

CBO ACADEMY CURRICULUM OUTLINE

Session 1a: Introduction to the Program and Academy and Overview of the function of a CBO

This first section situates the CBO in his or her role within the organization, the structure of school districts, and the function of a school district's business division and its impact on the educational program. The CBO's role is discussed in the broad context of public education. Instructors will also focus on the philosophical, sociological, and political forces that bring pressure for change and their significance for school business officers within the national, state, and local context. Legal issues CBO's encounter in day-to-day operations will also be discussed.

Session 1b: CBO as a District Leader

This section will discuss concepts of leadership and individual skills that a CBO brings to the organizational structure and governance of the school district.

Instruction will revolve around two general themes: (1) visionary leadership and the CBO's role as leader within a school district and (2) individual skills to improve one's leadership within the school district.

The first theme covers major principles of leadership and key components for becoming a visionary leader; the chief school business official's expanding role in all aspects of school business; strategic planning processes to enhance a school district's ability to plan for the future; development and implementation of long-range plans; and leadership strategies and techniques, including organizational dynamics, communication, facilitation, and presentation skills.

The second theme focuses on CBO students' individual skill sets in leadership including the following:

- Methods for demonstrating vision, positive communication, positioning and empowerment;
- Developing a professional support structure with other CBO's;
- Meeting facilitation and leading of groups;
- Identification and engagement of stakeholders in key decisions;
- Conflict resolution strategies; and
- Collaboration skills and techniques.

Session 2a: History of Public School Funding in California

Instructors will provide an overview of the history, concepts, and legal aspects of financing public schools in California, and how the state's economy affects funding on an annual basis. This overview on state funding will serve as an illustrative example of the

CBO's importance in ensuring a school district's financial solvency.

Session 2b: Prop 98

Session 2c: AB 1200 and Other Issues

This session will review the AB 1200 process, as enhanced by AB 2756, including how to identify potential fiscal solvency issues, and strategies to address those issues; review of audits and collective bargaining agreements; the budget and interim report process and timeline; and qualified and negative certifications.

Session 3a: Enrollment and Average Daily Attendance

This session will outline the details for creating projections and monitoring attendance for ADA, the major source of district funding. Topics will include an in-depth focus on student attendance accounting, record-keeping, reporting, and audit requirements mandated for K-12 school districts; attendance categories; average daily attendance (ADA) projections, including:

- Birth rate data, historical trends, building trends;
- Ongoing monitoring of ADA;
- ADA calculations; and
- Instructional time requirements.

This session will also provide discussions on declining enrollment; charter school credential requirements for claiming ADA and how charter schools affect district attendance will also be discussed in this session and later in the advanced seminar.

Instructors will also lead a discussion on the relationship between income and student attendance and successful techniques, models and methods for increasing student attendance and revenue as a result.

Session 3b: Revenue Limit

This session includes an in-depth study of how revenue limit funding works, including a conceptual overview as well as specific formulas; a historical perspective of funding, including *Serrano vs. Priest*, Proposition 13, and the Gann Limit; and the conceptual and practical effects of cost of living adjustments, deficits, equalization, and charter schools on school district funding and budgets.

Session 4a: Other Funding

This session will discuss other funding mechanisms, including Property Taxes; Impact Aid, Basic Aid, Class-size reduction, Lottery, Mandated Costs, etc.

Session 4b: Financial Accounting

This session will cover topics in school district financial and managerial accounting; accounting system components; a more detailed explanation of the standardized account code structure (SACS); modified accrual accounting; relevant Governmental Accounting Standards Board (GASB) statements and their applicability to school districts; and a review of different software systems and their impact on fiscal management.

Instructors will also discuss special funds and accounting requirements, including student body organization funds, state and federal projects, certificated and classified payroll as it relates to school district accounting, and retirement system reporting and payroll tax reporting.

Year-end closing procedures will be reviewed, as well as the legal requirements and the reporting functions that affect the organization and management of accounting processes in school systems.

Instructors will also discuss the need for effective internal controls among different staff members as a proactive measure to minimize audit findings and to ensure smooth accounting throughout the fiscal year.

Session 5: Budget Development and Monitoring

This session will focus on techniques and strategies for developing, monitoring, and evaluating all budgets systematically – district, department, and site budgets. Instructors will emphasize the need to budget annually but plan across multiple years, including multi-year projections; creating budget assumptions and reassessing them annually; trend analysis; revenue projections; and monitoring results against projections.

