Working Smarter not Harder

Presenters:
Tracey Fiereck, cmERDC
Dianna Groskreutz, Region V
Darin Jensen, SWWC
Christine Palmer, cmERDC

Agenda

- Fiscal Year End
  - Checklists
  - Receivable worksheets
  - Common audit issues
- Special Education
  - Relationships
  - EDRS
  - Special Education Comprehensive Aid Report
  - Special Education Tuition Billing Regular School Year Rate Calculation Report
- EDRS/UFARS Comparison
- Document Management
  - Proper planning
  - Know your needs
  - Status Change Forms
  - New Employee Information Form
- Time Keeping Systems
  - Benefits
  - Implementation

Fiscal Year End

- Fiscal Year End Checklists
  - Get one – make sure you find a check list that meets your needs and use it.
  - If you have other people helping you at year end make sure you assign who will be doing what.
  - Modify annually for changes in UFARS reporting or district specific initiatives.
  - Consolidate – if you have other people working with you put your spreadsheet/google sheet where other people can access it.
  - Keep prior year checklists to refer back to. Make notes of items that you may have missed or didn’t handle correctly so you can go back and refer to them next year.
Year End Receivables

- Receivable Spreadsheets
  - Many formats out there – make sure you use one that makes sense to you, so you can explain it
  - Update it monthly with receipts of prior year money
  - Accounting for IDEAS adjustments
    - MFR under IDEAS Year-End Reports

Year End Receivables – Cont.

- Where do I find a summary of everything received?
  - MFR – All Reports – Category – Aid Confirmation Pay Report

- Use filters, sorting or sum functions in excel to determine cash received. These amounts should tie to what you have in your receivable spreadsheets.
- Note – sometimes federal or food service money received early in the FY has the wrong FY description on it.

Common Audit Issues

- Capital leases vs. operating lease.
- Fund balances at year end.
- Student activity accounting.
- Refunding, advanced refunding, crossover refunding bonds.
- Recording bond proceeds.
- Interest receivables on investment and bond escrow accounts.
Special Ed - Topics

- Relationships
- EDRS
- Special Education Comprehensive Aid Report
- Special Education Tuition Billing Regular School Year Rate Calculation Report
- EDRS/UFARS Comparison

Relationships

- Special Education Director
- MARSS Coordinator
- EDRS Specialist
- Education District, Cooperative, Host District

EDRS

- New Code Sheets
- Beginning of Fiscal Year
  - Review and update by April 30th.
  - Used to calculate IDEAS payment.
- Throughout the Fiscal Year
  - Update periodically.
  - Review and update when MDE recalculates revenue for IDEAS.
- End of Fiscal Year
  - Tie to UFARS.
Special Education Comprehensive Aid Report
(cont.)

For FY '17, only the following lines should change:
- Line #65: Tuition Adjustment
- Line #70A: Current ADM Served
- Line #71A: Current Adjusted ADM

Lines #66A, #66B, and #66C – Per Paul Ferrin at MDE, should not have to worry about updating unless your maintenance of effort drops 40-50%.

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4/26/2017
Special Education Comprehensive Aid Report (cont.)

• Where does the data come from?
  - Lines #1-#7: FY ’16 EDRS
  - Lines #11-14: FY ’16 EDRS
  - Line #19: FY ’16 District/School ADM Report

• Where does the data come from? (cont.)
  - Lines #21, #22, #24:
    - Data Center → Data Reports and Analytics → Under Student Data, Student. Year = 2016. Subcategory = Special Populations. Select District tab.
    - MARSS 12 (FY ’16)
  - Lines #28-#37: MARSS 23 (FY ’16)

• Where does the data come from? (cont.)
  - Line #47: FY ’16 General Education Aid Report
  - Line #48: Good luck! MDE needs to calculate.
  - Line #58: FY ’16 Finance code 723.
  - Lines #58A & #58C: Numbers only if you purchased vehicles with special education funds.
Special Education Comprehensive Aid Report (cont.)

- Where does the data come from? (cont.)
  - Line #65: FY '17 Tuition Adjustment
  - Line #70A: FY '17 District/School ADM Report
  - Line #71A: FY '17 District/School ADM Report

Special Education Tuition Billing Regular School Year Rate Calculation Report

- Located at:
  - www.education.state.mn.us
  - Data Center
  - Data Reports and Analytics
  - Under School Finance Reports, Minnesota Funding Reports (MFR)
  - Select District
  - Category = Special Education Tuition Billing
  - Select Year
  - Report = Special Education Tuition Billing Regular School Year Rate Calculation

Special Education Tuition Billing Regular School Year Rate Calculation Report (cont.)

- What to Watch for?
  - Be concerned with any rates over 3 times the districtwide rate.

$14.25 \times 3 = $42.75
Special Education Tuition Billing Regular School Year Rate Calculation Report (cont.)

- What to Watch for? (cont.)
  - Any disabilities with costs, but no service hours.
  - Any disabilities with service hours, but no costs.

EDRS/UFARS Comparison

- Know who is responsible to tie this out.
- Don’t wait until the deadline!
- Special Education/UFARS Comparison Report
  - If there are variances, know why.
  - Located in MFR under Special Education.

Document Management/Electronic Documentation – Before You Start

- Make sure you have the right people evaluating software.
- Ask the question why are you considering this?
- What are your needs?
- Know your people.
- Talk with other districts that have already started or implemented a system.
- Know and discuss your “True” Costs of implementation and setup.
- Identify your priority areas and map out a realistic timeframe for implementation.
Document Management/Electronic Documentation

Implementations

- Northfield Public Schools
- Marshall Public Schools
- SWWC Service Cooperative
  - Accounts Payable
  - HR

TimeClock Systems

- Eliminate paper shuffle. Hours and time off requests for all employees can tracked and approved electronically. It also allows you to send messages and reports automatically to employees and managers.
- Avoid penalties and fees by tracking hours for Affordable Care Act (ACA) reporting.
- You can customize pay rules for individual employees.
- Prevent errors. Directly import employee hours and time off for easier and more accurate Payroll processing. Time can even be rounded to the nearest quarter hour if desired.
- Employees have the ability to clock in from multiple devices; Physical TimeClock, a WebClock, an iPad, or a Smartphone.
- There are numerous reports available, such as to review overtime, payroll, absences and tardy information, scheduling requests and more.
TimeClock Systems — Cont.

- The system creates audit trails, which are records that cannot be edited and show every change made to time tracking records.
- Access controls allow you to designate what employee information individuals can view and edit in your system. You can assign an employee to a department or a supervisor and designate which features in the system he or she can access and edit. Different User Roles can be created and assigned accordingly to the Manager, Supervisor, Secretary, Payroll personnel, etc.,

Questions?

Contact Information

Tracey Fiereck  
cmERDC  
Admin Services Manager  
tfiercek@erdc.k12.mn.us  
(320) 257-1924  
www.cmerdc.org

Dianna Groskreutz  
Region V Computer Services  
Business Services Coordinator  
dgroskreutz@regionv.k12.mn.us  
(507) 386-4804  
www.regionv.k12.mn.us

Darin Jensen  
SWWC Service Cooperative  
Director of Administrative Services  
Darin.Jensen@swsc.org  
(507) 537-2280  
www.swsc.org

Christine Palmer  
cmERDC  
TimeClock Plus/SMART Support  
cchristine@erdc.k12.mn.us  
(320) 257-1934  
www.cmerdc.org