



Illinois State Board of Education

ANNUAL STATEMENT OF AFFAIRS INSTRUCTIONS

(ISBE FORM 50-37)

OVERVIEW

Illinois School Code [Section 10-17 \(105 ILCS 5/10-17\)](#) requires school districts/joint agreements to complete the **Annual Statement of Affairs (ASA)**.

On or before **November 30**, a school district/joint agreement must:

1. **Publish** the following Excel tabs in the **local newspaper**:
 - ◆ Published Summary
 - ◆ Salary Schedule
 - ◆ Payments over \$2,500
2. **Submit** form to **ISBE**. (Payments \$500 - \$999 tab is optional.)
3. Keep form in main **administrative office** (all tabs).

Form can be found on the [ISBE Annual Statement of Affairs webpage](#).

Even if the Annual Financial Report is incomplete, the ASA is still due **November 30** and should be completed using the district's accounting records. These records can be obtained from the district auditor.

ISBE may discontinue the processing of payments to the comptroller on behalf of the district if the ASA has not been submitted by December 15.

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QUICK GUIDE

- ◆ Submit ASA on correct year's form in **Excel** format. Do not remove tabs. Do not use ASA from prior years. **ISBE cannot accept PDFs.**
- ◆ Select district name from dropdown menu on **Cover Page** tab.
- ◆ Input name of **newspaper** in which ASA was published on **Cover Page** tab.
- ◆ Mark assurance box on **Cover Page** tab.
- ◆ Fill in **Contracts Over \$25K** information.
- ◆ Check **Error Checks** tab to see if any information is missing.

DATES TO REMEMBER

- ◆ **November 30** –
 - **Publish** required tabs in **newspaper**:
 - Published Summary
 - Salary Schedule
 - Payments Over \$2,500
 - **Send** ASA to **ISBE**.
- ◆ **December 15** –ISBE can discontinue payments to comptroller on district's behalf if agency has not received the ASA by this date.
- ◆ **January 15** – ASA documents will be published on ISBE.net by this date.

DOWNLOADING AND SAVING THE ASA TO YOUR COMPUTER

Download the ASA form under the **Forms and Instructions** header on the [ISBE Annual Statement of Affairs webpage](#) Follow your web browser's prompts to save the file.

Save in **Excel** format to your computer or network before inputting any information. **Any info added prior to saving may be lost!**

TERMINOLOGY (FOR BEGINNING EXCEL USERS)

This section is specifically for users new to Excel. Experienced Excel users should move to the next section.

Vertical lines are called columns and are identified by letters, starting with “A.”

Horizontal lines are called rows and are numbered, starting with “1.”

The small rectangular spaces on the Excel document where the user can input information are called cells.

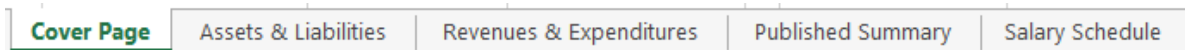
Cells are named based on the column and row they’re located on. For example, a cell in the “A” Column on Row 1 would be referred to as “**Cell A1.**”

FORM BREAKDOWN (FOR BEGINNING ASA USERS)

*This section is specifically for users new to filling out the ASA form. Experienced users should move to the next section (**Best Practices for Entering Data into the Workbook, page 6**).*

TABS

Each section of the ASA is split into tabs at the bottom of the screen. These tabs list the section you are viewing.



SHADED CELLS

Cells shaded in gray (except for the district dropdown) are inaccessible. These represent fund/account combinations that cannot be spent to this location.

For example, school districts cannot spend monies received as Flow-Through from Other Districts (Account # 2000) to the Debt Service Fund (Fund 30).

| Description | Acct No | (10) | (20) | (30) |
|---|---------|-------------|--------------------------|--------------|
| | | Educational | Operations & Maintenance | Debt Service |
| RECEIPTS/REVENUES | | | | |
| Local Sources | 1000 | | | |
| Flow-Through Received/Revenue from One District to Another District | 2000 | | | |
| State Sources | 3000 | | | |

Cells shaded in yellow cannot be changed. These are cells that either add up other cells (such as subtotals and totals) or that link information from one cell to another.