This session will provide participants with critical budget development tools and methods of monitoring. Development tools include use of staff projections and historical data in projecting operational costs, evaluating the state's economy and budget (including Proposition 98), and applying implications for schools and districts along a master annual budget calendar. Accountability tools for monitoring include position control, training and working with directors who manage budgets, and SACS technical checklists and standards and criteria for self-monitoring.

An emphasis will be placed on understanding the impacts of local district philosophy and state requirements on the budget development process, as well as strategies and techniques to increase and maximize revenues, increase efficiencies, and reduce budgets across the board through efficiencies.

Budget development will include leadership and communication exercises to improve community buy-in and transparency on budget development, including collaborative development approaches; increased accountability; use of zero-based budgeting versus maintenance budgeting; and the managerial skills necessary to prepare, administer, and communicate the district budget to different audiences.

Session 6a: Financial Reporting

In this session the instructors will provide more detail in budget compliance and transparency. Topics include financial reporting process; the necessary information gathering; budget, interim reports, unaudited actuals, indirect cost rate, audit reports, payroll and retirement reports, collective bargaining reports; budget and financial reporting calendar and timelines; the statewide SACS; year-end closing; continual budget reports to the board and the community; and understanding how fiscal data are used throughout the district.

This session will provide participants with a system of checks and balances.

Session 6b: Cash Management

Instructors will discuss different aspects related to school district cash management, including treasury operations, bank relations, debt issuance and management of investments; reconciliation, imprest and student body accounts, electronic funds transfer, positive pay, check printing, armored car pick up; preparing and monitoring a meaningful cash flow; understanding the relationship between cash and fund balance, and district-wide versus general fund cash; operational cash flows and project-based cash flows; the state apportionment schedule, taxes, borrowing strategies, such as Tax and Revenue Anticipation Notes (TRANs), or from other funds, or the county.

Instructors will also provide a review of the AB 1200 process, as enhanced by AB 2756, including how to identify potential fiscal solvency issues and strategies to address those issues. Instructors will also review audits and collective bargaining agreements and their effects on cash flow and district budgets.

Session 7a: Categorical Program Funding, Management and Alignment

This session will discuss another major source of funding for school districts, a review of categorical funds. Discussion will include a distinction between restricted and unrestricted funds and managing state and federal categorical funds.

Instructors will also detail the limitations of categorical funding by discussing the difference between supplanting funds and supplemental funds; time accounting requirements for federal program funds; and methods for documenting costs of restricted funds.

An emphasis will be placed on maximizing categorical program dollars by defining school district goals and aligning categorical dollars with those goals. The instructors will discuss program flexibility.

Session 7b: Program Improvement/Impact on the CBO

Session 8a: Argumentation

Session 8b: Management Exercise: Budget Cuts

Session 9a: Relationship with Other Public Agencies

Session will highlight local, state, and federal agencies, as well as other outside organizations that a CBO may deal with for purposes of regulatory compliance and/or relationship building necessary to advance the goals of the district. [Partial list of agencies: Cities, Counties, LAFCO, Parks Dept., Treasury, OPSC, DTSC, OLA, SAB, CDE, OSHA, Nutrition Services, FEMA, OCR, FBI, Media groups, Professional Organizations, Investment groups, and Employee Associations.]

Session 9b: Relationship with County Office of Education

This session will provide participants with an in-depth understanding of the County Office of Education role and the importance of the CBO's relationship with the county. Further discussion regarding qualified and negative certifications and the county definition of a financially troubled district, and the options available to the county and the state to ensure fiscal solvency.

Session 10a: Effective Public Speaking/Presenting at Board Meetings

Session 10b: Technology and Information Systems

Instructors will provide an overview of information and technology systems used in school finance, business and educational operations and the role of information systems in school business. This overview includes network management and methods of delivery of network systems.

Topics also include selection of data processing equipment, business and instructional information systems, integration of network applications, management of data for planning future technology needs, and the structure and organization of a management information system for both district and site operations.

Instructors will also review the role and importance of student information systems and student-related issues, including e-rate, CIPA, security issues, and protecting private information records. There will also be a discussion of using data for data-driven educational decisions.

