve as an integral member of the planning team to develop a long-range facility plan based on demographic data			<ul style="list-style-type: none"> • Facility Planning
FM	A	2	I develop a working knowledge of funding sources and issues related to school construction including bond ratings, the rating process, and bond election processes	<ul style="list-style-type: none"> • Basic Governance 		
FM	A	3	I develop appropriate procedures for selecting architects, engineers, construction managers, and other professionals	<ul style="list-style-type: none"> • Basic Governance 		
FM	A	4	I review the legal and administrative responsibilities for advertising, awarding, and managing construction contracts	<ul style="list-style-type: none"> • Basic Governance 		
FM	A	5	I meet the requirements of federal and state/provincial agencies regarding construction and renovation of school facilities			


Standards and Benchmarks Codes 			<u>ASBO Standard</u> Facility Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
			Legal	Finance Accounting	Ancillary	
			B. Maintenance and Operations			
FM	B	1	I administer procedures required to keep schools clean, safe, and secure through effective custodial services and preventive maintenance			<ul style="list-style-type: none"> • Facility Planning
FM	B	2	I manage energy consumption and environmental aspects			<ul style="list-style-type: none"> • Facility Planning
FM	B	3	I determine resource allocation for maintenance and operations			<ul style="list-style-type: none"> • Facility Management
FM	B	4	I maintain a positive working relationship with staff, contractors, and suppliers			<ul style="list-style-type: none"> • Facility Management


Standards and Benchmarks Codes 			ASBO Standard Property Acquisition and Management	Iowa Academy Strands		
				Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			A. Purchasing			
PA	A	1	I apply generally accepted practices and procedures in the purchasing process			<ul style="list-style-type: none"> • Facility Management
PA	A	2	I formulate bid requirements for specifications, advertisements, and selection			
PA	A	3	I analyze e-procurement issues			
			B. Supply and Fixed Asset Management			
PA	B	1	I develop a system to manage and track inventories and distribution		<ul style="list-style-type: none"> • Accounting: Transfers & Inventories • Accounting: Assets 	
PA	B	2	I develop a program for the acquisition, maintenance, repair, and disposal of equipment		<ul style="list-style-type: none"> • Accounting: Assets 	
PA	B	3	I develop a system for the financial analysis of life cycle costs and quality control		<ul style="list-style-type: none"> • Accounting: Assets 	
PA	B	4	I develop a system to track capital assets		<ul style="list-style-type: none"> • Accounting: Assets 	
			C. Real Estate Management			
PA	C	1	I develop procedures for the acquisition and disposal of land and buildings	<ul style="list-style-type: none"> • Basic Governance 		


Standard s and Benchmarks Codes ↓			ASBO Standard Information Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			A. Strategic Planning			
IM	A	1	I participate in administrative and employee teams in the identification of short- and long-term goals in all aspects of school district activities			<ul style="list-style-type: none"> • Foundations • Advanced Human Resources - Non Legal
IM	A	2	I assist with the development and communication of a vision of the preferred future of the school district, drawing from current research and best practice			<ul style="list-style-type: none"> • Foundations • Advanced Human Resources - Non Legal
IM	A	3	I assist in the development of a strategic plan that will move the district toward the achievement of its mission and goals			<ul style="list-style-type: none"> • Foundations • Facility Planning • Advanced Human Resources - Non Legal
IM	A	4	I assist in providing data-sets required to facilitate the strategic planning process			<ul style="list-style-type: none"> • Foundations • Advanced Human Resources - Non Legal
			B. Instructional Support Program Evaluation			
IM	B	1	I apply a practical and research-based knowledge of the components and skills to evaluate programs and business services			
IM	B	2	I identify various economic and cost factors inherent in program operation and evaluation			


Standard s and Benchmarks Codes 			ASBO Standard Information Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
			C. Instructional Program Evaluation			
IM	C	1	I support the components of the instructional programs within the school district			
IM	C	2	I analyze the various economic factors associated with the delivery and evaluation of instructional programs			
IM	C	3	I develop procedures for the evaluation and reporting of the cost effectiveness of instructional programs			
IM	C	4	I assist in directing and facilitating the allocation of resources within the school district toward the improvement of instructional programs			
IM	C	5	I assist in directing and promoting the allocation of resources for professional development leading to improved instructional programs		<ul style="list-style-type: none"> Human Resources—Non Legal 	
			D. Communications			
IM	D	1	I comprehend effective communication strategies and techniques related to mass and interactive communications (oral, aural, written, and non-verbal)			<ul style="list-style-type: none"> Communicating Information to the Public
IM	D	2	I understand the primary components of public information management and public relations	<ul style="list-style-type: none"> Parent and Student Rights & Responsibilities 		<ul style="list-style-type: none"> Communicating Information to the Public

Standards and Benchmarks Codes 			ASBO Standard Information Management	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
IM	D	3	I develop a clear understanding of the major constituencies within the school district			<ul style="list-style-type: none"> Communicating Information to the Public
IM	D	4	I present financial data to various school and community groups in written, oral, and multi-media formats			<ul style="list-style-type: none"> Communicating Information to the Public
IM	D	5	I assist in the development of a plan for a positive school-community relations program for the business office and the school district			<ul style="list-style-type: none"> Communicating Information to the Public
IM	D	6	I assist in the development of procedures for the management of public information programs and departments that relate to school-community relations			<ul style="list-style-type: none"> Communicating Information to the Public
			E. Management Information Systems			
IM	E	1	I direct or develop management information systems			
IM	E	2	I apply the most current technology to the storage, analysis and communication of data (fax, electronic mail, administrative and educational computer systems, etc.)			
IM	E	3	I evaluate the cost benefits of producing information in relation to organizational value			
IM	E	4	I develop a records management system using appropriate technology that complies with all legal requirements			<ul style="list-style-type: none"> Using Technology to Prepare Reports and Manage Records

Standards and Benchmarks Codes 			ASBO Standard Information Management	Iowa Academy Strands		
				Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary
IM	E	5	I develop an accurate database to facilitate management decisions using current data processing techniques			
IM	E	6	I administrate a computerized management information system			
IM	E	7	I ensure that appropriate data security is maintained			<ul style="list-style-type: none"> Using Technology to Prepare Reports and Manage Records
IM	E	8	I assist and coordinate the gathering and reporting of information for required state/provincial and federal reports			<ul style="list-style-type: none"> Communicating Information to the Public Using Technology to Prepare Reports and Manage Records
IM	E	9	I maintain the historical records archive of the school district	<ul style="list-style-type: none"> Basic Governance Parent and Student Rights and Responsibilities 		<ul style="list-style-type: none"> Technology: Using Spreadsheets
IM	E	10	I assist in the development and implementation of technology in the business office and the classroom environment			<ul style="list-style-type: none"> Technology: Using Spreadsheets
IM	E	11	I maintain a working knowledge of the technology and software that is available for school and business office use			<ul style="list-style-type: none"> Technology: Using Spreadsheets
IM	E	12	I evaluate and apply various technology tools for use in the school and business office			<ul style="list-style-type: none"> Technology: Using Spreadsheets
IM	E	13	I allocate appropriate resources toward the purchase and installation of technology and technology infrastructures in the business office, the school office, and the classroom			

Standard s and Benchmarks Codes 			ASBO Standard Ancillary Services	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary Graduate
			A. Risk Management			
AS	A	1	I ensure that a comprehensive risk management program is in place			<ul style="list-style-type: none"> • Risk Management--Insurance
AS	A	2	I identify and apply models for the evaluation of potential risk management programs			<ul style="list-style-type: none"> • Risk Management--Insurance
AS	A	3	I adhere to legal requirements for insurance requirements	<ul style="list-style-type: none"> • Elements of Liability and Risk Management 		<ul style="list-style-type: none"> • Risk Management--Insurance
AS	A	4	I identify and evaluate alternative methods of funding and managing risk			<ul style="list-style-type: none"> • Risk Management--Insurance
AS	A	5	I assess risk management programs and recommend changes consistent with district needs			<ul style="list-style-type: none"> • Risk Management--Insurance
AS	A	6	I direct the process of selecting/employing an insurance consultant or risk manager			<ul style="list-style-type: none"> • Risk Management--Insurance
AS	A	7	I ensure the risk management program addresses safety and security			<ul style="list-style-type: none"> • Risk Management--Insurance
AS	A	8	I communicate the risk management program to all stakeholders			<ul style="list-style-type: none"> • Risk Management--Insurance

Standards and Benchmarks Codes 			ASBO Standard Ancillary Services	Iowa Academy Strands		
				Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary Graduate
			B. Transportation			
AS	B	1	I support and maintain a student transportation program that adheres to all legal requirements	<ul style="list-style-type: none"> Parent and Student Rights and Responsibilities 		
AS	B	2	I ensure that the school bus maintenance and replacement program is established and maintained			<ul style="list-style-type: none"> Transportation Services
AS	B	3	I monitor the student transportation program and make adjustments as needed			<ul style="list-style-type: none"> Transportation Services
AS	B	4	I analyze alternative methods available for providing transportation			<ul style="list-style-type: none"> Transportation Services
AS	B	5	I ensure an efficient and comprehensive routing system is developed and maintained			<ul style="list-style-type: none"> Transportation Services
AS	B	6	I ensure a comprehensive plan is in place for training and retaining bus drivers			<ul style="list-style-type: none"> Transportation Services
			C. FOOD SERVICE			
AS	C	1	I establish procedures for the implementation and operation of the food service program			<ul style="list-style-type: none"> Food Services
AS	C	2	I adhere to the legal requirements of the food service program			
AS	C	3	I monitor the food service program and make adjustments as needed			<ul style="list-style-type: none"> Food Services
AS	C	4	I ensure the management systems for tracking meals and inventories are in place and identify participant status		<ul style="list-style-type: none"> Accounting: Transfers & Inventories 	

Standard s and Benchmarks Codes 			ASBO Standard Ancillary Services	Iowa Academy Strands Benchmark content is covered by each academy course or session indicated below.		
				Legal	Finance Accounting	Ancillary Graduate
AS	C	5	I manage and control inventories and procurement			
AS	C	6	I analyze the methods available for providing food service and identify and recommend the most beneficial methods for a given situation			<ul style="list-style-type: none"> • Food Services
AS	C	7	I ensure cash handling procedures and effective internal controls			

Academy Course Content

Ancillary Strand



Academy Year One				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	1	1	Foundations Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Education in Iowa: History Behind & Challenges Ahead</u></p> <ul style="list-style-type: none"> Society's responsibility to educate its youth Role of education in Iowa/US economy Education as an economic investment Policy shifts in Iowa education Current issues (i.e., funding philosophy, high school reform) Changing demographics and related challenges <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, HR-D-4</p>			<p>Skill Set: <u>The Educational Enterprise: Organization and Administration</u> Standard:</p> <ul style="list-style-type: none"> EE-A-1 I identify and apply various organizational leadership models. 	
<p><u>Comprehensive School Improvement</u></p> <ul style="list-style-type: none"> Systems support—Comprehensive School Improvement Plan (CSIP) & Annual Progress Report (APR) Instructional focus Achievement gaps (Swift Knowledge Demo) NCLB <p style="text-align: center;"><u>Standards Supported</u> IM-A-1, IM-A-2, IM-A-3, IM-A-4</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard:</p> <ul style="list-style-type: none"> EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration 	
<p><u>Management Theory & Leadership Styles</u></p> <ul style="list-style-type: none"> Iowa Standards for School Leaders Six Leadership Styles (from <i>Primal Leadership</i>) Ethical Standards <p style="text-align: center;"><u>Standards Supported</u> EE-A-1, EE-C-4, HR-D-4, HR-D-5</p>			<p>Skill Set: <u>Human Resources Management: Human Relations</u> Standards:</p> <ul style="list-style-type: none"> HR-D-4 I recognize and promote compliance with standards of ethical behavior and standards for professional conduct applicable to all school district staff. HR-D-5 I stay current with management theory and leadership styles including concepts of behavioral science, organizational structure theory, developing and maintaining organizational culture, and managing organizational change. 	
			<p>Skill Set: <u>Information Management: Strategic Planning</u> Standards:</p> <ul style="list-style-type: none"> IM-A-1 I participate in administrative and employee teams in the identification of short- and long-term goals in all aspects of school district activities. IM-A-2 I assist with the development and communication of 	

	<p>a vision of the preferred future of the school district, drawing from current research and best practice.</p> <ul style="list-style-type: none"> • IM-A-3 I assist in the development of a strategic plan that will move the district toward the achievement of its mission and goals. • IM-A-4 I assist in providing data-sets required to facilitate the strategic planning process.
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Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. Discuss the role education plays in the United States and Iowa economy focusing on society's obligations to children. Explain the investment component of education in our nation.</p> <p><u>Answer</u> Education is the most significant economic component of our society. Bigger than General Motors; bigger than Walmart. Each day, between students and teachers, approximately 3 of every 10 people in the United States go to school. In Iowa, the State's financial role in supporting education equals or exceeds all other State expenditures combined.</p> <p>Often times, we look at the cost of education as a burden on federal, state, and local governments. The cost, in fact, is measured in billions. Economists, however, look at education differently. To an economist, the money spent on education is an investment. Historically, we looked at natural resources, labor, and capital in predicting the capacity of an entity, whether a city, state, or the nation. Historically, virtually every study of production capacity made predictions that fell short of actual outcomes. Why? An important factor was missing: the ever increasing education level of the work-force. Theodore Schultz's work demonstrated that 23% of the growth of production in the United States over the past quarter century is directly attributed to a better educated work-force, not machines, computers, cheap energy, etc, but to a better educated work-force. There has been a huge pay-off to the educational investment our country has made. Today, this is being repeated in China, Korea, and India with spectacular results.</p>	<p>1. Discuss in groups of three: As the Iowa society grows older, what effect do you think this will have on our schools? Report out to large group.</p> <p>2. Students work in triads to brainstorm what they think are the greatest challenges ahead for Iowa schools. One member from each group shares results. Class discussion. Teacher shares the Iowa Learns Council's <i>Case for Change</i>.</p>

<p>Another example: The GI bill has improved the education level of many GIs, allowed them to hold higher paying jobs and thus pay more in federal income taxes to the point that income tax collections are 400% higher than the cost of assisting with their education. Now the sons and daughters of the GIs are going to college because their fathers did. Truly a great return on the educational investment.</p>	
<p>2. Discuss the major challenges facing Iowa schools. Explain how major national and Iowa initiatives are related to those challenges. Discuss the financial implications of those initiatives on your district.</p> <p><u>Answer</u> Without full explanation, some challenges facing Iowa schools include poverty (including the widening gap between the haves and have-nots), declining enrollment as a result of a fast changing demographic scene in much of Iowa, global competition, drug abuse and implications on children of abusers, NCLB and increased student achievement goals, huge health care cost increases, and most recently rising energy costs. In some communities, a rapidly growing population of English Language Learners is having a major impact.</p> <p>Literally all of the above have financial implications that exceed what has become the "normal" 4% allowable growth afforded to Iowa schools. Inability to meet those challenges has led schools into making compromises, looking to neighbors for sharing and merger opportunities, passing new tax referendums, etc.</p>	
<p>3. Which of the six Iowa standards for school leaders includes "building norms for learning"?</p> <p><u>Answer</u> This course addresses the following Iowa Standards for School Leaders:</p>	

Standard 1: ...a vision of learning that is shared and supported by the school community...

Educators must help the community see that their support for their local school is not a cost or a drag on the community, but an investment that will yield higher returns than any other expenditure.

Standard 3: ...ensuring management of the organization, operations, and resources...

Educators must not just control expenditures, but ensure that expenditures contribute to the goals and objectives of the district and are supportive of increasing student achievement.

Standard 4: ...and mobilizing community resources.

Educators need to help communities understand and support the appropriate level of spending for their students.

Standard 6: ...influencing the larger political...

Educators have a role beyond their local community, but need to become involved at both the state and federal level, especially at the state level where decisions are made that have a large impact on the financial resources of a district.

Academy Year One				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	1	2	Human Resources—Non Legal Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Planning and Implementation</u> Multiple functions of Human Resource Management, including</p> <ul style="list-style-type: none"> the importance of a systemic approach to data collection, problem solving and communication an understanding of the impact of legislative decisions the identification of professional development needs of staff and allocation of resources <p style="text-align: center;"><u>Standards Supported</u> EE-A-4, HR-B-1, HR-D-1</p>			<p>Skill Set: <u>The Educational Enterprise: Organization and Administration</u> Standards:</p> <ul style="list-style-type: none"> EE-A-3 I examine methods of assigning personnel and resources to accomplish specific goals and objectives, and to utilize scheduling techniques for the coordination of tasks to maximize personnel and resource utilization. EE-A-4 I develop skills in identifying problems, securing relevant information, and recognizing possible causes of conflict. <p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard:</p> <ul style="list-style-type: none"> EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>Operation of School Budget and Planning Cycle</u> Alignment of staffing decisions with district goals and financial resources</p> <p style="text-align: center;"><u>Standards Supported</u> EE-A-3</p>				
<p><u>Human Relations</u> Impact of interpersonal skills on problem-solving and decision-making and the implications for professional development</p> <p style="text-align: center;"><u>Standards Supported</u> EE-A-4, EE-C-4, HR-B-1</p>				

	<p>Skill Set: <u>Human Resource Management: Professional Development</u> Standard:</p> <ul style="list-style-type: none"> • HR-B-1 I identify areas and needs for professional development. <p>Skill Set: <u>Information Management: Instructional Program Evaluation</u> Standard:</p> <ul style="list-style-type: none"> • IMC-5 I assist in directing and promoting the allocation of resources for professional development leading to improved instructional programs.
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Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. What are the 10 “typical” categories of human resources functions in a school district?</p> <p><u>Answer</u></p> <ul style="list-style-type: none"> • Human Resource Planning • Recruitment • Selection • Placement and Induction • Staff Development • Performance Evaluation • Strategic Planning • Systemic Planning • Compensation of Personnel • Collective Bargaining 	<p>1. Students brainstorm individually—write down the various functions of a school district. Students work in pairs to compare their lists—more functions are identified. Students work in table groups to cross-check their lists of functions with the hand-out provided. Students work individually or with district colleagues to respond to the following:</p> <ol style="list-style-type: none"> a. Who is responsible for each of these functions in my school district? b. Which of these impacts our professional development needs? (legal vs. nice to have) c. Which need to be integrated into our personnel information management system? (including payroll system) d. Which of these need corresponding policies?

