



Business Manager Fundamentals

McKinney, TX

Wednesday, July 17 | Agenda

8:45 – 9:00

Introductions and Welcome

TASBO Staff

9:00 – 10:00

Account Coding & Budgeting 101

With a 20-digit account code system required by TEA, it is important to understand the structure and significance of the codes. Your district's audit report and PEIMS submissions are affected by the accuracy of the account codes being used. Discuss the background and overview of the account code system every public-school district is required to use.

Karen Wilson, CTSBO, CPA
Policy & Research Associate
TASBO

10:10 – 11:10

Activity Accounts 101

Discuss the difference between campus and student activity funds and how to account for them. This session will also focus on fundraising do's and don'ts and sales tax issues. We will address recent coding changes due to GASB 84 that may impact your Annual Financial Report.

Karen Wilson, CTSBO, CPA
Policy & Research Associate
TASBO

11:20 – 12:20

Purchasing 101

Purchasing decisions should be based on the most-restrictive requirements and be well documented in written purchasing procedures. We will navigate through the maze of purchasing requirements – federal (including an overview of EDGAR), state, and local – to provide practical guidance and promote compliance. In addition, we will cover the hot-topic of Like Items (Commodity Codes) and explain why they are so critical to compliance with state and federal regulations.

Dr. Sonya Haidusek-Niazy, RTSBA, CPA
Policy & Research Associate
TASBO

BREAK

Lunchtime

1:20 – 2:20

Federal Programs 101

Does your district have federal or state grants? Most districts have or will receive substantial allocations of ESSER federal grant funds. There are many rules that need to be followed and deadlines that need to be met. Learn what you need to know as the district business official. Moreover, learn about all of the new ESSER federal grant fund allowable activities and TEA resources and how to manage potential reclassification of expenditures from one fund to another.

Dr. Sonya Haidusek-Niazy, RTSBA, CPA
Policy & Research Associate
TASBO

2:30 – 3:30

Financial Audit Preparation

State law requires that every school district have its financial statements audited by a CPA firm. We will discuss the chronology of events that should occur from the engagement of an auditor to the distribution of the annual financial report (AFR).

Karen Wilson, CTSBO,
CPA
Policy & Research Associate
TASBO

3:40 – 4:40

Maintenance of Effort (MOE) & State Spending Requirements

The ESSA and IDEA B federal grants require districts to maintain a minimum level of state and local funds they spend to support federal programs from one fiscal year to the next (MOE). State spending requirements for special allotments have minimum spending requirements in state law. Learn strategies and best practices to monitor and respond to non-compliance issues.

Dr. Sonya Haidusek-
Niazy, RTSBA, CPA
Policy & Research Associate
TASBO

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