

# New Bookkeeper Session

NASBO State Convention 2022

School Finance



## Presenters



Kelli Ackerman - Lincoln Public Schools

Erin Heineman - South Sioux City Community Schools

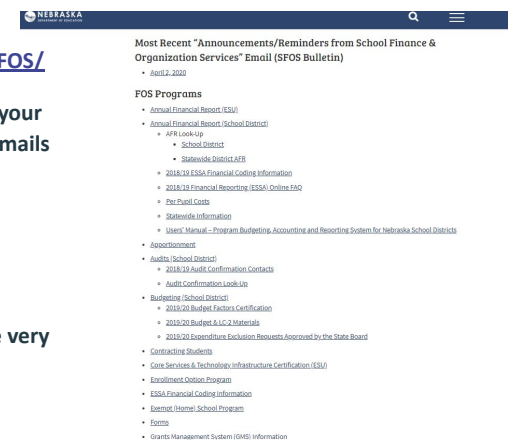
## Topics

- NDE Finance & Organizational Services
- Chart of Accounts & Coding
- ESSERS
- AFR
- Budget
- Human Resources & Payroll
- Revenue & Accounts Receivable
- Accounts Payable
- Special Programs & State & Federal Grants
- Audit Preparation
- Records Retention
- Professional Development Opportunities
- Questions?



## FOS (Finance & Organizational Services) Website

- <https://www.education.ne.gov/FOS/>
- Sign up for the FOS Email, & ask your Superintendent to forward the emails to you that he/she gets.
- State Aid, Budget, Audit
- Transportation
- Option Enrollment
- Textbook Loan
- Call FOS with questions, they are very helpful!



# Coding



## The Business Manager’s Bible

Use this throughout the year as a guide

### Coding Manual:

<https://www.education.ne.gov/FOS/users-manual/>

#### NEBRASKA SCHOOL DISTRICTS

2021-2022

#### ACCOUNTING STRUCTURE

#### & USERS’ MANUAL

Nebraska Department of Education

Revised December 2021

# Coding

## CLASSIFICATION OF FUNDS

A FUND is a sum of money or is the money derived from certain sources and set aside for specific purposes and activities. An ACCOUNT within a fund records the financial transactions that are similar in terms of a given frame of reference, either as a receipt or as a disbursement. The fund accounts collectively constitute a complete record of all transactions encompassed by the fund. In addition, State Statute §79-1089 requires that a public accountant or a certified public accountant annually examine all financial records maintained by school districts.

### GENERAL FUND

The General Fund finances all facets of services rendered by the school district. General Fund receipts are classified according to source while its expenditures are classified according to specific functions. The General Fund is maintained by all operating school districts in the state. General Fund expenditures are limited by statute. The tax levy for this fund is restricted. The General Fund cannot be used to purchase buildings or land for the district – those are functions of the Special Building Fund.

### DEPRECIATION FUND

A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of the Depreciation Fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted by statute as part of the Allowable Reserve Limitation. The Depreciation Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

## PROGRAM RECEIPT CODING

### 1000 LOCAL RECEIPTS

#### TAXES

- 1100 TAXES LEVIED/ASSESED BY SCHOOL DISTRICT/ESU:** Compulsory charges levied by the school district or ESU to finance services performed for the common benefit. Revenue derived from the tax levy and all other local taxes which accrue to the school district or ESU, including any school revenue originating from local taxation, housing authority, or TIF related revenue.
- 1115 CARLINE TAXES:** Personal property taxes assessed on private rail cars that are collected by the state and distributed to political subdivisions based on railroad taxes levied.
- 1120 PUBLIC POWER DISTRICT SALES TAX:** The school district's share of the 5% tax on the gross revenue of Public Power Districts derived from the retail sales of electricity in cities and villages.
- 1125 MOTOR VEHICLE TAXES:** Revenue derived from motor vehicle taxes collected by the county and distributed based on the relation of the school district's levy to the total levy in the county.
- 1140 PENALTIES & INTEREST ON TAXES (LEVIED/ACCESSED BY SCHOOL DISTRICTS/ESU):** Revenue from penalties for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.
- 1190 OTHER TAXES (LEVIED/ACCESSED BY SCHOOL DISTRICTS):** Other forms of taxes the school district levies/assesses, such as licenses and permits. Separate accounts may be maintained for each specific type of tax.