<p>2. What are four dominant personality types that can impact human relations in a school district?</p> <p><u>Answer</u></p> <ul style="list-style-type: none"> • Orange – learn through experience; entrepreneur; excitement; fun • Green – non-conforming; abstract; inventive; independent • Blue – nurturing; talkative; competitive; motivational; relationships • Gold – practical; organized; predictable; loyal; conservative 	<p>(examples)</p> <ul style="list-style-type: none"> e. What impact does/will current legislation have on the various functions? f. What are some examples of functions where a systemic approach to decision-making would be essential to success? <p>2. Students complete a “sampling” of the matrix system for identifying personality types:</p> <ul style="list-style-type: none"> a. Awareness of self, others in the class, consideration of colleagues in their school districts—and impact on recognizing conflict/problem solving (and professional development). b. Practice “problem solving” real life human resources (personnel) issues in table groups. (share out in large group) to hear/learn from different perspectives (values clarification and ethical performance examples).
<p>3. What are three key factors that should be considered to maximize personnel and resource utilization?</p> <p><u>Answer</u></p> <ul style="list-style-type: none"> • Policies, contracts and legislation, i.e. timelines, procedures • Certification/licensure, including extra-curricular and co-curricular assignments • Scheduling, including multiple assignments, traveling between buildings or districts, class size, preps/planning time 	

Academy Year Two				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	2	1	Facility Planning Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Enrollment Trends</u></p> <ul style="list-style-type: none"> Excel spreadsheet with trend data Discuss application for both declining and growing districts. <p><u>Standards Supported</u> FM-A-1</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard: • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration.</p>	
<p><u>Space Needs/Standards</u></p> <ul style="list-style-type: none"> Architectural Association handout – space standards. Local committee process – identification of key people. <p><u>Standards Supported</u> IM-A-3</p>			<p>Skill Set: <u>Facility Management: Planning and Construction</u> Standard: • FM-A-1 I serve as an integral member of the planning team to develop a long-range facility plan based on demographic data.</p>	
<p><u>Architect Planning Services</u></p> <ul style="list-style-type: none"> Review full scope of various services from architects, contractors, construction management. Area to consider handout. <p><u>Standards Supported</u> FM-B-1 FM-B-2</p>			<p>Skill Set: <u>Facility Management: Maintenance and Operations</u> Standards: • FM-B-1 I administer procedures required to keep schools clean, safe, and secure through effective custodial services and preventive maintenance. • FM-B-2 I manage energy consumption and environmental aspects.</p> <p>Skill Set: <u>Information Management: Strategic Planning</u> Standard: IM-A-3 I assist in the development of a strategic plan that will move the district toward the achievement of its mission and goals</p>	

<p><u>Staff Involvement in Planning</u></p> <ul style="list-style-type: none"> • Identification process for key stakeholders. <p><u>Standards Supported</u> IM-A-3</p>	
<p><u>Current Facility Condition and Usage Assessment</u></p> <ul style="list-style-type: none"> • Use of architects, use of engineers, use of facility management company services. <p><u>Standards Supported</u> FM-B-1</p>	

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. With a general contractor construction model you have:</p> <ul style="list-style-type: none"> A. Multiple Contracts Issued B. One primary contract issued C. No change orders guaranteed D. An inferior construction model <p><u>Answer</u> One primary contract issued</p>	<p>1. Pair-Share – creating a potential list of individuals to include in planning process.</p> <p>2. In Class sharing of general contractor versus construction management approach – this has worked very well to bring real-life experiences into the class structure.</p>
<p>2. In facility planning:</p> <ul style="list-style-type: none"> A. It is often best to get as little outside input as possible B. The involvement of staff is rare C. Try to keep your timelines short D. Use of many interested stakeholders is desirable <p><u>Answer</u> Use of many interested stakeholders is desirable</p>	
<p>3. Architects offer which of the following services?</p> <ul style="list-style-type: none"> A. Facility planning and design B. Interior planning and design C. Coordination of construction meetings D. All of the above <p><u>Answer</u> All of the above</p>	

Academy Year Two				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	2	2	Communicating Information to the Public Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Preparing Reports and Presentations</u></p> <ul style="list-style-type: none"> • Reporting to the Board • Reporting to the public • Resources for reports <p style="text-align: center;"><u>Standards Supported</u> IM-D-3, IM-D-4, EE-C-4, FR-E-3, HR-C-3, IM-E-8</p>			<p>Skill Set: <u>Information Management: Communications</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • IM-D-1 I comprehend effective communication strategies and techniques related to mass and interactive communications (oral, aural, written, and non-verbal). • IM-D-2 I understand the primary components of public information management and public relations. • IM-D-3 I develop a clear understanding of the major constituencies within the school district. • IM-D-4 I present financial data to various school and community groups in written, oral, and multi-media formats. • IM-D-5 I assist in the development of a plan for a positive school-community relations program for the business office and the school district. • IM-D-6 I assist in the development of procedures for the management of public information programs and departments that relate to school-community relations. 	
<p><u>Presenting to the Public</u></p> <ul style="list-style-type: none"> • Identify your audience • Communicating with your audience (written, oral and multi-media presentations) <p style="text-align: center;"><u>Standards Supported</u> IM-D-1, IM-D-3, IM-D-4</p>				
<p><u>Developing a Public Relations Program</u></p> <ul style="list-style-type: none"> • Tools for a successful public relations program <ul style="list-style-type: none"> - Newsletters - Web Sites - Newspaper/Radio - Group presentations - Media Relations <p style="text-align: center;"><u>Standards Supported</u> IM-D-3, IM-D-5, IM-D-6, IM-D-2, FR-E-3</p>			<p>Skill Set: <u>Information Management: Management Information Systems</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • IM-E-8 I assist and coordinate the gathering and reporting of information for required state/provincial and federal reports. 	

	<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard: <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. </p> <p>Skill Set: <u>Financial Resource Management</u> Standard: <ul style="list-style-type: none"> • FR-E-3 I ensure that the district technology plan is designed meet the district's goals. </p> <p>Skill Set: <u>Human Resource Management: Labor Relations and Employment Agreements</u> Standards: <ul style="list-style-type: none"> • HR-C-3 I analyze current employment agreements and develop comparative reports with local and state/provincial agreements. </p>
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Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. List three examples of reports to the Board of Directors.</p> <p><u>Answer</u></p> <ul style="list-style-type: none"> • Monthly financial reports • Annual financial report (audit) • Proposed budget 	<p>1. Participants are given the task to design a school district brochure. Discuss, as a table group, what should be included and report back to the class.</p> <p>2. Each table is given the task of speaking to a given group in the community. Discuss, as a table, what you will share with the audience and report to the group.</p>

<p>3. List four resources that can be used in preparing reports.</p> <p><u>Answer</u></p> <ul style="list-style-type: none">• District audit report• Local County Auditor's office• Websites (IASB, Department of Education, school districts)• Certified budget	
<p>4. What content should be included in a District newsletter?</p> <p><u>Answer</u></p> <ul style="list-style-type: none">• Major District accomplishments• Calendar• Highlights of upcoming events	

Academy Year Three				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	3	1	Advanced Human Resources—Non-Legal Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Negotiations</u></p> <ul style="list-style-type: none"> W/L (win-lose) – IBB (Interest Based Bargaining) – including elements necessary for a successful outcome Discuss importance of developing positive relations with union negotiators and the critical necessity of mutual trust. Discuss the concept of “pigs get fat but hogs get slaughtered” – pursue interests which are not fair, not what you can get. <p style="text-align: center;"><u>Standards Supported</u> EE-A-6, EE-C-4</p>			<p>Skill Set: <u>The Educational Enterprise: Organization and Administration</u></p> <p>Standards:</p> <ul style="list-style-type: none"> EE-A-2 I identify techniques for motivating others, delegating authority, making decisions, processing information, planning, and allocating resources. EE-A-6 I apply concepts of change, group dynamics, interpersonal relationships, and effective problem solving. EE-A-7 I delegate and assign responsibilities to subordinates; collect, analyze, and evaluate information to generate contingency plans; and apply basic concepts of organizational development <p>Skill Set: <u>The Educational Enterprise: Legal Issues</u></p> <p>Standards:</p> <ul style="list-style-type: none"> EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>Educational Personnel</u></p> <ul style="list-style-type: none"> Turnover of teachers from DE annual report IASBO turnover compared to teacher turnover Staff development follow-up form to implement learned concepts. Identify resources to secure classified staff professional development (AEA, Ins. Co., commercial suppliers, etc.). SEYFARTH motivational theories <p style="text-align: center;"><u>Standards Supported</u> EE-A-7, HR-B-2, HR-B-3, HR-B-4</p>				

<p><u>Legal Factors</u></p> <ul style="list-style-type: none"> Bargaining timeline mediation (FF for classified) binding arbitration. Chapter 20 mandatory and permissive topics of negotiations. Provide sample of total costing of bargaining proposals. <p><u>Standards Supported</u> IM-A-1, IM-A-2, IM-A-3, IM-A-4</p>	<p>Skill Set: <u>Human Resource Management: Professional Development</u> Standards:</p> <ul style="list-style-type: none"> HR-B-2 I build a professional development, supervision, and evaluation system, based primarily on adult motivation research, to improve the performance of staff members and to assist staff in meeting the educational objectives of the school district HR-B-3 I identify appropriate procedures for the management and evaluation of professional development programs. HR-B-4 I involve school district staff in determining their professional development needs that can significantly enhance the effectiveness of employee training and development programs. <p>Skill Set: <u>Human Resource Management: Human Relations</u> Standard:</p> <ul style="list-style-type: none"> HR-D-3 I identify and implement procedures for conflict resolution and team building to enhance morale and productivity. <p>Skill Set: <u>Information Management: Strategic Planning</u> Standards:</p> <ul style="list-style-type: none"> IM-A-1 I participate in administrative and employee teams in the identification of short- and long-term goals in all aspects of school district activities. IM-A-2 I assist with the development and communication of a vision of the preferred future of the school district, drawing from current research and best practice. IM-A-3 I assist in the development of a strategic plan that will move the district toward the achievement of its mission and goals. IM-A-4 I assist in providing data-sets required to facilitate the strategic planning process.
<p><u>Job Performance</u></p> <ul style="list-style-type: none"> Motivation theories Job descriptions Evaluation Professional development Conflict Grid <p><u>Standards Supported</u> EE-A-2, HR-D-3</p>	
<p><u>Strategic Planning Process</u></p> <ul style="list-style-type: none"> Futures Wheel Knee to Knee S.W.O.T Forced Choice Staff listing and costing <p><u>Standards Supported</u> EE-A-6, IM-A-1, IM-A-2, IM-A-3, IM-A-4</p>	
<p><u>Education in the 21st Century</u></p> <ul style="list-style-type: none"> Accountability Performance pay Iowa legislative cooperative services <p><u>Standards Supported</u> EE-A-2, IM-A-4</p>	

Three Objective Assessment Questions for This Course

Two In-Class Student Activities for This Course

<p>2. True or false: Interest-based bargaining is the most appropriate approach to bargaining in every situation.</p> <p><u>Answer</u> False</p>	<p>2. Case study identifying possible solutions to a mutual need for special education teacher training in the Boys Town Behavior Model. Certification per teachers costs approximately \$3,000. The last three staff members to receive the credit have left the district within a year.</p> <p>The teachers want and need the training and the administration wants the training for the program, but the school board and superintendent are becoming weary of regularly paying for training with other district receiving the benefit.</p> <p>Develop possible negotiations options that would address the interests of both parties and respond to the fiscal concerns raised by the school board.</p> <p>3. Develop a futures wheel that addresses the potential results of the negotiation proposal to hold teachers on “step” for a year.</p>
<p>3. The planning technique that provides the most accurate prioritization of strategic planning operations is:</p> <ul style="list-style-type: none"> a. Knee to Knee b. Forced Choice c. S.W.O.T d. Rolling Prioritization <p><u>Answer</u> B—Forced Choice</p>	
<p>4. The primary element needed to ensure a successful Interest-Based Bargaining outcome is:</p> <ul style="list-style-type: none"> a. Power to control the outcome b. Pre-bargaining training c. Mutual trust d. Authority to make a decision <p><u>Answer</u> C. Mutual Trust</p>	

Academy Year Three				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	3	2a	Transportation Services Skill Sets & Standards	1 hr.
Course Content to Support Standards				
<p><u>Board Policies and Procedures</u></p> <ul style="list-style-type: none"> ➤ Bus Driver Qualifications ➤ Bus Driver Training ➤ Specifying Bus Purchases pursuant to IAC Chapter 44 ➤ Routing Issues pursuant to IC 285 and IAC Chapter 43 ➤ Bus Disposal ➤ Discipline Policies for both pupils and drivers <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, AS-B-3, AS-B-4, AS-B-6</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. <p>Skill Set: <u>Ancillary Services: Transportation</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • AS-B-2 I ensure that the school bus maintenance and replacement program is established and maintained. • AS-B-3 I monitor the student transportation program and make adjustments as needed. • AS-B-4 I analyze alternative methods available for providing transportation. • AS-B-5 I ensure an efficient and comprehensive routing system is developed and maintained. • AS-B-6 I ensure a comprehensive plan is in place for training and retaining bus drivers. 	
<p><u>Transportation Administrative Matters</u></p> <ul style="list-style-type: none"> ➤ School Bus Driver Authorization Process ➤ School Bus Inspections ➤ School Bus Vehicle Information System <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, AS-B-3, AS-B-4, AS-B-5, AS-B-6</p>				
<p><u>Management Techniques</u></p> <ul style="list-style-type: none"> ➤ Bus Driver Training ➤ Bus Disposal ➤ Specifying Bus Purchases pursuant to IAC Chapter 44 ➤ Drug & Alcohol Testing consortiums ➤ Safety Concerns for the pupils riding the buses ➤ Discipline Policies for both pupils and drivers <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, AS-B-2, AS-B-4, AS-B-5, AS-B-6</p>				

<p><u>Transportation Legal Requirements</u></p> <ul style="list-style-type: none">➤ Bus Driver Qualifications➤ Bus Driver Training➤ Specifying Bus Purchases pursuant to IAC Chapter 44➤ Routing Issues pursuant to IC 285 and IAC Chapter 43➤ Legal Requirements for operation of a bus fleet➤ School Bus Driver Authorization Process➤ School Bus Inspections➤ School Bus Vehicle Information System➤ Drug & Alcohol Testing➤ Reporting To The State <p><u>Standards Supported</u> EE-C-4, AS-B-3, AS-B-4</p>	
<p><u>Driver Drug Testing</u></p> <ul style="list-style-type: none">➤ Issues – who, what, where, when➤ Belonging to a consortium <p><u>Standards Supported</u> EE-C-4, AS-B-6</p>	
<p><u>State Reporting</u></p> <ul style="list-style-type: none">➤ Access to Department of Education information and sites➤ Non-Public Transportation Reimbursement Report➤ Annual Transportation Report➤ Logins and Passwords <p><u>Standards Supported</u> EE-C-4, AS-B-4, AS-B-5</p>	
<p><u>Routing Issues/Safety</u></p> <ul style="list-style-type: none">➤ Who shall be provided transportation?	

<ul style="list-style-type: none">➤ Distances for transportation➤ Planning of bus routes➤ Riding Time➤ Open Enrollment transportation➤ Homeless transportation➤ Transportation Assistance➤ Discipline Policies for both pupils and drivers➤ Emergency Plans➤ The Danger Zone – what and where is it➤ How Safe Is A School Bus➤ What about seat belts? <p><u>Standards Supported</u> EE-C-4, AS-B-3, AS-B-4, AS-B-5</p>	
<p><u>Private School Transportation</u></p> <ul style="list-style-type: none">➤ Must you transport private school children?➤ Non-Public Transportation Reimbursement Report <p><u>Standards Supported</u> EE-C-4, AS-B-3, AS-B-4, AS-B-5</p>	

<p>1. Question: Several basics apply to nearly every school transportation situation in determining who and who isn't entitled to ride the school bus. Specifically, who is eligible, and how far from their attendance center must they live to be entitled to transportation?</p> <p><u>Answer</u> All resident students are eligible, regardless of whether they attend public or non-public school. However, to be entitled to transportation, elementary students must live at least 2 miles from their school while high school students must live at least 3 miles from their school.</p>	<p>1. Students will be given a "Bus Bid Comparison Sheet" to go over and make comparisons so as to see what appears initially to be the more economical purchase isn't always the case.</p> <p>2. A worksheet with various "non-public transportation" examples and scenarios will be handed out. The students will work in small groups to determine the amount of reimbursement due in each case.</p>
<p>2. Question: Every school bus bid will meet your specifications exactly, so the only thing to then consider is price. TRUE or FALSE</p> <p><u>Answer</u> <u>FALSE</u> No bid will meet every spec sheet exactly, so it's then necessary to make note of the differences from each bid and document and compare those differences on a "bid comparison sheet.</p>	
<p>3. Question: A family decides to send their children to a non-public school that is 5 miles from their home. The family has 4 elementary children and 2 high school children. The resident public district has offered to provide transportation, however this family would prefer to transport their children themselves and file for reimbursement. How much reimbursement can they legally claim?</p> <p><u>Answer</u> \$0 Zero The resident district must provide transportation to all children, both public and non-public. They may do this via several methods including providing it themselves or paying the parent reimbursement. However, the district, <u>not the parents</u>, makes the determination as to how transportation will be provided. In this scenario, the district has offered to provide the transportation, however the parents have chosen to not accept that method. Because of that, the parents can not legally make a claim for any reimbursement.</p>	

Academy Year Three				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	3	2b	Food Services Skill Sets & Standards	1 hr.
Course Content to Support Standards				
<p><u>Quality Food Production and Service</u></p> <ul style="list-style-type: none"> • Purchasing procedures • Commodities value, pass through, net off, invoice • Ethics <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, AS-C-1, AS-C-6</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>Food Service Financial Management</u></p> <ul style="list-style-type: none"> • Break-even point • Profit/loss statements • Balance sheet • Inventory control • Budget • Capital expenditures <p style="text-align: center;"><u>Standards Supported</u> AS-C-1, AS-C-3, AS-C-6</p>			<p>Skill Set: <u>Ancillary Services: Food Service</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • AS-C-1 I establish procedures for the implementation and operation of the food service program. • AS-C-3 I monitor the food service program and make adjustments as needed. • AS-C-6 I analyze the methods available for providing food service and identify and recommend the most beneficial methods for a given situation. 	
<p><u>Program Participation</u></p> <ul style="list-style-type: none"> • Percentage of students eating • Discrimination due to financial status <p style="text-align: center;"><u>Standards Supported</u> AS-C-1, AS-C-6</p>				
<p><u>Current Food Service Issues and Concerns</u></p> <ul style="list-style-type: none"> • HACCP • Obesity • Time for students to eat • Workers' comp—how to prevent injuries • SOPs • Labor hours 				

<ul style="list-style-type: none"> • Staffing • Dealing with difficult personality types <p><u>Standards Supported</u> AS-C-3</p>	
<p><u>School Food Service Menus</u></p> <ul style="list-style-type: none"> • Dietary guidelines • Food based • Nutrient standard menu <p><u>Standards Supported</u> AS-C-3</p>	
<p><u>Free and Reduced Price Guidelines and Practices</u></p> <ul style="list-style-type: none"> • Verification • Application • Fee Waivers <p><u>Standards Supported</u> AS-C-6</p>	
<p><u>Board Policies and Procedures</u></p> <ul style="list-style-type: none"> • Wellness • General <p><u>Standards Supported</u> AS-C-1</p>	

