



**Michigan School
Business Officials**

ANNUAL REPORT

2023-24

2023-24 MSBO LEADERSHIP

BOARD OF DIRECTORS

The MSBO Board of Directors consists of nine voting members plus an Associate Member Representative and MSBO's Executive Director. The Board meets regularly throughout the school year and oversees the Michigan School Business Officials.

OFFICERS

PRESIDENT

Mary Beth Rogers, ED.S., CFO
Executive Director of Business Services
Clarkston Community Schools

PRESIDENT-ELECT

Stephanie Weese, CFO
Assistant Superintendent for
Administrative Services
Livingston ESA

IMMEDIATE PAST PRESIDENT

Julie Omer, MBA, CPA, CFO
Asst. Superintendent Business Services
Walled Lake Consolidated School District

EXECUTIVE DIRECTOR

Robert Dwan, SFO, CFO
Executive Director
MSBO

DIRECTORS

Kevin Kolb, CPA, CFO
Associate Superintendent of Finance
Gratiot-Isabella RESD

Sharon Raschke, Ed.D., CFO
Chief Financial Officer
Dexter Community Schools

Brian Marcel, CFO
Assistant Superintendent,
Administrative & Support Services
Washtenaw ISD

Michelle Sine, CFO
Associate Superintendent of Business
and Operations
Charlotte Public Schools

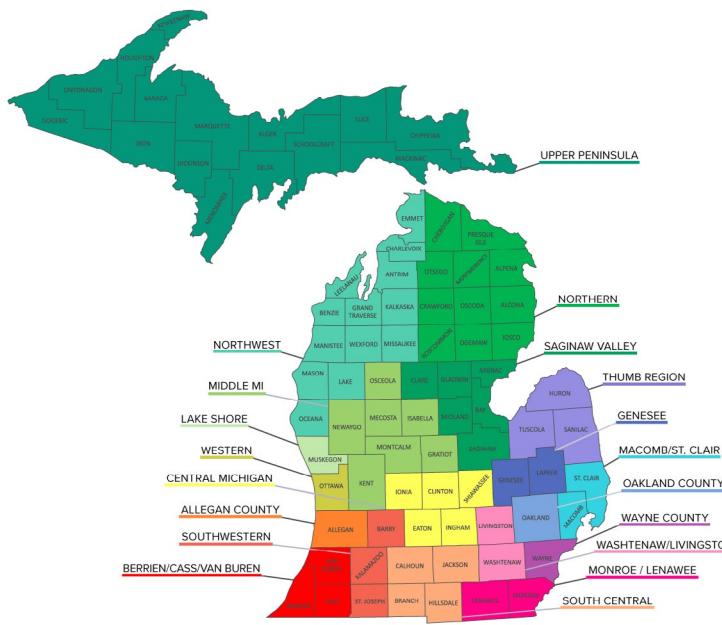
Tim Peraino, CFD
Director of Facilities
Kent ISD

Julie Williams-Muz, M.Ed., CPA, CFO
Finance Director
Bay-Arenac ISD

ASSOCIATE MEMBER REPRESENTATIVE

Ed Stasiak
President
KSS Enterprises

MICHIGAN REGIONAL SBO GROUPS



2023-24 MSBO REGIONAL SBO PRESIDENTS

Allegan County

Melissa Gelbaugh, Plainwell Community Schools

Berrien/Cass/Van Buren

Brenda Graham, CFO, St. Joseph Public Schools

Central Michigan

Michael Dunckel, CFO, Holt Public Schools

Genesee Area

Kirstin E. Knag, CFO, Genesee ISD

Lakeshore

Stacey Brown, BOM, PAS, Montague Area Public Schools

Macomb/St. Clair County

Jennifer McKay, BOM, Marysville Public Schools

Middle Michigan

Amber Hinterman, BOM, CFO, Gratiot-Isabella RESD

Monroe/Lenawee

Kimberly Worden, CFO, Monroe County ISD/Dundee C/S

Northern Michigan

Lori A. Herman, CFO, Boyne Falls Public School

Northwest Michigan

Nadia L. Hoover, CFO, Kingsley Area Schools

Oakland County

Rick West, BOM, Troy School District

Saginaw Valley

David Smith, CFO, Saginaw ISD

South Central

Lori Mayo, BOM, Michigan Center Schools

Southwestern (Co-Presidents)

Kara Cornel, Paw Paw Public Schools

Amy L. McMann, BOM, Olivet Community Schools

Thumb Region

Kendra Messing, BOM, CPO, HRS, Croswell-Lexington Schools

Upper Peninsula

Anthony Bertucci, CFO, Marquette-Alger RESA

Washtenaw/Livingston

Krista Hendrix, CFO, Milan Area Schools

Wayne County

Michael G. Zopf, CFO, Northville Public Schools

Western Area (Co-Presidents)

