

Pupil Accounting – A New Perspective

MSBO Spring Conference 2024

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A New Perspective

Session Agenda

- Who are Pupil Accountants?
- A standard limitation that may NOT apply to Pupil Accountants
- Imperfect data and Pupil Accounting
- Are audit losses a good or bad thing?
- Questions



A New Perspective

Who are Pupil Accountants?

- Clerical? Secretarial?
- Full Year?
- Full Time?
- What can you afford?

A New Perspective

Who are Pupil Accountants?

- Balancing Revenue and Expenses
- How many in your business office?
- How many in your pupil accounting office?
- Are the numbers proportional?

A Standard Limitation

Does your District have limits on what can be spent without Board approval?

- \$10,000?
- More? Less?
- Does this apply to Revenue from State Aid?

A Standard Limitation

2023/24 foundation \$9,206

- At 90% (for fall count) 1.20 FTE = \$10,000
- What students are NOT being submitted? How much is that costing you?

Imperfect Data

There is NEVER 100% perfect documentation

- A missing doctor's note
- No proof of payment of DE fees
- Missing documentation for EMC, Work Based, Experiential Learning, etc
- Attendance (10/30 day rule)

Imperfect Data

Given imperfect documentation: Do you submit and possibly take deductions, or not submit?

- Traditionally, most with questionable documentation DON'T submit
- No audit deductions

A New Perspective

Submit EVERYTHING, knowing you won't get it all.

- Would you rather have 40% of 'imperfect' FTE, or none?
- My proposal – Try for all of it, knowing you won't get it all

A New Perspective

Process change

- More communication and collaboration needed
- PA lets all stakeholders know when documentation is missing
- Provides regular updates

A New Perspective

Process change

- More eyes looking for documentation
- More knowledge of what's required
- Eventually, processes will improve
- PA becomes the person fighting for every dollar, not the source of the issue.



Questions?

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