



## Chief School Financial Officer Certificate Program

**E**stablished in 2000, the AASBO CSFO Certificate Program is a mandatory program for all CSFOs in Alabama, but is available to anyone in school business management or K-12 education. The program supports the on-going professional development of school business officials and defines the essential skills and knowledge that every effective school business professional should possess. The program is sponsored by AASBO and the University of Alabama College Of Continuing Studies and is supported by the Alabama State Department of Education.

### **CSFO Program**

The program consist of 18 courses (54 classroom hours) in school financial management that provide a great deal of information in a short time. The program is designed to provide information on specific topics, the opportunity for questions and discussion, and networking with other school business officials. The program holds classes three times a year and also provides some courses on-line. Upon completion of the program each graduate is required to continue their training by obtaining 18 hours of CPE credit annually in order to maintain their certificate. All courses have been created and approved by the AASBO Certificate Committee and are tailored to meet the needs of school business managers.

### **Program Objectives**

- ◆ To promote the highest professional and ethical standards of school business management practices for Alabama's schools.
- ◆ To provide recognized standards of professional competence for school business officials.
- ◆ To provide professional growth opportunities in order to carry out most effectively the responsibilities of the CSFO position.
- ◆ To capitalize on the experiences and training of current school business officials to enhance the functions of all school business officials.
- ◆ To develop skills to link fiscal operation to school district goals.
- ◆ To build confidence in school business officials in their ability to effectively manage school finances.
- ◆ To provide knowledgeable mentors.
- ◆ To analyze the duties and responsibilities of a school business official and identify minimum skills needed.

### **Benefits of the CSFO Certificate**

- ◆ Provides access to information and training that is specific to Alabama school finance.
- ◆ Provides professional development experiences and recognition for the wide variety of assignments, duties and tasks of School Business Officials.
- ◆ The certificate program will meet the need for a formalized training program to assist in preparing entry-level candidates for the position.
- ◆ The identification and development of professional competence.
- ◆ Increased public confidence in accountability.
- ◆ Creation of a new pool of future school business officials.
- ◆ Develops qualified personnel in the area of fiscal management for school districts.
- ◆ Quality continuing professional education programs.
- ◆ Personal and professional growth and development.
- ◆ Strengthens the business and financial management of local school system's operations for the ultimate benefit of the students.

## CERTIFICATE COURSES

### Governmental Accounting Overview

This course provides an overview of governmental accounting and financial reporting for local school districts. This session will review the specialized accounting rules, guidelines and practices applicable to local school districts.

### Understanding Alabama Schools' Accounting System

This session addresses the issues of school funding for school districts in Alabama. Course will include state and federal funding allocation formulas, fiscal accountability law, financial reporting and the Alabama school accounting manual.

### Budget and Financial Reporting I

This session will review the Governmental Accounting & Financial Reporting Principles, Basic Governmental Financial Statements and SLG Standards and Business Standards.

### Budget and Financial Reporting II

Financial reporting is the communication of information regarding an educational entity's accounting activities. This course will focus on the reporting activities including, but not limited to, presentation of the government's annual financial statements and related reports, financial information submitted to state and federal regulatory and granting agencies, budget to actual comparison reports, management reporting, and other financial reports for internal and external use.

### Cash Management

This session will develop specifications for the selection of banking and other financial services, discuss the concepts of compensating balances, cash flow analysis, account analysis statement and investment guidelines. Session will focus on effective cash management practices.

### Facilities Management

Course will focus on school facility management and operations. Effective school facility management protects the capital investments and provides an enhanced learning environment for students and teachers. Topics will include planning, budgeting and purchasing for facility management, environmental issues, staffing standards, the capital planning process and standards and procedures of the Alabama Building Commission.

### Financial Planning I

This two-part session will focus on the school budget planning process. The session will cover Alabama law related to the annual budget, techniques and methods of developing the budget, to include development of a budget calendar, compilation and preparation, expenditure and revenue estimations, budget edit checks and presenting effective budget presentations to your board. Session will also cover the tools available in the accounting software for building the budget.

### Financial Planning II

This two-part session will focus on the school budget monitoring process. Subjects include financial forecasting and projections, budget amendments, budget analysis techniques and sample reports being utilized for budget performance analysis.

### Effective Communication

Effective communication is an essential component of organizational success whether it is at the departmental or organizational level. Being able to communicate effectively and in a professional manner is a necessary and vital part for every school business official. This course is designed to improve your communication as it addresses basic communication skills, effective oral communication, public speaking, utilization of email and technology as a communication tool and more.

### Alabama's Financial Management Software

This course is designed for all users of the NextGen financial software. The session will cover all basic information for both new and experienced users. Session will include general use of the financial application within the Nextgen Software. Subjects will include: General Ledger, Accounts Payable, Payroll, General Reporting, and Financial Reporting within the application. Course will also review the enhancements and reporting capabilities in the software.

### School Law I - Employment Law

Session will focus on the legal issues relevant to employment of school district personnel. Course will discuss the Alabama tenure law (Student's First Act), the employment process to include E-Verify, vacancies and job postings. Session will also cover the federal laws related to employment including FMLA, HIPPA, FERPA, FLSA, sexual harassment, discrimination, Title VII and IX.

### School Law II

Topics in this course include application of the Alabama Ethics Law for public and elected officials, Open Meeting Act, Board meetings, minutes and procedures. Session will also include discussion on the Open Record Act and public access to public records.

### Contracts/Purchasing

Course will focus on effective procurement practices. Session will focus on developing the foundation for contract/ purchasing function in the school district. Topics will include purchasing practices and procedures, the Alabama Competitive Bid Law, Public Works Law, contracts specification writing, for products and services, disposal of surplus property, utilization of purchasing cooperatives and common issues/problems with contracts and procurement.

### Managing Federal Programs

This course will cover the information that CSFOs and financial managers should know about managing federal programs. This course will include a review of the financial, as well as the program requirements for each federal program allocation. Key topics will include E-Gap, Maintenance of Effort and Indirect Cost.

### Elements of Taxation and Issuance of Debt

This course will provide an overview of the local taxes applicable to school districts. Session will also include a section on debt financing for Alabama school districts. Discussion will include the legal and practical issues related to debt issuance, general borrowing options available to school districts, and the procedure process for issuing debt.

### Utilizing Technology in School Business Management

The day to day details of managing the business operations of a school district can overwhelm the average School Business Official. As a SBO it is vital that you understand and use advanced technologies to manage your operations. Technology can help increase business efficiency, effectiveness and improve organization. This session will discuss the technology and tools available to SBO to help automate the business process.

### Electives (2)

Participants may choose two electives from any of the AASBO courses that are offered to fulfill the certificate requirements.

**54 Hour Certificate Program (48 core course hours and 6 elective hours)**