<p>1. What are the three major challenges facing the food service department with regard to staying financially solvent?</p> <p><u>Answer</u></p> <ul style="list-style-type: none">• Increased costs for labor, benefits, food supply, and transportation• Serving foods that students like while at the same time meeting parents' expectations and federal requirements• Recruiting, keeping, and/or replacing staff	<p>1. Students discuss and brainstorm ways to reduce student charges OR discuss and brainstorm appropriate operating procedures for food service.</p> <p>2. Students will determine the break-even point for food service.</p>
<p>2. What methods does the district use to ensure that the food served is safe?</p> <p><u>Answer</u></p> <p>Effective July 1, 2005, every school district was required to have a school safety program, HACCP (Hazard Analysis Critical Control Points).</p>	
<p>3. How does the district evaluate the food service program?</p> <p><u>Answer</u></p> <p>Student, faculty, and parent formal evaluations; amount of money in program; and amount of complaints from students and/or parents.</p>	

Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	3	3	Risk Management-- Insurance Skill Sets & Standards	2 hrs.
Course Content to Support Standards			<p>Skill Set: The Educational Enterprise: Legal Issues Standard: <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. </p> <p>Skill Set: Ancillary Services: Risk Management Standards: <ul style="list-style-type: none"> • AS-A-1 I ensure that a comprehensive risk management program is in place. • AS-A-2 I identify and apply models for the evaluation of potential risk management programs. • AS-A-3 I adhere to legal requirements for insurance requirements. • AS-A-4 I identify and evaluate alternative methods of funding and managing risk. • AS-A-5 I assess risk management programs and recommend changes consistent with district needs. • AS-A-6 I direct the process of selecting/employing an insurance consultant or risk manager. • AS-A-7 I ensure the risk management program addresses safety and security. • AS-A-8 I communicate the risk management program to all stakeholders. </p>	
<p><u>School Insurance Program Design & Implementation: School Insurance</u></p> <ul style="list-style-type: none"> • Iowa Code References relative to school insurance programs • Property insurance • General liability • Automobile insurance • Workers compensation • Crime • Errors and omissions <p style="text-align: center;"><u>Standards Supported</u></p> <ul style="list-style-type: none"> • AS-A-1, AS-A-3, EE-C-4 				
<p><u>Principles of Risk Management & the Four Major Techniques for Handling Risk: Risk Management</u></p> <ul style="list-style-type: none"> • Principles • Major techniques <ul style="list-style-type: none"> ○ Avoid ○ Retain ○ Transfer • Examples in school setting • Funding via General Fund and Management Fund • Safety & loss prevention • Implementing the insurance program • Developing deductible and maximum exposure levels • Relative risk and cost of insurance programs <p style="text-align: center;"><u>Standards Supported</u></p> <p style="text-align: center;">EE-C-4, AS-A-2, AS-A-4, AS-A-5, AS-A-6, AS-A-7, AS-A-8</p>				

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
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Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	4	1	Facility Management Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Legal Uses</u></p> <ul style="list-style-type: none"> • Sample Board Policy • Supreme Court Case Examples <p><u>Standards Supported</u> FR-D-1</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard:</p> <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>Non-School Rentals</u></p> <ul style="list-style-type: none"> • Sample facility use guidelines handbook <p><u>Standards Supported</u> EE-C-4</p>			<p>Skill Set: <u>Finance Resource Management: Cash Management, Investments, and Debt Management</u> Standard:</p> <ul style="list-style-type: none"> • FR-D-1 I select professional advisors/contractors such as bond counsel, rating agencies, financial advisors, and underwriters. 	
<p><u>Scheduling Priorities</u></p> <ul style="list-style-type: none"> • Reference the priorities outlined in guidelines handbook <p><u>Standards Supported</u> EE-C-4</p>			<p>Skill Set: <u>Planning and Construction: Maintenance and Operations</u> Standard:</p> <ul style="list-style-type: none"> • FM-B-3 I determine resource allocation for maintenance and operations. • FM-B-4 I maintain a positive working relationship with staff, contractors, and suppliers. <p>Skill Set: <u>Property Acquisition and Management: Purchasing</u> Standard:</p> <ul style="list-style-type: none"> • PA-A-1 I apply generally accepted practices and procedures in the purchasing process. 	
<p><u>Maintenance Schedules</u></p> <ul style="list-style-type: none"> • Provide both paper and web-based scheduling options with 				

<p>examples</p> <p><u>Standards Supported</u> PA-A-1</p>	
<p><u>Housekeeping Staffing Standards</u></p> <ul style="list-style-type: none"> • Use of ASBO Planning Guide for Maintaining School Facilities – reference standards <p><u>Standards Supported</u> FM-B-3, FM-B-4</p>	

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. If a school district makes it's facilities to an outside group:</p> <ul style="list-style-type: none"> E. It must make them available to any group. F. It cannot charge fees for use of the facility. G. It can deny use based on religious grounds. H. None of the above. <p><u>Answer</u> It must make them available to any group</p>	<p>1. Pair – Share – what facility use issues are most common in your individual district – how are they handled?</p> <p>2. Student directed “request for information” piece – building security systems, HVAC control systems, Card Access systems, maintenance scheduling software, staff development for maintenance staff.</p>
<p>2. Housekeeping standards are best met when:</p> <ul style="list-style-type: none"> E. Individuals are allowed to establish the standards. F. The standards are clearly communicated to staff. G. They are published in a handbook. H. The school board inspects the buildings. <p><u>Answer</u> The standards are clearly communicated to staff.</p>	
<p>3. Increasing technical demands in school maintenance include:</p> <ul style="list-style-type: none"> E. Heating and cooling control systems. F. Security systems G. Card access systems H. All of the above <p><u>Answer</u> All of the above</p>	

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Academy Year Four				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	4	2	Technology: Using Spreadsheets Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Data Gathering & Confidentiality</u> Discussion in class regarding use of private data and how it is to be protected in both electronic and paper form. Show examples of how data can be summarized to exclude identifying information if needed for external presentations or reporting.</p> <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-E-1</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard: <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. </p>	
<p><u>Budget Worksheet</u> We review an IASBO member district's advanced spreadsheet as "inspiration" for what can be done.</p> <p style="text-align: center;"><u>Standards Supported</u> FR-E-1, FR-E-2</p>			<p>Skill Set: <u>Financial Resource Management: Technology for School Finance Operations</u> Standards: <ul style="list-style-type: none"> • FR-E-1 I keep current with technology applications and programs. • FR-E-2 I assess the district's needs related to available budget dollars for technology. </p>	
<p><u>Records Backup</u> Discussion of how data must be preserved and protected with copy and backup to external hardware and locations.</p> <p style="text-align: center;"><u>Standards Supported</u> FR-E-1, IM-E-9</p>			<p>Skill Set: <u>Information Management: Management Information Systems</u> Standards: <ul style="list-style-type: none"> • IM-E-9 I maintain the historical records archive of the school district. • IM-E-10 I assist in the development and implementation of technology in the business office and the classroom </p>	

<p><u>Technology Tools & Applications</u></p> <ul style="list-style-type: none"> • Classroom applications • See Excel spreadsheet that follows curriculum. <p><u>Standards Supported</u> IM-E-10, IM-E-11, IM-E-12</p>	<p>environment.</p> <ul style="list-style-type: none"> • IM-E-11 I maintain a working knowledge of the technology and software that is available for school and business office use. • IM-E-12 I evaluate and apply various technology tools for use in the school and business office.
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Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. Why is current spreadsheet technology and use important for the school business official?</p> <p><u>Answer</u> Current school business officials must have knowledge and skills with regard to current technology in order to better serve their districts in the capacity of guardian of the financial and other data types that are used in the district. These tools also serve to ease and enhance the officials job.</p>	<p>1. Review an IASBO member example of a detailed/complex spreadsheet as “inspiration” for creating like worksheets in the Academy students’ districts.</p> <p>2. Create with current software technology a spreadsheet applicable to your district using my model. Gives a chance to practice new concepts with expert supervision.</p>
<p>2. Why is the mechanization and creating “what if” scenarios important strategically and operationally in the school business office (i.e., all applications across district departments)?</p> <p><u>Answer</u> It is imperative that today’s school business official be able to swiftly and efficiently respond to changing financial, budget and legislative environments. The use of the proper tools gives the official the ability to do this.</p>	
<p>4. Why is creating tools to help analyze data important to the efficient operation of the district?</p> <p><u>Answer</u> All school officials are being asked to do more with less and technology allows the official the ability to leverage the time and resources of the district to best advantage.</p>	

Academy Year Four

Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	4	3	Using Technology to Prepare Reports & Manage Records Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Constructing Presentations & Reports</u></p> <ul style="list-style-type: none"> • Audience • Content • Format & style <p style="text-align: center;"><u>Standards Supported</u> FR-E-3, EE-C-4</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard: • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration.</p> <p>Skill Set: <u>Financial Resource Management: Technology for School Operations</u> Standard: • FR-E-3 I ensure that the district technology plan is designed to meet the district's goals.</p> <p>Skill Set: <u>Human Resources: Labor Relations and Employment Agreements</u> Standards: • HR-C-2 I develop and analyze models for assessing the cost of current salary and employee benefit packages and proposals • HR-C-3 I analyze current employment agreements and develop comparative reports with local and state/provincial agreements.</p> <p>Skill Set: <u>Information Management: Management Information Systems</u> Standards: • IM-E-4 I develop a records management system using appropriate technology that complies with all legal requirements. • IM-E-7 I ensure that appropriate data security is maintained. • IM-E-8 I assist and coordinate the gathering and reporting of</p>	
<p><u>Report Applications</u></p> <ul style="list-style-type: none"> • Information • Communication • Policy <p style="text-align: center;"><u>Standards Supported</u> HR-C-2, HR-C-3, IM-E-8</p>				
<p><u>Information Archival</u></p> <ul style="list-style-type: none"> • Record retention • Archival security <p style="text-align: center;"><u>Standards Supported</u> IM-E-4, IM-E-7</p>				

	information for required state/provincial and federal reports.
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Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. What are the five types of target audiences you typically find in a school community?</p> <p style="padding-left: 40px;"><u>Answer</u> (1) John Q. Public, (2) School Board Members, (3) superintendent / administrators, (4) District Staff Members, (5) yourself</p>	<p>1. As a table group, review report examples and select those reports that fit different audience. Table groups select reports that they like and discuss why. One person from each group reports to the class in 15 minutes.</p> <p>2. Participants turn to neighbor and share what they are currently doing for record archival. 10 minutes.</p>
<p>2. List five language tips you should consider when developing a report.</p> <p style="padding-left: 40px;"><u>Answer</u> (1) Use common terminology throughout, (2) Avoid jargon, (3) keep language simple, (4) avoid using all capital letters, (5) use white space to emphasize concepts</p>	
<p>3. When making a presentation, list seven communication tips that are important to follow.</p> <p style="padding-left: 40px;"><u>Answer</u> (1) Inform not mystify, (2) Brief is better, (3) Define terms, (4) use illustrations, graphs, and charts, (5) build in audience feedback, (6) use a presentation that fits your style, (7) provide handouts</p>	

Academy Year Four

Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Ancillary	4	4	Mentoring Skill Sets & Standards	2 hrs.
Course Content to Support Standards			Skill Set: Need to Identify the Skill Sets	
Need to Identify Content Standards Supported			Standard: Need to identify standards Skill Set: Need to Identify the Skill Sets	
Need to Identify Content Standards Supported			Standard: Need to identify standards Skill Set: Need to Identify the Skill Sets	
Need to Identify Content Standards Supported			Standard: Need to identify standards Skill Set: Need to Identify the Skill Sets	
Three Objective Assessment Questions for This Course			Two In-Class Student Activities for This Course	
1. Need to identify question Answer			1. Need to identify activity 2. Need to identify activity	
2. Need to identify question Answer				

<p>3. Need to identify question</p> <p><u>Answer</u></p>	
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Academy Course Content

Finance/Accounting Strand



Academy Year One				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	1	1	Accounting: Basic School Accounting/Reporting I Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>GAAP Concepts—Hierarchy</u></p> <ul style="list-style-type: none"> GAAP defined. The environment of state and local governments will be reviewed to show how they are different from private sector accounting and financial reporting and how those differences have led to the development of governmental GAAP. The sources (hierarchy) of governmental GAAP will be reviewed. <p style="text-align: center;"><u>Standards Supported</u> EE-C-4</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard:</p> <ul style="list-style-type: none"> EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>Government Fund Accounting and GAAP Fund Structure</u></p> <ul style="list-style-type: none"> The concept of governmental funds will be defined and their operation reviewed. The different fund types, their measurement focus and basis of accounting will be taught. <p style="text-align: center;"><u>Standards Supported</u> FR-A-3, FR-C-6</p>			<p>Skill Set: <u>Principles of School Finance</u> Standard:</p> <ul style="list-style-type: none"> FR-A-3 I interpret the state funding model. 	
<p><u>Measurement Focus—Revenue/Expenditure Recognition</u></p> <ul style="list-style-type: none"> Revenues, expenditures and expenses defined. The two types of measurement focus will be defined and related to revenues, expenditures and expenses. <p style="text-align: center;"><u>Standards Supported</u> FR-C-6</p>			<p>Skill Set: <u>Accounting, Auditing, and Financial Reporting</u> Standard:</p> <ul style="list-style-type: none"> FR-C-6 I apply concepts and standards of accounting, the Governmental Accounting Standards Board (GASB), and generally accepted accounting principals (GAAP), along with other standards applicable to a school district. 	

<p><u>Basis of Accounting</u></p> <ul style="list-style-type: none"> • Modified accrual basis of accounting. • Accrual basis of accounting. • Cash basis of accounting. <p><u>Standards Supported</u> FR-C-6</p>	
<p><u>Accounting: Classifications and Terminology</u></p> <ul style="list-style-type: none"> • The basic financial statements for each type of fund will be examined. • Proper terminology for governmental GAAP will be reviewed. • GASB 34 reporting requirements will be reviewed. <p><u>Standards Supported</u> FR-A-3, FR-C-6</p>	

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. Governmental GAAP is prescribed by:</p> <ul style="list-style-type: none"> E. FASB F. Federal Government G. State Government H. GASB <p>The correct answer is D.</p>	<p>1. Your district has adopted a revenue recognition policy as of _____. At 6/30/04 you have billed district B for special education tuition of \$15, 500 for the 2003-2-004 school year. Your district receives a check for \$10,000 on 8/1/04 and another check for \$5,500 on 10/31/04. What journal entry do you prepare for these transactions for the fund financial statements?</p> <p>2. Your district ordered a new computer on May 10, 2004. The purchase order specified that the computer was for the 2004-2005 fiscal year and was not to be delivered until after 7/1/04. The computer cost \$1,100 and was delivered on June 25, 2004 and invoiced on June 20, 2004. The invoice was paid on 7/15/04. What journal entry do you prepare for the fiscal year ended 6/30/04?</p>
<p>2. Which basis of accounting is <u>not</u> considered GAAP?</p> <ul style="list-style-type: none"> A. Accrual B. Modified Accrual C. Cash D. None of the Above <p>The correct answer is C.</p>	

3. Which of the following is not a government wide financial statement?
- A. Statement of Net Assets
 - B. Statement of Revenues, Expenditures, and Changes in Fund Balances
 - C. Statement of Activities
 - D. All of the above are required government wide financial statements.

The correct answer is B.

Academy Year One				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	1	2	Accounting: Basic School Accounting/Reporting II Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Uniform Financial Accounting</u> Authority of Uniform Financial Accounting (UFA) Accounting Software Standards Chart of Accounts</p> <ul style="list-style-type: none"> • Appropriate Dimensions • Dimension Characteristics • Transaction Types & Dimensions Required • Account Coding Procedures • Importance of Intra-district and Inter-district Consistency <p style="text-align: center;"><u>Benchmarks Supported</u> EE-C-4; FR-C-2; FR-C-6; FR-E-1</p>			<p>Skill Set: <u>The Educational Enterprise</u> Standard:</p> <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>Introduction to CAR</u> Chart of Accounts Electronic Transmittal On-line Data Collections Data Review, Static Reports & Query Capabilities Importance of Accuracy & Timeliness Training Schedule</p> <p style="text-align: center;"><u>Benchmarks Supported</u> FR-E-1; EE-C-4; FR-C-2; FR-C-6; FR-C-7</p>			<p>Skill Set: <u>Accounting, Auditing, and Financial Reporting</u> Standards:</p> <ul style="list-style-type: none"> • FR-C-2 I establish and verify compliance with finance-related legal and contractual provisions. • FR-C-6 I apply concepts and standards of accounting, the GASB, and GAAP, along with other standards applicable to a school district. • FR-C-7 I report the financial status of the district to the appropriate state/provincial agency. <p>Skill Set: <u>Technology for School Finance Operations</u> Standard:</p> <ul style="list-style-type: none"> • FR-E-1 I keep current with technology applications and programs. 	

Three Objective Assessment Questions for This Course				Two In-Class Student Activities for This Course																																									
<p>1. What dimensions are available to districts and AEAs and which are required?</p> <p><u>Answer</u></p> <table border="1"> <thead> <tr> <th>Dimension</th> <th>Balance Sheet</th> <th>Expenditures</th> <th>Revenues</th> </tr> </thead> <tbody> <tr> <td>Fund</td> <td>Required</td> <td>Required</td> <td>Required</td> </tr> <tr> <td>Account</td> <td>Required</td> <td></td> <td></td> </tr> <tr> <td>Source</td> <td></td> <td></td> <td>Required</td> </tr> <tr> <td>Facility*</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Function</td> <td></td> <td>Required</td> <td></td> </tr> <tr> <td>Program</td> <td></td> <td>Required</td> <td></td> </tr> <tr> <td>Project</td> <td>Required</td> <td>Required</td> <td>Required</td> </tr> <tr> <td>Object</td> <td></td> <td>Required</td> <td></td> </tr> <tr> <td>Locally Assigned</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>*Facility is required in a district operating a charter school.</p>				Dimension	Balance Sheet	Expenditures	Revenues	Fund	Required	Required	Required	Account	Required			Source			Required	Facility*				Function		Required		Program		Required		Project	Required	Required	Required	Object		Required		Locally Assigned				<p>1. Students work individually or in groups to assign account codes to a list of transactions provided to them. Class discussion on coding and reasoning. (10-15 minutes, first hour or at the end of the Chart of Account section)</p> <p>2. Students work individually or in groups to complete a “mini” chart of accounts including both correct and incorrect coding. Class discussion on correct coding and how to identify errors. (10-15 minutes, second hour or at the end of the CAR section)</p>	
Dimension	Balance Sheet	Expenditures	Revenues																																										
Fund	Required	Required	Required																																										
Account	Required																																												
Source			Required																																										
Facility*																																													
Function		Required																																											
Program		Required																																											
Project	Required	Required	Required																																										
Object		Required																																											
Locally Assigned																																													
<p>2. When and how is the CAR submitted?</p> <p><u>Answer</u></p> <ul style="list-style-type: none"> • Claims: August 1, web-based data collection • CAR—<i>currently</i>: September 15, electronic transmittal and web-based collection (currently), • CAR—<i>future</i>: submitted during the month of September, entire process completed before October 1 (FY06 and beyond) 																																													
<p>3. List the data quality expectations/review steps expected of each district or AEA in submission of its CAR?</p> <p><u>Answer</u></p> <ul style="list-style-type: none"> • File the CAR timely and accurately without the help of the auditor. (Auditor responsibility is to review the CAR after it has been filed by the district or AEA, not to assist in the submission.) • Follow prescribed UFA in day-to-day operations. • Operation with Iowa law in day-to-day operations. • Include all funds in the one official district records on a monthly basis (for those that use a second system for some funds such as activity or nutrition). 																																													

- Reconcile bank statements with the accounting records on a monthly basis.
- Reconcile the fund balance on the revenue/expenditure statements with balance sheets on a monthly basis.
- Limit cost accounting on the accounting records to object code 950's.
- Verify and correct accounts and crosswalk discrepancies annually.
- During the months of July & August, update and verify all accruals and deferrals by fund (inventory, prepaids, receivables, payables, etc.).
- Make GAAP adjusting GJE on the accounting records at fiscal year end if operating day-to-day on cash basis, completed no later than August 31st.
- Not close accounting records until CAR is accepted.
- Follow prescribed format for CAR submission.
- Review upload edits/errors, correct on accounting records, repeat upload.
- Review static reports and data queries to determine if further corrections are needed to file; if so, correct on accounting records, repeat upload.
- Repeat as many times as necessary until the CAR is accepted.
- Make no changes to the accounting records after the CAR is uploaded. (Adjustments by the auditor are made on the subsequent year's accounting records.)
- After successful upload, complete web-based portion of the CAR.
- The entire process should be completed by October 1.