Christopher D. Lamer, CFO, Ottawa Area ISD

Lynn Van Kampen, Zeeland Public Schools

PROGRAM & RESEARCH / ADMINISTRATIVE COMMITTEES

PROGRAM & RESEARCH COMMITTEE CHAIRS

Facilities Management

Don A. Ball, CFO, South Lake Schools

Food & Nutrition Services

Mary Darnton, Jenison & Hudsonville Public Schools

Intermediate School District

Shay L. Anderson, CFO, Clare-Gladwin RESD

Professional Development

Neil R. Cassabon, CFO, Warren Woods Public Schools

School Finance Services

Michael Klosowski, CFO, Elkhorn-Pigeon-Bay Port Laker Schools

Technology

Richard Webb, CTO, Kenowa Hills Public Schools

Transportation

Penny S. Evert, CTD, Whitehall District Schools

ADMINISTRATIVE COMMITTEE CHAIRS

Bylaws and Resolutions

Penny Morgan, CFO, Crestwood School District

Elections

Sharon Raschke, ED. D., CFO, Dexter Community Schools

Financial Review

Robert Spagnuolo, CPA, CFO, DeWitt Public Schools

Membership

Jason Auel, CFO, Copper Country ISD

Nominations

Julie Omer, MBA, CPA, CFO, Walled Lake Consolidated Schools

CERTIFICATION, EDUCATION & CONFERENCES

MSBO provides the most up-to-date professional development for its members including the MSBO Annual Conference & Exhibit Show, which also features the state's largest trade show of educational products and services. Other workshops and conferences

include Introduction to School Business, Facilities & Operations Directors Conference, Financial Strategies Conference, MDE/MSBO Workshop, Business Manager/CPA Conference, numerous certification classes on demand, live webinars, and more.

