

# Administrative Boot Camp for New and Aspiring Deans and Associate Deans

January 5, 2023

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# 2023 AALS Administrative Boot Camp Fund Accounting Overview

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# What is Fund Accounting?

- Fund accounting focuses on **accountability** and proper **stewardship**, rather than profitability
- Different funds show that revenues and expenses are aligned with specific purpose
- Fund accounting provides transparency



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# Fundamental Types of Funds

- Unrestricted
  - Used in accordance with policies
    - Examples include – tuition and/or unrestricted gifts
- Restricted
  - Limited by a specific timeline and project
    - Examples include – capital projects and/or grants
  - Limited by fund and/or donor purpose
    - Examples include – endowment distributions



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# Fundamental Types of Funds

- Reoccurring and/or Ongoing
  - Funds have a reoccurring revenue source
    - Examples include – tuition, endowment distributions, etc.
- Temporary and/or One-Time
  - Funds, once spent, are no longer available
    - Examples include – grants, cash gifts, projects, etc.



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# What Fund Do I Use?

## Business Purpose

- Business purpose refers to the requirement that every expense be documented by answering the who, what, when, where, and why questions

Let's look at a personal example that should help!



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## Funding Accounting: Personal Example



### Great Aunt Martha

- Home Capital Fund – roof, major repairs, and improvements

### Uncle Horace

- Home Project Fund – room use study, airflow efficiency, etc.

### Grandma Jean

- Kids' College Fund

### You

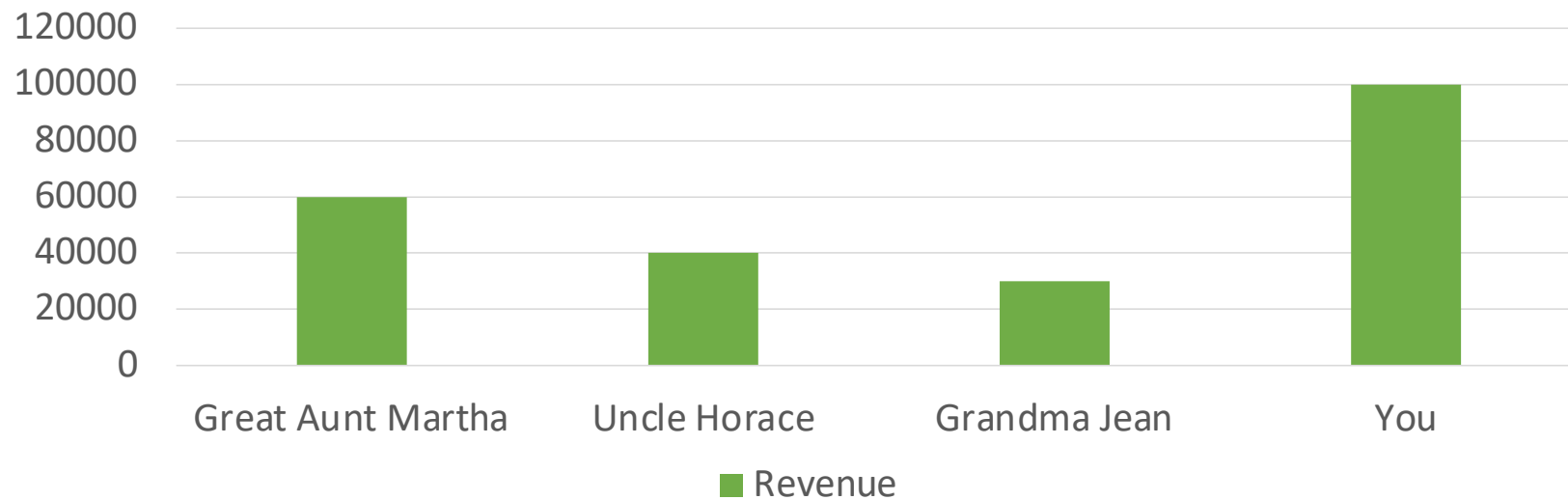
- Operations Fund – services, utilities, transportation, travel, maintenance, etc.