# Coding

TABLE 1

## DIMENSIONS FOR FUND DISBURSEMENTS

FUND	RECEIPT / EXPENDITURE	FUNCTION	OBJECT
01 – General	1 – Receipt	1000 – Instruction	100 – Salaries
02 – Depreciation	2 – Expenditure	2000 – Support Services	200 – Benefits
03 – Employee Benefit		3000 – Operation of Non-Instructional Programs	300 – Purchased Professional and Technical Services
04 – Contingency		3400/3500 Private and State Categorical Programs	400 – Purchased Property Services
05 – Activities		4000 – Facilities Acquisition & Construction	500 – Other Purchased Services
06 – School Nutrition		5000 – Debt Services	600 – Supplies
07 – Bond		6000 – Federal Programs	700 – Property
08 – Special Building		8000 – Transfers	800 – Debt Services & Miscellaneous
09 – Qualified Capital Purpose Undertaking Fund		9000 – Non-Program Expenditure	900 – Other Items
10 – Cooperative			
12 – Student Fee			

## PROGRAM DISBURSEMENT CODING

According to *Financial Reporting for Local & State School Systems* from the U.S. Department of Education, the function describes the activity for which a service or material object is acquired. The functions of a school district are classified into five broad areas: instruction, support services, operation of non-instructional services, facilities acquisition and construction, and debt service. Functions are further classified into sub-functions. Each classification is presented by a code number followed by a description.

### FUNCTIONS

**1000 SERIES - INSTRUCTION:** Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium—such as television, radio, computer, the Internet, multimedia, telephone, and correspondence—that is delivered inside or outside the classroom or in other teacher-student settings. Included here are the activities of aides or classroom assistants of any type (graders, teaching machines, etc.) who assist in the instructional process. If proration of expenditures is not possible for department chairpersons who also teach, include department chairpersons who also teach in instruction. ESU: Quiz Bowl, Expulsion Programs, & Drivers' Ed Program. Expenditures for full-time department chairpersons should be reported in function 2490 Other Support Services – School Administration. (Used with all programs 100–900)

**1100 REGULAR INSTRUCTION:** Instruction includes the activities dealing directly with the interaction

### DISBURSEMENT OBJECT CODING

**SALARIES:** Amounts paid to both permanent and temporary employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.

**REGULAR EMPLOYEES:** Full-time, part-time, and prorated portions of the costs for work performed by permanent employees of the school district/ESU.

105 SUPERINTENDENT/ESU ADMINISTRATOR (Only in Function 2320)

110 NON-INSTRUCTIONAL

111 TEACHERS/PROFESSIONAL STAFF

112 INSTRUCTIONAL AIDES & ASSISTANTS

113 SUBSTITUTE TEACHERS

114 TECHNICAL STAFF

116 PROFESSIONAL NON-CERTIFICATED DIRECTORS

**TEMPORARY EMPLOYEES:** Full-time, part-time, and prorated portions of the costs for work performed by employees who are hired on a temporary or substitute basis. Employee benefits are not usually offered. I.e., Community Coaches.