KEY HIGHLIGHTS: MSBO MEMBER PARTICIPATION

1,907 ANNUAL CONFERENCE ATTENDANCE

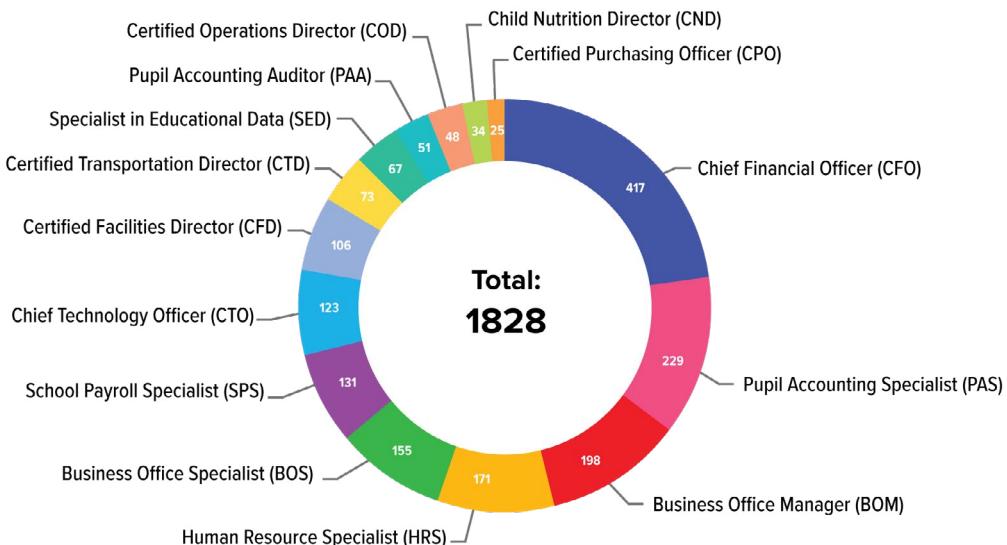
1,803 ATTENDANCE FOR WORKSHOPS AND OTHER CONFERENCES

2,764 CERTIFICATION CLASS ATTENDANCE

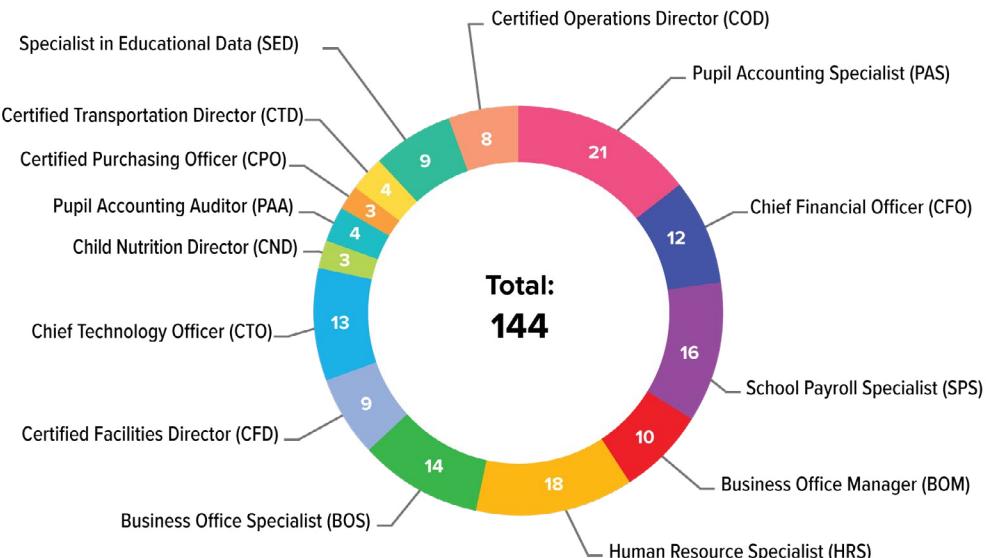
443 ON DEMAND WEBINAR ATTENDANCE

568 EXHIBITORS
2023 FACILITIES CONFERENCE +
2024 ANNUAL CONFERENCE

2023-24 TOTAL CERTIFIED MEMBERS



2023-24 CERTIFICATIONS AWARDED



MEMBERSHIP & MEMBER INVOLVEMENT

MSBO members are part of a dynamic statewide organization of more than 4,100 members who are employed in various areas of school business management or provide services to the school industry. MSBO is the only statewide association in Michigan devoted to school business.

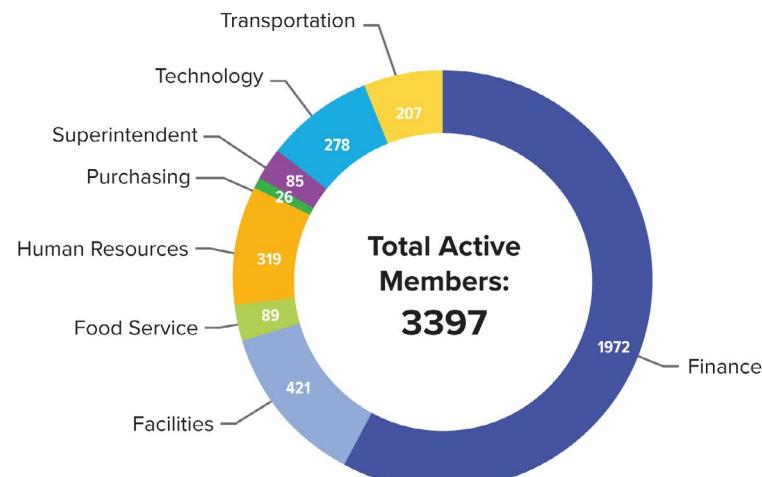


CONNECTED

VIRTUAL TOWN HALL AND COMMITTEE MEETINGS

MSBO has continued to bring members together through "Town Hall" and virtual committee meetings. The ability of members to connect with peers and address issues they were facing in their districts is immeasurable.

ACTIVE MEMBERSHIP BREAKDOWN BY CATEGORY



93
EMERITUS MEMBERS

699
ASSOCIATE MEMBERS

3,397
ACTIVE MEMBERS
(Includes Contract Associate Members)

4,189
TOTAL MEMBERS

AWARDS AND SCHOLARSHIPS

DISTINGUISHED SERVICE AWARD

Robert Spagnuolo, CPA, CFO, BOM, *DeWitt Public Schools*

SCHOOL BUSINESS OFFICIAL OF THE YEAR

Anna Wamack, CFO, HRS, *Hemlock Public School District*

FRIEND OF EDUCATION AWARD

The Kahler Foundation

MERIDIAN AWARD OF EXCELLENCE

Peter Muscio
Rochester Community Schools

Scott N. Sawyer, CFO, HRS
Saginaw ISD

Jennifer McKay, BOM
Marysville Public Schools

Anna Wamack, CFO, HRS
Hemlock Public School District

Neil R. Cassabon, CFO
Kevin M. Hustek, CTO
Warren Woods Public Schools



PRESIDENT'S AWARD

Jeffrey P. Crouse
Maria A. Gistinger, CPA, CFO
Craig S. Kahler (Posthumous)
Kevin J. Kolb, CPA, CFO

William Melching
Timothy A. Raymer, CPA, RSBA
Mike Wallace

STEBBINS SCHOLARSHIP

Kristina Govan, BOM, PAS
Eastpointe Community Schools

Lisa Hankins
Northwest Education Services

Natalie Pearce
Huron ISD

PIPER SCHOLARSHIP

Kristie Anderson, CPA, CFO
Eastern Upper Peninsula ISD

Livia (Christman) Marciniak, HRS
Allegan Area ESA

Beth (Granger) Pereira, CFO
Rochester Community Schools

Tracy McCord, BOM, BOS
Eastern Upper Peninsula ISD

INVESTING IN MSBO MEMBERS SCHOLARSHIP PROGRAM

MSBO members received scholarships to attend the MSBO Leadership Institute, the MSBO Introduction to School Business Conference, the Business Manager Academy, ASBO Intl. Conference, and four certification track scholarships.