Academy Year One				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	1	3	School Finance Basics I Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Equality vs. Equity</u></p> <ul style="list-style-type: none"> • Foundation aid formula <ul style="list-style-type: none"> • Purpose • Ceiling vs. floor • Basic principles • Three components <ul style="list-style-type: none"> ▪ Uniform levy ▪ State foundation percentage & purpose ▪ Additional levy • “Bright” line in school finance <ul style="list-style-type: none"> • Educational program expenditures • Facility expenditures • Iowa Constitution <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-A-2</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. <p>Skill Set: <u>Financial Resource Management: Principles of School Finance</u></p> <ul style="list-style-type: none"> • FR-A-2 I recognize and forecast the major sources of revenue available to public schools from local, state/provincial, and federal levels of government. • FR-A-3 I interpret the state/provincial funding model. • FR-A-4 I analyze the impact of shifts in local, state/provincial, and federal funding and the effect on local spending plans. • FR-A-7 I recognize and analyze significant social, demographic, and economic changes that may impact the financial plan of the district. 	
<p><u>History of School Finance in Iowa</u></p> <ul style="list-style-type: none"> • Dillon’s Rule • Home Rule • Solvency Ratio <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-A-3</p>				

<p><u>Funds Related to Revenue Components</u></p> <ul style="list-style-type: none">• State General Fund appropriations—Foundation formula<ul style="list-style-type: none">○ Enrollment○ Combined district cost changes○ Basic Calculations○ Allowable growth○ Budget guarantee○ 101% option○ On time funding○ Weightings• Locally raised property taxes• Spending authority• Unspent balance• School-Aid Funding Programs<ul style="list-style-type: none">○ Instructional support levy (ISL)○ Dropout prevention programs○ Talented and gifted programs• School-Aid Facilities<ul style="list-style-type: none">○ Board-approved physical plant & equipment levy (PPEL)○ Voter-approved PPEL○ Public education and recreation levy (PERL)○ Library Levy (AKA Amana Library Levy)○ Local options sales tax○ Supplement funding○ Bonded debt• School-Aid Other Levies<ul style="list-style-type: none">○ Management levy○ Cash reserve levy <p><u>Standards Supported</u> EE-C-4, FR-A-2, FR-A-3, FR-A-4, FR-A-7</p>	
<p><u>Property Wealth and Implication on Tax Rates</u></p> <ul style="list-style-type: none">• Property tax background• Property tax credits	

<ul style="list-style-type: none"> • Agricultural property <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-A-2, FR-A-7</p>	
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Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
1. School district general fund revenues are primarily driven by: Enrollment	1. Students will be asked to compare well-known districts to determine if they would presume them to be property rich or property poor, and why? 2. Students will discuss the options for planning in both declining and rapidly increasing enrollment districts.
2. The primary factor in determining a school district's general fund tax rate is: Property valuation per pupil	
3. High property valuation per pupil districts receive: Less state aid per pupil than property poor districts	

Academy Year One				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length

Finance Accounting	1	4	School Finance Basics II Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Aid and Levy Worksheet</u></p> <ul style="list-style-type: none"> Explain purpose of A & L within this cycle Emphasize enrollment, supplemental, Instructional Support Levy <p><u>Standards Supported</u> FR-B-8</p>			<p>Skill Set <u>The Educational Enterprise: Legal Issues</u> Standard:</p> <ul style="list-style-type: none"> EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>Enrollment: Effects on Budgets</u></p> <ul style="list-style-type: none"> Review certified count, open in/out, etc. Supplemental weighting including At-Risk, incentives, ESL and Sp. Ed. Incentives including pupils, teachers, regional academies Enrollment effect on ISL <p><u>Standards Supported</u> EE-C-4, FR-B-8</p>			<p>Skill Set: <u>Budgeting and Financial Planning</u> Standards:</p> <ul style="list-style-type: none"> FR-B-1 I prepare a budget calendar to meet the time constraints of budget preparation. FR-B-8 I recognize and explain internal and external influences on the budget. 	
<p><u>Certified Budget</u></p> <ul style="list-style-type: none"> Explain purpose of certified budget Provide outline of budget process Emphasize importance of publication, hearing deadline, published tax rate, maximum expenditure, and amending <p><u>Standards Supported</u> FR-B-1, FR-B-8</p>				
<p><u>Calendar Review Budget Cycle and Sequence</u></p> <ul style="list-style-type: none"> Review revenue budget cycle <p><u>Standards Supported</u> FR-B-1, FR-B-8</p>				

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
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<p>1. How does declining enrollment impact the ability of a local district to function over time?</p> <p><u>Answer</u> Current law requires that districts move to actual enrollment by 2014. This will drive many local districts to search out partners probably through consolidation and/or cost reductions through sharing of services, etc., possibly including business office.</p>	<p>1. Students are asked to meet in groups and discuss what they think their respective districts will look like in 2020. Will they exist, be combined, sharing, dissolved, etc.?</p> <p>2. Students will discuss with partner possible ways to share/consolidate services and what they see as barriers to achieving the sharing/consolidation.</p>
<p>2. What is the impact of the instructional support levy on equity in funding of Iowa schools?</p> <p><u>Answer</u> Because not all districts participate or participate to the full 10%, the levy distorts the concept of financial equity between districts.</p>	
<p>3. What is the purpose of the certified budget hearing?</p> <p><u>Answer</u> Hearing meets statutory requirements of publication and hearing for a governmental agency to set spending limits and tax levies for the following fiscal year. Failure to follow timelines can result in no increase in tax rates for the following year.</p>	

Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	1	5	School Finance Basics III Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>School Finance Basics Overview</u></p> <ul style="list-style-type: none"> • Facility related tax levies <ul style="list-style-type: none"> ○ Physical plant & equipment levy ○ Bonded indebtedness ○ Local option sales tax & services • SBRC • AEAs <p style="text-align: center;"><u>Standards Supported</u> EE-B-4,EE-C-2, FR-A-2, FR-A-4, FR-A-6</p>			<p>Skill Set: <u>The Educational Enterprise: Organization and Administration</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • EE-A-4 – Identify problems, secure relevant information, and recognize possible causes of conflict • EE-A-5 – Utilize questioning techniques, fact-finding, categorizing information, and retention of relevant data • EE-A-6 – Apply concepts of change, group dynamics, interpersonal relationships and effective problem solving • EE-A-8 – Maintain a positive working relationship with all staff 	
<p><u>Physical Plant & Equipment Levy (PPEL)</u></p> <ul style="list-style-type: none"> • Board approved (\$0.33) <ul style="list-style-type: none"> ○ Annual approval ○ 337 districts • Voter approved (\$1.34) <ul style="list-style-type: none"> ○ Simple majority ○ Up to 10 years ○ Property taxes—may include income surtax ○ Income surtax determined annually—maximum rate 20% ○ 257 districts have voter-approved PPEL ○ 84 districts use income surtax ○ May borrow against future proceeds of property tax portion ○ New construction requires specific voter approval <p style="text-align: center;"><u>Standards Supported</u> EE-C-2, EE-B-4, EE-A-4</p>			<p>Skill Set: <u>The Educational Enterprise: Public Policy and Inter-Governmental Relations</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • EE-B-4 – Use the skills necessary to interpret and evaluate local policies and procedures to ensure consistent application in daily operations. <p>Skill Set: <u>The Educational Enterprise: Legal Issues</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • EE-C-2 – Review and analyze appropriate statutory and constitutional authority regarding the administration of public schools. • EE-C-4 -Apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>Public Education and Recreation Levy (PERL)</u></p> <ul style="list-style-type: none"> • \$0.135 			<p>Skill Set: <u>Financial Resource Management: Principles of School Finance</u></p>	

<ul style="list-style-type: none"> • Voter approved, simple majority • Indefinite approval, unless board/voters rescind • Property taxes • 18 districts have PERL • Uses <ul style="list-style-type: none"> ▪ Purchase playgrounds ▪ Playground equipment ▪ Recreational programs ▪ Community education programs <p style="text-align: center;"><u>Standards Supported</u> EE-C-2, EE-B-4, EE-A-4</p>	<p>Standards:</p> <ul style="list-style-type: none"> • FR-A-2 – Recognize and forecast the major sources of revenue available to school districts from local and national governments and other sources • FR-A-4 – Analyze the impact of shifts in local and national funding and the effect on local spending plans. • FR-A-6 – Explore alternative and innovative revenue sources <p><u>Financial Resource Management: Budgeting & Financial Planning</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • FR-B-13 – Analyze comparable data of other districts
<p><u>Bonded Indebtedness</u></p> <ul style="list-style-type: none"> • Voter approval • Super majority (60%) • Maximums <ul style="list-style-type: none"> ▪ 20 years ▪ 5% assessed valuation ▪ \$2.70 per \$1,000 taxable valuation ▪ With voter approval \$4.05 • 217 districts • \$98.4 million <p style="text-align: center;"><u>Standards Supported</u> EE-C-2, EE-A-6, EE-A-5, EE-C-4</p>	<p><u>Financial Resource Management: Accounting, Auditing & Financial Reporting</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • FR-C-2 – Establish and verify compliance with finance-related legal and contractual provisions
<p><u>Bonding</u></p> <ul style="list-style-type: none"> • Board action—if bond less than 1.25 percent of assessed value • Petition/vote <ul style="list-style-type: none"> ▪ Must have projected cost ▪ Board acts within 10 days if receiving petition 	

<ul style="list-style-type: none"> ▪ Publish notice ▪ Election within 20 days of last notice ▪ Must wait 6 months if failed <p><u>Standards Supported</u> EE-C-2</p>	
<p><u>Local Options Sales and Tax Service</u></p> <ul style="list-style-type: none"> • Newest approach to facilities • \$0.01 sales tax for school infrastructure • Enacted in 1999 • Status <ul style="list-style-type: none"> ▪ On July 1, 2003, 35 counties ▪ On July 1, 2004, 88 counties ▪ On July 1, 2005, 92 counties • Funds distributed based upon number of students who are residents in the district and residents in the county that has passed the local option tax • Uses <ul style="list-style-type: none"> ▪ Schoolhouses, stadiums, gyms, field houses, bus garages ▪ Construction (except a teacher's or superintendent's home) ▪ Reconstruction, repair, remodel ▪ Purchase ▪ Pay or retire previous bonds ▪ Pay and retire new bonds ▪ Any approved PPEL use • Certificate of need <ul style="list-style-type: none"> ▪ If intending to use SAVE fund allocation for new construction ▪ Must submit request to the DE • Ballot <ul style="list-style-type: none"> ▪ Must state purpose ▪ Published purpose statement—optional ▪ If no published statement—property tax relief in the following order: <ul style="list-style-type: none"> • Bonds • Regular Physical Plant and Equipment Levy (PPEL) • Voter-approved Physical Plant and Equipment Levy (VPPEL) 	

<ul style="list-style-type: none"> • Public Educational and Recreational Levy (PERL) • Schoolhouse 67.5 cent tax levy • Any authorized school infrastructure purpose <p><u>Standards Supported</u> FR-A-6, FR-A-2, FR-A-4, FR-C-2, EE-C-2, EE-B-4</p>	
<p><u>Iowa Values Fund</u> 2003 legislation (SF 445), SAVE Fund:</p> <ul style="list-style-type: none"> • Secure an Advanced Vision for Education • Statewide pool established • Equalize up to a statewide “average” amount (\$575 per pupil) • Renewal must participate in pool • Tax expires 2023 <p><u>Standards Supported</u> FR-A-6</p>	
<p><u>Iowa Demonstration Construction Grant Program</u> Other facility funding—federal \$:</p> <ul style="list-style-type: none"> • Iowa Demonstration Construction Grants • Iowa Fire/Safety Grants • Application process to DE • Local match required <p><u>Standards Supported</u> FR-A-6</p>	
<p><u>Vision Iowa Grants</u> Other facility funding—state \$:</p> <ul style="list-style-type: none"> • 34 districts received funds • \$29,024,000 awarded • Local match required <p><u>Standards Supported</u> FR-A-6</p>	

<p><u>SBRC: Membership</u></p> <ul style="list-style-type: none"> • Department of Education Director • Department of Management Director • Three public members appointed by Governor, three-year terms confirmed by Senate <p style="text-align: center;"><u>Standards Supported</u> EE-A-8</p>	
<p><u>SBRC: Responsibilities/Authority</u></p> <ul style="list-style-type: none"> • Establish modified allowable growth • Authorize use of unexpended general balance fund • Establish special education weights • Certify annual special education balances • Review cash reserve levies • Grant supplemental aid if appropriated • Make recommendations on any budgeting or accounting matters • Make recommendations to districts to share facilities, equipment, service, or personnel • Direct the DE or DOM to conduct studies and investigations of school costs • Recommend to the General Assembly changes in laws relating to school districts • Review the certified budget of each school district and make recommendations • Recommend revisions to rules, regulations, directives, or forms relating to school district budgeting & accounting <p style="text-align: center;"><u>Standards Supported</u> EE-A-4</p>	
<p><u>SBRC: Additional Allowable Growth--“Unique & Unusual” Purposes</u></p> <p>General fund:</p> <ul style="list-style-type: none"> • Any unusual enrollment increase/decrease • Unusual natural disaster • Unusual staffing problem 	

<ul style="list-style-type: none"> • Closing of a nonpublic • Substantial reduction of miscellaneous income • Continuance of course/program • Need for new course/program • Additional funds for compensatory education • Year-round programs • ESL/ELL programs • Unusual demographics • Any unique problems of school districts • Removal, management, abatement of environmental hazards— asbestos, radon, other hazardous materials <p style="text-align: center;"><u>Standards Supported</u> EE-A-4, EE-A-5</p>	
<p><u>SBRC: Additional Allowable Growth—Process</u></p> <ul style="list-style-type: none"> • Request hearing • Submit exhibits • Staff review & recommendation • Administration review & recommendation • Agenda posted • Districts notified • Legislators notified • SBRC receives/reviews materials • SBRC meeting—meets four time a year <ul style="list-style-type: none"> ▪ Districts appear/present via ICN or in person ▪ Committee may ask questions ▪ Committee votes ▪ Meeting summaries presented on DE web site ▪ Following official approval, district notified • Requests denied <ul style="list-style-type: none"> ▪ Non-general fund expenditure (e.g., purchase of portable building, PPEL, type of expenditure, facility repair) ▪ Multi-year request ▪ Repeats of prior year(s) ▪ Issues common to all districts ▪ Issues that the district should have avoided ▪ Items already authorized in code ▪ Items for next fiscal year 	

<p><u>Standards Supported</u> EE-A-4, EE-A-5, EE-A-6, EE-A-8, EE-B-4, FR-B-13</p>	
<p><u>Area Education Agencies (AEAs): Purpose and Funding</u> Brief Overview:</p> <ul style="list-style-type: none"> • Purpose • History • Funding <p><u>Standards Supported</u> EE-C-2</p>	

The directions were to provide "OBJECTIVE" questions that could be used in a computer system. What was provided would not be usable

<p>Three Objective Assessment Questions for This Course</p>	<p>Two In-Class Student Activities for This Course</p>
<p>2. What are the rate and limitation of PPEL, PERL, and LOSST (SILO) levies?</p> <p>Answer: The above could be developed into three multiple choice questions</p>	<p>1. Changes to consider for spring 2006:</p> <ul style="list-style-type: none"> a. Pre-test on each area covered b. Use pre-test as a discussion vehicle. <p>2. Districts that have appeared before the SBRC share their experiences.</p>
<p>2. What is the purpose, role, and function of the SBRC?</p> <p>Answer: The above could be turned into a multiple choice question</p>	
<p>3. Students should be able to describe the funding streams for AEAs, the state aid property tax mix, and the role and purpose of the AEAs.</p> <p>Answer:</p>	

Academy Year Two				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	2	1	Accounting: Internal Controls Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Concepts of Internal Control</u></p> <ul style="list-style-type: none"> • Internal control defined. • Role of COSO. • Achievement of control objectives in the following categories will be reviewed: <ul style="list-style-type: none"> a) Effectiveness and efficiency of operations. b) Reliability of financial reporting. c) Compliance with laws and regulations. <p style="text-align: center;"><u>Standards Supported</u> EE-B-1, EE-B-3, EE-C-4</p>			<p>Skill Set: <u>The Educational Enterprise: Public Policy and Inter-Governmental Relations</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • EE-B-1 I develop and apply the policies and roles of local boards of education, state/provincial educational authorities, state/provincial legislatures, and the federal government. • EE-B-3 I use the skills necessary to interpret and evaluate local school board policies and administrative procedures to ensure consistent application in the daily operation of the school institution. 	
<p><u>Components of Internal Control</u></p> <ul style="list-style-type: none"> • Control environment. • Risk Assessment • Control Activities • Information & Communications • Monitoring <p style="text-align: center;"><u>Standards Supported</u> EE-B-1, EE-B-3, EE-C-4</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>Effectiveness an Efficiency of Operations</u></p> <ul style="list-style-type: none"> • Committee on Sponsoring Organizations is the Authoritative Source (COSO) • Internal controls structure 				

<ul style="list-style-type: none"> • Risk assessment • Control activities • Information and communications • Monitoring <p style="text-align: center;"><u>Standards Supported</u> EE-B-1, EE-B-3, EE-C-4</p>	
<p><u>Sarbanes-Oxley Legislation & Implications for School Districts</u></p> <ul style="list-style-type: none"> • Background & implications of legislation. <p style="text-align: center;"><u>Standards Supported</u> EE-B-1, EE-B-3, EE-C-4</p>	

