

Mecosta-Osceola Personnel Cooperative

BUSINESS SERVICES



Fee Structure and Responsibilities

Updated April 2010

Business Manager Option:

1. Budget - Responsible for the preparation, publication, and distribution of the school district operating budget as required by law and approved by the Superintendent and Board of Education. Works with the Superintendent and others as approved by the Superintendent in developing the budget and finding improvements in the budgeting process.
2. Audit – Responsible for coordination and administration of annual external audit, including presentation to Superintendent and BOE.
3. Millage – Prepares documents and information related to school millage elections, bonding and other financial issues including the L-4029.
4. Negotiations – Assists the Superintendent in contract negotiations, including the preparation of financial material and attendance during bargaining sessions if needed.
5. General operations – Analyze and recommend periodic capital improvements. Oversee adjusting entries to keep the general ledger and trial balance up-to-date.
6. Tax resolutions – Oversee the preparation of tax resolutions for the BOE. Ensure timely transfer of funds from taxing authorities. Monitor tax appeals and SEV.
7. Investing – Responsible for investing excess district funds as per BOE policies.
8. Cash flow/borrowing – Responsible for cash flow analysis for all district funds and prepares Bond/Note application for district cash flow shortages.
9. State & Federal reporting – Prepares and oversees the preparation of financial reports, including all federal and state grant applications. Reporting requirements include FID, 4492 (request grant funds), 4524 (indirect cost), AOP Medicaid quarterly report and oversight of SE-4904 (transportation final cost report).
10. Review and approve all bank reconciliations.
11. Manage purchase card program if applicable.
12. Review/approve bi-weekly payroll and assist with any payroll issues that may arise.
13. Prepare monthly reports for the Superintendent and BOE as needed.
14. Responsible for maintaining internal controls within the district.
15. Responsible for workers compensation claims and FMLA requests.
16. Manage all insurance contracts for district including health, property casualty, fleet, etc...
17. Prepare RFP's and contracts for other services as needed such as lawn care, snow plow, etc...
18. Responsible for Section 125 plan.

Payroll Option:

1. Prepare all payroll disbursements.
2. Prepare and maintain records and reports pertaining to payroll, accounting, etc...
3. Enter new employee payroll and benefit information into financial database system. Maintain seniority lists for unions as needed.
4. Enter employee absences in financial database system.
5. Prepare, monitor, and verify all timesheets, pay adjustments, increments, absences and other items relating to payroll.
6. Prepare, monitor and verify annuities, COBRA, MPSERS, TDP Plan, and other such reports as are necessary.
7. Prepare, monitor and verify PC/ACH direct deposit program.
8. Prepare yearly W-2's and meet necessary filing requirements for reporting to Social Security Office, Federal Government and State Government.
9. Responsible for preparing Form 941 for tax requirements on a quarterly basis.
10. Responsible for preparing Michigan Employment Security Commission on a quarterly basis.
11. Responsible for bi-weekly reporting of total wages, total hours, employment class code, MIP contributions, and yearly wages for all employees on the MPSERS on-line reporting system.
12. Process all necessary reports pertaining to Calendar and Fiscal Year End Processing.
13. Prepare state sales tax report on a monthly basis, if required.
14. Prepare state annual return for sales, use, and withholding taxes.
15. Prepare all payroll audit information which may include the following: quarterly reports, 941's, salaries and benefits payable, current taxes and payroll check numbers.
16. Responsible for all financial issues regarding employees of organization including child support payment orders, garnishment orders, and court orders for payment/information.
17. Responsible for processing employment verifications.
18. Responsible for balancing and payment of monthly health, dental, vision, and other benefit costs.
19. Responsible for all aspects of the REP.

Accounts Payable/Receivable/Other Option:

1. Review, prepare and process all vendor invoices for payment and maintain records.
2. Processing of general fund, athletic, food service, debt service and student activity check runs.
3. Prepare manual checks as needed.
4. Cash receipts and prepare deposits for all funds.
5. Maintain bank records, including reconciliations for all accounts.
6. Prepare financial accounting batch entries for each fund.