Session 11: Personnel, Collective Bargaining and Contract Administration

The instructors will provide a general overview of personnel regulations, laws, and court cases related to personnel administration in school districts, including workforce increase and reduction, salary calculations and salary schedules, and contingency formulas for salary negotiations and employee benefit programs. Instructors will discuss how to increase highly qualified teachers and to monitor credentials and teacher assignments; the

importance of position control from human resources' perspective; and effective personnel management and hiring practices.

Topics also include effective supervision practices and techniques; evaluation of subordinates; staff development; and progressive discipline. Instructors will approach this staff development section with an emphasis on positive employee relations, including a discussion on leadership and communication skills to promote positive morale.

This session will provide an overview of California's public school collective bargaining and contract administration principles and processes, including a history of public school collective bargaining; approaches for developing and presenting contract language and determining strategies for handling grievances, impasse, fact finding, mediation, and arbitration; the types of negotiations, including interest-based bargaining, and their advantages and disadvantages; and equity considerations for bargaining units.

After the general overview, instructors will focus on the CBO's role in classified and certificated collective bargaining. Topics will focus specifically on budget-related issues, including impacts of budget committees on collective bargaining and impacts of collective bargaining on the budget; CBO involvement in the negotiation process; understanding conflicting demands and fiscal aspects; and costing out proposals, including unit and resource, step and column, full-time equivalent (FTE), and other personnel-related costs; and public disclosure documents.

Session 12: Employment Law and Leadership Exercise in Personnel and Contract Administration

Participants will engage in an in-class case study on collective bargaining strategies and personnel actions in up and down year budgets.

Session 13: Charter Schools

This session of the academy is an advanced seminar on charter schools. The first section involves charter school history and legislation in California; the impact on and interaction with school districts; charter school financing; privately-issued debt instruments; unique funding formulas; non-classroom-based funding determinations, audit standards, financial reporting, corporate nonprofit accounting rules and practices; facilities needs and funding; analysis and assessment of charter school petitions; and monitoring the fiscal solvency of charter schools.

Session 14a: Child Development and Adult Education

Session 14b: Strategic Planning and Analytical Trouble-Shooting

Session 14c: Running Effective Meetings

Session 15a: Risk Management, Insurance Programs and Safety

Instructors in risk management will overview the basics of an integrated risk management program and its costs, insurance, and risk financing program options. Topics will include basic processes, goals, and strategies associated with risk management principles, including legal aspects, and the role of risk management in a school district including common risks, and how to mitigate accidents and losses. Risk control efforts, with a special emphasis on risk reduction and prediction of safety and insurance risks, are also covered.

Instructors will also provide an overview of different external risk management options and partners and their interrelationships and functions. Included in this discussion will be OSHA and its requirement (e.g., training and appropriate safety plans), Joint Powers Authority, other third-party administrators, brokers/consultants, and insurance companies.

Also included will be a discussion of the three major insurance programs: workers' compensation, property and liability, and an overview of alternative risk financing strategies typically found in school districts, including self-insurance, excess liability and liability reinsurance programs, and strategies for analyzing and responding to the insurance marketplace.

This session will also include a discussion of safety and security as one of the principal efforts of maintenance departments, including an overview of the importance of maintaining a school district's buildings and grounds and the *Williams* Settlement and its provisions. Safety standards will also be broadly discussed with respect to employee workloads and work assignments.

Session 15b: Relationships with Key District Departments and Leaders

This session will be divided into 4 areas related to the CBO's relationships within the district: a) Relationship with Human Resources; b) Relationship with Educational Services; c) Relationship with the Superintendent; and d) Relationship with the Board of Education.

Session 16a: Special Education

Session 16b: Internal and External Auditing

Auditing will be discussed to provide a full spectrum of the auditing function as it relates to school districts.

Topics under auditing and auditing processes will be framed within budget and interim report processes and timelines. The instructors will discuss the criteria of qualified and negative certifications; the definition of financially troubled districts; the options available to the county and the state to ensure fiscal solvency; and the legal requirements and specific reporting functions affecting the organization and management of auditing processes in school systems.

The annual audit will be broken down into audit preparation, the use of audit reports as a management tool, and understanding and posting audit adjustments. Instructors will also discuss writing effective Management Discussions and Analyses; managing auditing procedures that comply with federal, state, and local requirements; and implementing procedures and processes to address audit findings, including the audit appeal process.