120 NON-INSTRUCTIONAL

121 TEACHERS/PROFESSIONAL STAFF

122 INSTRUCTIONAL AIDES & ASSISTANTS

# Coding

## 2021 – 2022 CODING ADJUSTMENTS

01 GENERAL FUND		
431	Non-Technology Related Repairs & Maintenance	Added to: <ul style="list-style-type: none"><li>220X's Support Services</li><li>240X's</li><li>250X's Central Services</li></ul>
432	Technology Related Repairs & Maintenance	
540	Advertising	Added to 3400 Categorical Grants
550	Printing and Binding	Added to: <ul style="list-style-type: none"><li>210X's Support Services – Students</li><li>220X's Support Services - Instruction</li><li>3400 Categorical Grants</li></ul>
05 ACTIVITIES FUND		
5300	Proceeds From Disposal of Real or Personal Property	Added to Receipts
440	Rentals - Other	Added to 2900 Other Support Services
07 BOND FUND		
1190	Other Taxes	Added to Receipts
317	Contracted Legal Services	Added to 2330 Support Services
08 SPECIAL BUILDING FUND		
1190	Other Taxes	Added to Receipts
317	Contracted Legal Services	Added to 2330 Support Services
09 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND		
1190	Other Taxes	Added to Receipts

## NEW CODES FOR 2021 - 2022

01 GENERAL FUND	
Revenue	IDEA PART B ARP PROPORTIONATE SHARE: American Rescue Plan 2021. Part B LEA flow-through funds received for special education services of parentally placed nonpublic children with disabilities ages three to twenty-one. (Code disbursements to Function 6423)
4423	
Revenue:	AMERICAN RESCUE PLAN – HOMELESS CHILDREN AND YOUTH I (ARP HCY I): Receipts from the ARP Homeless I funds to support the specific needs of homeless children and youth. (Code disbursements to 6993)
4993	
Revenue:	AMERICAN RESCUE PLAN – HOMELESS CHILDREN AND YOUTH II (ARP HCY II): Receipts from the ARP Homeless II funds to support the specific needs of homeless children and youth. (Code disbursements to 6994)
4994	
Disbursement:	IDEA PART B ARP PROPORTIONATE SHARE: American Rescue Plan 2021. Expenditures funded through Part B LEA flow-through funds for special education services of parentally placed non-public school children with disabilities ages three to twenty-one. (Code receipts to 4423)
6423	
Disbursement:	AMERICAN RESCUE PLAN – HOMELESS CHILDREN AND YOUTH I (ARP HCY I): Expenditures supported by the ARP Homeless I funds to support the specific needs of homeless children and youth. (Code receipts to 4993)
6993	
Disbursement:	AMERICAN RESCUE PLAN – HOMELESS CHILDREN AND YOUTH II (ARP HCY II): Expenditures supported by the ARP Homeless II funds to support the specific needs of homeless children and youth. (Code receipts to 4994)
6994	

## ELIMINATED CODES FOR 2021 – 2022

ELIMINATED FROM ALL FUNDS	
Object Code:	AUDIO-VISUAL MATERIALS – now included in 650
642	

## ESSER Coding

<https://www.education.ne.gov/esser/>

ESSER Fiscal Monitoring guidance is available on the NDE ESSER website to highlight necessary supporting documentation for fiscal monitoring, required written justification to support ESSER allowable expenditures, and support for equitable services to have on hand. The guidance also provides general Uniform Guidance information which is also helpful for navigating ESSER funding.

**Priorities-Based Strategic Planning**  
It is important to remember that these are one-time funds that must be used to prepare for and respond to impacts of the COVID-19 pandemic. School districts should consider multi-year budgets in alignment with the priorities of the *Nebraska Framework for Research and Accountability*, outlining how the LEA will support their schools in meeting the social, emotional, and academic needs of their students through the fall of 2024.



For ESSER fiscal program compliance or general Uniform Guidance questions, please contact Tom Goeschel, Director of Grant Compliance, at 402-890-8912 or [Tom.Goeschel@nebraska.gov](mailto:Tom.Goeschel@nebraska.gov).

ESSER Grant monies needs to be included in your budget for revenue & expenses.

