

## Deadlines and High Priority items for Business Managers

The items listed below should be the top priority of the Business Office.

### September

- Review & Finalize prior year S-275 due to OSPI by September
- Enrollment count day is the 4th day of school
- Review Negotiated contract(s) for changes
- Begin F-196 report for year-end closing
- OSPI Fund Balance Reporting tool typically published this month for Districts to use to categorize fund balances <https://www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/tools-and-forms>
- Check Payroll (leave, salary, etc.) prior/or after to September payroll run and compare to budget

### October

- F-196 report due to ESD's by October 25<sup>th</sup>
- Submit quarterly reports: Use/Excise Tax; IRS 941, Unemployment, PFMLA
- S-275 October 1<sup>st</sup> Personnel Snapshot – Due to OSPI by November deadline (verify actual due date)
- Transmit new hire reporting
- Unclaimed property report due to WA DOR October 31st. [Guide to Reporting Unclaimed Property \(wa.gov\)](#)
- CIS Bargaining Agreement Data Collection to OSPI (within 30days of bargaining being complete)
- Check enrollment and project out for remainder of SY to project apportionment/funding changes

### November

- Final Enrollment Revisions for prior year due at ESD's – Check due date
- Verify that all required year end reports for state and federal grants have been submitted/approved
- Reconcile grants, claim reimbursements and alert administrators of any questions
- Submit final grant claims for prior fiscal year and close grants as applicable
- Schedule of Expenditures of Federal Awards (SEFA) due to State Auditor's Office by November 15<sup>th</sup>
- Start preparing the Notes to the Financial Statements (F-196) – Need to be completed prior to start of Audit
- Submit financial records to auditor
- Review S-275 for submittal to OSPI to meet November reporting deadline
- SEBB Open Enrollment

## December

- Prepare levy resolution for February voting, if applicable. Make sure to submit your levy plan to OSPI for approval. <https://www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-guidance>
- Follow-up on S-275 edits – resubmit corrections/updates by December 31<sup>st</sup>
- Annual Cancellation of warrants (due by end of calendar year - check your board policy 6216)
- Home Based student report due to OSPI via EDS

## January

- Final apportionment for previous SY posted
- Submit quarterly reports: Use/Excise Tax; IRS 941, Unemployment, PFMLA
- Prepare levy resolution for March voting (if applicable)
- Prepare and mail Vendor 1099 tax statements by January 31<sup>st</sup> – Upload file to IRS
- Office of Civil Rights (OCR) report due in Washington D.C. early February – Ethnic/SE/test scores, etc.
- Prepare VEBA agreement, if applicable
- Send notice of sick leave buy-back to those eligible and check VEBA eligibility
- Prepare and mail W2's by January 31<sup>st</sup> – Upload file to IRS
- Prepare and file Affordable Care Act (ACA) Form 1095-B by January 31<sup>st</sup> – Upload file to IRS
- Update Enrollment projections to start staffing process for next fiscal year

## February

- Record new tax levies, as needed
- Create F-203x for monitoring current budgeting/projections
- Pay sick leave buy back
- Send out semi-annual certification for T&E and get returned for federal programs requiring T&E and staff paid form single cost objective
- Prepare excess cost template (found at this link under tools) <https://www.k12.wa.us/policy-funding/special-education-funding-and-finance/special-education-funding-washington-state>
- Prepare levy resolution for April voting, if applicable. Make sure to submit your levy plan to OSPI for approval. <https://www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-guidance>

## March

- Request ASB Budgets from Schools
- Educator Equity Data Collection
- March 31<sup>st</sup> is the last date to update changes in CEDARS for K-3 High Poverty Reporting
- Finalize enrollment projections and calculate staffing allocations

## April

- Draft Budget based on enrollment, staffing and final Legislative outcome. Compare to State and adjust.
- Bill non-high and non-junior high districts
- Submit quarterly reports: Use/Excise Tax; IRS 941, Unemployment, PFMLA

- Prepare RIF notices by May 15<sup>th</sup> – Or per negotiated contract date
- Issue Teacher Spring Contracts by May 15<sup>th</sup> – Or per negotiated contract date
- Letter of assurance for next year's employment for less than 260 day classified staff and all subs
- Submit Educator Equity Data Collection

## May

- RIF notices by May 15 – *or per negotiated contract if earlier than May 15.*
- Letters of Reasonable Assurance by May 15<sup>th</sup>
- Start preparing P-213, non-high enrollment report – Due in June
- EMMA Bond reporting due
- Work with categorical program directors on planning the new fiscal year budget figures
- Office of the Insurance Commissioner (OIC) Data Collection (Due BEFORE May 31<sup>st</sup>)
- Prepare levy resolution for August voting, if applicable. Make sure to submit your levy plan to OSPI for approval. <https://www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-guidance>

## June

- Issue Teacher Contracts for the next school year
- P-213 Report of students residing in non-high districts and enrolled in high school districts due to ESD's by June 9
- Have all schools turn in petty cash funds
- Advertise the budget hearing to adopt the budget, two weeks before board meeting
- Review each fund expenditures budget to determine the need for a budget extension – F-200
- Letter of assurance for next year's employment for less than 260 day classified staff and all substitutes

## July

- F-195 (budget) – Final day to submit to ESD's for review - July 10<sup>th</sup> - Class II districts must adopt budget by August 1; Class I districts by August 31<sup>st</sup>
- Budget extensions must be Board adopted by August 15<sup>th</sup> for 2<sup>ND</sup> class districts or August 31<sup>st</sup> for 1<sup>st</sup> Class districts — (be sure to batch update from WIP status in WESPac)
- Submit quarterly reports: Use/Excise Tax; IRS 941, Unemployment, PFMLA
- Solicit bids for fuel, dairy, bakery, milk, yearbooks, etc. All vendor/consultant *contracts should include disbarment language or proof of status verification from System for Award Management (SAM), if federal dollars will be used.*
- Some grants end June 30th and will require paper claim
- If you filed for safety net, end of July is when final Worksheet A with updated Financial Reports are due to OSPI.

## August

- iGrant budget revisions must be submitted by August 31<sup>st</sup>
- Reconcile grants, claim reimbursements and alert administrators of any questions
- Begin accrual process for year-end expenditures and revenues
- Process sick leave buyout for retirees

- After August payroll is run, run sick leave, vacation and personal leave balances liability reports needed for F-196 year-end reporting – Skyward report can be run at any time
- Check Year End Checklist for year end tasks
- VEBA renewal/elections
- Provide COBRA notifications for staff leaving
- Prepare levy resolution for November voting, if applicable. Make sure to submit your levy plan to OSPI for approval. <https://www.k12.wa.us/policy-funding/school-apportionment/instructions-and-tools/ehb-2242-guidance>

## Monthly

- Enter Treasurer information and reconcile to F197 and reconcile all General Ledger accounts
- Enter Apportionment
- Submit monthly grant claims for reimbursement
- Submit monthly enrollment counts to ESD to submit to OSPI
- Submit monthly food service claims through WINS
- Prepare monthly budget status and other required Board documents