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. COSO is:</p> <ul style="list-style-type: none"> F. Acronym for the Committee of Sponsoring Organizations of the Treadway Commission. G. Dedicated to improving effective internal controls. H. Federal government agency charged with developing and enforcing internal control regulations. I. A & B above. J. None of the above. <p>The correct answer is D.</p>	<p>1. Suggest small group activity with case studies to engage students in problem solving. More hands-on activities.</p>
<p>3. Who is most responsible for establishing an effective system of internal controls?</p> <ul style="list-style-type: none"> A. The District's Auditor B. The State Auditor's Office C. District Management D. None of the above. <p>The correct answer is C.</p>	

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>3. True or False: An effective system of internal control can provide absolute assurance that control objectives will be met.</p> <p>A. True. B. False.</p> <p>The correct answer is B.</p>	

Academy Year Two				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	2	2	Finance: Budgeting Revenues Skill Sets & Standards	2 hrs.
Course Content to Support Standards			Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard: • EE-C-4 I apply personal "values clarification" and "ethical	
<u>Estimating Revenues for Certified Budget</u> <u>Standards Supported</u> EE-C-4, FR-A-2				

	<p>performance" as it relates to the entire profession of .school business administration</p>
<p><u>Estimating Revenues for Line Item Budget</u></p> <p><u>Standards Supported</u> EE-C-4, FR-A-2, FR-B-2, FR-B-7</p>	<p>Skill Set: <u>Financial Resource Management: Principles of School Finance</u></p>
<p><u>Estimating Revenues for Special Budget within General Fund</u></p> <p><u>Standards Supported</u> EE-C-4, FR-A-2</p>	<ul style="list-style-type: none"> • FR-A-2 I recognize and forecast the major sources of revenue available to public schools from local, state/provincial, and federal levels of government. • FR-A-6 I explore alternative and innovative revenue sources.
<p><u>Student Enrollment Projections and Revenues</u> Methods of enrollment projections</p> <p><u>Standards Supported</u> EE-C-4, FR-A-2, FR-B-2</p>	
<p><u>Understanding the Impact of the Budget Guarantee</u></p> <p><u>Standards Supported</u> EE-C-4, FR-A-2, FR-B-4</p>	
<p><u>Obtaining Revenues from Alternative and Innovative Sources</u></p> <p><u>Standards Supported</u> EE-C-4, FR-A-6, FR-B-9</p>	<p>Skill Set: <u>Financial Resource Management: Budgeting and Financial Planning</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • FR-B-2 I use multiple approaches to determine reliable .enrollment and personnel projections • FR-B-4 I identify various methods of budget analysis and management. • FR-B-7 I prepare revenue projections and estimates of expenditures for school sites and district-wi budgets. • FR-B-9 I maximize state/provincial/federal aids for the district.

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. What can you do to generate more revenue in the General Fund?</p> <p>Grants, increase enrollment, sale of services</p>	<p>1. Your school board has asked you to show documentation of the process you will use to estimate special education tuition revenues for your district. This includes tuition for both open-enrolled-in students and also tuitioned-in students. In groups of 3 or 4, discuss the challenges of estimating these revenues and develop a process for doing this. You will be asked to share your work with the class. I would also ask that a written copy be provided for me so that your ideas can be implemented into this class in the future.</p> <p>2. Visit with your colleagues in groups of 3 or 4 about how you might want to group categorical General Fund revenues separately from other General Fund revenues. Make a list of categorical revenues</p>
<p>\</p>	

	<p>that you might include with other non-categorical General Fund revenues. Also make a list of categorical revenues that you would keep separate. Please be prepared to share your work with the class.</p> <p>3. Visit with your colleagues in groups of 3 or 4 about different processes to use to project future student enrollments. Where can you obtain helpful data? What do you believe would be the best process for your to use and why do you believe so? Please be prepared to share your work with the class.</p>
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Academy Year Two				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	2	3	Finance: Budgeting Expenditures Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Approaches to Budgeting</u></p> <ul style="list-style-type: none"> • Line-Item Approach • Incremental Approach • Program Approach • Curriculum-Driven Approach <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FE-A-5, FR-B-3</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration <p>Skill Set: <u>Financial Resource Management: Principles of School Finance</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • FR-A-4 I analyze the impact of shifts in local, state/provincial, and federal funding and the effect on local spending plans • FR-A-5 I apply multiple techniques for identifying expenditures across cost centers and programs 	
<p><u>General Budgeting Framework</u></p> <ul style="list-style-type: none"> • Budget Triangle—aligning resources with the educational program <ul style="list-style-type: none"> ○ Educational Programs ○ Revenues ○ Expenditures • Budget Process <ul style="list-style-type: none"> ○ Four Principles ○ Twelve Elements ○ Purposes and Uses ○ Budget Preparation ○ Budget Practices Often Missing ○ Budget Calendar • Local, state, and federal funding trends--analysis • Previous expenditures—analysis • Allocation of resources to the site level • Benchmarking expenditures <p style="text-align: center;"><u>Standards Supported</u></p>			<p>Skill Set: <u>Financial Resource Management: Budgeting and Financial Planning</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • FR-B-3 I forecast anticipated expenditures by program • FR-B-4 I identify various methods of budget analysis and management • FR-B-5 I apply statistical process control techniques for budgetary analysis • FR-B-7 I prepare revenue projections and estimates of expenditures for school sites and district-wide budgets 	

FR-A-4, FR-A-5, FR-B-3, FR-B-4, FR-B-5	
<p><u>Resources in Budgeting</u></p> <ul style="list-style-type: none"> • ASBO MBA Criteria • National Advisory Council on State and Local Budgeting (GFOA) <p><u>Standards Supported</u> FR-A-4, FR-A-5, FR-B-3, FR-B-4, FR-B-5, FR-B-7</p>	

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. What are the four approaches to budgeting?</p> <p><u>Answer</u></p> <ul style="list-style-type: none"> • line-item • incremental • program • curriculum-driven 	<p>1. Share with your table group how the budget process works in your district. Note the similarities and differences.</p> <p>2. Share with your table group how your district allocates resources to the site level.</p>
<p>2. What are the twelve elements of the budget process?</p> <p><u>Answer</u></p> <ul style="list-style-type: none"> • assess needs • identify opportunities/challenges • share goals • adopt financial policies • develop program/operating/capital policies and plans • develop programs/services consistent with policy and plans • develop management strategies • develop process for preparing and adopting budget • develop and evaluate financial options • make choices for budget adoption • monitor, measure, evaluate performance • make adjustments as needed 	

3. What budget practices are often missing in budget development?

Answer

- allocations align with goals, policies and needs
- evaluation of performance
- making choices publicly

Academy Year Two				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	2	4	Finance: Program Budgeting Expenditures Skill Sets & Standards	2 hrs.
Course Content to Support Standards			Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard: <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration Skill Set: <u>Financial Resource Management: Principles of School Finance</u> Standard: <ul style="list-style-type: none"> • FR-A-5 I apply multiple techniques for identifying expenditures across cost centers and programs Skill Set: <u>Financial Resource Management: Budgeting and Financial Planning</u> Standards: <ul style="list-style-type: none"> • FR-B-3 I forecast anticipated expenditures by program • FR-B-4 I identify various methods of budget analysis and management • FR-B-5 I apply statistical process control techniques for budgetary analysis • FR-B-7 I prepare revenue projections and estimates of expenditures for school sites and district-wide budgets 	
<u>Performance/Curriculum-Driven Budget</u> <ul style="list-style-type: none"> • Program review in the budget process • Program/service budget priorities—techniques • Public involvement in budget process—approaches <ul style="list-style-type: none"> ○ Program-driven budgeting ○ Values-based budgeting ○ Concentric circle <u>Standards Supported</u> EE-C-4, FR-A-5, FR-B-3, FR-B-4, FR-B-5, FR-B-7				

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
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<p>1. Cite three benefits of program-budgeting for the board.</p> <p><u>Answer</u></p> <ul style="list-style-type: none"> • Improve credibility with public • enables feedback from public • provides public ownership in budget process • improves communication with public • creates greater efficiency of programs and services, • enables environment of creativity 	<p>1. <u>Program Budgeting Simulation-</u> Participants will go through an experience that simulates the program budget or curriculum driven budgeting process so they can visualize adaptations they might make in their own districts budget process.</p>
<p>2. True or false: Program-budgeting is a way to build trust in a community regarding budget allocations.</p> <p><u>Answer</u> True</p>	<p>2. <u>Prioritizing—Forced Choice Matrix</u> Participants will use the forced-choice matrix or paired comparison technique of prioritizing a list of items or budget choices.</p>
<p>3. Name at least two budget processes that are collaborative in nature.</p> <p><u>Answer</u></p> <ul style="list-style-type: none"> • Curriculum-Driven Budgeting • Values Based Budgeting • Concentric Circle 	<p>3. <u>Share how your district establishes budget priorities.</u> Participants will share at their tables the methodology or processes they use to establish resource allocations in their districts. Noting timeframe, who is involved, budget documents, etc.</p>

Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	2	5	Finance: Cash Management Skill Sets & Standards	2 hrs.
Course Content to Support Standards			<p>Skill Set: The Educational Enterprise: Legal Issues Standard: <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. Skill Set: Financial Resource Management: Principles of School Finance Standards: <ul style="list-style-type: none"> • FR-A-2 I recognize and forecast the major sources of revenue available to public schools from local, state/provincial, and federal levels of government. • FR-A-6 I explore alternative and innovative revenue sources. Skill Set: Financial Resource Management: Budgeting and Financial Planning Standards: <ul style="list-style-type: none"> • FR-B-3 I forecast anticipated expenditures by program. • FR-B-4 I identify various methods of budget analysis and management </p>	
<p><u>Procedures and Legal Requirements for Cash Collection and Disbursements</u> <i>Chapter 12C.2, 12C.4, 279.29, and 279.30 The planning organizing & controlling of public funds to the advantage of the public entity.</i></p> <p style="text-align: center;"><u>Standards Supported</u> FR-D-5, EE-C-4</p>				
<p><u>Methods of Cash Forecasting</u> <i>Chapter 12C Forecast for investing and saving the public funds.</i></p> <p style="text-align: center;"><u>Standards Supported</u> FR-D-7, EE-C-4</p>				
<p><u>Statutory Requirements for Investments</u></p> <ul style="list-style-type: none"> • Chapter 12B <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-A-6, FR-D-6</p>				

	<p>Skill Set: <u>Financial Resource Management: Cash Management, Investments, and Debt Management</u> Standards:</p> <ul style="list-style-type: none"> • FR-D-3 I develop specifications for the selection of banking and other financial services. • FR-D-4 I apply the concept of compensating balances. • FR-D-5 I comprehend procedures and legal constraints for cash collection and disbursement. • FR-D-6 I calculate the yields and understand the risks on various investment options available to a school district. • FR-D-7 I apply various methods of cash forecasting.
<p><u>RFP Specifications for Banking Services</u> <i>Chapter 12C Examples of banking RFP's for large or small schools and advantages for bidding services.</i></p> <p><u>Standards Supported</u> EE-C-4, FR-D-3</p>	

<p>1. What could be the outcome to your district's spending authority if you used some of the investing and management practices that were shared today?</p> <p><u>Answer</u> Interest earned becomes Misc. Income, which increases your spending authority and helps your cash flow when the rates are good.</p>	<p>1. Appoint a person at your table to keep track of the information given by the people you are sharing a table with. Each person give your name, school district, current enrollment, and the investment practice that you use to earn extra income for your district. Tally the results and form a trend analysis by enrollment.</p>
<p>2. With the concept that the district is the customer and the bank(s) want your account, what would some of the terms that would be most beneficial to your district to be sure and include in your RFP?</p> <p><u>Answer</u> No charge on wire transfers, stop payment on checks, free deposit books and interest rates on your checking account that are better than the ISJIT rates.</p>	<p>2. With the person next to you, figure the interest earned on a withdrawal from ISJIT of \$25,000 to cover the payroll due the General Fund from the Hot Lunch Fund assuming that you have these two funds in different banks, allowing you to float a day. The Hot Lunch check to the General Fund is deposited in bank A on the 10th and the withdrawal is dated the 11th into bank B. Interest at bank A is 1.7% and ISJIT interest is 2.1%. Find the interest earned for a year if all rates are the same.</p>
<p>3. In this day of tight budgets and rising costs, explain that benefit of sound forecasting in regards to cash flow and budgets.</p> <p><u>Answer</u> Investing funds every day possible and holding payments until due date can earn more interest, creating cash flow of funds and spending authority by increasing the budget</p>	

Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	3	1	Accounting: Transfers & Inventories Skill Sets & Standards	2 hr.
Course Content to Support Standards			<p>Skill Set: <u>The Education Enterprise: Legal Issues</u> Standard: <ul style="list-style-type: none"> EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. </p> <p>Skill Set: <u>Financial Resource Management: Cash Management, Investments, and Debt Management</u> Standard: <ul style="list-style-type: none"> FR-D-9 I analyze monthly internal transfers and loans. </p> <p>Skill Set: <u>Property Acquisition and Management: Supply and Fixed Asset Management</u> Standard: <ul style="list-style-type: none"> PA-B-1 I develop a system to manage and track inventories and distribution. </p> <p>Skill Set: <u>Ancillary Services: Food Service</u> Standards: <ul style="list-style-type: none"> AS-C-4 I ensure the management systems for tracking meals and inventories are in place and identify participant status. </p>	
<p><u>Source of GAAP That Instructs Inventory Accounting Reporting</u></p> <ul style="list-style-type: none"> Purchase method Consumption method <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, PA-B-1</p>				
<p><u>Accounting & Reporting Based on Fund Types</u></p> <ul style="list-style-type: none"> Application of GAAP to each of our fund types <p style="text-align: center;"><u>Standards Supported</u> FR-D-9, PA-B-1, AS-C-4</p>				
<p><u>Commodities</u></p> <ul style="list-style-type: none"> Since commodities in food service are no longer required to use consumption method, move to source above <p style="text-align: center;"><u>Standards Supported</u> FR-D-9, PA-B-1, AS-C-4</p>				
<p><u>Source of GAAP That Instructs Transfer Accounting & Reporting</u></p> <ul style="list-style-type: none"> Iowa Code Authority <p style="text-align: center;"><u>Standards Supported</u> EE-C-4</p>				
<p><u>Source of GAAP That Instructs Inter-Fund Transactions Accounting & Reporting</u></p>				

<ul style="list-style-type: none"> • Eliminations • Iowa Code authority • Audit Report and CAR <p style="text-align: center;"><u>Standards Supported</u> PA-B-1</p>	
<p><u>Internal Controls</u> Review the control structures for inventories and transfers</p> <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-D-9, PA-B-1, AS-C-4</p>	

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. The proper accounting and reporting of inventory in all funds under both the purchases method and consumption method and the source of GAAP that provides this instruction.</p> <p><u>Answer</u> An exercise and handout with the answers will be distributed in class.</p>	<p>1. In a small group, students are provided a set of facts and are asked to prepare the proper journal entries to record inventory transactions.</p> <p>2. In a small group, students are provided a series of facts that illustrate both a permanent transfer and an inter-fund loan and asked to record the proper journal entries in all appropriate funds.</p>
<p>2. The proper accounting and reporting of inter-fund transfers and inter-fund loans for all funds and the source of GAAP that provided this instruction.</p> <p><u>Answer</u> An exercise and handout with the answers will be distributed in class.</p>	
<p>3. Iowa Code's statutory authority for allowable inter-fund transfers.</p> <p><u>Answer</u> The materials distributed in class will cite applicable Iowa Codes.</p>	

Academy Year Three

Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	3	2	Accounting and Audit Basics Skill Sets & Standards	4 hrs.
Course Content to Support Standards			<p>Skill Set: <u>The Educational Enterprise: Public Policy and Inter-Governmental Relations</u> Standard:</p> <ul style="list-style-type: none"> • EE-B-3 I use the skills necessary to interpret and evaluate local school board policies and administrative procedures to ensure consistent application in the daily operation of the school institution. <p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard:</p> <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. <p>Skill Set: <u>Budgeting and Financial Planning</u> Standard:</p> <ul style="list-style-type: none"> • FR-B-6 I apply the legal requirements for budget adoption. <p>Skill Set: <u>Accounting, Auditing, and Financial Reporting</u> Standards:</p> <ul style="list-style-type: none"> • FR-C-1 I use an internal and/or an external auditor. • FR-C-2 I establish and verify compliance with finance-related legal and contractual provisions. • FR-C-3 I communicate the relationship between programs, revenues, and appropriations of the school district to the stakeholders 	
<p><u>Audit Requirements:</u></p> <ul style="list-style-type: none"> • Iowa Code Chapter 11 • RFP Process <ul style="list-style-type: none"> ○ Sample RFP ○ GFOA suggestions for RFP preparation ○ GFOA suggestions for RFP evaluation • Audit report basics <p style="text-align: center;"><u>Standards Supported</u> EE-B-3, EE-C-4, FR-B-6, FR-C-1, FR-C-2, FR-C-3, FR-C-4, FR-C-5, and FR-C-6</p>				
<p><u>Single Audit</u></p> <ul style="list-style-type: none"> • District responsibilities • Grant administration • Record keeping <p style="text-align: center;"><u>Standards Supported</u> EE-B-3, EE-C-4, FR-C-1, FR-C-2, FR-C-3, FR-C-4, FR-C-5, and FR-C-6</p>				
<p><u>Audit Report Review:</u></p> <ul style="list-style-type: none"> • GASB 34 • Entry-wide F/S 				

<ul style="list-style-type: none"> • Fund F15 • Balance sheet • Operating statements • Notes to financial statement • Fund balance retained earnings • Reserves/designations per GAAP <p><u>Standards Supported</u> EE-B-3, EE-C-4, FR-B-6, FR-C-1, FR-C-2, FR-C-3, FR-C-4, FR-C-5, and FR-C-6</p>	<ul style="list-style-type: none"> • FR-C-4 I prepare, analyze, and report financial statements and support documents to the board of education periodically. • FR-C-5 I use information conveyed in the annual audit report to improve financial tracking and reporting and internal controls. • FR-C-6 I apply concepts and standards of accounting, the Governmental Accounting Standards Board (GASB), and generally accepted accounting principals (GAAP), along with other standards applicable to a school district.
<p><u>Audit Committees</u></p> <ul style="list-style-type: none"> • Implementation • Purpose/function • Benefits <p><u>Standards Supported</u> EE-B-3, EE-C-4, FR-B-6, FR-C-1, FR-C-2, FR-C-3, FR-C-4, FR-C-5, and FR-C-6</p>	<p>Skill Set: <u>Cash Management, Investments, and Debt Management</u> Standard:</p> <ul style="list-style-type: none"> • FR-D-1 I select professional advisors/contractors such as bond counsel, rating agencies, financial advisors, and underwriters.
<p><u>Statutory Compliance</u></p> <ul style="list-style-type: none"> • Official Depositories • Certified Budget • Board Minutes/Contractual • Agreements/Capital Projects • Deposits and Investments • Public Improvements • Hearings and Publication Requirements • Definition of Public Improvements <p><u>Standards Supported</u> EE-B-3, EE-C-4, FR-B-6, FR-C-1, FR-C-2, FR-C-3, FR-C-4, FR-C-5, FR-C-6, and FR-D-1</p>	