<div> <div> <b>ESSER III</b> Funding Overview for LEAs </div> <div>INVESTMENTS IN <i>Nebraska</i></div> </div>			
<p>The American Rescue Plan (ARP) Act was signed into law March 11, 2021 by President Biden, and includes another round of the Elementary and Secondary School Emergency Relief Fund (ESSER III), providing a total of nearly \$122 billion to States and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.</p> <p><b>Nebraska's Elementary and Secondary School Emergency Relief Funding Summary</b></p>			
Grant Fund	ESSER I (March 2020)	ESSER II (January 2021)	ESSER III (March 2021)
Total Nebraska ESSER Aid	\$45,083,085	\$243,873,530	\$549,484,612
Stimulus Program	C-ESSER Act	C-ESSER Act	ARP Act
State Allocation & Methodology	State Allocation	State Allocation	State Allocation
Total ESSER Allocation	\$13.2 billion	\$54.3 billion	\$122 billion
Total Nebraska ESSER Allocation	\$45,083,085	\$243,873,530	\$549,484,612
Minimum LEA Allocation	\$58,576,577	\$218,766,177	\$491,317,757
Available for Obligation*	9/30/22	9/30/23	9/30/24
Main Purpose of Funds	Provide students and educators have devices, connectivity, support needed to continue to learn, and provide communication support to families and students.	Measure and address learning loss among students; address inequity affected by COVID-19 and school closures, particularly students with high-needs.	Reopen schools and sustain safe operation aligned to CDC guidance for in-person learning. Provide evidence-based interventions to meet social, emotional, and academic needs.

\*Period of availability includes the funding period. Pre-owned costs are allowable for expenses incurred from March 13, 2020 for ESSER I, E, II.

Although the ESSER III uses of funds are similar to those for ESSER I and II, there are important distinctions:

- period of funds availability
- maintenance of equity requirements
- LEA 20% reservation requirement for evidence-based activities and interventions
- seek public comment on LEA plans for safe return to in-person instruction, post on LEA website
- seek stakeholder engagement/public comment for use of funds plan

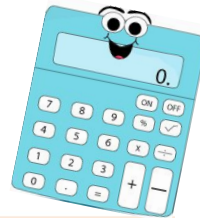
## AFR Test Upload

- The AFR Test Upload site opens annually & is available now for 21/22.
- Test your account codes to verify your upload will be accepted prior to the actual AFR upload.
- This process insures that the chart of accounts within your accounting system matches the Master Account Code List provided by NDE.
- Errors should be corrected prior to finalizing your audit. Your audit reports should match the AFR.

<https://www.education.ne.gov/fos/annual-financial-report-school-district/>

## Budget: Revenue

- State Aid & Federal Grants
- Local Revenue - Assessed Valuation/Levies



### How to figure a levy

B2 Dollar Amount Requested **\$9,567,986.77** put in # & it will calculate levy

B3 Divided by Valuation 986,390,463

x 100 = levy request 0.9700 = sum((b2/b3)\*100)

B7 Estimated Levy **0.97** put in levy # & it will calculate \$\$\$ should match above

B8 x Valuation 986,390,463

Divided by 100 \$9,567,987 = sum((b7\*b8)/100)

## Budget: Expenditures

Once your budget is approved by the Board Expenditures by fund, cannot exceed what was approved.

