Iowa School Business Management Academy

**SCHOOL BUSINESS OFFICIAL AUTHORIZATION PROGRAM**

**Year One – Program of Study for 2022-2023 *(revised October 2022)***

1. Iowa Association of School Business Officials (IASBO)
2. New SBO Boot Camp (6.0 hrs., offered annually, usually June)
3. School Finance Basics *(1 hr.)*
4. End-of-Fiscal Year Preparation, and Preparation for CAR & Annual Audit *(1 hr.)*
5. Payroll Processing and Reporting *(1 hr.)*
6. Overview of Special Education Funding *(2 hrs.)*
7. Chart of Account Coding *(1 hr.)*
8. New SBO Orientation (5 hrs.)
9. Duties of the Board Secretary/Treasurer, the Uniform Administrative Procedures Manual
10. Accounting and GAAP Responsibilities
11. Case Study Approach to Legal Considerations for Schools
12. New SBO Monthly Critical Dates Training (12 hrs.)

*One or more of the SBO standards will be addressed in each webinar. The standards, and accompanying criteria, will be identified prior to each webinar. Documentation will be maintained in the Iowa School Business Management Academy (ISBMA) office.*

1. Calendar of Critical Dates *(1 hr. per mo. = 12)*
   1. July Calendar of Critical Dates
   2. August Calendar of Critical Dates
   3. September Calendar of Critical Dates

d. October Calendar of Critical Dates

e. November Negotiations

* 1. December Calendar of Critical Dates
  2. January Calendar of Critical Dates
  3. February Calendar of Critical Dates
  4. March Calendar of Critical Dates
  5. April Insurance
  6. May Calendar of Critical Dates
  7. June Calendar of Critical Dates

1. IASBO "New Member Budget Training 2023” (5 hrs)
2. Iowa School Business Management Academy
3. New SBO Introductory Session (3 hrs.)
4. SBO Legislation—*Code of Iowa* Chapter 81 (IAC 281)
5. SBO Standards and Criteria
6. SBO Authorization Program—Goals, Expectations, Year One & Two Programs of Study, Timelines, Course Syllabi
7. Recommended Resources, i.e., various websites, Uniform Administrative Procedures (UAP) Manual – abbreviations and topics covered
8. Reconciling the bank statement *(offered annually, 1 hr.)*
9. Fall Session
10. IASBO General Session—Current Issues (3 hrs.)

Topics/content to be determined based on current needs as identified by Academy Advisory Committee, *i.e., DE issues/updates, legislative updates, GASB changes*

1. New SBO Sessions (4 hrs.)
2. Controls in the purchasing process—*(2 hrs. – offered in alternating years)*
3. Overview of special education funding, including Medicaid— *(2 hrs. – offered in alternating years)*
4. Spring Session
5. IASBO General Session—Current Issues (3 hrs.)

Topics/content to be determined based on current needs as identified by Academy Advisory Committee, *i.e., DE issues/updates, legislative updates, GASB changes*

1. New SBO Sessions (4 hrs.)
2. Student Activity Funds: public purpose, board approval, purchasing policies— *(2 hrs. – offered in alternating years)*
3. Technology applications/resources— *(2 hrs. – offered in alternating years)*, i.e., DE website, and other online resources

D1. The Academy *May 8-10, 2023* (21 hrs., May 8-10, 2023, Iowa State University Memorial Union, Ames, IA) [Registration link](https://education.iastate.edu/soe-outreach/iowa-school-business-management-academy/spring-academies/)

1. Foundations of Education *(2 hrs.)*
2. School Finance Basics I *(2 hrs.)*
3. School Finance Basics II *(2 hrs.)*
4. School Finance Basics III *(2 hrs., 5/9/2023)*
5. Basic School Accounting & Reporting I *(2 hrs.)*
6. Basic School Accounting & Reporting II *(2 hrs.*
7. Legal: Liability and Risk Management *(2 hrs.)*
8. Legal: Basic Governance *(2 hrs.)*
9. Human Resources (non-legal) *(2 hrs.)*

D2. The Academy: New SBO Session

1. Basic School Accounting/Reporting II – CoA, CAR (cont’d.) *(1.5 hrs.)*
2. Closing Out the First Year *(1.5 hrs.)*
3. Academy Webinars Year 1 (15 hrs.) – [Uniform Administrative Procedures](https://educateiowa.gov/pk-12/school-business-and-finance/financial-management/uniform-administrative-procedures-school) (UAP) Manual, Chapters 1-3, 5-7 *(offered in alternating years)*
4. Session One: Chapter 1—Governance *(3 hrs.)*

b. Session Two: Chapter 3—Meetings and Minutes – School Board Meetings *(1.5 hrs.)*

1. Session Three: Chapter 5—School Foundation Program and Demonstration of Aid & Levy Worksheet *(3 hrs.)*
2. Session Four: Chapter 6—Budgeting and Demonstration of Budget Forms *(3 hrs.)*
3. Session Five: Chapter 2—Elections *(1.5 hrs.*)
4. Session Six: Chapter 7—Financial Accounting *(3 hrs.)*
5. Mentoring Program (required – no credit provided)