

# **SIMPLE STORIES FOR COMPLEX BUSINESS OFFICE TOPICS**

**CESA 5**

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# OVERVIEW

## What is a CESA?

- **Cooperative Educational Service Agency**
- **12 CESAs in Wisconsin**
- **11 member board of control**
- **No state or tax funding**

# OVERVIEW

## **CESA 5**

- **Located in South Central Wisconsin**
- **35 member districts**
- **50,000 students**
- **275 employees (170 SPED)**
- **34 Million dollar annual budget**

# OVERVIEW

## **Business office communication role play topics**

- **Tax levy**
- **Fund balance vs cash**
- **Contingency planning**
- **Health Insurance rates**

# TAX LEVY

## Taxpayer and Business Manager

**Taxpayer comes to business manager wondering why his tax bill is higher than what they thought it would be**

## Performers

- **Mike / Derek**
- **Business office staff member and taxpayer**

# TAX LEVY

## Possible Answers / Things to Think About

- **Dave and Paula**
- **Audience Participation**

# TAX LEVY

## Common misconceptions of the mill rate

- **Mill Rate is a mathematical calculation and only truly applies to municipalities**
- **Taxes are based on assessed values while mill rate is based upon equalized values (100% assessment across ALL municipalities in district)**

# FUND BALANCE

## Business Manager and Librarian

Librarian and business manager discuss the “fund balance”

## Performers

- **Dave / Paula**
- **Librarian and business manager**



# FUND BALANCE

## Possible Answers / Things to Think About

- **Derek and Mike**
- **Audience Participation**

# FUND BALANCE VS CASH

## Fund 10 Balance Sheet Accounts

Attn?	Account Number	Description	Beginning of Year	End of Year
<b>700000 Assets</b>				
	<a href="#">10B-711000</a>	Cash	488,701.26	-155,555.55
	<a href="#">10B-712000</a>	Investments	120,972.86	720,966.50
	<a href="#">10B-713100</a>	Taxes Receivable	1,156,964.65	1,311,719.54
	<a href="#">10B-713200</a>	Accounts Receivable	10,161.45	1,220.18
	<a href="#">10B-714000</a>	Due From Other Funds	68,696.52	71,396.52
	<a href="#">10B-715000</a>	Due From Other Governments	108,307.18	132,527.07
	<a href="#">10B-717000</a>	Prepaid Expenses	7,659.24	0.00
		<i>Total Assets (700000)</i>	1,961,463.16	2,082,274.26
<b>800000 Liabilities</b>				
	<a href="#">10B-811200</a>	Accounts Payable	8,552.04	89,118.24
	<a href="#">10B-811600</a>	Payroll Withholdings and Benefits Payable	3,179.23	0.00
	<a href="#">10B-812000</a>	Due to Other Funds	179,218.46	212,243.66
	<a href="#">10B-815100</a>	Self-Funded Insurance Premium Deposits	91,675.17	116,237.70
	<a href="#">10B-817000</a>	Health Benefit Claims Payable	89,281.16	163,477.42
		<i>Total Liabilities (800000)</i>	371,906.06	581,077.02
<b>900000 Fund Equity</b>				
	<a href="#">10B-936130</a>	Fund Balance Restricted for Unspent Common School Fund Revenues	560.88	0.00
	<a href="#">10B-938900</a>	Assigned Fund Balance	200,000.00	200,000.00
	<a href="#">10B-939900</a>	Unassigned Fund Balance	1,388,996.22	1,301,197.24
		<i>Total Fund Equity (900000)</i>	1,589,557.10	1,501,197.24

# FUND BALANCE VS CASH

Balance vs. Date - FY2022



# FUND BALANCE VS CASH

Month Ending	Fund Balance	Cash
<i>January</i>	\$356,528.00	<b>\$26,505.00</b>
<i>February</i>	\$698,252.00	<b>\$456,230.00</b>
<i>March</i>	\$755,696.00	<b>\$562,250.00</b>
<i>April</i>	\$850,659.00	<b>\$625,800.00</b>
<i>May</i>	\$705,982.00	<b>\$505,252.00</b>
<i>June</i>	\$356,528.00	<b>\$74,597.00</b>
<i>July</i>	\$495,656.00	<b>\$185,263.00</b>
<i>August</i>	\$557,805.00	<b>\$256,987.00</b>
<i>September</i>	\$675,256.00	<b>\$379,521.00</b>
<i>October</i>	\$489,461.00	<b>\$176,579.00</b>
<i>November</i>	\$256,507.00	<b>-\$56,213.00</b>
<i>December</i>	\$475,896.00	<b>\$356,980.00</b>

# CONTINGENCY PLANNING

## **CESA 5 and Superintendent**

**Superintendent calls CESA 5 for payroll support after the payroll person goes on “leave to Hawaii and never comes back”**

## **Performers**

- **Mike / Paula / Dave / Derek**
- **Superintendent / CESA 5 staff / Business office staff**

# CONTINGENCY PLANNING

## Possible Answers / Things to Think About

- **Derek and Mike**
- **Audience Participation**

# HEALTH INSURANCE

**Business Office Staff Member and Employee**

**Employee addresses communication about health insurance changes**

## **Performers**

- **Dave / Derek**
- **Business office staff / Employee**

# HEALTH INSURANCE

## Possible Answers / Things to Think About

- **Paula and Mike**
- **Audience Participation**



# HEALTH INSURANCE

## Examples

- **Change in deductible**
- **Wellness program implemented: Includes an increase in employee contribution if not completed**
- **Open enrollment**
  - **Changing providers?**

# QUESTIONS?

# THANK YOU!

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