FUNDS	Actual Disbursements & Transfers 2019-2020 (1)	Actual/Estimated Disbursements & Transfers 2020-2021 (2)	Budgeted Disbursements & Transfers 2021-2022 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal Real Property Tax Requirements (7)
rat	\$ 45,409,496.68	\$ 48,766,063.15	\$ 57,870,100.00	\$ 7,173,220.90	\$ 53,242,512.62	\$ 11,920,000.00
ciation	\$ 265,454.37	\$ 537,000.00	\$ 2,666,050.23		\$ 2,666,050.23	
yee Benefit	\$ 20,031.75	\$ 20,000.00	\$ 500,000.00	\$ 327.62	\$ 500,327.62	
gency	\$ -	\$ -	\$ -		\$ -	
ies	\$ 531,333.41	\$ 431,000.00	\$ 1,024,213.61	\$ 20,000.00	\$ 1,044,213.61	
il Nutrition	\$ 2,032,463.33	\$ 2,057,700.00	\$ 2,538,732.22	\$ 500,000.00	\$ 3,038,732.22	
	\$ 1,076,075.00	\$ 1,056,075.00	\$ 1,044,075.00	\$ 1,334,180.00	\$ 1,389,034.64	\$ 999,210.00
al Building	\$ -	\$ 1,488.00	\$ 2,625,644.31		\$ 2,625,644.31	
ed Capital se Undertaking	\$ 215,431.07	\$ 163,597.43	\$ 386,880.74	\$ -	\$ 216,769.28	\$ 171,820.00
erative	\$ 57,600.00	\$ 12,200.00	\$ 100,000.00	\$ -	\$ 100,000.00	
nt Fee	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
ALS	\$ 49,607,886.61	\$ 53,045,123.58	\$ 68,780,696.11	\$ 9,027,728.61	\$ 64,848,284.53	\$ 13,091,050.00

## Budget: LC2 & Cash Reserves

2020/21 Section A: Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-10 41,498,637
Access to Prior Year's Unused Budget Authority (Maximum Amount: \$755,529)	A-35 755,529
Total Adjusted Budget Authority	A-36 42,254,166
Total Allowable Budget Authority	A-78 42,254,166

2020/21 General Fund Budget of Disbursements & Transfers and Unused Budget Authority	
2020/21 General Fund Budget of Disbursements & Transfers	B-186 49,313,278
RB621 Special Grant Funds	B-110 2,489,099
2020/21 Special Education Budget of Disbursements & Transfers	B-126 7,593,160
2020/21 General Fund Laid Exclusions	B-130 729,419
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140 58,501,699
2020/21 Unused Budget Authority	B-150 3,752,467

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority	
2019/20 Total Unused Budget Authority	B-160 46,074,438
2020/21 General Fund Expenditure Growth	B-162 755,529
Adjusted Unused Budget Authority	B-164 45,318,929
2020/21 Unused Budget Authority	B-170 3,752,467
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-172 49,071,396

2020/21 Allowable Reserves and Total Reserves	
2020/21 Applicable Allowable Reserve Percentage	C-170 25.03
2020/21 Total Allowable Reserves	C-180 12,328,329
2020/21 General Fund Necessary Cash Reserve	C-300 9,845,410
2020/21 Depreciation Fund Total Requirements	C-310 2,480,309
2020/21 Employee Benefit Fund Necessary Cash Reserve	C-320 2,600
Total Reserves	C-340 12,328,319

## Budget: Timeline & Communication



- Budget Timeline - see NDE website - <https://www.education.ne.gov/fos/budgeting-school-district/>
- Pay close attention to publishing dates and required forms
- LB644** changes requirements for publishing budgets & deadline dates
  - Publishing Dates - budget must be published four days prior to hearing (not including the date of the hearing)
  - If your local newspaper only publishes weekly, plan ahead!
  - Budget Document due by **Sept 30th** this year due to **LB644**
- Additional Assistance with budget
  - NDE Budget Webinar- **June 29th** <https://www.education.ne.gov/fos/webinars/>
  - NDE New Supt. Budget Workshops in July (not just for Supts.) <https://www.education.ne.gov/fos/budgeting-school-district/new-supt-orientation/>
- What is your plan for communicating your budget with the board and public?
- Auditor of Public Accounts: <https://auditors.nebraska.gov/>

## Human Resources & Payroll

- Checklist - what do you do when someone is hired?
- Checklist - what do you do when employment is terminated?
- Consistency - does your payroll software match what you are reporting to NDE for staff reporting? Do they match your grant applications?
- Confidentiality is so important in dealing with HR & Payroll
- Know your Board Policies and follow them. If policies don't work, go through the proper channels to change or add policies.

