

PEER DISTRICT QUESTIONS ABOUT FINANCIAL REPORTING TO BOARD  
OCTOBER 2017

SCHOOL DISTRICT	ARE DOCUMENTS AVAILABLE  ELECTRONICALLY?	CFO PRESENT AT OPEN  MEETINGS?	BASIC FINANCIALS OR  COMMENTARY ADDED?	ANY RECOMMENDATIONS  FOR EFFECTIVE PRESENTATIONS?	NOTES
PINELLAS COUNTY, FLORIDA	Only annual documents are available.	Annual documents are only presented if pulled by Board.	Full notes, as required by annual financial reports.	No	No monthly reports
BALTIMORE COUNTY, MARYLAND	<a href="http://www.bcps.org/offices/controller">www.bcps.org/offices/controller</a>	Controller goes to Board meetings.	Monthly reports with analysis. Annual CAFR presented by auditors.	No	<a href="http://www.bcps.org/offices/controller/financial_reports.html">http://www.bcps.org/offices/controller/financial_reports.html</a>
SAN DIEGO UNIFIED SCHOOL DISTRICT	Unaudited reports attached to Board meeting agenda website. Attached to this item for convenience.	Quarterly with presentation.	Both	They have tried all sorts of different formats. Putting the info in layman's terms seems to be the most appreciated. Also, make clear distinctions about what is and is not in their control (i.e., contributions to retiree benefits is outside of their control, decisions about staffing are within their control).	Attached.
COBB COUNTY, GEORGIA	Electronic copies of the District's financial statements and quarterly reports are on the District's website: <a href="http://www.cobbk12.org/centraloffice/finance/finance.aspx">http://www.cobbk12.org/centraloffice/finance/finance.aspx</a> (Scroll to the bottom of the page for link to 3rd quarter FY2017)	Yes, the CFO presents the quarterly reports at open Board meetings. Annual audit: The external auditor and the SPLOST auditor present the financial statement audits and CAFR at an open board meeting. Questions by the Board members about the audit and the CAFR (comprehensive annual financial statements) are directed to the external auditors at that time.	The quarterly report contains basic financial statements, supplemental information, and power point slides of information the CFO chooses to highlight in his presentation. Those power point slides are shown on a screen for the Board members as the CFO is making his presentation. You may access the CFO's presentation and the quarterly report presented to the Board at the link above at the bottom of the website. The auditors prepare their own presentation each year to present the annual financial statements.	Our Board appears to be receptive to the current presentation formats the District currently utilize. Board member responses and questions can be viewed at the link.	<a href="http://www.cobbk12.org/centraloffice/finance/finance.aspx">http://www.cobbk12.org/centraloffice/finance/finance.aspx</a>
DUVALL COUNTY PUBLIC SCHOOLS, FLORIDA	<a href="http://agenda.duvalschools.org/July%2010,%202017,%20Regular%20Board%20Meeting%20on%20Monday,%20July%2010,%202017/9B17B0D5-3935-4D3A-9608-655B59042252.pdf">http://agenda.duvalschools.org/July%2010,%202017,%20Regular%20Board%20Meeting%20on%20Monday,%20July%2010,%202017/9B17B0D5-3935-4D3A-9608-655B59042252.pdf</a>	Duval County Public Schools provides the board with a monthly financial statement analysis. The statements are provided prior to the meeting, questions would be addressed prior to the meeting. Once it has been approved by the board it is attached to the School website as part of the minutes.	Additional examples may be found on our website, under the School Board tab then Board Agendas. <a href="http://agenda.duvalschools.org/">http://agenda.duvalschools.org/</a>		<a href="http://agenda.duvalschools.org/July%2010,%202017,%20Regular%20Board%20Meeting%20on%20Monday,%20July%2010,%202017/9B17B0D5-3935-4D3A-9608-655B59042252.pdf">http://agenda.duvalschools.org/July%2010,%202017,%20Regular%20Board%20Meeting%20on%20Monday,%20July%2010,%202017/9B17B0D5-3935-4D3A-9608-655B59042252.pdf</a>

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NORTHSIDE ISD, TEXAS	Our District does very little with regards to interim financial reporting to the Board. The closest approximation would be budget amendments but only as an indication of actual performance, no year to date or interim information is provided. I believe the management of the District and the Board find little value in interim reporting.				Attached are pages from their Finance website to show data available in lieu of interim presentations