FINANCIAL REVIEW

The Financial Review Committee met Thursday, October 10th. The Committee is comprised of:

- Robert Spagnuolo, DeWitt Public Schools (Chair)
- Chris Frank, Macomb ISD
- Abby Lloyd, Allegan Area ESA

Also participating is Julie Williams-Muz (Board liaison), Bob Dwan and Chris Twitchell (staff liaisons), and Kimberly Page from Plante Moran were also in attendance. The MSBO Financial Report and audit conducted by Plante Moran received a clean audit.

The Financial Review Committee voted to accept the MSBO Financial Report and audit, and the MSBO Board accepted the audit report.

BALANCE SHEET

Assets:

Current Assets	\$8,716,000
Non-Current Investments.....	34,000
Furniture and Equipment.....	115,000
Investment in MELG	645,000
Total Assets.....	\$9,510,000

Liabilities and Net Assets:

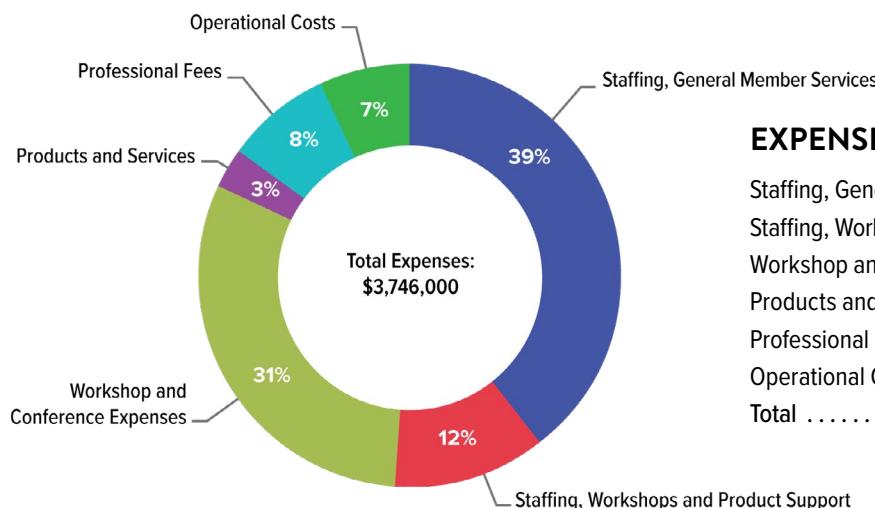
Current Liabilities	\$311,000
Deferred Compensation Plan Liability	34,000

Net Assets:

Designated	1,321,000
Other	7,844,000

Total Liabilities and Net Assets

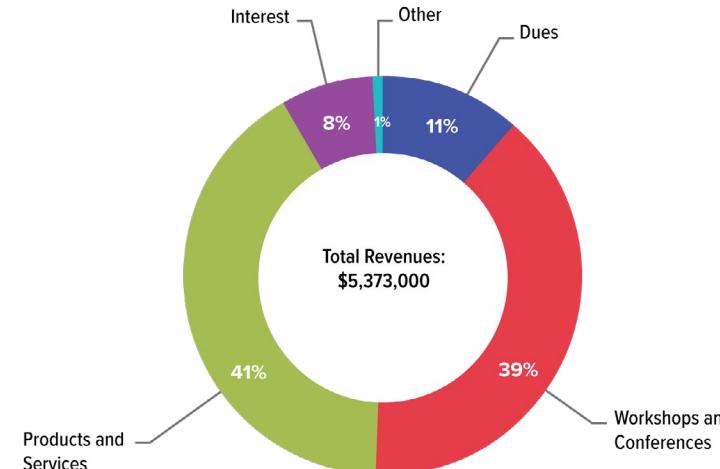
2023-24 EXPENSES BY CATEGORY



EXPENSES BY CATEGORY

Staffing, General Member Services	\$1,479,000
Staffing, Workshops and Product Support	440,000
Workshop and Conference Expenses.....	1,155,000
Products and Services	117,000
Professional Fees	304,000
Operational Costs	251,000
Total	\$3,746,000

2023-24 REVENUES BY CATEGORY



REVENUES BY CATEGORY

Dues	\$621,000
Workshops and Conference Revenues	2,106,000
Products and Services	2,204,000
Interest	410,000
Other.....	32,000
Total	\$5,373,000