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
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<p>1. What benefits can be derived from your independent audit?</p> <p><u>Answer</u> The financial audit is designed to provide users of the District's audit report with assurance from an independent party (the auditor) that those financial statements are fairly presented. The independent audit provides one way to ensure accountability. The independent audit can be used by the District as a management tool for decision making and as a reference document for trend analysis.</p>	<p>1. Students will discuss first among themselves and then as a group how they use the annual audit and/or how the annual audit could be used. (10-15 minutes—beginning of class)</p> <p>2. Students will complete an audit quiz to locate/identify key components of the audit report. (20 minutes—end of class—the solution will be provided)</p>
<p>2. What are the statutory requirements for RFP?</p> <p><u>Answer</u> A single audit is an audit performed in accordance with Federal government provisions, designed to meet the needs of all Federal grantor agencies and required whenever a District expends \$500,000 or more in Federal awards in one fiscal year.</p>	
<p>3. How and why would a district use an audit committee?</p> <p><u>Answer</u> The audit committee is generally given responsibility for overseeing audit procurement and monitoring. The audit committee may also provide direction and guidance to management (the Board of Education and administration) on issues involving all aspects of the District's internal control and internal audit function, if applicable. The audit committee serves as a communications link between the auditor and management (the Board of Education and administration).</p>	

Academy Year Three				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	3	3	Finance Planning Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Capacity Facility Planning: Selecting Financial Professionals</u></p> <ul style="list-style-type: none"> Identify financial professional roles required Identify those who provide such roles Identify the method of procurement for that professional Create and coordinate the process to secure professionals Communicate effectively with stakeholders 			<p>Skill Sets <u>The Educational Enterprise: Legal Issues</u> Standard:</p> <ul style="list-style-type: none"> EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>Capacity Facility Planning: Developing a Long-Term Financial Plan</u></p> <ul style="list-style-type: none"> Understand legal options and requirements Evaluate district-wide capital needs Calculate capacity for school district Evaluate credit market standards Objectively evaluate the district's position within standards Communicate effectively with stakeholders Understand and coordinate the sale of securities Understand and coordinate investment of funds <p style="text-align: center;"><u>Standards Supported</u> FR-A-1, FR-A-7, FR-B-10, FR-B-11, FR-B-10</p>			<p>Skill Set: <u>Financial Resource Management: Principles of School Management</u> Standards:</p> <ul style="list-style-type: none"> FR-A-1 I apply economic and financial markets/theories. FR-A-7 I recognize and analyze significant social, demographic, and economic changes that may impact the financial plan of the district. <p>Skill Set: <u>Financial Resource Management: Budgeting and Financial Planning</u> Standards:</p> <ul style="list-style-type: none"> FR-B-10 I develop multi-year budgets that serve as a communications tool for the stakeholders. FR-B-11 I develop a financial model to monitor a school district's financial health. 	
<p><u>Capacity Facility Planning</u></p> <ul style="list-style-type: none"> Projecting sales taxes Anticipating taxes for capital expenditures <p style="text-align: center;"><u>Standards Supported</u> FR-A-1, FR-A-7, FR-B-10, FR-B-11</p>				

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. How do I select professionals and what input does this selection have on the project or process?</p> <p><u>Answer</u> Professional selection should be based on district procurement policies, as well as management or board comfort with professionals practicing in the industry. RFP is one method of procurement, however, RFP's should only be used where the district intends to objectively evaluate all of the information requested prior to making a decision.</p> <p>I will select professionals at the point in time when I need the level of service provided in order for me to accurately provide the information to stakeholders.</p>	<p>1. Example ratings comparison of four school districts. Have group rank the four.</p> <p>2. Example cash flow from state sales tax and construction project and figuring out how much to borrow.</p>
<p>2. How do I link my long-term facilities needs to my resources available and what impact does this have on my taxpayers?</p> <p><u>Answer</u> I will understand the financial capacity available as well as the facility needs, and I will develop a long-term plan to finance the facility needs, calculate the impact to taxpayers and objectively share this information with them.</p>	
<p>3. What constraints are there, legal or otherwise, on the district's ability to finance capital needs?</p> <p><u>Answer</u> There are many, including market constraints, statutory constraints, existing obligations and their impact on future capacity, impact of interest rates on borrowing, cost of the proposed capital requirements, inflation in construction costs and stakeholders willingness to finance.</p>	

Academy Year Four

Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	4	1	Accounting: Assets Skill Sets & Standards	2 hrs.
Course Content to Support Standards			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard: <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. Skill Set: <u>Property Acquisition and Management: Supply and Fixed Asset Management</u> Standard: <ul style="list-style-type: none"> • PA-B-1 I develop a system to manage and track inventories and distribution. • PA-B-2 I develop a program for the acquisition, maintenance, repair, and disposal of equipment. • PA-B-3 I develop a system for the financial analysis of life cycle costs and quality control. • PA-B-4 I develop a system to track capital assets. </p>	
<p><u>Establishing Asset Values</u></p> <ul style="list-style-type: none"> • Historical Cost Determinations <ul style="list-style-type: none"> ○ Land and buildings ○ Improvements ○ Equipment (including vehicles) ○ Construction in progress • Estimated Cost Determinations <ul style="list-style-type: none"> ○ Appraisals ○ Back trending <p style="text-align: center;"><u>Standards Supported</u> PA-B-3, PA-B-4, EE-CC-4</p>				
<p><u>Governmental Capital Assets & Proprietary Assets</u></p> <ul style="list-style-type: none"> • Definition: capital asset • Definition: proprietary asset • Buildings—50 years • Site improvements—20 years • Equipment—5 years for government funds, 12 years for proprietary • Threshold level (< \$5,000) • Salvage values • Depreciation <ul style="list-style-type: none"> ○ Straight line ○ Double declining balance • Artworks and book collections <p style="text-align: center;"><u>Standards Supported</u> PA-B-3, PA-B-4</p>				
<p><u>Asset Records and Systems</u></p> <ul style="list-style-type: none"> • Board Policies or Administrative Regulations • Capitalization 				

<ul style="list-style-type: none">• Repairs and maintenance costs• Disposition• Records keeping (property management & insurance management)• District's Reporting requirements• No CAR reporting for governmental funds• Proprietary funds reported on CAR• All reported on government wide financial statements:• Non-current assets on statement of net assets• Invested in capital assets, net of related debt for equity• Allocated by function in statement of activities• Detailed information in separate footnote for both governmental and proprietary funds. Include allocation of depreciation expense by function.• Note 1 to F/S would include disclosure of capital asset policy <p><u>Standards Supported</u> EE-C-4, PA-B-1, PA-B-2</p>	
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<p>1. What are the appropriate capitalization levels for the general fixed assets and proprietary fund fixed assets for Iowa schools?</p> <p><u>Answer</u> The capitalization level should be set to capture at least 80% of the value of all assets and should be greater than \$500 for an individual asset, but not exceed \$5,000 for any one item. This threshold will vary from district to district, primarily based upon size. For proprietary funds, all assets greater than \$500 shall be capitalized.</p>	<p>1. Students work on series of questions which ask the students to determine assets to be capitalized versus repairs and maintenance. Students share their answers with the class (5-10 minutes).</p>																								
<p>2. How should schools compute depreciation for those assets that are capitalized?</p> <p><u>Answer</u> The most effective and efficient method is to compute depreciation on a straight line basis using the half-year convention and the recommended lives from the GASB 34 committee.</p>	<p>2. Students work through series of examples which require them to select appropriate assets to capitalize, amount to capitalize, depreciation to be computed, entries to be recorded, and how reported. The examples use about 6-8 assets over the course of three years and the on-going impact of additions, deletions, etc. (30 minutes).</p>																								
<p>3. What entries are recorded for the purchase and depreciation of fixed assets for general fund and proprietary funds? Also, what reporting level are these entries made?</p> <p><u>Answer</u> For general fund (governmental wide financial statements only):</p> <table border="0"> <tr> <td>Depreciation expense-equipment</td> <td>XXX</td> <td></td> </tr> <tr> <td>Depreciation expense-improvements</td> <td>XXX</td> <td></td> </tr> <tr> <td>Depreciation expense-buildings</td> <td>XXX</td> <td></td> </tr> <tr> <td> Accumulated depreciation-equipment</td> <td></td> <td>XXX</td> </tr> <tr> <td> Accumulated depreciation-improvements</td> <td></td> <td>XXX</td> </tr> <tr> <td> Accumulated depreciation-buildings</td> <td></td> <td>XXX</td> </tr> </table> <p>To record depreciation for FYE 6/30/XX.</p> <p>For proprietary funds (all reporting levels):</p> <table border="0"> <tr> <td>Depreciation expense-equipment</td> <td>XXX</td> <td></td> </tr> <tr> <td> Accumulated depreciation-equipment</td> <td></td> <td>XXX</td> </tr> </table> <p>To record depreciation for FYE 6/30/XX.</p>	Depreciation expense-equipment	XXX		Depreciation expense-improvements	XXX		Depreciation expense-buildings	XXX		Accumulated depreciation-equipment		XXX	Accumulated depreciation-improvements		XXX	Accumulated depreciation-buildings		XXX	Depreciation expense-equipment	XXX		Accumulated depreciation-equipment		XXX	
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Accumulated depreciation-equipment		XXX																							

Academy Year Four

Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	4	2	Accounting: Long-Term Debt Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Accounting Principles</u></p> <ul style="list-style-type: none"> • Accounting Treatment of Debt on Fund Statements: Balance Sheet <ul style="list-style-type: none"> ○ Short-Term Obligations ○ Long-Term Obligations • Accounting Treatment of Debt on District Wide Statements: Statement of Net Assets <ul style="list-style-type: none"> ○ Note Disclosure ○ Short-Term Obligations ○ Long-Term Obligations <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-D-1, FR-D-2</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard:</p> <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. <p>Skill Set: <u>Financial Resource Management: Cash Management, Investments, and Debt Management</u> Standards:</p> <ul style="list-style-type: none"> • FR-D-1 I select professional advisors/contractors such as bond counsel, rating agencies, financial advisors, and underwriters. • FR-D-2 I use lease purchasing and partner with other jurisdictions such as municipalities, counties, and other school districts. 	
<p><u>Long-Term Debt: Types</u></p> <ul style="list-style-type: none"> • General Obligation Bonds • Revenue Bonds • Qualified Zone Academy Bonds (QZAB) • Capital Loan Notes • Non-Current Lease Purchase or Installment Contracts • Claims and Judgments • Pensions • Early Retirement Plans • Compensated Absences <ul style="list-style-type: none"> ○ Vacation ○ Comp Time ○ Sick Leave <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-D-1, FR-D-2</p>				
<p><u>Long-Term Debt: Proper Accounting Treatment</u></p> <ul style="list-style-type: none"> • Bonds and notes 				

<ul style="list-style-type: none"> • Lease-purchase agreements • Compensated absences • Sales tax/PPEL • QZAB • Debt <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-D-1, FR-D-2</p>	
<p><u>Constitutional Debt Limit</u> Review Article XI, Section 3 of the State of Iowa Constitution.</p> <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-D-1</p>	
<p><u>Continuing Disclosure Requirements</u></p> <ul style="list-style-type: none"> • Review SEC Rule 15c2-12 requirements for continuing disclosure for the holders of long-term debt. • Review exemption for issuers with less than \$10 million in debt outstanding <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-D-1</p>	

Three Objective Assessment Questions for This Course

Two In-Class Student Activities for This Course

<p>1. What are the legal types of debt for Iowa schools?</p> <p><u>Answer</u> GO Debt, Revenue Bonds, QZABs, Capital Loan Notes (PPEL only), Lease Purchase Agreements (PPEL only).</p>	<p>1. Quiz on PPEL Capital Loan Notes</p>
<p>2. What financing options are available to Iowa schools?</p> <p><u>Answer</u></p> <ul style="list-style-type: none"> • Property Taxes (GO Debt) • Sales Tax (Revenue Bonds, QZABs) • Physical Plant & Equipment Levy (QZABs, Capital Loan Notes and Lease Purchase Agreements) 	<p>2. Take them through GASB 34 financial statement regarding LTD. Note all occurrences where debt service (or long-term liabilities) appear in the financial statements.</p>
<p>3. What is the proper accounting treatment and reporting for Long Term Disability?</p> <p><u>Answer</u> <u>Receipt of Revenue (Capital Projects Fund)</u> Cash Other Financing Sources – Bonds <u>Payment of Debt (Debt Service Fund)</u> Principal Payment Interest Expense Cash</p> <p>Note: If payment is by PPEL or Sales Tax and inter fund transfer must be made to the debt service fund to provide cash for the repayment of principal and interest.</p>	

Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Finance Accounting	4	3	Accounting: Audit Reports/Financial Analysis Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Fair and Full Disclosure</u></p> <ol style="list-style-type: none"> Review financial highlights, contained in the Audit Report- Management Discussion and Analysis (MD&A) section. Review of auditor's comments & findings, contained in the Audit Report- Schedule of Findings and Questioned Costs section <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-C-3</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard:</p> <ul style="list-style-type: none"> EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. <p>Skill Set: <u>Financial Resource Management: Accounting, Auditing, and Financial Reporting</u> Standards:</p>	
<p><u>GAAP Audit Report: Review & Analysis</u></p> <ol style="list-style-type: none"> Review financial highlights, contained in the Financial Section including: District Wide & Fund Financial Statements and Notes to the Financial Statements. Review highlights contained in the Required Supplementary Information Section including: Budget to Actual Comparisons, Fund Analysis and Statistical Sections. <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-C-5, FR-D-11</p>			<ul style="list-style-type: none"> FR-C-3 I communicate the relationship between programs, revenues, and appropriations of the school district to the stakeholders. FR-C-4 I prepare, analyze, and report financial statements and support documents to the board of education periodically. FR-C-5 I use information conveyed in the annual audit report to improve financial tracking and reporting and internal controls. 	
<p><u>Financial Trend Analysis</u></p> <ol style="list-style-type: none"> Review of multi-year financial trend exhibits gathered from data included in a multitude of school district reports including: <ul style="list-style-type: none"> Annual LEA-CAR Annual Audit Report Annual Certified and Line Item Budgets <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, FR-C-3, FR-C-4, FR-D-11</p>			<p>Skill Set: <u>The Financial Resource Management: Cash Management, Investments, and Debt Management</u> Standard:</p> <ul style="list-style-type: none"> FR-D-11 I prepare a cash flow analysis, including a fund .balance report, for the board of education. 	
<u>Audit Committee Basics</u>				

6. Review of function and purpose of a school Audit Committee.
7. Review of actual policies and procedures of active school Audit Committees.

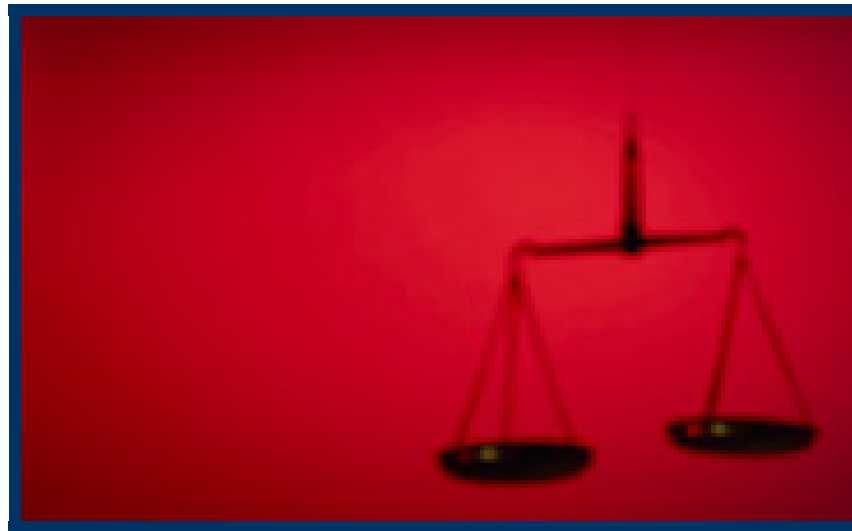
Standards Supported
 EE-C-4, FR-C-5

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. How do you effectively communicate to all stakeholders, administration, school board, and community at large the financial condition of the school district?</p> <p><u>Answer</u> You create a message that is designed to fit the audience you are communicating with. Keeping it simple with community members and adding more detail with administration and school board communications. Use of technology tools such as power point presentation software, is essential in “painting the picture” effectively with trends and graphs that help individuals conceptualize the important points.</p>	<p>1. Students break into groups of 3-5 and brainstorm methods of effective communication. Who are the stakeholders? Does the message delivery change dependent upon the audience? How? Results are reported out and recorded.</p>
<p>2. What are the key important elements in an annual audit report and how do you communicate these results to your stakeholders?</p> <p><u>Answer</u> Though there are many areas of the annual audit report that are important to review, the key areas to communicate to stakeholders would be the Letter of Transmittal, the Management Discussion and Analysis and Schedule of Findings and Questioned Costs. Under GASB-34, schools are now required to provide a Letter of Transmittal and the Management Discussion and Analysis sections. Both provide district stakeholders a wealth of information concerning the financial standing of the district in terms that are “user friendly.” Stakeholders will quickly find any and all audit comments expressing concern regarding the school district financial condition/practices in the Schedule of Findings and</p>	<p>2. Students break into groups of 3-5 and brainstorm the three most important financial health indicators that business officials should communicate to school district stakeholders. Are these indicators static (one period) or are they dynamic (multiple periods)?</p>

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>Questioned Costs.</p>	
<p>3. What are the important key trends and indicators that reflect the financial condition of the school district? Why are they important? How do you communicate these key trends and indicators to your stakeholders?</p> <p><u>Answer</u> There are many indicators indeed. Some of the best include <u>trend</u> data on property values, tax levies, enrollments, percentage of GF budget spent on wages and benefits, GF unspent balance, GF cash reserves, class size and fund balances for all district funds.</p>	