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# Revenue

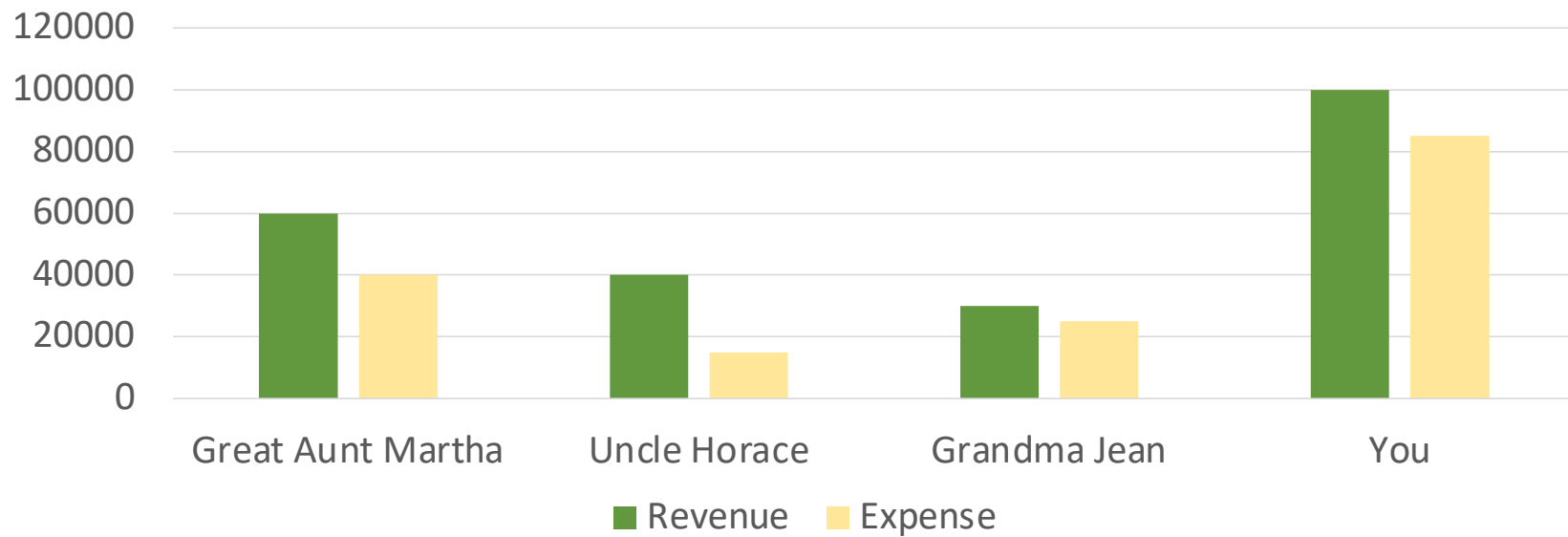


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# Revenue & Expenses



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# Typical University Funding

- Academic Operation
  - Tuition
  - State Appropriation
  - Endowments/Gifts
  - Grants
- Self-Support & Restricted\*
  - Athletics
  - Auxiliary Services
    - Resident Halls, Bookstores, Utility Plants, etc.
  - Capital Construction Projects