| Description | Acct No | (10) Educational | (20) Operations & Maintenance | (30) Debt Service |
|---------------------------------------|---------|---------------------|----------------------------------|----------------------|
| CURRENT ASSETS (100) | | | | |
| Cash (Accounts 111 thru 115) | | | | |
| Investments | 120 | | | |
| Taxes Receivable | 130 | | | |
| Interfund Receivables | 140 | | | |
| Intergovernmental Accounts Receivable | 150 | | | |
| Other Receivables | 160 | | | |
| Inventory | 170 | | | |
| Prepaid Items | 180 | | | |
| Other Current Assets | 190 | | | |
| Total Current Assets | | 0 | 0 | 0 |

FUNDS

On several tabs on the ASA form, columns list the nine funds where revenues and/or expenditures can be spent. Each column represents a different fund.

| C | D | E | F | G | H | I | J | K |
|---------------------|----------------------------------|----------------------|------------------------|--|--------------------------|----------------------|--------------|----------------------------------|
| (10) Educational | (20) Operations & Maintenance | (30) Debt Service | (40) Transportation | (50) Municipal Retirement/ Social Security | (60) Capital Projects | (70) Working Cash | (80) Tort | (90) Fire Prevention & Safety |

Anything entered into these columns is an amount in (or being transferred out of) that particular fund. *(See image to the right.)*

For more information on funds, see [Mechanics of a School District Budget](#). *(Note: This document has not been updated to include recent changes to Student Activity Funds per GASB 84.)*

| | A | B | C |
|----|---|---------|-------------|
| 1 | STATEMENT OF REVENUE | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | (10) |
| 7 | Description | Acct No | Educational |
| 8 | RECEIPTS/REVENUES | | |
| 9 | Local Sources | 1000 | |
| 10 | Flow-Through Received/Revenue from One District to Another District | 2000 | |
| 11 | State Sources | 3000 | |
| 12 | Federal Sources | 4000 | |
| 13 | Total Direct Receipts/Revenues | | 0 |

BEST PRACTICES FOR ENTERING DATA INTO THE WORKBOOK

Follow these practices when entering data to prevent errors.

- ◆ Do not remove, reinsert, or rename tabs. Such forms may be returned for corrections and, in extreme cases, may need to be re-keyed.
- ◆ Do not copy/paste or cut/paste within the form. Cutting/copying/pasting will result in errors.
- ◆ Do not reference other workbooks/leave links to other workbooks. This will most likely cause a Reference Error and will not always show the appropriate amount(s). See **#REF ERROR** on page 11 of this document. Such forms may be returned for corrections and, in extreme cases, may need to be re-keyed.
- ◆ Only enter whole numbers in cells requesting numbers/amounts. Do not use decimals/cents.
- ◆ Cells containing anything but numbers cannot be used in a calculation. This will cause a **Value Error** and will not show the calculated total. See **#VALUE ERROR** on page 11 of this document.
- ◆ Cells containing decimals will need to be updated to remove decimals.

PREPARING THE ASA

Follow the instructions below to complete the ASA. As a reminder, all sections need to be completed.

Cover Page Tab

1. Choose district name from dropdown menu on line 9. This will auto-populate the district RCDT, district type, address, and county name. **ASAs missing district name/RCDT will not be considered submitted/received by ISBE and may be subject to past due penalty.**

If you are having difficulty finding your district name, please email School Business Services at Finance1@isbe.net.

2. Enter name of the local **newspaper** in which the statement was published on **line 13**.
3. Read the statement under **Assurance** and choose an "X" from the dropdown next to the "YES" box (**cell F16**).
4. **Capital Assets** (cells E20 thru E25) - Enter the Capital Assets for the district. This information can be found in the same fiscal year's Annual Financial Report (AFR).
5. **Number of Pupils Enrolled Per Grade** (cells E29 thru E39 and E41 thru E45) -- Enter student enrollment by grade. The total line is automatically calculated.

Fall Enrollment reflects students enrolled as of the last school day in September and is taken from Student Information System (SIS) after October 15.

Student Enrollment can also be found on the [ISBE Fall Enrollment Counts webpage](#) under the “2022-2023” dropdown.

Note: Joint agreements MUST report enrollment if they work directly with student instruction.

6. **Cells I19 thru I21** - Enter the square mileage, number of Attendance Centers, and the 9 Month Average Daily Attendance (ADA).

Log in to SIS via IWAS and select “Average Daily Attendance” from the SIS navigation menu to obtain the ADA.

7. **Number of Certificated and Non-Certificated Employees** (Cells I23 thru I24 and I26 thru I27) - Enter the number of all certificated employees and the number of all non-certificated employees who are full time and part time.