Academy Course Content

Legal Strand



Academy Year One				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Legal	1	1	Basic Governance Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>School Corporation</u></p> <ul style="list-style-type: none"> • Definition of corporation • Kinds of corporations <ul style="list-style-type: none"> ○ Ecclesiastical ○ Eleemosynary/charitable ○ Early municipal <p><u>Corporate Structure—Parliamentary Law & Procedure</u></p> <ul style="list-style-type: none"> • Constitution (Articles of Incorporation) • Statutes (Bylaws) • Rules and Policy • Case Law and Local Precedent • Board of Directors <ul style="list-style-type: none"> ○ Standard of Care <p><u>School Corporation Personnel</u></p> <ul style="list-style-type: none"> • Officers—Chapter 291 <ul style="list-style-type: none"> ○ President—Sections 279.1 & 291.1 ○ Secretary—Sections 279.3 & 291.2 & .6--.7 ○ Treasurer—Sections 279.3 & 291.12 & .14 • Directors—Section 274.7 • Duty of Care <ul style="list-style-type: none"> ○ Best interests of corporation ○ Independent judgment • Superintendent, principals, employees –279.20, 279.21, 280.14, 294 <p style="text-align: center;"><u>Standards Supported</u> EE-B-1, EE-B-2</p>			<p>Skill Set: <u>The Educational Enterprise: Public Policy and Inter-Governmental Relations</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • EE-B-1 I develop and apply the policies and roles of local boards of education, state/provincial educational authorities, state/provincial legislatures, and the federal government. • EE-B-2 I analyze the political and legislative process as it relates to local board elections, municipal governments, state/provincial legislatures and other local governmental jurisdictions. <p>Skill Set: <u>The Educational Enterprise: Legal Issues</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • EE-C-1 I identify the state/provincial and federal constitutional rights that apply to individuals within the public education system. • EE-C-2 I review and analyze appropriate statutory and constitutional authority regarding the administration of public schools. • EE-C-3 I review and analyze significant statutory and case law relative to financial resource management, human resource management, facility management, property management acquisition, information management including freedom of information and protection of privacy, and management of ancillary services. • EE-C-4 I apply personal "values clarification" and "ethical 	

<p>General Powers</p> <ul style="list-style-type: none"> • School board powers • Proprietary vs. governmental powers • Rule making <ul style="list-style-type: none"> ○ Section 279.8 ○ Section 21.6 <p>Specific Powers</p> <ul style="list-style-type: none"> • Bonds & other indebtedness • Lease purchase contracts • Leases • Contracts • Property acquisition & disposition • Taxes • Fees • School Closings <ul style="list-style-type: none"> ○ Barker Guidelines ○ Re Debra Miller • Organizational Structure <p style="text-align: center;"><u>Standards Supported</u> EE-C-2, EE-C-4</p>	<p style="text-align: right;">performance" as it relates to the entire profession of school business administration.</p> <p>Skill Set: <u>Facility Management: Planning and Construction</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • FM-A-2 I develop a working knowledge of funding sources and issues related to school construction including bond ratings, the rating process, and bond election processes. • FM-A-3 I develop appropriate procedures for selecting architects, engineers, construction managers, and other professionals. • FM-A-4 I review the legal and administrative responsibilities for advertising, awarding, and managing construction contracts. <p>Skill Set: <u>Property Acquisition and Management: Real Estate Management</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • PA-C-1 I develop procedures for the acquisition and disposal of land and buildings.
<p><u>Judicial Review of Policy</u></p> <ul style="list-style-type: none"> • Wisdom of local school • Courts will not interfere <p style="text-align: center;"><u>Standards Supported</u> EE-C-2, EE-C-4</p>	<p>Skill Set: <u>Information Management: Management Information Systems</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • IM-E-9 I maintain the historical records archive of the school district.

<p><u>Real Estate</u></p> <ul style="list-style-type: none">• Purchase<ul style="list-style-type: none">○ Authority to acquire sites○ Open meetings—closed session• Sale, lease, or other disposition<ul style="list-style-type: none">○ No closed session○ Appraisal○ Hearing○ Board resolution <p><u>Standards Supported</u> EE-C-3, EE-C-4, FM-A-2, FM-A-3, FM-A-4, PA-C-1</p>
<p><u>Void Contracts</u></p> <ul style="list-style-type: none">• Definition of voidness<ul style="list-style-type: none">○ Conflict of interest○ Improper procedure○ No statutory authority○ Open Meetings Law Violation <p><u>Standards Supported</u> EE-C-4</p>
<p><u>Legal Counsel</u></p> <ul style="list-style-type: none">• Employed attorney—Section 279.37<ul style="list-style-type: none">▪ Legal advice & opinions▪ Counselor▪ Investigator▪ Negotiator▪ Litigator▪ Attorney/client privilege• County Attorney• Attorney General• Bishop Case <p><u>Standards Supported</u> N/A</p> <p><u>Official Misconduct</u></p> <ul style="list-style-type: none">• Class D felony

- Serious misdemeanor
- Document Destruction—Federal Law

Limited Liability Indemnification

- Good faith & care
- Scope of authority
- Torts
- Contracts
- Statutory violations

Standards Supported

EE-C-1, EE-C-4, IM-E-9

Assessment Questions & Class Activity for This Course

**Iowa School Business Management Academy
Level 1 Basic Governance**

**1. Corporate Governance - Slippery Slope School District
Board Secretary/Administrative Assistant Hypothetical**

You are in your first year as Secretary of the Slippery Slope School District. You also serve as the Administrative Assistant to the Superintendent. As the District begins to prepare for this year's collective bargaining you become aware of the following facts when you are party to conversations with Bubba Edlaw and Sam Slimestone.

Bubba Edlaw, attorney for the School District, has negotiated the teacher's collective bargaining agreement for over 15 years. Each year, in preparation for bargaining, he meets with the business manager to review the finances of the school district to understand costs of salaries and benefits. He routinely has reviewed the last audit, the financial reports of the district to the state, and the budget (with particular emphasis to cash balances, reserve fund amounts, tax and revenue sources, and carryover amounts from the previous year). Bubba has learned over the years that the SSEA is very adept in "finding" sources of money they claim are "hidden away" by the business manager when he presents the financials to the Board of Education during the budget process and to the Education Association at the outset of bargaining.

As he reviews the information presented for this year, Bubba discovers some discrepancies that cause him to ask Sam Slimestone, the business manager, questions. Bubba is particularly concerned that the budget overstates the ending balance the previous fiscal year, and understates the amount for salaries and benefits. The audited financials seem to support his suspicions. Sam at first tries to convince Bubba that there is not any discrepancy, and Bubba asks Sam to take a second look to be sure.

When Bubba meets with Sam a few days later, Sam confesses that an "error" has been made, that he has over estimated the ending fund balance and under estimated the salary cost for the past two years. He tells Bubba, "how do you think we convinced the Board to settle the

Assessment Questions & Class Activity for This Course

negotiations the past two years? We never could have afforded those 5% salary increases otherwise!" Sam also tells Bubba that he had reviewed this with the former Superintendent, Gerta Getalong, who told Sam that she was fully aware of the situation and that Sam should not be worried about this practice. Bubba tells Sam that he is concerned that the district has violated the state budget law and that there may well be other legal or ethical implications that should be reviewed. Sam tells Bubba, "Your job is to negotiate the contract and get a good settlement, not to worry about the financials. That is my job". Bubba confirms that neither you nor the Board has been informed of these practices nor has the Board ever approved inter fund transfers.

When Bubba asks Sam how he intends to pay off the cash flow loans the district has taken, Sam tells Bubba, "not to worry, he plans to make more inter fund loans". Bubba knows that inter fund loans legally take Board approval.

Questions

Are you or Bubba obligated legally or ethically to take this matter to the Superintendent, the Board or the Board President?

If the Superintendent tells you not to worry, be happy, should you as the Board Secretary take it to the Board?

How should you respond if the Superintendent tells you he will consider you insubordinate if you take this information to the Board President?

What if one of you meet with the Board President, and the President says that the Board is aware of the situation and fully supports the former Superintendent's action, the actions that Sam has taken and plans to take in the future.

Are you obligated to inform the whole Board of this matter and discuss this with them?

Can you inform the Board of this situation in closed session or by some "confidential" communication?

Are you or Bubba obligated to report this to the County Attorney, the Attorney General, or some other state official?

What if the voters have already approved the bond issue and the District is scheduled to sell \$10,000,000 bonds within the next few weeks. Are you obligated to tell the underwriter or bond counsel?

Since his engagement is only for employment matters, is Bubba under any obligation at all to advise the District on these financial matters?

Is Bubba in a position where he may have to withdraw as counsel? If so, how should he proceed?

2. Use of School Facilities.

The Director of Maintenance is building a new house. He asks to use the District's dump truck and end loader on the weekends. He says he has insurance and will personally reimburse the District should anything happen to the equipment while he is using it. He also adds that the previous business manager used to let people "check out" school equipment on weekends so long as they return it Monday morning.

Assessment Questions & Class Activity for This Course

Question

What do you do?

3. Contract Formation.

The High School Principal brings you a contract which she has signed committing the High School to vending machines and the purchase of Nepco products for a ten-year period. He says that the Board President and Superintendent told him it was ok during a coffee break at a recent board meeting.

Question

What do you do with the contract?

Academy Year One				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Legal	1	2	Elements of Liability and Risk Management Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<u>Contracts</u>			Skill Set: <u>Type Standard & Benchmark Header Typed Here</u>	
<u>Torts</u>			Standard:	
<ul style="list-style-type: none"> • Definition • Civil actions—individuals, compensation • Criminal prosecutions—state, beyond reasonable doubt • Common law torts <ul style="list-style-type: none"> ○ Negligence ○ Intentional • Negligence <ul style="list-style-type: none"> ○ Elements <ul style="list-style-type: none"> ▪ Duty ▪ Breach ▪ Proximate cause ▪ Damages ○ Defenses <ul style="list-style-type: none"> ▪ Comparative Fault Act ▪ Sovereign Immunity & Iowa’s Municipal Tort Claims Act—Chapter 670 ○ Release • Intentional torts <ul style="list-style-type: none"> ○ Liability ○ Assault ○ Battery ○ Infliction of mental & emotional distress ○ False imprisonment • Specific torts <ul style="list-style-type: none"> ○ Educational malpractice 			<ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	

<ul style="list-style-type: none">○ Nuisance○ Defamation <p><u>Standards Supported</u> EE-C-4, AS-A-3</p>	
<p><u>Civil Rights or “Constitutional Torts”</u></p> <ul style="list-style-type: none">• Civil Rights Act• Relief• Section 1983• Discipline and Due Process• Violations of Freedom of Speech• Religious Freedoms <p><u>Standards Supported</u> EE-C-4</p>	

<p>1. <i>Consider writing a question about contracts.</i></p> <p>Answer:</p>	<p>1. <i>Need in-class activity.</i></p>
<p>2. <i>Consider writing a question about torts.</i></p> <p>Answer:</p>	<p>2. <i>Need in-class activity.</i></p>
<p>3. <i>Consider writing a question about Civil Rights.</i></p> <p>Answer:</p>	

Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Legal	2	1	The Legal System as Applied to School Districts Skill Sets & Standards	2 hrs.
Course Content to Support Standards			<p>Skill Sets: <u>The Educational Enterprise: Public Policy and Inter-governmental Relations</u> Standards:</p> <ul style="list-style-type: none"> • EE-B-2 I analyze the political and legislative process as it relates to local board elections, municipal governments, state/provincial legislatures and other local governmental jurisdictions. • EE-B-3 I use the skills necessary to interpret and evaluate local school board policies and administrative procedures to ensure consistent application in the daily operation of the school institution. <p>Skill Sets: <u>The Educational Enterprise: Legal Issues</u> Standards:</p> <ul style="list-style-type: none"> • EE-C-3 I review and analyze significant statutory and case law relative to financial resource management, human resource management, facility management, property management acquisition, information management including freedom of information and protection of privacy, and management of ancillary services. • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>The Relationship Among LEAs, AEAs, and the SEA</u></p> <ul style="list-style-type: none"> • SEA—Iowa Code Chapter 256 • AEA—Iowa Code Chapter 273 • LEA—Iowa Code Chapter 279 <p style="text-align: center;"><u>Standards Supported</u> EE-B-2</p>				
<p><u>Sources of Authority, Power, and Limitations</u></p> <ul style="list-style-type: none"> • United States Constitution • Federal Law <ul style="list-style-type: none"> ○ General Welfare Clause ○ Commerce Clause • State Statutory Law <ul style="list-style-type: none"> ○ Iowa Constitution ○ School Laws ○ Corporate Status ○ Operation ○ Role of the Board ○ "Shall" vs. "May" ○ Express and Implied Powers—Dillon's Rule ○ Limitation of Reasonableness • Administrative Law <ul style="list-style-type: none"> ○ Rulemaking Initiation ○ Declaratory Rulings ○ Agency Interpretations and Attorney General Opinions • Case Law <ul style="list-style-type: none"> ○ Judicial <ul style="list-style-type: none"> ▪ Dual System ▪ Precedent 				

<ul style="list-style-type: none"> ○ Administrative Case Law ○ Judicial Review ○ Power of Agency or Court on Review ○ “Exhaustion of Administrative Remedies” Doctrine ○ Delegation of Authority <p><u>Standards Supported</u> EE-B-2, EE-C-3</p>	
<p><u>Tuition Issues</u></p> <ul style="list-style-type: none"> ● Resident vs. non-resident ● Sharing and tuition ● “Shared Time” –private school students to public school ● Prohibition on “Rebates” <p><u>Standards Supported</u> EE-B-3, EE-C-4</p>	
<p><u>School Closings</u></p> <ul style="list-style-type: none"> ● Authority <p><u>Standards Supported</u> EE-B-3, EE-C-4</p>	
<p><u>Activities Sharing (Coop Agreements)</u></p> <ul style="list-style-type: none"> ● Athletic sharing agreements ● Athletic conferences <p><u>Standards Supported</u> EE-B-3, EE-C-4</p>	

1. <i>Consider writing a question about sources of authority.</i>	1. <i>Need in-class activity.</i>
2. <i>Consider writing a question about school tuition issues.</i>	2. <i>Need in-class activity.</i>
3. <i>Consider writing a question about school sharing agreements.</i>	

Academy Year Two				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Legal	2	2	Employment Law Overview Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Collective Bargaining</u></p> <ul style="list-style-type: none"> • History and Overview • Certified bargaining unit • Bargaining representative • Bargaining obligation & rights of exclusive representation • Prohibited practices & prohibited practice complaints • Grievance procedures & grievance resolution <p style="text-align: center;"><u>Standards Supported</u> EE-C-4, HR-A-4, HR-C-4</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standards:</p> <ul style="list-style-type: none"> • EE-C-3 I review and analyze significant statutory and case law relative to financial resource management, human resource management, facility management, property management acquisition, information management including freedom of information and protection of privacy, and management of ancillary services. • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. 	
<p><u>Individual Employee Contracting</u></p> <ul style="list-style-type: none"> • Teachers • Coaches • Administrators • Support employees <p style="text-align: center;"><u>Standards Supported</u> EE-C-3, EE-C-4, HR-A-3, HR-A-4, HR-C-4, HR-D-2</p>			<p>Skill Set: <u>Human Resource Management: Personnel and Benefits Administration</u> Standards:</p> <ul style="list-style-type: none"> • HR-A-3 I administer employment agreements including interpreting contract language, considering the concept of "past practice," "just cause" provisions, and grievance procedures. • HR-A-4 I research and explain various compensation arrangements including salaries and wages, employee health care benefit programs, and retirement options. 	
<p><u>Terminating the Employee Relationship</u></p> <ul style="list-style-type: none"> • Teachers • Coaches • Administrators • Support Employees <p style="text-align: center;"><u>Standards Supported</u> HR-A-3, HR-D-2</p>				

	<p>Skill Set: <u>Human Resource Management: Labor Relations and Employment Agreements</u> Standard:</p> <ul style="list-style-type: none"> HR-C-4 I review local and state/provincial laws and regulations with respect to impasse procedures such as mediation, voluntary arbitration, and binding arbitration. <p>Skill Set: <u>Human Resource Management: Human Relations</u> Standard:</p> <ul style="list-style-type: none"> HR-D-2 I assist with the processes related to the recruitment, selection, orientation, assignment, evaluation, and termination of school district personnel.
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Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. What is a permissive versus mandatory subject of bargaining and what is the importance of being one versus the other? How would you find out if you don't know?</p> <p><u>Answer</u> A Permissive subject is something you aren't required to bargain but may. A mandatory subject is something you must bargain about. The requirement to bargain means you must discuss it in "good faith" but are not required to agree. An unresolved mandatory item may go to binding arbitration but an unresolved permissive item cannot. Perb case decisions have determined what proposals are within the list of mandatory items of 20.9 of the Code. Some of those decisions have been appealed into the Courts. IASB has some publications which attempt to summarize these decisions. A knowledgeable school attorney or labor relations person should have a good working knowledge of the negotiability status of various proposals.</p>	<p>1. Overhead illustration of bargaining topics Discuss and identify as mandatory or permissive. Overhead illustration of common school district scenarios-identify what is permissible and what is a prohibited practice.</p> <p>2. Class discussion of what "just cause" is as it relates to terminations and who all is subject to this standard.</p>

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>2. Should/must all school district employees have contracts? What must be in a contract? What should be in a contract?</p> <p><u>Answer</u> Teachers, administrators and bus drivers are required to have written contracts. Other support employees are not. Chapter 279 addresses what must be in an administrator or teacher contract. The DE has a suggested bus driver form. It may be advisable to spell out the wages, benefits, and certain conditions of employment so there is a clear understanding between the parties. Be careful about how contracts are written. If hours or days of work are not guaranteed, then write language to make this clear. Making it clear that certain employees are employees "at will" may also be advisable.</p>	
<p>3. How do the processes differ for terminating a teacher, an administrator and a support employee? What additional factors could make a difference in the process that is followed for each?</p> <p><u>Answer</u> Answer Chapter 279 spells out the process for terminating a teacher and an administrator. Teacher terminations begin with a recommendation from the Supt with the opportunity for the teacher to request a hearing before the Board. If the teacher is non-probationary, he /she can appeal to an adjudicator and then to the Courts. A teacher termination must be for just cause. An administrator termination is initiated by the Board. A non-probationary administrator is notified when the Board votes to consider termination. A non-probationary admin can request a hearing before an ALJ which is a recommended decision which can be appealed by either party back to the Board for a final decision. A non- prob admin can then appeal to Court. Principal contracts and administrator terminations in the middle of a contract term must be for just cause. Supt contracts at the end of the contract term are not required to meet just cause. It is normally recommended to give support employees due process and thereby provide a hearing opportunity prior to the final decision to terminate. This is done for several reasons which may include consideration of Board policy, individual contracts or handbooks and general fairness. Board policies, handbooks, individual contracts, and veteran status are some of the factors which may make a difference in the process that is followed reasonably.</p>	