Discussion of critical internal audit functions, importance of good internal controls and implementing procedures and processes to address external audit findings.

Session 17a: Transportation

Instructors will discuss the maintenance and operations responsibilities and services necessary in a school district and how to determine those general services; bidding processes and requirements; and legal restrictions on contracting out and requirements against contracting out (i.e., when it is legal or illegal to use school district employees for maintenance and facilities work).

Instructors will review various funding sources in maintenance and operations as an effort to optimize maintenance resources and capital equipment life. Energy conservation measures and funding sources to be discussed include routine repair and maintenance and the Deferred Maintenance Program, including the five-year plan, eligible projects.

Topics also include determining adequate custodial, maintenance, and grounds staff based on square footage and use needs; lease vs. purchase; capitalization plan; replacement of equipment; and preventive and deferred maintenance.

Session 17b: Maintenance and Operations

This session will provide an overview of laws and regulations for school district transportation, including Special Education transportation needs; the effective delivery systems for pupil transportation, including field trips; and alternative methods of financing and operating a pupil transportation system.

Specific topics within the general framework include establishing/recommending service criteria (walking distances, parent fees, athletic/field trip); transportation schedules and cost effectiveness and services that provide these detailed analyses; school bus replacement for small districts; evaluating costs, managing liability, protecting assets, and ensuring student/staff safety; and transportation service providers.

The instructor will provide students with sets of best practices regarding fleet maintenance and repairs and state funding.

Session 18a: Purchasing/Warehousing

This session will cover an overview of the operation of food and nutritional services in public schools; methods for ensuring compliance with state and federal regulations, cost

and accounting controls and mechanisms to contribute to the educational goals by providing nutritional meals and services to students; legal requirements for food preparation; proper menu planning; state and federal law related to food service; the development of Standard Operating Procedures; and legal requirements, organization, mission and staffing of food services.

Student-centered topics will include environment of service areas for student feeding and offer vs. served food services delivery. Instructors will also discuss revenue streams and how to run a cost-effective food services program.

Session 18b: Food Services

This session will include a discussion of the legal requirements, organization, mission, and staffing of purchasing and warehousing; separation of duties; adequate oversight of function and process for expenditure control; best practices for developing legal contracts; gift of public funds rules; bidding procedures, contracting, and inventory control; fundamental concepts associated with purchasing processes and supply chain managements; and just-in-time purchasing. In particular, instructors will provide students with methodologies and legal requirements for developing bid specifications and contracts.

Instructors will provide a flowchart and outline of the standards of purchasing practice, bonding requirements, and legal aspects of purchasing, including appropriate sections from the California *Public Contract Code* and the California *Commercial Code*. Instructors will also outline two best practice models with centralized and decentralized purchasing to provide participants with two possible models of purchasing administration.

Session 19: Facilities, Facilities Funding and Construction Management

This session will provide a broad overview of facilities planning and construction from inception to construction closeout. The overview will include the following areas of discussion:

- An overview of the construction process from planning to culmination;
- The interaction of school boards, superintendents, architects, maintenance staff, purchasing, accounting, local agencies/contractors and facilities planning staff, as well as their respective traditional roles;
- Enrollment projections;
- Educational specifications related to school construction;
- Development of a facilities master plan, including school site selection, planning of construction projects, construction of capital facility projects, and assessment of completed projects;
- Facilities funding and associated requirements;
- Master planning and property management;
- The regulatory and funding differences among site acquisition, new construction, and modernization;

- The interrelationships and functions of the Office of the State Architect, California Department of Education, State Allocation Board, county and city agencies, and building inspection requirements, CEQA processes, The Department of Fish and Game; and the Department of Toxic Substance Control; and,
- Labor Compliance Programs and;
- Project Management Agreements.

Other topics on facilities will also be covered, including redevelopment agency built schools and accessing RDA funds; negotiations of purchase or lease of a facility; asset management of existing site revenue generation; charter schools and their impacts on school facilities and funding.

Session 20: Personal Goals, Resume Writing, Professional Growth, Graduation and Celebration

- Resume Writing
- Interview Preparation
- Mock Interviews with Panel
- Skill Assessment
- Practicum Assignments
- Graduation