Note: Substitute teachers should be part time and certificated if they hold a certificate/license to teach. A substitute teaching license does not qualify as a certificate/license to teach. (This would be considered non-certificated.)

8. **Cells I29 thru I42** - Enter the tax rates by fund from the tax statement received from the county clerk. (This would be taxes from the prior year paid in the current year.)
9. **Cell I43** - Enter the district’s Equalized Assessed Valuation (EAV) from the AFR, page 3 (FP Info 3 tab), **cell J7**.

If AFR is not yet available, locate the EAV on tax statement received from the county clerk.

10. **Cell I46** - Enter total long-term debt outstanding from AFR, page 26 (Short-Term Long-Term Debt 26 tab), cell I49. The EAV per pupil and the percent of long-term debt obligated currently will be calculated automatically.

If AFR is not yet available, the long-term debt outstanding/obligated can be found in the district's accounting records.

Assets & Liabilities Tab

(Statement of Assets and Liabilities)

Enter the district's Assets and Liabilities from the AFR, using figures **excluding** student activity funds. Enter the student activity funds separately on lines 40, 42, and 43. If AFR is not yet available, use the district's accounting records.

The "Change in Cash Position" section will come from the **prior** year's Assets and Liabilities tab in the AFR.

Revenue & Expenditures Tab

(Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources/Uses of Funds, and Changes in Fund Balances)

Enter the district's Receipts/Revenues, Disbursements/Expenditures, Other Sources/Uses of Funds, and Beginning/Ending Fund Balances from the AFR, using figures **excluding** student activity funds. Enter the student activity funds separately on lines 34, 36, and 38.

If AFR is not yet available, use the district's accounting records.

PublishedSum 4 Tab

(Annual Statement of Affairs Summary for Publication)

****This tab must be submitted to the local newspaper for publication.****

Enter the district's **telephone number** and **office hours**. Remaining data will automatically populate.

Salary Sched 5 Tab

(Salary Payments)

****This tab must be submitted to the local newspaper for publication.****

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

Inserting Rows: You may insert rows on this page by highlighting the entire row where you want to add rows (clicking on the gray Excel row headers to the far left) and clicking Insert. Highlight the amount of rows you want to add to add multiple rows.

(Here's a [tutorial](#) on how to add rows to an Excel document.)

Note: Substitute teachers should be part time and certificated if they hold a certificate/license to teach. A substitute teaching license does not qualify as a certificate/license to teach. (This would be considered non-certificated.)

Please state if another school district pays the salaries of the employees on the Salary Schedule tab and enter the total amount on vendor payment tab.

Contract employees are to be listed on the Vendor Payment tabs, not the Salary Schedule tab.

Paym 6 (over \$2,500) Tab

(Payments over \$2,500 excluding wages/salaries)

****This tab must be submitted to the local newspaper for publication.****

Enter payments over \$2,500 to any vendors and individuals who are not employees of the district. Include **name** of the vendor/individual and payment **amount**.

Inserting Rows: You may insert rows on this page by highlighting the entire row where you want to add rows (clicking on the gray Excel row headers to the far left) and clicking Insert. Highlight the amount of rows you want to add to add multiple rows.

(Here's a [tutorial](#) on how to add rows to an Excel document.)

Paym 7 (\$1,000 to \$2,500) Tab

(Payments of \$1,000 to \$2,500 excluding wages/salaries)

Enter payments of \$1,000 to \$2,500 to any vendors and individuals who are not employees of the district. Include **name** of the vendor/individual and payment **amount**.

Inserting Rows: You may insert rows on this page by highlighting the entire row where you want to add rows (clicking on the gray Excel row headers to the far left) and clicking Insert. Highlight the amount of rows you want to add to add multiple rows.

(Here's a [tutorial](#) on how to add rows to an Excel document.)

Paym 8 (\$500 to \$999) Tab

(Payments of \$500 to \$999 excluding wages/salaries)

Enter payments of \$500 to \$999 to any vendors and individuals who are not employees of the district. Include **name** of the vendor/individual and payment **amount**.

Inserting Rows: You may insert rows on this page by highlighting the entire row where you want to add rows (clicking on the gray Excel row headers to the far left) and clicking Insert. Highlight the amount of rows you want to add to add multiple rows.

(Here's a [tutorial](#) on how to add rows to an Excel document.)

