

Association of California School Administrators

Date: May 9, 2019

To: All ACSA Region Treasurers
All ACSA Region Consultants

Copy: 2019-20 Region Presidents
2018-19 Region Presidents
Gilbert Associates, Inc.

From: ACSA Chief Financial Officer

Subject: ACSA Annual Audit

At the completion of the 2018-19 fiscal year, kindly submit to my office the financial information necessary to complete the annual audit of ACSA and its affiliated companies. Specifically, we will need all income and expenses from your region's financial operations for the 12-month period ending June 30, 2019. These figures should be reported on the "Regional Financial Report for Fiscal Year 2018-19 Form," also available on our website. Be sure that the beginning balance on your financial report for this fiscal year agrees with the ending balance of the prior fiscal year.

Please note that the format of the revenue and expense accounts as well as account descriptions have changed from prior years due to IRS requirements. The financial results of your regional operations will be included on State ACSA's Tax Return. As such, your financial reports will also be reviewed by our independent auditors and will need to be returned by August 15, 2019 electronically to ksharma@acsa.org or to the following address: Association of California School Administrators, Attn: Kavita Sharma, 1575 Bayshore Highway, Burlingame, CA 94010.

We will also need your June 30, 2019 bank statement(s) and reconciliation(s), July 31, 2019 bank statement(s) and an updated list of your region's bank account(s).

If you have any questions, please do not hesitate to call me or Kavita Sharma at (650) 692-4300. Kavita can also provide a copy of last year's report. All forms will also be available at <https://content.acsa.org/member-profile/finance>.

Thank you for your continued cooperation.

FINANCIAL REPORT

Region

2018-19 Financial Report

Directions: Provide all data that is applicable to your region as of June 30, 2019 and submit to ACSA, 1575 Bayshore Highway, Burlingame, California 94010. The Financial Report must be received no later than August 31, 2019.

Any inquiries regarding the financial report and budget should be directed to:

Name: _____

Street: _____

City: _____ State: _____ Zip: _____

Telephone: (_____) _____

I, _____, hereby certify that the financial report attached hereto is a true and correct statement of the financial condition of Region _____ of ACSA for the years reported.

Signature: _____

Date: _____

ACSA REGION _____
INCOME & EXPENSE STATEMENT
Period 07/01/18 through 06/30/19

CASH BALANCES 06/30/18 Start of Period

1.	Checking	\$ _____
2.	Invested Reserves	\$ _____
3.	Total Cash Available (Lines 1 and 2 combined)	\$ _____

REVENUES: 07/01/18 through 06/30/19

4.	Dues Rebates	\$ _____
5.	Sponsorship Fees	\$ _____
6.	Region Conferences	\$ _____
7.	Interest Income	\$ _____
8.	Dinner, Meal Fees	\$ _____
9.	Advertising Fees	\$ _____
10.	Contributions Received	\$ _____
11.	Other Income	\$ _____
12.	TOTAL REVENUES (Lines 4 through 11)	\$ _____

EXPENSES: 07/01/18 through 06/30/19

13.	Professional Services	\$ _____
14.	Honorariums	\$ _____
15.	Printing	\$ _____
16.	Office Supplies	\$ _____
17.	Rent	\$ _____
18.	Telephone	\$ _____
19.	Travel	\$ _____

ACSA Region _____

Expenses

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20.	Meals	\$ _____	
21.	Lodging	\$ _____	
22.	Payments to Charters (Note 1)	\$ _____	
23.	Contributions (Note 2)	\$ _____	
24.	Scholarships	\$ _____	No. Paid _____
25.	Miscellaneous – Gen’l & Admin.	\$ _____	
26.	TOTAL EXPENSES (Line 13 through 25)	\$ _____	
27.	NET REVENUE (EXPENSE) (Line 12 minus Line 26)	\$ _____	
28.	TOTAL CASH AVAILABLE, 06/30/19 (Line 3 plus Line 27)	\$ _____	

CASH BALANCES 06/30/19 End of Period

29.	Checking	\$ _____
30.	Invested Reserves	\$ _____
31.	TOTAL OF ALL CASH	\$ _____

Note 1: Include all amounts paid to charters. Due to new IRS reporting requirements for Form 990, for rebates paid to charters please list on a separate page, the name of the charter, the recipient’s name, their tax status, their EIN number, and the amount.

Note 2: Include in Contributions any amounts transferred from your region’s normal funds such as cash and invested reserves accounts to establish a foundation in your region. Please list on a separate page, the name of the foundation, their tax status, their EIN number, and the amount.

ACCOUNT DESCRIPTIONS FOR INCOME AND EXPENSE STATEMENTS
(CHART OF ACCOUNTS)

CASH BALANCE CHECKING - This figure represents the amount in your checking account as of the last working day for the fiscal year ending June 30th.

