**Finance Officer Curriculum**

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MUNIS**:**

**General Ledger/Chart of Accounts**

* COA Set Up & Changes
* Journal Entries
* TAR
* CDIP
* YTD Budget Report
* Project Budget Report
* Monthly Financial Report
* Managing Project Accounts

**Budget Processing**

* Budget Projections
* Draft Budget
* Tentative Budget
* Budget Amendments
* Working Budget

**Year End Processing**

* Unaudited AFR
* Posting Last Year Adjustments
* Audited AFR

**Fixed Assets**

* Adding/Adjusting/Improving/Transferring/Retiring Assets
* EOY Fixed Assets
* Fixed Asset Discrepancy Report

**Payroll Processing & Reporting**

* Employee Master, Job Salary Records, etc.
* Salary Tables & New Year Processing
* PSD & CSD Reports
* KTRS Pathway
* KRS START
* SBAC
* KY Employee Benefits
* KY Unemployment Report
* Deferred Compensation Report
* Worker’s Compensation Audit Report
* W2
* ACA

**MUNIS Continuation:**

**Purchasing & Accounts Payable**

**Cloud Administration**

* User Account Maintenance
* Role Maintenance
* Cloud Admin 2.0
* KY Cloud Alternate ConnectionAudit**:**

**Internal**

* + Redbook
  + Federal & State Grant
  + Self-reviews during year prior to audits

**Annual Independent Audit**

* + How to use the audit report present to the board

**Choosing an Auditor**

**Audit Contracts**

**Extensions**

**Audit Preparation**

Budgets**:**

**Tentative**

**Working**

**Budget amendments**

**Budget Projections**

**SBDM allocations**

**Personnel**

**Carry-Forward vs Contingency**

**Activity Fund Budgets**

Cash Management/Transportation**:**

**Investments**

**Cash flow projections**

**Reconciliations**

**Federal Cash Requests**

**T Codes**

**Bus Purchases and Depreciation**

**How funding works within SEEK**

Construction/Facilities**:**

**702 KAR 4:160 Capital Construction Process**

* + General Information
  + Typical Project Workflow and Background
* When a Revised BG-1 is needed
* Do Not Submit incomplete BG-1 Project Applications

**Financial Aspects of Capital Construction Process**

* BG-1 Project Application (BG-1)
* BG-4 Contract Closeout
* BG-5 Project Closeout
* KRS 162.060 Plans for school buildings to be approved

**Funding Sources**

* Unrestricted Funds
* Restricted Funds
* Expenditures of Capital Construction Contingency Funds
* YES (with approval) with F.S.P.K., Capital Outlay or S.F.C.C funds
* NO for F.S.P.K., Capital Outlay or S.F.C.C funds
* Funding, including bond issuances
* Direct PO’s
* Student Population Based Funds
* Capital Outlay Funds
* Property Assessment Based Funds
* Local Nickel Building Fund
* Facilities Support Program of Kentucky (FSPK)
* Additional Nickels Available to Certain Districts:
* Original Growth Nickel
* Recallable Nickel
* Category 5 Nickel
* Equalized Growth Nickel
* Equalized Facility Funding Nickel
* Qualified Needs Based Funds
* Kentucky School Facilities Construction Commission (SFCC)
* SFCC Cash Requirements
* Urgent – Needs Grants

**Contract Administration**

Financial Statements**:**

**Unaudited AFR, balance sheet**

**Entity-wide statements, management’s discussion & analysis, notes**

**Monthly reporting**

Funding**:**

**SEEK**

**Data elements used for SEEK and Forecasting data**

**SEEK Shortfalls**

**Taxes-, process, property assessments, tax rate types and options, nickels**

**Sheriff/Clerk/PVA roles in Tax Process**

**Grants – Funding matrix**

**Indirect Cost**

**Flex Focus Guidelines**

**Submission of Quarterly CDIP**

**Federal Cash Request process**

**Completing Contract Calculation Worksheets if you district has a personnel MOA with KDE**

Internal Controls**:**

**Assets**

**Expenditures**

**Financial management system, including roles and security**

**Separation of duties**

**Fraud Prevention**

Purchasing**:**

**Model procurement**

**Bid law**

**Cooperative purchasing**

**District policies**

Food Service**:**

**Budget/Financial Analysis**

* Labor Cost and Productivity (meal equivalents)
* Menu – Controlling food cost
* Federal reimbursement
* Pricing – Reimbursement (PLE tool)
* Non-Reimbursable (Non-Program R Tool)
* Indirect Cost
* Revenue
* Data
* Meal Counting and Claiming/Benefit Issuance
* Direct Certification
* POS system – IC (attendance system)
* Procurement
* Allowable Costs
* Procurement plan – written procedures

District Miscellaneous**:**

**DPP**

**Federal Program**

**At Risk**

**Facility Needs**

**Transportation Needs**

**Technology Needs**

**Lunch box to IC**

**Free/Reduced lunch**

Resources**:**

**Finance News Letter**

**Financial Manual**

**KYMUG Listserv**

**Co-ops**

**Tyler Community**

**Tyler University**

**KASBO**

**SFMI**

**Commissioner’s Emails**

* Monday Superintendent email
* Commissioner’s Weekly Update email