HARRIS
School Solutions

K-12 Student Performance and Efficiency Commission
November 14, 2014

Overview
Harris School Solutions, a division of Harris Computer Systems, has been providing enterprise software solutions specifically to the K-12 sectors for over 30 years. Harris software is installed in over 1,500 school districts and educational service centers or cooperatives in 40 states with 187 of these customers located in Kansas.

The financial management software used in Kansas includes the DataTeam software suite and our flagship product, AptaFund. AptaFund is offered as a Software as a Service (SaaS) Solution where districts rely on Harris to host, backup, maintain and update their secure environment. Minimal hardware expenditure is required of the districts. As a centrally hosted solution in a high security environment, AptaFund features built in safeguards to protect information with tiered user and account code security.

Reporting and Functionality
The software used by our Kansas customers is flexible. Account codes can easily be modified to meet the changing needs of the State or local districts and service centers. Reports and data extracts that meet state and federal guidelines can be generated from this data.

In many states, our software applications are required to produce state mandated reports or data extracts for upload to state agencies. The state standards for reporting are published for all vendors. Any vendor who desires to do business within the state has access to the information.

Conclusion
We value the long standing relationships we have built with our Kansas districts. The DataTeam product line was built specifically for Kansas school districts and these features are incorporated in our AptaFund product. We look forward to continuing our partnership with the districts and the state of Kansas.

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Greenbush
Southeast Kansas Education Service Center

# Southeast Kansas Education Service Center

Greenbush exists to expand possibilities for learners within other schools and organizations across the state of Kansas and beyond. We strive to ensure equal educational opportunities for everyone by offering programs that are otherwise impractical or simply more effective and efficient through a cooperative effort.

We form partnerships with agencies, businesses, and universities to get the most with increasingly limited financial resources. By forming consortiums, Greenbush allows districts to pool resources to stretch funding even further.

Greenbush is classified as Interlocal 609, meaning we have all the rights and privileges of a school district, except the power to levy taxes. It is governed by a Board of Directors with one member from each of the following districts:

- USD 101 Erie
- USD 248 Girard
- USD 366 Yates Center
- USD 404 Riverton
- Ft. Scott Community College

Keys to Greenbush success:

- All programs are voluntary
- No base membership fees
- Districts pay only for services received
- Market and district driven

## Management Advisory Computer Systems (MACS) Manage Accounting/Payroll/Personnel (MAPP)

*Presented by: Mike Bodensteiner, Executive Director*

Greenbush obtained the source code for MACS/MAPP in January of 2000 when the original owners had decided to discontinue support and operation. The decision to purchase the rights, title, and interest in the software and documentation came at the request of more than 80 school districts who utilize the software to perform fund accounting, payroll, and personnel functions required by Kansas Statutes and the Kansas Department of Education. Greenbush also utilizes the software for fund and payroll accounting.

## Related Administrative Services

MAPP serves as a major component for a variety of other administrative services available to school districts on a voluntary basis. These services include, but are not limited to:

- Procurement and Purchasing
- Payroll Processing
- Budget Support and Review
- Board/Business Clerk Forums
- HR Consultation *(recruitment, supervision/evaluation, and professional development)*
- Long Range Planning
- Health Insurance Consortium
- Superintendent Forums
- Time and Attendance System
- E-Rate
- Natural Gas Purchasing

## About MAPP

*Presented by:*
*John Staton, CPA, CFO/Associate Executive Director*

MAPP System is an online, interactive, fully integrated governmental fund accounting system. It is designed specifically for organizations such as school districts.

MAPP System is based on the guidelines contained in what is now named *Financial Accounting for Local and State School Systems: 2009 Edition* (older versions were dated 1973, 1980, 1990 and 2003) published by National Center for Education Statistics (NCES).

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This serves as the foundation for the *Kansas Accounting Handbook* that is updated periodically by the Kansas Department of Education and Municipal Services Section of Division of Accounts and Reports.

MAPP Fund Accounting system includes the following significant components:
- Payables & Purchase Order with Encumbrances
- Payroll
- Personnel
- Cash Receipts
- Budget
- Property Inventory (Fixed Asset System)

Other features include but not limited to journal entry, bank reconciliation, direct deposit, salary schedule projections, payroll simulation, financial reports, tax reporting and enrollment forms, etc.

Common elements likely exist between several fund accounting systems due to the uniform fund accounting system that has been in place for several decades.

## Interoperability and Common Data Elements

Data integrity is one of the key factors in the MAPP system that I grew to appreciate as an outside auditor of school districts. Data integrity and security of personally identifiable data becomes a greater risk whenever data is exchanged between systems. This becomes a significant liability to vendors, school boards, and third parties in today's world of data breaches and computer hacking.

Each software system utilizes programming languages that typically are not compatible or translate cross platforms. Programming contains a flow of logic that has meaning for a particular application (i.e. data inputs may vary from one to another to generate a desired result, results may be the same but the data may exist in different encryption formats, locations, etc.) With that said, software packages can produce common data tables of desired/necessary information to be placed into a format for other uses.

Obviously, any type of data warehouse should not contain private/confidential information of individuals (social security numbers, addresses, payroll deductions information etc.), but other data can provide value.

*Recommendation: In order to avoid the increased vulnerability of a centralized accounting system, one option may be the development of a data warehouse clearly identifying the variables to be available, tracked, and measured.*

## Consistency in Reporting

Generally, the accounting systems an entity chooses, whether its manufacturing, banking or school district, must meet the needs of those who have the direct responsibility of finances of the entity, otherwise it is ineffective and inefficient. Generally in a school district's case, that responsibility lies with the administration and business office staff of the district and the elected board members of that particular school district. I have found over the years if a software package is missing certain features, information is maintained in other forms (software). This sometimes creates inefficiencies in many instances. As with many of the larger districts in the state, some of our users have customized their systems by integrating non-accounting functions such as document image scanning/storage, contracted payroll services, etc. for the purpose of internal efficiency. Time/leave keeping systems are another example of supplemental systems that may be integrated to assist compliance with state and federal labor laws. These supplementary items should not be lost as we move forward. Not only have districts invested large sums of dollars in the acquisition of these ancillary products, but also the training and implementation costs required with any system changes.

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The MAPP system can produce uniform information for each district:

Of the ten plus fund accounting systems utilized in the state, all systems used in Kansas can generate data aligned with the National Center for Education Statistics and KSDE mentioned earlier (*Financial Accounting for Local and State School Systems and Kansas Accounting Handbook).* This is Fund, Function, and Object dimensional categorization. The critical component here is the old adage of garbage in garbage out—you can only extract what you put into something. (i.e. if building level data is needed, it must be captured).

*Recommendation: Provide the resources needed for the training and support needed by board clerks and central office personnel with the goals of increasing the consistency of coding and reporting of accounting data across school districts.*

### Consistent Data Comparisons

Analyzing and comparing district data come with several limitations and challenges. One such challenge is determining the dates targeted for data analysis. June 30 is the only date in which all school districts have completed payrolls, vendor payments, and any other accounting function for the same point in time. Districts within the state have monthly, semi-monthly and bi-weekly payroll dates with actual payment dates scattered throughout a month. A majority of vendor payments are on a monthly basis but can vary greatly between districts.

A second challenge to making valid data comparisons involves varying dates between school years. Combined with the start of school year, school day length, staff development dates, there is tremendous variation between the start and ending dates of school districts.

*Recommendation: Study the creation of a model payment and payroll schedule that can be followed by school districts on a voluntary basis.*