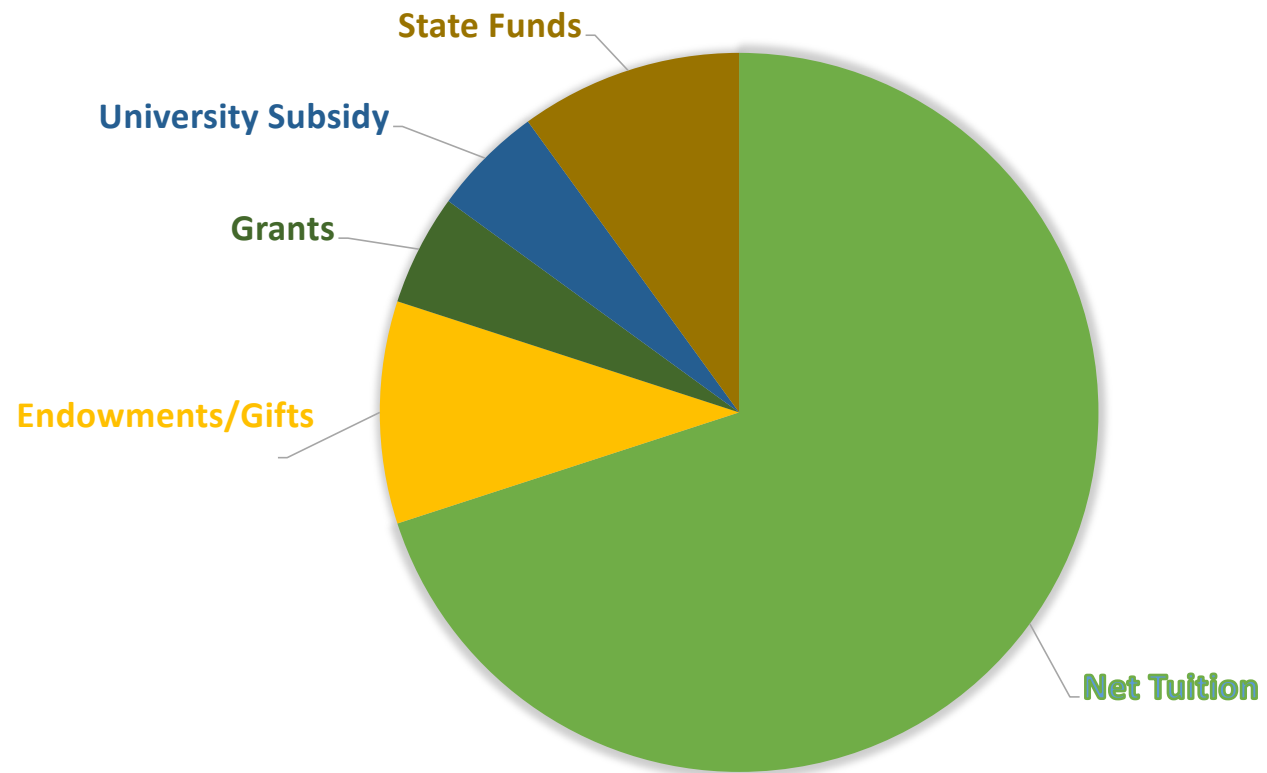
\*These are different fund buckets that CANNOT be used for Academic Operations



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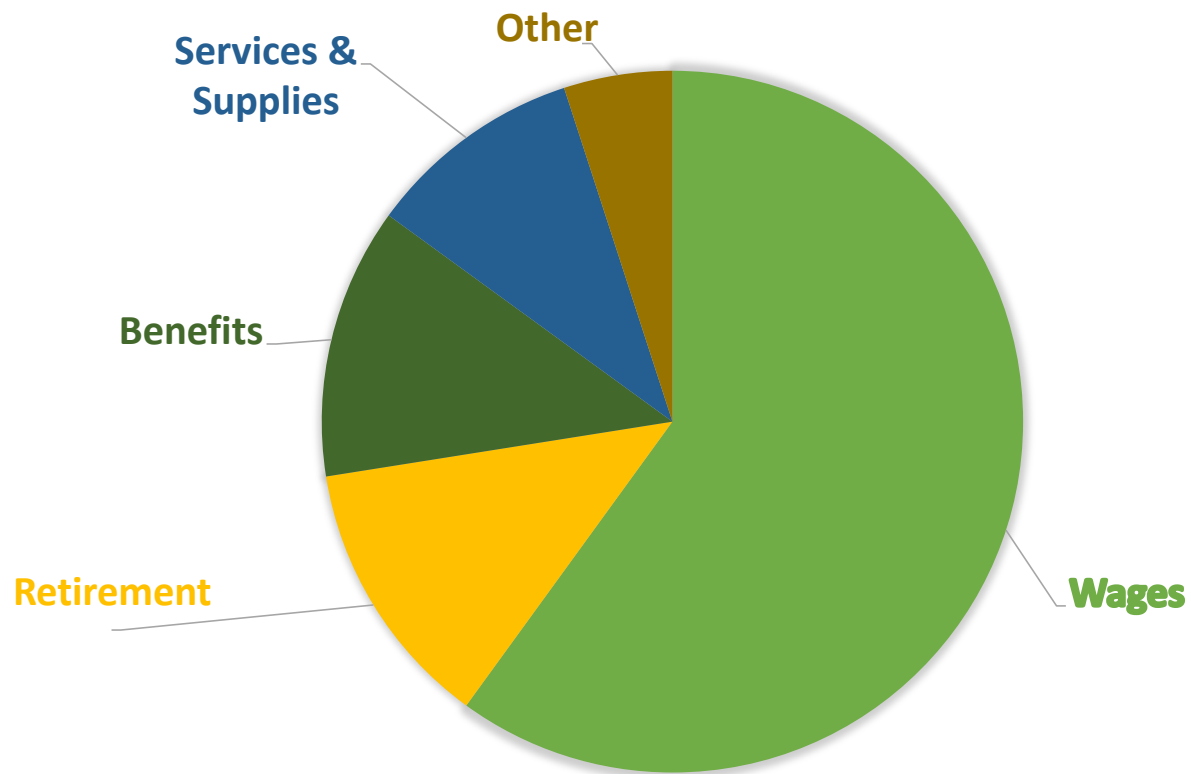
# Law School Funding Example



