

**CURRICULUM PROGRAM FOR  
ALABAMA SCHOOL BUSINESS OFFICIALS'  
LOCAL SCHOOL FINANCIAL MANAGEMENT CERTIFICATE**

*Purpose:*

The purpose of the Local School Financial Management Certificate Program is to assist in the development of professional knowledge, understanding and competency to enable local school financial personnel to contribute effectively to key areas of school administration.

***Program Objectives:***

The specific objectives of this program are to provide opportunities to—

1. Do your existing job better
2. Gain additional knowledge and understanding about your current role
3. Apply your skills at work
4. Maximize your personal and professional development

**WHO SHOULD ENROLL IN THE LOCAL SCHOOL FINANCIAL MANAGEMENT CERTIFICATE PROGRAM?**

The program is for participants with different levels of educational and local school financial management experience. The flexible structure of the program allows participants to focus on their particular learning needs in the context of their school.

The Certificate is open to local school financial personnel interested in a starting point for further learning and increased knowledge in the field of school finance.

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## **CORE CURRICULUM COURSES**

### **OFFICE MANAGEMENT**

- I. Knowing Your School/School District  
Credit hours: 3
- II. Working with People  
Credit hours: 3
- III. Understanding Your Role within School Administration  
Credit hours: 3

### **SCHOOL FINANCE**

- IV. Principles of Accounting I (Basic Accounting for Local School Personnel)  
Credit hours: 6
- V. Principles of Accounting II  
Credit hours: 6
- VI. Elements of Local School Accounting I  
Credit hours: 3
- VII. Elements of Local School Accounting II  
Credit hours: 3
- VIII. Budget and Financial Reporting  
Credit hours: 3

### **MANAGEMENT & ADMINISTRATION**

- IX. School Law  
Credit hours: 3
- X. Personnel Management  
Credit hours: 3

## **COURSE CONTENT**

### **OFFICE MANAGEMENT**

- I. Knowing Your School/School District**
  - A. Presenting a positive image of yourself and your school
  - B. Following school policies and procedures for dealing with parents and students
  - C. School's purpose, objectives, structure and systems
    - 1. How your school is funded
    - 2. AYP (Annual Yearly Progress)
    - 3. School Improvement Plans
    - 4. No Child Left Behind/Federal Programs
    - 5. State Report Card
    - 6. Graduation Exam
  - D. Analyzing and evaluating information

## **II. Working with People**

- A. Building positive working relationships with others
- B. Effective communication
- C. Dealing with difficult people
- D. Defining your role with school administration
- E. Acting within the limits of your authority
- F. Referring issues beyond your authority to the appropriate people

## **III. Understanding Your Role within School Administration**

- A. School administrative procedures
- B. Managing information resources
- C. Safeguarding confidential information
- D. Public records law
- E. Records Management

## **SCHOOL FINANCE**

### **IV. Principles of Accounting I (Basic Accounting for Local School Personnel)**

- A. Introduction to Accounting Concepts and GAAP
  - 1. Quick Glance at the End Product – The Financial Statements
  - 2. The Role of Accounting and Bookkeeping in the Local School Districts
  - 3. The Basic Underlying Accounting Assumptions
  - 4. The Accounting Equation
  - 5. The Rules of Debits and Credits
  - 6. Business Forms Used in Accounting
- B. The Accounting Cycle

### **V. Principles of Accounting II**

- A. The Public School District
  - 1. Independent School District
  - 2. Dependent School District
  - 3. District Level – School Level
- B. Government Accounting
  - 1. Generally Accepted Accounting Principles (GAAP)
  - 2. The Fund Accounting System
  - 3. Governmental Type Funds
- C. Accounting for the General Fund Activities
- D. Accounting for a Special Revenue Fund
- E. Budgetary Accounting
- F. Accounting for Student Activity Funds
- G. Financial Reporting for the Independent School District

## **VI. Elements of Local School Accounting I**

- A. Accounting System
  - 1. Review of local school financial reporting within district's financials
  - 2. Public/Non-Public Funds
    - (a) Classification
    - (b) Regulations
  - 3. Account Codes
    - (a) Fund codes
    - (b) Function codes
    - (c) Expenditure codes
    - (d) Revenue codes
    - (e) Object codes
- B. Student Activity Fund Accounting
  - 1. Sources of funds
  - 2. Management of funds
  - 3. Expenditure of funds
  - 4. Accounting provisions

## **VII. Elements of Local School Accounting II**

- A. Board Policies and Procedures
  - 1. Types of policies
  - 2. Regulations/Procedures
- B. Accounting Procedures
  - 1. Cash Receipts
  - 2. Cash Disbursements
  - 3. Transfers
  - 4. Fundraisers
  - 5. Booster Clubs/Student Organizations
  - 6. Athletic Camps
  - 7. Concessions
- C. Payroll
  - 1. Procedures
    - (a) Time/Attendance
    - (b) Service Report
  - 2. Wage and Hour Issues
    - (a) Extra pay
    - (b) Dual employment
    - (c) Work schedules
- D. Purchasing/Inventory

## **VIII. Budget and Financial Reporting**

- A. Preparing a Budget
  - 1. Timelines
  - 2. Projections
- B. Financial Reporting
  - 1. Monthly financial reports
    - (a) Trial Balance
    - (b) Budget Analysis
    - (c) Activity Report
    - (d) Principals Report
    - (e) Bank Reconcilements
  - 2. Timely Reporting Requirements
  - 3. Edit Checks
  - 4. Monthly Uploads

## **MANAGEMENT & ADMINISTRATION**

### **IX. School Law**

- A. Ethics Law
- B. Public Records
- C. Copyrights
- D. Bid Law
- E. Employment Law
- F. Title IX
- G. HIPPA, FERPA

### **X. Personnel Management**

- A. Employment Process
- B. Leave Laws
- C. Wage and Hour
- D. Contractor vs. Employee (W-2 / 1099)
- E. Employee Evaluations

Total of 10 Courses – Two-Year Program