

Annual Statement of Affairs (ISBE Form 50-37) INSTRUCTIONS

<http://www.isbe.net/sfms/afr/asp.htm>

OVERVIEW

The School Code, Section 10-17 (105ILCS 5/10-17) states that, school districts/joint agreements are required to complete the **Annual Statement of Affairs (ASA)** and publish in the local newspaper the “PublishedSum 4” page, all salary schedules, and vendor contracts over \$2,500. School districts/joint agreements are also required to submit the completed electronic form to Illinois State Board of Education (ISBE) (excluding the payments of \$500 to \$999).

The ASA must be published in the local newspaper no later than December 1 annually and submitted to ISBE electronically no later than December 15 annually. ISBE will publish the ASA on the ISBE website by January 15 of the following year.

INSTRUCTIONS:

To complete the Annual Statement of Affairs requirements, please follow these instructions.

Step 1 **Download the Excel Workbook**

Download the ASA form from the ISBE website:

<http://www.isbe.net/sfms/afr/asp.htm>.

Using the right mouse button, select “***Download Annual Statement for Publication 2008-09.***”

Select: [**SAVE TARGET AS**]

Save the excel form to your computer or network. The file name can be changed. Once the file is saved, open the form using the Excel program or Windows Explorer.

Step 2

Cover page (ASA1 Tab)

- A. Once the ASA is open, locate the **(ASA1)** tab from the bottom of the form.
- B. Enter all information required except where the cells are highlighted in yellow (these are total lines with formulas and entry is not permitted).
- C. Enter school district/joint agreement information and the name of the local newspaper where the statement was published.
- D. Read the statement on “**Assurance**”, then check the yes box that you have complied with the requirement.
- E. Cells D19 thru D25 - Enter the Capital Assets for the district. This information is located in the “2008-09 Annual Financial Report”, page 27.
- F. Cells D28 thru D38 - Enter number of Students Enrolled by grade. This information is found on the last Fall Housing Enrollment form (fall of 08). The total line is automatically calculated.
- G. Cells H18 thru H20 - Enter the square mileage, number of Attendance Centers and the 9 Month Average Daily Attendance (ADA). The 9 Month ADA can be found on the General State Aid Claimable in 2008-09, Payable in 2009-10 (ISBE Form 54-33), line 12.
- H. Cells H22 & H23 - Enter the number of all Certificated Employees and the number of all Non-Certificated Employees.
- I. Cells H28 thru H41 - Enter the tax rates by fund from the tax statement received from the county clerk.
- J. Cell H43 - Enter the district’s equalized assessed valuation (EAV) (from the FY09 AFR, page 3, cell J7). Divide the EAV by the 9 Month ADA (from the FY09 AFR, page 28, cell F153) to calculate the EAV per ADA Pupil.

Calculation: $EAV / 9 MOADA = EAV \text{ Per Pupil}$
- K. Cell H45 & H46 - Enter the total Bonded Indebtedness as of June 30, 2009. This amount comes from the FY09 AFR, page 3, cell H38 (total long-term debt outstanding).

To calculate the Percent of Bonding Power Obligated Currently:

1. Calculate Debt Allowance - Total EAV (cell J7) x 6.9% (for elementary and high school districts and 13.8% for unit districts) or (use the amount in cell H31).

$$\text{EAV} \times \text{Applicable Percentage} = \text{Total Debt Allowance}$$

2. Divide Total Debt Outstanding (cell H38) by Total Debt Allowance = Percent of Bonding Power Obligated Currently.

$$\text{Total Debt Outstanding} / \text{Total Debt Allowed} = \text{Percentage of Bonding Power Obligated.}$$

Note: This schedule must be sent to ISBE.

Step 3 Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position (ASA2 Tab).

Enter the district's Assets and Liabilities from the AFR, pages 5 & 6.

Note: This schedule must be sent to ISBE

Step 4 Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources/Uses of Funds, and Changes in Fund Balances (ASA2 Tab).

Enter the district's Receipts/Revenues, Disbursements/Expenditures, Other Sources/Uses of Funds, and Beginning/Ending Fund Balances from the 2008-09 AFR, pages 7 & 8.

Note: This schedule must be sent to ISBE

Step 5 Annual Statement of Affairs Summary (PublishedSum 4 Tab)

A. Enter the district's telephone number and office hours for public viewing.

B. The data will automatically link into the remainder of this sheet. No entry is required.

Note: This page must be submitted to the local newspaper for publication and to ISBE.

Step 6 Salary Payments (**Salary Sched 5**)

Enter name of certificated personnel and non-certificated personnel whose gross income falls within the listed salary ranges.

Note: This page must be submitted to the local newspaper for publication and ISBE.

Step 7 Payments over \$2,500, excluding wages and salaries (**Paym over \$2500**).

Enter the complete name and payments over \$2,500 to all vendors and individuals.

Note: This listing must be published in the local newspaper, sent to ISBE, and retained within your district/joint agreement administrative office for public inspection.

Step 8 Payments of \$1,000 to \$2,500, excluding wages and salaries (**Paym \$1000 to \$2500**)

Enter complete name and payments of \$1,000 to \$2,500 to all vendors and individuals.

Note: This listing must be sent to ISBE, and retained within your district/joint agreement office for public inspection.

Step 9 Payments of \$500 to \$999 excluding wages and salaries (**Paym \$500 to \$999**)

Enter complete name and payments of \$500 to \$999 to all vendors and individuals.

Note: Retain these payments within your district/joint agreement administrative office for public inspection.

Step 10 Reports on Contracts Exceeding \$25,000 Awarded (**9 Contracts Exceeding 25,000 tab**).

(See the instructions on page 9 to complete this section)

Step 11 Submit the completed excel workbook to ISBE via the Attachment Manager.

What to submit to ISBE:


- ISBE prefers that The “Annual Statement of Affairs” excel workbook be submitted as one file to avoid separating the worksheets. *However, the “Payments of \$500 to \$999” are not part of the submission*

Go to www.isbe.net, and select **Division Links** under the first column.

Select "**School Business Services**" under Fiscal Support Services and then **Forms**.

Select **Annual Statement of Affairs**.

Scroll down and under "Submit Annual Statement of Affairs to ISBE" select **ISBE Attachment Manager**.

In the Attachment Manager Screen fill in the form (all red arrows require an entry) and under Receiver Information, select the  arrow and select "**School Finance Reports**" Group.

Locate the file to submit, using the **BROWSE** button.

Select the **SUBMIT** button.

Immediately following your submission you should receive a confirmation verifying a successful submission. Print this page to retain for your records. It will not allow you to save the confirmation.

What to submit to the local newspaper.

- Published Summary, page 4
- Salary Schedule, page 5
- Payments over \$2,500, page 6

What is retained in the school district/joint agreement office?

- Completed Annual Statement of Affairs excel workbook