Academy Year Three				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Legal	3	1	Advanced Employment Law Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Civil Rights</u></p> <ul style="list-style-type: none"> • Title VII of the Civil Rights Act of 1964, 1991 <ul style="list-style-type: none"> ○ Amendments • Americans with Disabilities Act <ul style="list-style-type: none"> ○ Scope and Effective Date ○ Definitions ○ Exclusions ○ Employment ○ Accessibility Requirements • Equal Pay Act of 1963 • Age Discrimination Act of 1967 • Title I of the Civil Rights Act of 1968 • Rehabilitation Act of 1973 • Immigration Reform and Control Act • Iowa Civil Rights Act of 1965 • Affirmative Action <p style="text-align: center;"><u>Standards Supported</u> EE-B-2, EE-C-4, HR-A-4, HR-C-1</p>			<p>Skill Set: <u>The Educational Enterprise: Public Policy and Inter-Governmental Relations</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • EE-B-2 I analyze the political and legislative process as it relates to local board elections, municipal governments, state/provincial legislatures and other local governmental jurisdictions. <p>Skill Set: <u>The Educational Enterprise: Legal Issues</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. <p>Skill Set: <u>Human Resource Management: Personnel and Benefits Administration</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • HR-A-4 I research and explain various compensation arrangements including salaries and wages, employee health care benefit programs, and retirement options. • HR-A-5 I coordinate the procedures for termination of employment including the concept of "due process," and I am aware of the procedures, usually governed by collective agreements, with respect to reduction in work force. 	
<p><u>Affirmative Action</u></p> <ul style="list-style-type: none"> • United States Supreme Court Decisions • The Civil Rights Act of 1991 • Iowa Code Section 19B.11 • 281 Iowa Administrative Code, Chapter 95 • Iowa Association of School Boards Affirmative Action Manual (March 1990) 				

<p><u>Standards Supported</u> EE-B-2, EE-C-4, HR-C-1</p>	<p>Skill Set: <u>Human Resource Management: Labor Relations and Employment Agreements</u> Standard: <ul style="list-style-type: none"> HR-C-1 I analyze jurisdictional, state/provincial, and federal laws and regulations with respect to employment agreements. </p> <p>Skill Set: <u>Human Resource Management: Human Relations</u> Standard: <ul style="list-style-type: none"> HR-D-2 I assist with the processes related to the recruitment, selection, orientation, assignment, evaluation, and termination of school district personnel. </p>
<p><u>1st Amendment Rights</u></p> <ul style="list-style-type: none"> Freedom of Speech Freedom of Religion Freedom of Association <p><u>Standards Supported</u> EE-B-2, EE-C-4</p>	
<p><u>14th Amendment Rights</u></p> <ul style="list-style-type: none"> Property Interest Liberty Interest Due Process Requirements <p><u>Standards Supported</u> EE-B-2, EE-C-4, HR-A-5, HR-C-1</p>	
<p><u>Fair Labor Standards Act</u></p> <ul style="list-style-type: none"> Individuals covered by the Act Determining work hours Computing overtime Minimum wage Recordkeeping requirements <p><u>Standards Supported</u> EE-B-2, EE-C-4, HR-A-4, HR-C-1, HR-D-2</p>	
<p><u>Iowa Employment Laws</u></p> <ul style="list-style-type: none"> Iowa Wage Payment Collection Law (Iowa Code Chapter 91A) Employee Access to Personnel Files (Iowa Code Chapter 91B) Iowa Minimum Wage (Iowa Code Chapter 91D) Veterans Preference (Iowa Code Chapter 35C) Nepotism (Iowa Code Chapter 71) Polygraph Examinations (Iowa Code Section 730.4) Drug Testing (Iowa Code Section 730.5) Genetic Testing (Iowa Code Section 279.6) Religious Preference Law (Iowa Code Sections 729.1 and 2) Hazardous Chemicals Risk – Right to Know Law (Iowa Code 	

Academy Year Three				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Legal	3	2	Parent and Student Rights and Responsibilities	2 hrs.
Course Content to Support Standards				
<p><u>Parent Rights—Choice in Education</u></p> <ul style="list-style-type: none"> • Compulsory attendance • Accredited non-public schools • Competent private instruction • Exceptions (Iowa Code 299.2) • Open enrollment <ul style="list-style-type: none"> ○ Timelines ○ Procedures ○ Exceptions ○ Appeals ○ Student “count” ○ Transportation ○ Athletics <p style="text-align: center;"><u>Standards Supported</u> EE-B-2, EE-C-3, EE-C-4, IM-D-2, AS-B-1</p>			<p>Skill Set: <u>The Educational Enterprise: Public Policy and Inter-Governmental Relations</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • EE-B-2 I analyze the political and legislative process as it relates to local board elections, municipal governments, state/provincial legislatures and other local governmental jurisdictions. <p>Skill Set: <u>The Educational Enterprise: Legal Issues</u></p> <p>Standards:</p> <ul style="list-style-type: none"> • EE-C-3 I review and analyze significant statutory and case law relative to financial resource management, human resource management, facility management, property management acquisition, information management including freedom of information and protection of privacy, and management of ancillary services. 	
<p><u>Parent Rights—Impact on Subject Matter Taught</u></p> <ul style="list-style-type: none"> • Protection of Pupil Rights Amendment (“Hatch Amendment”) <ul style="list-style-type: none"> ○ Rights ○ No private right of action • Human Growth and Development Law (Iowa Code 279.50) <ul style="list-style-type: none"> ○ School responsibilities ○ Adult education ○ AEA staff development ○ Special programs for at-risk children • Special education parents—staffing team <ul style="list-style-type: none"> ○ Staffing notification ○ Staffing time and place 			<ul style="list-style-type: none"> • EE-C-4 I apply personal “values clarification” and “ethical performance” as it relates to the entire profession of school business administration. <p>Skill Set: <u>Information Management: Communications</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • IM-D-2 I understand the primary components of public information management and public relations. 	

<p>○ Parent notification</p> <p><u>Standards Supported</u> EE-B-2, EE-C-3, EE-C-4, IM-D-2</p>	
<p><u>Parent Rights—Student Records (Family Educational Rights and Privacy Act of 1974—FERPA)</u></p> <ul style="list-style-type: none"> • Two approaches • Withdraw federal funds • Applicable to virtually all educational institutions receiving federal funds • Definitions: student, parent, education records • Personally identifiable information • FERPA requirements for the institution • Enforcement/remedies • Records (Iowa Code Chapter 22) • Common fallacies <p><u>Standards Supported</u> EE-B-2, EE-C-3, EE-C-4, IM-D-2, IM-E-9</p>	<p>Skill Set: <u>Information Management: Management Information Systems</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • IM-E-9 I maintain the historical records archive of the school district. <p>Skill Set: <u>Ancillary Services: Transportation</u></p> <p>Standard:</p> <ul style="list-style-type: none"> • AS-B-1 I support and maintain a student transportation program that adheres to all legal requirements.
<p><u>Parent Responsibilities/Obligations</u></p> <ul style="list-style-type: none"> • Compulsory attendance • Immunization • Student fees • Transportation <p><u>Standards Supported</u> EE-B-2, EE-C-3, EE-C-4, IM-D-2, IM-E-9</p>	

<p><u>Student Rights</u></p> <ul style="list-style-type: none">• School Attendance• Personal freedoms<ul style="list-style-type: none">○ Speech○ Religion○ 4th Amendment—Freedom from unreasonable searches and seizures○ 5th and 14th Amendments—due process of law○ 8th Amendment—prohibiting cruel and unusual punishment <p><u>Standards Supported</u> EE-B-2, EE-C-3, EE-C-4, IM-D-2</p>	
<p><u>Student Responsibilities</u></p> <ul style="list-style-type: none">• Attendance• Behaving within reasonable rules of school <p><u>Standards Supported</u> EE-B-2, EE-C-3, EE-C-4, IM-D-2</p>	
<p><u>Special Education—Rights of Parents and Students</u></p> <ul style="list-style-type: none">• FAPE• Related services and support services including transportation• Other special education rights• Supreme Court case law in special education <p><u>Standards Supported</u> EE-B-2, EE-C-3, EE-C-4, IM-D-2, AS-B-1</p>	
<p><u>Special Education—Responsibilities of Parents and Students</u></p> <ul style="list-style-type: none">• Iowa Code 256B.6—duty to enroll• Competent private instruction <p><u>Standards Supported</u> EE-B-2, EE-C-3, EE-C-4, IM-D-2</p>	

<p>Abuse of Students</p> <ul style="list-style-type: none"> • Child abuse—Iowa Code Chapter 232 <ul style="list-style-type: none"> ○ Mandatory Reporting ○ Employer’s responsibility • Abuse of students by school employees—Iowa Code 280.17 and 281—IAC Chapter 102 <ul style="list-style-type: none"> ○ No mandatory reporting ○ Not handled by DHS ○ Two-step investigation process ○ Employment consequences <p>Standards Supported EE-B-2, EE-C-3, EE-C-4, IM-D-2</p>	
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Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. <i>Consider writing a question about parent rights.</i></p> <p>Answer:</p>	<p>1. <i>Need in-class activity.</i></p> <p>2. <i>Need in-class activity.</i></p>
<p>2. <i>Consider writing a question about parent responsibilities.</i></p> <p>Answer:</p>	
<p>3. <i>Consider writing a question about student rights.</i></p> <p>Answer:</p>	
<p>4. <i>Consider writing a question about student responsibilities.</i></p> <p>Answer:</p>	
<p>5. <i>Consider writing a question about special education.</i></p> <p>Answer:</p>	
<p>6. <i>Consider writing a question about student abuse.</i></p> <p>Answer:</p>	

Academy Year Four				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Legal	4	1	Bonding and Contracting Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>Infrastructure Planning</u></p> <ul style="list-style-type: none"> • Cost estimate/projections <ul style="list-style-type: none"> ○ Planning & design—teaching & learning needs ○ Land acquisition & site preparation ○ Construction cost ○ Equipment & furnishings ○ Construction management ○ Cost of issuance <p style="text-align: center;"><u>Standards Supported</u> EE-C-4</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard:</p> <ul style="list-style-type: none"> • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration. <p>Skill Set: <u>Finance Resource Management: Cash Management, Investments, and Debt Management</u> Standards:</p> <ul style="list-style-type: none"> • FR-D-8 I apply appropriate types of short-term debt financing instruments available to school districts. • FR-D-10 I analyze the legal constraints and methods of issuing long-term general obligation bonds including the bond rating process and the role of the bonding attorney and rating services. 	
<p><u>Infrastructure Financing</u></p> <ul style="list-style-type: none"> • General fund cost implications • Tax & revenue estimate • General obligation bonds <ul style="list-style-type: none"> ○ Bond issue size ○ Pre-sale analysis ○ Assumed issuance cost ○ Bond sale & disclosure ○ Disclosure for GO issues ○ Possible litigation ○ Issuance & closing ○ Construction cash flow—arbitrage rules ○ Small issuer exception from Rebate ○ Bank qualified bonds • PPEL loan agreement & notes • Sales tax & sales tax revenue bonds • Equipment notes • Energy notes 				

<p><u>Standards Supported</u> EE-C-4, FR-D-8, FR-D-10</p>	
<p><u>Bond Elections</u></p> <ul style="list-style-type: none">• Bond election<ul style="list-style-type: none">○ Petition○ Resolution to call election○ Date of election○ Commissioner of elections• Campaign committees <p><u>Bond Sale, Disclosure, Issuance and Delivery of Bonds</u></p> <ul style="list-style-type: none">• Public/private (negotiated) sale• Notice of sale and official statement• SEC Rules 15c2-12 and 10b-5• Pricing<ul style="list-style-type: none">○ Par v discount○ Ratings○ Insurance• Bond sale – manner of bidding• Issuance and closing <p><u>Continuing Disclosure</u></p> <p><u>Tax Exemption Certificate</u></p> <ul style="list-style-type: none">• Arbitrage rules• Reasonable expectations• Rebate and exceptions to rebate <p><u>Standards Supported</u> EE-C-4, FR-D-8, FR-D-10</p>	

<p><u>Bidding</u></p> <ul style="list-style-type: none">• Competitive bidding checklist• Competitive bidding<ul style="list-style-type: none">○ Public improvements○ \$25,000○ Design build○ Construction manager○ Performance contracting• Public policy<ul style="list-style-type: none">○ Public protection○ Secure competition○ Best results○ Lowest price○ Prevent fraud and collusion <p><u>Completion and acceptance</u></p> <ul style="list-style-type: none">• Chapter 573<ul style="list-style-type: none">○ Performance bond○ Retainage○ Certification of final completion○ Resolution accepting work <p><u>Standards Supported</u> EE-C-4</p>	
<p><u>Contracting</u></p> <ul style="list-style-type: none">• Critical contract considerations• Basic contract considerations• AIA – A –201• Instructions to bidders• Supplemental conditions• Completion, acceptance, & final payment <p><u>Standards Supported</u> EE-C-4</p>	

Three Objective Assessment Questions & Activities for This Course

2. The board has decided to build an addition to the elementary school. The construction manager has suggested that several portions of the project do not need to be included in the hearing notice, nor do they need to be competitively bid, if the project is divided into several smaller parts. The board president is insistent that the superintendent proceed as the construction manager proposes. As a graduate of the Academy, you have other ideas and questions that you believe should be reviewed with legal counsel.

A. Is a hearing necessary?
 B. Must all of the project be competitively bid?
 C. Can any of the projects that are less than \$25,000 be let without compliance with the competitive bid law?

3. Your school district is contemplating a bond issue. The financial advisor presents the following analysis for the construction of a new middle school:

Project Costs	
Land Acquisition	500,000
Site Preparation	650,000
Construction Cost	8,300,000
Equipment/furnishings	500,000
Design/Engineering/Mgmt.	750,000
Contingency	<u>486,000</u>
Subtotal Project Costs	\$11,206,000

Plus: Financing Costs

Capitalized Interest	\$340,000
Cost of Issuance -	95,000
Discount -	<u>218,000</u>
Subtotal Financing Costs	\$653,000

Less: Other Available Funds

Interest	\$150,000
PPEL, Refunds	<u>791,000</u>
Subtotal Other Funds	\$941,000

Bond Issue Size

Project Costs	\$11,206,000
Plus financing costs	<u>653,000</u>
Subtotal	\$11,859,000
Less Other funds	<u>941,000</u>
Bond Issue	\$10,925,000

3. The school board, feeling the heat, directs the Superintendent to develop plans for a new practice field. Polluter=s Oil Company has offered to sell a ten acre site near the high school if it can sell the property at a reduced price and get a tax credit for giving the difference between the purchase price and the appraised value. In the past there have been underground storage tanks on this site. There is one acre tract between the Polluters land and the high school site. The owner of that one acre objects to the project through his attorney and has advised the district that he will not sell to the district.

A local contractor has offered to draw plans for the site and do the grading for \$24,000. If you buy the ten acres and accept the contractor=s proposal, it is possible that the field can be used for fall practice. The contractor assures you that you can avoid competitive bidding requirements if you accept his proposal and let three other separate contracts for drainage work, irrigation system and seeding. The total cost of the acquisition and improvement is estimated to be \$120,000. State law requires that all engineering documents be prepared and certified by a registered engineer. The local contractor is not an engineer but says his brother-in-law, who is an engineer, will sign the plans for the field.

The board has given tentative approval to a \$50 a year participation fee to be earmarked to maintenance of the new practice field. Faith Church, whose pastor is president of the booster club, proposes that the church (which is located adjacent to the ten acre tract) purchase two of the acres jointly in conjunction with the school district and improve that portion of the site for parking to be used by the church and the school.

Assume that the Board approved all this, the practice field was built, as proposed, and now the football team=s star (two year all state) senior halfback was seriously injured during practice when he caught his leg in a pothole in the practice field. Although prior to the injury the halfback had a sure scholarship at Iowa State, University of Miami and Notre Dame, winter has come and gone, the injury has not fully healed, and the halfback now expects to join the Navy and see the world because his family cannot afford to send him to college. His father has been to see Sam Sharp, notorious plaintiff=s counsel on several occasions.

Questions:

How can the school district acquire the one acre tract if the owner continues to refuse to sell?

Can the board accept the contractor=s proposal to do the grading and let three other contracts without (a) having a registered engineer prepare and certify the plans; (b) competitively bidding the improvement project?

Can the board impose the participation fee?

Can the board accept the pastor=s proposal?

Does the star halfback have a claim against the district?

Academy Year Four				
Academy Strand	Level (cycle year)	Course # In Strand	Course Name and Course Benchmarks	Course Length
Legal	4	2	Advanced Governance Skill Sets & Standards	2 hrs.
Course Content to Support Standards				
<p><u>School Reorganization</u></p> <ul style="list-style-type: none"> • Board role vs. citizen role • Reorganization planning • Petition elements • Reorganization as an election issue • AEA procedures • Reorganization—personnel & board transition • Reorganization & collective bargaining • Reorganization follow-up <p style="text-align: center;"><u>Standards Supported</u> EE-C-4</p>			<p>Skill Set: <u>The Educational Enterprise: Legal Issues</u> Standard: • EE-C-4 I apply personal "values clarification" and "ethical performance" as it relates to the entire profession of school business administration.</p>	
<p><u>School Sharing</u></p> <ul style="list-style-type: none"> • Personnel or programmatic sharing <ul style="list-style-type: none"> ○ Iowa Code Section 280.15 ○ Iowa Code Section 257.11 • Whole-grade sharing <ul style="list-style-type: none"> ○ Iowa Code Sections 282.10--.12 ○ One-way or two-way ○ Costs ○ Provisions of agreements ○ Historical problems ○ Athletic/extracurricular sharing Iowa Code Section 280.13A <p style="text-align: center;"><u>Standards Supported</u> EE-C-4</p>				

<p>School Dissolution</p> <ul style="list-style-type: none"> • Iowa Code Sections 275.51---.55 • Dissolution committee <p>Standards Supported EE-C-4</p>	
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Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>1. Briefly describe the process and timeline for school district reorganization. List elements of a petition.</p> <p><u>Answer</u> Formulate petition (name of district, land description, governance-initial and regular Boards, assets and liabilities), signatures (by eligible electors totaling a number which is 20% of registered voters or 400 whichever is less), submit to AEA (hearing, decision, publication), election on whether to reorganize. Reorganization if voted by November 30 begins the following July 1.</p>	<p>1. Discuss the pros and cons of reorganization versus dissolution and explain why one might want to use one process versus the other.</p> <p>2. Discuss competing considerations in maintaining whole grade sharing status versus proceeding on to reorganization.</p>
<p>2. What are the common types of school sharing and what are common elements of whole grade sharing agreements?</p> <p><u>Answer</u> Common forms of sharing include personnel and programmatic sharing, i.e. sharing athletics or sharing a Superintendent or a teacher. Whole grade sharing involves two or more districts which cooperate in educating students through a contractual agreement and assign the responsibility to educate students at designated grade levels to a district. Whole grade sharing can be one way or two way. Common elements of whole grade sharing agreements include term of the agreement, definition of which grade levels each district will serve, financial arrangements, transportation, student jurisdiction and discipline, staffing, curriculum, conflict resolution, purchasing, etc.</p>	

Three Objective Assessment Questions for This Course	Two In-Class Student Activities for This Course
<p>3. How does dissolution differ from reorganization substantively and procedurally?</p> <p><u>Answer</u> In dissolution the process remains local by the appointment of a dissolution commission and a local Board hearing. The vote on dissolution only involves the dissolving district. Dissolution results in the complete assignment of district land and assets and liabilities to surrounding school entities and means the district goes entirely out of existence. Reorganization combines two or more districts into a new school district. The process involves important decision-making by the AEA and requires a majority vote in each of the two reorganizing school districts.</p>	