## Human Resources & Payroll

- Monthly Reports - Retirement, Federal taxes, State taxes
  - <https://npers.ne.gov/SelfService/>
- Quarterly Reports - 941, 941N, Unemployment
- Yearly Reports - W2, W2N, W3N, 1099, ACA Reporting



### School Estimator

Your Information	Your Estimate
Your Date of Birth (MM/DD/YYYY)	<input type="text"/>
Estimated Termination Date (MM/DD/YYYY) If prior to 6/30/1996, contact NPERS Offices for an estimate.	<input type="text"/>
Estimated Month to Begin Benefits Must be after termination date.	May   2020   Help
Estimated Years of Service at Retirement	<input type="text"/>
When did you begin plan participation?	Select Date   Help
Salaries may be subject to capping	
Estimated Highest Annual Salary 1	<input type="text"/>   Help



## Revenue & Accounts Receivable

- NDE Audit Confirmation:  
<https://fos.education.ne.gov/fos/ADSS/auditconfirmation/auditconfirmation.aspx>
- NDE Payment Lookup:  
<https://applications.education.ne.gov/edpays/edpaymentlookup.asp>
- County Treasurer Receipts - know how to code the deposits
- State Aid (TEEOA)
- Federal Grants
- Other State Receipts

AUDIT CONFIRMATIONS  
9/1/2021 to 2/28/2022  
**22-0011-000 SOUTH SIOUX CITY PUBLIC S**  
NIS Address Number: (00564469)

DESCRIPTION	AFR ACCOUNT	CFDA	AMOUNT
NON-CATEGORICAL		10.555	1,426,665.89
HIGH ABILITY LEARNERS	3535		26,660.00
APPORTIONMENT & IN LIEU OF SCHOOL LAND TAX	3400		446,747.38
CAREER/TECHNICAL EDUCATION-BASIC GRANTS	4525	\$4,048	37,133.00
EARLY CHILDHOOD ENDOWMENT PROJECT	3541		2,941.15
ESSER-CARES	6996/4	\$4,425	806,882.00
	996		
ESSER-CRRSA	6997/4	\$4,425	673,950.00
	997		
FRUIT/VEGETABLE PROG	4210	10.582	26,088.24
IDEA BASE	6404	\$4,027	990,479.00
IDEA BASE PRESCHOOL	4516/5	\$4,173	19,767.00
	406		
SCHOOL LUNCH, BREAKFAST, SNACK, MILK - FEDERAL	4210	10.555	12,028.00

## Accounts Payable

- Accounts Payable
  - W9's & 1099's (New: 1099-NEC and 1099-MISC)
  - Labor Laws ex: Contracted Service vs Employees
    - Officials/Referees
  - Expense Management/Staff Reimbursements
- General Ledger
- Learn your accounting software
  - Debits & Credits - journal entries
- Understand Financial Reports, what are you sharing with the Board each month?



## Special Programs & State & Federal Grants

- Poverty/LEP plans
- Time & Effort Documentation for federal programs
- E-Rate
- Fairbanks- Medicaid
- Grants Management Guidance: <https://www.education.ne.gov/gms2/>
- Grants Management System, Data Collection, NSSRS and Advisor

## Audit Preparation

**Audit prep occurs every week, not just in August and September**

- **Document, Document, Document**
- NDE Rule 1: School Audit Procedures and Rule 2: Uniform System of Accounting
- What are your internal controls?
  - Activity Fund Accounts - many hands in the pot
- Are you completing and reviewing your bank reconciliations monthly?
- Federal Programs & Single Audits
- Balance your payroll
- Is your budget on target, has it exceeded the budget you sent to the State?
  - You cannot overspend expenditures without amending your budget

**If you have questions, contact your auditor throughout the year.  
You don't have to wait until September to talk to them!**