Accounts Payable/Receivable/Other Option (continued):

7. Process 1099's for year end reporting.
8. Process and maintain W-9 files.
9. Respond to expenditure questions from district administration.
10. Prepare information in response to request for payment histories.
11. Respond to vendor inquiries regarding payment of invoice(s).
12. Maintain files of paid and unpaid invoices and purchase orders.
13. Assist district staff with entering purchase orders.
14. Prepare all documents that may be required for the audit.

General Conditions of Agreement:

1. Modifications on a district by district basis may be considered if specific duties, process or tasks are needed. This does not result in a change to the fee structure.
2. For the per pupil amount, the FTE count from the previous school year will be utilized. For example, agreements for the 2010-2011 school year will be based on the Fall 2010 FTE count data.
3. A district that needs services based on a short term basis due to unforeseen circumstances will have the fees prorated.
4. Any district interested in entering or exiting the arrangement shall give 90 days notice.
5. All services will be provided in house from the MOISD campus in order to be as efficient as possible. Business Manager services will report to local districts on a regular basis.
6. The role of employees in these positions is to provide professional services and guidance. The decision making will remain with the local Superintendents and Boards of Education.
7. Employees will be evaluated and disciplined (if needed) by MOISD administration with local district input.
8. MOP Co-Op Advisory Council will determine pay increase/decrease for staff members. Annually fees will be adjusted to reflect increases or decreases in pay or cost of benefits due to economic conditions.
9. Local district must be on SDS financial software for financial services.
10. Payment for services will be made in two payments, November and April. Payment will be due within thirty days of invoice.
11. Advisory Council will assist in determining any changes to the agreements.
12. For any local employee who is moved into the Co-Op, the sending local district will be responsible for additional costs above the Mop Co-Op base rate in a separate agreement. This may include local contract language requirements, promises made to employee, etc... (ie: sick day payouts, retirement incentives, longevity payments)

MOISD MOP Co-Op Fee Structure - April 2010

		BR 1987.99	CH 2264	CCA 620.76	EV 1064.79	MS 1445.6	RC 1557
Business Manager							
Base	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
Per Pupil	\$ 20.00	<u>\$ 39,759.80</u>	<u>\$ 45,280.00</u>	<u>\$ 12,415.20</u>	<u>\$ 21,295.80</u>	<u>\$ 28,912.00</u>	<u>\$ 31,140.00</u>
		\$ 59,759.80	\$ 65,280.00	\$ 32,415.20	\$ 41,295.80	\$ 48,912.00	\$ 51,140.00
Payroll							
Base	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Per Pupil	\$ 12.00	<u>\$ 23,855.88</u>	<u>\$ 27,168.00</u>	<u>\$ 7,449.12</u>	<u>\$ 12,777.48</u>	<u>\$ 17,347.20</u>	<u>\$ 18,684.00</u>
		\$ 38,855.88	\$ 42,168.00	\$ 22,449.12	\$ 27,777.48	\$ 32,347.20	\$ 33,684.00
A/P - A/R (or any other similar positions)							
Base	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Per Pupil	\$ 10.00	<u>\$ 19,879.90</u>	<u>\$ 22,640.00</u>	<u>\$ 6,207.60</u>	<u>\$ 10,647.90</u>	<u>\$ 14,456.00</u>	<u>\$ 15,570.00</u>
		\$ 34,879.90	\$ 37,640.00	\$ 21,207.60	\$ 25,647.90	\$ 29,456.00	\$ 30,570.00
		\$ 133,495.58	\$ 145,088.00	\$ 76,071.92	\$ 94,721.18	\$ 110,715.20	\$ 115,394.00

The above fees are all inclusive cost for the services requested. Details of the specific positions are included on the following pages.