Contracts Exceeding \$25,000 9 Tab

(Reports on Contracts Exceeding \$25,000 Awarded)

Click "Contracts Exceeding \$25,000 Guidance" on this tab to view instructions pertaining to qualifying contracts.

If no qualifying contracts over \$25,000 were awarded, click the "No Contracts Over \$25K Awarded" button. The page will auto-populate.

If qualifying contracts over \$25,000 were awarded, input:

1. The total number of contracts,
2. The total value of all contracts,
3. The total number awarded to specified businesses, and
4. The total value awarded to specified businesses.

TROUBLESHOOTING ERRORS

CANNOT LOCATE DISTRICT NAME ON COVER TAB:

1. Key in **part** (not all)* of your district name on line 9.
2. Hit Enter on your keyboard.
3. Click on the district name cell on line 9.
4. Click the dropdown menu button to the right.
5. Select your district from the list.
6. Delete line 9 completely and see if the dropdown is working without using the feature function.

Note that clicking within the district name cell will not display the text cursor; this is due to the workbook's protection and will not affect your ability to type in that cell.

If you still can't find your district name, please email School Business Services at Finance1@isbe.net.

*District name is based on ISBE database and may not exactly match the district name your district has on file. Therefore, for best results, only type part of the district name; do not type the full district name.

INCORRECT DISTRICT NAME SELECTED ON COVER TAB: Click the dropdown button to select from the full list or hit the Delete key to clear the incorrect district name and try again.

#REF ERROR: Your document most likely contained links to another workbook. Key in the amounts again or, if #REF error is in a yellow (subtotal/total) cell, contact School Business Services at Finance1@isbe.net or call 217-785-8779.

ERROR ON PASSWORD-PROTECTED SHEET: If an error is discovered in a protected cell, contact School Business Services at Finance1@isbe.net or call 217-785-8779 for assistance.

#VALUE ERROR: This error indicates a space or non-numeric character is entered in cell(s) that add into a total or a calculation.

To clear this error, trace back to the original error message (most likely a total line) and re-enter all values (whole numbers only; no decimals) that sum up the total.

If the cell(s) appear blank, select the cell and press the Delete key.

SUMMARY: WHAT TO SUBMIT

Submit to the local newspaper:

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

Keep at your office:

- ◆ Full ASA Excel workbook (all tabs)

Submit to ISBE:

- ◆ ASA Excel workbook

Please see the next page for instructions on how to **submit to ISBE**.

HOW TO SUBMIT TO ISBE

1. Save the completed ASA as RCDT # and district name (for example, 00-000-0000-00 School District 1 ASA). Documents not marked with RCDT and district name may experience delays.
 2. Submit the ASA in **Excel** (.xlsx) format **without removing tabs**.
 3. Select “System Quick Links” located at the top center of the [ISBE.net](https://www.isbe.net) homepage. Select [Send ISBE a File](#) at the bottom of the dropdown list.
 4. Complete the required “sender information” with your name, business (district) name, and your business email address.
 5. For “ISBE eMail Name”, select “School Financial Reports” from the dropdown list.
- Documents sent to the incorrect receiver will experience delays and may require resubmission.**
- Be sure to input your correct **office/business email** (not personal email), as this is the primary method ISBE will use to contact you regarding your ASA.
- Incorrect emails will result in delays in ASA processing.
6. Select the “Browse” button under “Attachments” Locate and add the ASA file(s) to be submitted to ISBE. **ISBE ONLY ACCEPTS EXCEL. DO NOT SEND PDF or other formats.**
 7. Enter the district’s 11-digit RCDT number or school district name in the “Message” area. *Note: Submissions with no RCDT and/or district name may experience delays.*
 8. Type a brief message, such as “ASA Submission,” in the subject area.
 9. Press the “Submit” button at the bottom of the page.

ISBE recommends printing/saving the Attachment Manager confirmation page. This is not required, but is helpful as proof of your original submission date. **You cannot go back to view the confirmation page once you leave this window.**

You will be emailed by an ISBE consultant once to confirm your ASA receipt date and again when your ASA has been processed. Your email confirmation **may be delayed up to several weeks after submission date** depending on volume of submissions. **This will not affect your original submission date.**

If you have any questions regarding your submission or you do not receive a confirmation email from an ISBE consultant, please contact School Business Services at Finance1@isbe.net or call 217-785-8779.

Questions?

Illinois State Board of Education

School Business Services

217-785-8779

finance1@isbe.net