## Records Retention

- Don't keep everything *FOREVER*
- Most any documents you have can be requested at anytime
- Unless you're prepared to defend what was done 30 years ago - get rid of it!
- You'll keep personnel/payroll records the longest (50+ yrs) because of retirement

[https://sos.nebraska.gov/sites/sos.nebraska.gov/files/doc/records-management/local-government/10\\_website.pdf](https://sos.nebraska.gov/sites/sos.nebraska.gov/files/doc/records-management/local-government/10_website.pdf)

Nebraska Secretary of State  
Records Retention  
for Local School Districts

### Schedule 10

### LOCAL SCHOOL DISTRICTS

May 24, 2018

Nebraska Records Management Division  
440 South 8<sup>th</sup> Street, Suite 210  
Lincoln, NE 68508  
(402) 471-2559

## Worst-Case Scenario

*What happens if you can't come to work for a while? Who knows your job?*

- Job descriptions aren't enough
- **Document, Document, Document**
  - Important due dates
  - Daily, weekly, monthly, quarterly and annual duties
  - Detailed instructions for completing tasks that are infrequent
- Good procedure documentation will support you in your job and help you maintain consistency in application of policy and/or practice
- No need to reinvent the wheel - seek examples from your professional network
- Where are your files - paper or electronic?
- Review on a regular basis

*Do you know the job of others in the office? What is your backup plan?*

## Professional Development Opportunities

NASBO Membership, Meetings & Annual Conference

NCSA Conferences & Workshops

NDE Meetings, Workshops & School Finance Newsletters

NE Association of Education Professionals Convention

Blue Cross Blue Shield/EHA Summer Meeting

NPERS Summer Workshop

Legal workshops



## Advice & Thoughts

### Conciseness & Confidentiality

- You need to have a team who are **concise** in their work
- Important that office personnel treat all documents within in the district with utmost **confidentiality**

### Consistency & Communication

- **Consistency** in administering administrative policies and procedures is a must in all areas of school finance
- **Communicating** policies & procedures with staff is so important

**Surround yourself** with competent people and let them do their job, but it is your responsibility to make sure laws are followed & reports filed

**Educate yourself** by attending workshops/conferences **Join NCSA**. They have many conferences throughout the year and you will meet other business mgrs & administrators by networking at those conferences.

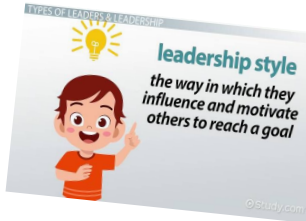
- **Networking** is so important to develop a support team you can call. NASBO members help each other
- **Know that you will have some very stressful days & that there will be more rewarding days to come**



## Leadership Qualities

The role of a leader is not to come up with all the great ideas. The role of a leader is to create an environment in which great ideas can happen.

SIMON SINEK



### EMPOWERING THE LEADER IN ALL OF US



- 1. Honesty and Integrity**  
The supreme quality of leadership is unquestionably integrity.
- 2. Confidence**  
As a leader, you have to be oozing with confidence.
- 3. Inspire Others**  
Inspire your followers by setting a good example.
- 4. Commitment and Passion**  
Be passionate and get your hands dirty.
- 5. Good Communicator**  
You must communicate your message effectively.
- 6. Decision-Making Capabilities**  
Decisions taken by leaders have a profound impact on their people.
- 7. Accountability**  
Everyone on the team is accountable for what they are doing, starting with the leader.
- 8. Delegation and Empowerment**  
Empower your followers and delegate tasks to them.
- 9. Creativity and Innovation**  
Innovation distinguishes between a leader and a follower.
- 10. Empathy**  
Leaders should develop empathy with their followers.

Sarmad Hasan

## QUESTIONS?

THANK YOU FOR ATTENDING!



Kelli Ackerman - Lincoln Public Schools - [kackerm@lps.org](mailto:kackerm@lps.org)

Erin Heineman - So Sioux City Community Schools - [erin.heineman@ssccards.org](mailto:erin.heineman@ssccards.org)

