

# Small District Issues

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# Introductions

Melissa Morgese, CSBO: Speaker  
- *Assistant Superintendent of Business, Addison SD 4*



**Addison** **4**  
School District  
ADDISON | ILLINOIS | SINCE 1842

Stacey Corder, MBA : Speaker  
- *Governmental Financial Services Director, Benning Group, LLC*



# Agenda

- ✓ Roles and Responsibilities
- ✓ Struggles/Issues
- ✓ ASA Changes
- ✓ Completing the ASA
- ✓ Reports Discussion



# Roles and Responsibilities

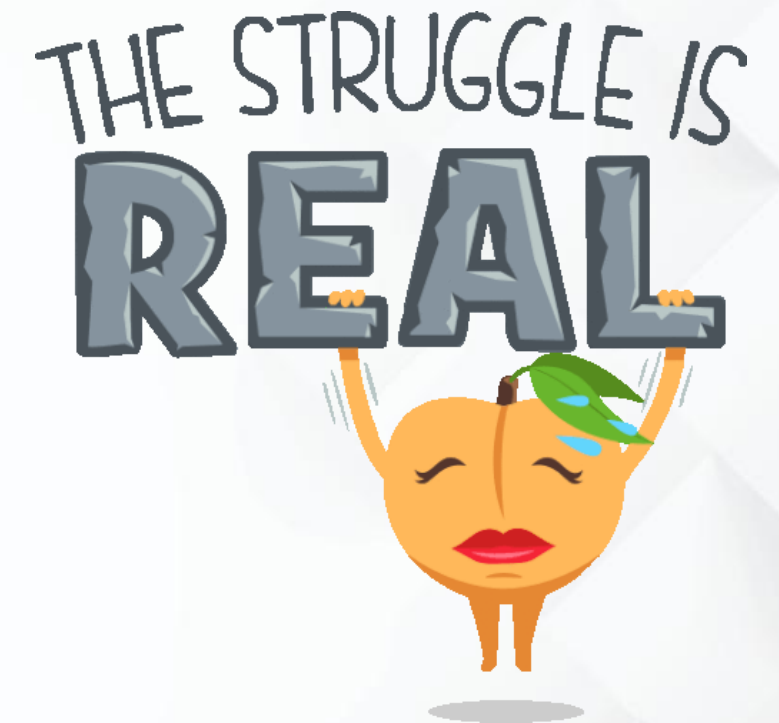
The role and responsibilities of a Bookkeeper in a small school district is very different than a Bookkeeper in a large district, and even a medium sized district.

- small district
  - Act as HR, Payroll, AP, AR
  - Sometimes Transportation, FS director, Nurse, Maintenance Director
  - Reports directly to the Superintendent
- Large district
  - Generally, will have a Business Manager/CSBO to report to
  - Doesn't cover as many departments (more focused topic area)



# Struggles/Issues

1. **Staffing Limitations**
2. **Balancing Roles**
3. **Financial Sustainability**
4. **Board Communication**
5. **Grant Management**
6. **Facilities Planning**
7. **Internal Controls**
8. **Technology and Efficiency**
9. **Employee Benefits and Wellness**
10. **Leadership and Professional Growth**



# Annual Statement of Affairs (ASA) – Recent Changes

- Recent changes
  - Assets & Liabilities, Revenue & Expenditure, and Published Summary tabs no longer exist
  - Certified staff salaries no longer reported – only non-certified
  - Payments to a vendor from \$500 - \$999 are no longer reported
  - No longer uploaded to ISBE



# Completing the ASA

## Tips

- Uses the prior fiscal year's data
- Must be completed even if the AFR is not completed yet
- Excel workbook and instructions found here: <https://www.isbe.net/Pages/Annual-Statement-of-Affairs.aspx>
  - Instructions are helpful

## Completing the ASA – Key items

- Cover Page
  - Tax Rate by Fund – use the tax statement from the county clerk for taxes from the prior year received in the current year.
    - If you have more than one county, use the largest county's tax report



# Completing the ASA

## Completing the ASA – Key items- Cont.

- Salary Schedule
  - Include **non-certificated** personnel whose gross income falls within the listed salary ranges.
  - Contract employees are to be listed on the Vendor Payment tabs, not the Salary Schedule tab
  - Include substitute teachers possessing only a substitute teaching license on the non-certified personnel list
- Payment tabs
  - Enter payments made to any vendors and individuals who are not employees of the district.
    - This listing must include expenditures from any revolving fund maintained by the school district



# Completing the ASA

## Completing the ASA – Key items- Cont.

- Contracts Exceeding \$25,000
  - This tab is really a summary of the Contracts exceeding \$25k, that should be on the district website
  - This listed on the website each year at the same time as the ASA
- Contracts Exceeding \$25,000 for website
  - What should be on the posting:
    - Vendor Name
    - Contract amount
    - Description
    - If the business is:
      - Minority owned
      - Female owned
      - Person with Disability owned
      - Locally owned



# Completing the ASA

## Completing the ASA – Key items- Cont.

- Publishing in the newspaper
  - All tabs are published in the news paper
  - Published no later than December 1st
  - Publish in a newspaper of general circulation
    - A newspaper published in the boundaries of the district
      - If there is not a newspaper published in the district boundaries it goes down this path:
        - A newspaper published in the county of the district
        - a newspaper published in the educational service region where the regional superintendent of schools has supervision and control of the school district
- Published on the district website
  - All tabs published
  - Published no later than December 1st



# Completing the ASA

## Contracts Exceeding \$25,000 for website example

School District Name  
 Contracts Awarded Over \$25,000 - ILCS 5/10-17  
 202X-202X School Year

Requirement: A school board must list on the District's website, if any, all contracts over \$25,000.00 and any contract that the School Board enters into with an exclusive bargaining representative.

Vendor	Amount	Description	Minority Owned Business	Female Owned Business	Person with a Disability Owned	Locally Owned
NORTHWESTERN ILLINOIS ASSOCIATION	\$87,671.95					
Architectual Company	\$172,619.90	Architectual Services				X
PRAIRIE STATE INSURANCE COOPERATIVE	\$315,826.29	Workers' Compensation, Property and Vehicle Insurance				
HARTWIG MECHANICAL	\$335,525.94	HVAC Replacement				X
	<u>\$911,644.08</u>					



# Reports

- ❖ Transportation Claim
- ❖ Maintenance of Effort (MOE)
- ❖ Excess Cost Report
- ❖ Quarterly Grant Expense Reporting
- ❖ Site Based Report
- ❖ Immunization Report
- ❖ Monthly Lunch Claim
- ❖ TRS Annual Report
- ❖ TRS Gemini Reporting
- ❖ Monthly IMRF Report
- ❖ Annual Budget
- ❖ Annual Tax Levy
- ❖ GATA Reporting

Just to name a few...



# *Discussion & Q&A*

What reporting are you struggling with?  
What are you struggling with?



***We thank you for your time!***



# Presenters:

## PANELISTS INFO:

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