

**Our Vision:**

OASBO and its members are the leading experts in school finance and business operations, resulting in efficient and effective schools.

Our Mission:

An association of Ohio school business officials empowering members by providing advocacy, collaboration, and innovative education

**Ohio Association of School Business Officials
Official Curriculum Syllabus**

Course Number:

ESF&F 101

Course Title:

Essentials of School Funding & Finance

Course Description:

The Essentials of School Funding and Finance course is a 2-day course for those seeking their treasurer's license or those currently licensed treasurers/CFOs wanting a refresher in School Funding and Finance. The course will provide comprehensive content in the following areas: Issuance of Debt and Financing; County Auditor Relationship; Educational Management Information System (EMIS); Grants; Tuition, Excess Costs, SF-6, SF-14, Catastrophic Costs; GAAP/Audits and Ethics.

Knowledge:

The participants will acquire knowledge in:

1. The role of finance professionals and deal participants when issuing debt or lease-purchase obligations. (1.1, 1.2, 1.3, 1.4, 3.2)
2. The steps in the process of issuing debt or lease-purchase obligations. (2.2, 2.4, 3.1, 5.3)
3. How to properly evaluate financing options. (2.1, 4.1, 4.2, 4.3)
4. Tax abatements and why are they granted. (2.1, 2.4, 4.3)
5. What is a TIF and how are they different from tax abatements. (2.1, 2.4, 4.3)
6. The school district's involvement in tax abatements and TIF's. (2.1, 2.4, 4.3)
7. The duties of the Board of Revisions. (2.1, 2.4, 4.3)
8. The Board of Revision process. (2.1, 2.4, 4.3)
9. Property tax delinquencies and how they are processed. (2.1, 2.4, 4.3)
10. EMIS and why should the CFO care about it. (1.4, 1.6, 2.4, 4.1, 4.2, 4.3)
11. The functions of EMIS. (1.4, 1.5, 1.6, 2.1, 2.4)

12. The different categories and reports associated with EMIS. (1.4, 2.3, 2.4, 4.1)
13. How EMIS effects the district's funding. (2.1, 2.4, 4.1, 4.2, 4.3)
14. The basic authority of CCIP process. (1.4, 1.5, 1.6, 2.1, 2.2, 2.3, 2.4, 3.1, 3.3, 4.1, 4.2)
15. The keys terms as it pertains to grants and their management. (2.1, 2.2, 2.4)
16. The timelines and requirements associated grants management. (2.2, 2.4)
17. Understanding the difference between supplant and supplement. (2.2, 2.4)
18. Indirect costs and its calculation. (2.2, 2.4)
19. What PCR's, FER's and MOE's are and their importance to grants management. (2.2, 2.4)
20. Navigating ODE's grants management website. (2.2, 2.4)
21. Identifying the proper steps to capture revenue through Tuition, Excess Cost and Catastrophic reimbursements. (1.4, 1.6, 2.1, 2.2, 2.4)
22. Navigating through the ODE procedures to capture various types of reimbursements. (1.4, 1.6, 2.1, 2.2, 2.4)
23. Identifying the differences between the different eligibility categories attributed to tuition and excess costs. 2.4
24. Identifying methods to determine proper residency and/or custody of a child. 2.4
25. GAAP requirements for school district and deadlines. (2.3, 2.4)
26. GPFS, OCBOA and CAFR. What are they and how are they related. (2.3, 2.4)
27. The audit process and different audit frequencies. (2.3, 2.4)
28. The Hinkle Annual Financial Data Reporting System. (2.3, 2.4)
29. Who does an audit, AOS or IPA and the difference between the two. (2.3, 2.4)
30. The basic authority of the Ethics Commission and Law. 5.1,
31. The Financial Disclosure Filings Deadlines and Penalties. 5.1
32. Post-Employment Law as it pertains to the ethics law. 5.1
33. Identifying conflicts of interest and its consequences. 5.1
34. Travel expense restrictions and honorariums. 5.1
35. Nepotism and supplemental compensation restrictions. 5.1

Suggested Text and/or References:

Ohio Association of School Business Officials *Essentials of School Funding & Finance*, (2021).
Columbus: Hopkins Printing Company

Evaluation of Students:

Analysis of school district policies, procedures; examinations, papers, power point presentations

Presenters:

Several school business officials and content experts associated with the development of the curriculum will present under the direction of James Rowan, Executive Director, OASBO.