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# Higher Education Cost Drivers



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## Quick Quiz – Question #1

A faculty member asks if they may have reimbursement for a team dinner they just hosted for their newly hired colleague.

Assuming adequate funding is available, would this reimbursement come from:

- Tuition/State Funds
- Endowed/Gift Funds

Why?



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## Quick Quiz – Question #2

A distinguished guest would like to bring a family along for their speaking engagement.

Would reimbursement for family members airfare, lodging, and per diem expenditures come from:

- Tuition/State Funds
- Endowed/Gift Funds

Why?



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## Quick Quiz – Question #3

The Dean would like to recruit a new faculty member with an available endowed professorship.

Will this expense be an ongoing/reoccurring expense or a temporary/one-time expense?

May the Dean award this new faculty member

- If they are not yet tenured?
- If they area of expertise is different from the last awardee?
- If the new faculty member wants the award to supplement their compensation?



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# Key Takeaways

1. Start with the Business Purpose
2. Know the law school funds (restricted vs. unrestricted) available to you
3. Know reoccurring vs. one-time revenues/expenses
4. Understand the policies – consult your finance team
5. Review the law school's financial reports
6. Create a 3-5 year spending plan all fund types



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# Questions

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# HR Advice for the New Dean

Bethany Pluymers, Associate Dean for  
Administration, CFO & HR Director  
University of Wisconsin Law School



# How The Sausage Gets Made

**Everything I Wish I Knew Before I Became An Associate Dean**

**Deborah J. Challener**

**Mississippi College School of Law**

**[challene@mc.edu](mailto:challene@mc.edu)/601-925-7156**

# How does the law school (really) work?

- ▶ The Staff – Who are they? What do they do?

- ▶ Career Services
- ▶ Externships
- ▶ Clinics
- ▶ Finance & Admin
- ▶ Development/Alumni
- ▶ Financial Aid
- ▶ Bookstore
- ▶ Security
- ▶ Coffee Shop
- ▶ Others

# What is my role as Associate Dean?

- ▶ It's all about “the schedule” – or is it?
- ▶ Liaison:
  - ▶ “A person who helps organizations or groups work together and provide information to each other.”  
Merriam-Webster Dictionary
    - ▶ Dean
    - ▶ Faculty
    - ▶ Students
    - ▶ Staff
- ▶ PROBLEM SOLVER

## Other things I wish I knew . . . .

- ▶ Academic catalog/policies
- ▶ Conferences for Associate Deans
  - ▶ ABA AD Conference
  - ▶ Georgetown AD Leadership Workshop
  - ▶ Women's Leadership Conference
- ▶ Listservs
  - ▶ AALS AD listserv
  - ▶ ABA AD listserv ([leap-associate-deans@mail.americanbar.org](mailto:leap-associate-deans@mail.americanbar.org))
  - ▶ AALS AD Section & AALS Section on Admin & Finance