SIMPLE STORIES FOR COMPLEX BUSINESS OFFICE TOPICS

CESA 5

Dave Van Spankeren & Derek Sliter
Paula Glaser & Mike Koltes



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

- Mike / Derek
- Business office staff member and taxpayer



TAX LEVY

- 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"

- Dave / Paula
- Librarian and business manager



FUND BALANCE

- Derek and Mike
- Audience Participation



FUND BALANCE VS CASH

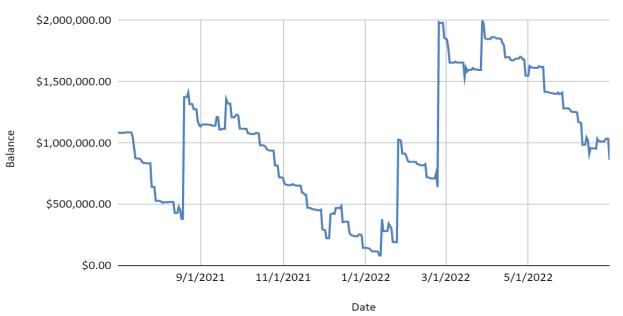
Fund 10 Balance Sheet Accounts

Attn?	Account Number	Description	Beginning of Year	End of Year	
700000 Assets					
	10B-711000	Cash	488,701.26	-155,555.55	
	10B-712000	Investments	120,972.86	720,966.50	
	10B-713100	Taxes Receivable	1,156,964.65	1,311,719.54	
	10B-713200	Accounts Receivable	10,161.45	1,220.18	
	10B-714000	Due From Other Funds	68,696.52	71,396.52	
	10B-715000	Due From Other Governments	108,307.18	132,527.07	
	10B-717000	Prepaid Expenses	7,659.24	0.00	
		Total Assets (700000)	1,961,463.16	2,082,274.26	
800000 Liabilities					
	10B-811200	Accounts Payable	8,552.04	89,118.24	
	10B-811600	Payroll Withholdings and Benefits Payable	3,179.23	0.00	
	10B-812000	Due to Other Funds	179,218.46	212,243.66	
	10B-815100	Self-Funded Insurance Premium Deposits	91,675.17	116,237.70	
	10B-817000	Health Benefit Claims Payable	89,281.16	163,477.42	
		Total Liabilities (800000)	371,906.06	581,077.02	
900000 Fund Equity					
	10B-936130	Fund Balance Restricted for Unspent Common	560.88	0.00	
		School Fund Revenues			
	10B-938900	Assigned Fund Balance	200,000.00		
	10B-939900	Unassigned Fund Balance	1,388,996.22		
		Total Fund Equity (900000)	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	
January	\$356,528.00	\$26,505.00	
February	\$698,252.00	\$456,230.00	
March	\$755,696.00	\$562,250.00	
April	\$850,659.00	\$625,800.00	
May	\$705,982.00	\$505,252.00	
June	\$356,528.00	\$74,597.00	
July	\$495,656.00	\$185,263.00	
August	\$557,805.00	\$256,987.00	
September	\$675,256.00	\$379,521.00	
October	\$489,461.00	\$176,579.00	
November	\$256,507.00	-\$56,213.00	
December	\$475,896.00	\$356,980.00	



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"

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



CONTINGENCY PLANNING

- Derek and Mike
- Audience Participation



HEALTH INSURANCE

Business Office Staff Member and Employee Employee addresses communication about health insurance changes

- Dave / Derek
- Business office staff / Employee



HEALTH INSURANCE

- 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!

Dave Van Spankeren

vanspankerend@cesa5.org

Derek Sliter

sliterd@cesa5.org

Mike Koltes

koltesm@cesa5.org

Paula Glaser

glaserp@cesa5.org