INVESTED RESERVES - This figure will be the total amount you have invested in Money Market funds, Certificates of Deposit or any other type of vehicle in which you are investing your excess cash as of June 30th.

TOTAL CASH AVAILABLE - This line will be the total of the amounts of cash and invested reserves.

REVENUE

DUES REBATES - This amount would be the total dues rebate received from State ACSA during the fiscal year July 1 through June 30.

SPONSORSHIP FEES – Amounts received from outside companies, firms, individuals to sponsor region activities.

REGION CONFERENCES - Amounts taken in by the region from members and/or non-members to cover region activity fees for any and all region conferences including events across several regions.

INTEREST - This amount represents all interest earned on region checking accounts, savings accounts, money market accounts, certificates of deposit or any other investments during fiscal year July 1 through June 30.

DINNER, MEAL FEES - Any amounts collected from attendees for dinners or other meals in your region during the fiscal year.

ADVERTISING FEES – Amounts received for advertising in region publications and websites.

CONTRIBUTIONS RECEIVED – Amounts received as contributions or donations from outside parties. Please list on a separate page the name, address, and amount of any contribution received over \$5,000.

OTHER INCOME/REVENUE - Any and all types of revenue received and deposited by your region during the fiscal year which do not fit into any above revenue classifications

EXPENSES

PROFESSIONAL SERVICES - Any amounts paid in the fiscal year for auditing and accounting services, legal fees, program and computer costs, other professional and outside services such as website consultant, other consultants, and temporary help hired through agencies in connection with ACSA region activities. Must provide dollars paid to individuals over \$600 total in any one calendar year to State ACSA for IRS reporting.

HONORARIUMS - Amounts paid directly to presenters, speakers, individuals hired to conduct and present at region conferences, seminars, workshops, etc. Must provide dollars paid to individuals over \$600 total in any one calendar year to State ACSA for IRS reporting.

PRINTING - PHOTOCOPY COSTS - All printed material and photocopy-reproduction costs which is performed by an outside vendor or by a school district requiring reimbursement to the school.

OFFICE SUPPLIES - Cost of office supplies such as computer supplies, pens, pencils, erasers, adding machine tape, staples, etc. and the cost of stationery, envelopes and other paper products used in the daily course of business in the ACSA regions.

RENT - Any rent which may be required to be paid for equipment or office space in order to conduct the activities of the ACSA regions.

TELEPHONE - Your cost for telephone expenses such as equipment rental, line charges, cell phone charges in connection with ACSA business.

ACCOUNT DESCRIPTIONS FOR INCOME AND EXPENSE STATEMENTS

(CHART OF ACCOUNTS)

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TRAVEL - Those charges for any cost on any form of public transportation in connection with ACSA business. Included also in this category is air travel, car rental, mileage reimbursement paid to regular members for use of their personal car in connection with ACSA business paid by the region and not reimbursed by State ACSA.

MEALS - Cost of any and all meals while away from the region office in connection with ACSA business which are paid by the region and not reimbursed by State ACSA. Include also in this expense category the cost of group meals and banquets.

LODGING - Cost of any and all lodging while away from the region office in connection with ACSA business which are not reimbursed by State ACSA.

PAYMENTS TO CHARTERS - The total amount of money which you pay for whatever reason to the charters in your region. See Note 1 for further instructions.

CONTRIBUTIONS PAID – Cost of any contributions/ donations made to charity or other individuals by the region. Please list on a separate page the name, address, and amount paid to the recipient.

SCHOLARSHIPS – Cost of scholarships paid to students, region members or potential members. Also include above the number of scholarships granted in the fiscal year. Please list on a separate page the name, address, amount paid to the recipient, and the purpose of the scholarship (i.e. attend ACSA Personnel Academy, etc.).

MISCELLANEOUS - GENERAL & ADMINISTRATIVE - Any other expenses incurred while conducting business for ACSA by members of the region which do not fit into any of the above categories.

ACCOUNT DESCRIPTIONS FOR INCOME AND EXPENSE STATEMENTS

(CHART OF ACCOUNTS)

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NET REVENUE (EXPENSE) - This line represents the difference between total income (line 12) and total expenses (line 26).

TOTAL CASH AVAILABLE 06/30 - This line is the total of your total available cash at June 30th (line 3) and Net Revenue (Expense) (line 27).

CASH BALANCES 06/30 END OF PERIOD - This section breaks out the total on line 28 (Total Cash Available) by checking, invested reserves at the end of the period. Line 31 which reads "TOTAL" should equal line 28.

**KINDLY RETURN THIS INFORMATION
WITH YOUR FINANCIAL PACKET**

REGION TREASURER FOR 2019-20

Region: _____

Region Treasurer:

Name: _____

School: _____

District: _____

Mailing Address:

Street: _____

City: _____

State: _____ Zip: _____

Day Time Telephone: () _____

FAX number () _____

E-mail address: _____