

# **Chief Business Official**

## **Duties by Areas of Responsibility**

### **Auditing**

1. Pre-audit of internal procedures
2. Determines that prepared statements present fairly the financial position
3. Propriety, legality, and accuracy of financial transactions
4. Proper recording of all financial transactions
5. Post-Audit procedures; i.e., closing entries, reporting to ODE
6. External audits
7. Reconciliation of internal and external audits

### **ADM Projections**

1. Prepare annual estimate of enrollment and local revenue
2. Prepare periodic updates of annual ADM for current and future years

### **Cash Management & Investments**

1. Develops procedures and policy on cash management and investments
2. Provides for full investment of all surplus funds

### **Debt Service & Capital Projects Fund Management**

1. Long and short term financing, including Tax Anticipation Notes (TANS)
2. Maturities and debt payments
3. Long range capital improvements programs
4. Short term debt management
5. Debt service payment procedures and reports
6. Investment of surplus capital projects funds
7. Refunding of bond issues

### **Financial Accounting**

1. Implement the school district's accounting system in accordance with "The Oregon Chart of Accounts and Program Budget and Accounting Manual"
2. Translates the school budget into a business office accounting system
3. Prepares monthly financial reports to the Board of Directors
4. Interprets the annual audit report
5. Develops and maintains accounting procedures for all financial activities

### **Financial Planning & Budgeting**

1. Budget compilation and preparation of the annual district budget
2. Long term fiscal planning and fund balance management
3. Operating budget control
4. Expenditure and revenue estimates
5. Fiscal relationships with other governmental units

### **Nutrition Services Operations**

1. Supervises school district's contracted food service operations
2. Recommends and enforces district-wide rules, policies, regulations and procedures for Nutrition services
3. Responsible for nutrition services accounting and reporting
4. Oversees filing of state and federal claims for reimbursement, donated food, etc.

### **Insurance/Risk Management**

1. Reviews and selects insurance programs
2. Recommends coverage to be provided
3. Obtains insurable values on buildings and contents
4. Files insurance claims and reports
5. Directs insurance procurement procedures
6. Maintains insurance policies and claim records
7. Develops specifications and places insurance with companies, agents and brokers

### **Negotiations**

1. Serves as a member of the management team/negotiations team
2. Assists in preparation of pertinent fiscal data for negotiations

### **Office Management**

1. Determines the staffing needs of the school business offices
2. Establishes the functional requirements of each business office employee
3. Recruits, interviews, selects and assigns employees of the business office
4. Assigns duties and evaluates performance of business office employees
5. Coordinates the activities and functions of the business office
6. Instructs or trains business office employees on all required functions

### **Payroll**

1. Supervises school district's payroll operations
2. Responsible for establishing payroll policies and procedures
3. Maintains proper accounting of all payroll disbursements
4. Maintains and audits payroll records
5. Pays all employees in accordance with the negotiated contracts or board's approval
6. Directs the preparation of local, state and federal reports on payroll deductions

### **Purchasing and Materials Management**

1. Designated purchasing agent for the school district
2. Processes purchase orders for the school district
3. Recommends and enforces purchasing policies, procedures and regulations
4. Enforces Oregon Revised Statutes and board policies regarding purchasing and bidding

### **Real Estate and Fixed Asset Management**

1. Directs the activities for the acquisition or sale of school sites
2. Negotiates rentals and leases of school sites
3. Enforces compliance with Oregon Revised Statutes regarding the sale and use of district assets
4. Maintains inventory records and determines values of fixed assets
5. Secures adequate insurance and provides for security for fixed assets

### **Tax Levy Administration**

1. Responsible for school assessment, levy and tax collection procedures as required by law

### **Transportation Management**

1. Recommends and enforces transportation policies, rules, regulations and procedures
2. Evaluates contracted transportation services and efficiency of operations
3. Oversees the preparation local and state reports on transportation services

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