

GRAVITY

CASE STUDY

Des Moines School District Reclaims Control of Financial Reporting with Gravity



THE CHALLENGE

Des Moines School District's financial reporting was entirely dependent on external auditors. Each ACFR cycle required Erica Armstrong, Director of Accounting/Controller, to review the complete document multiple times (upwards of 10 reviews) for any slight change to ensure the change was captured throughout the ACFR. A single data change meant re-examining every page from scratch. The district lacked internal control over their own reporting process and had discovered inconsistencies in numbers when an adjustment was made in one section but the footnote or MD&A was not also updated—a concerning reality when public accountability is paramount.

The situation raised critical questions: What if their auditing firm became unavailable? Could the finance

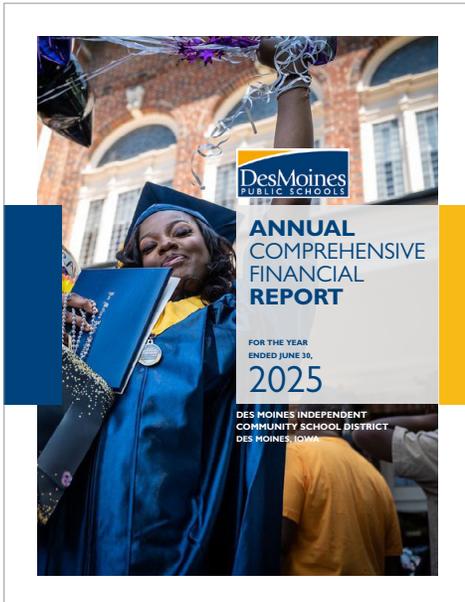
team produce the ACFR independently? Armstrong and her CFO recognized they needed to bring this essential function in-house while improving efficiency.

As Armstrong explained: *"It's a more efficient process for us to have control of the ACFR and understanding of each change or update needed, and know where each number comes from."*

THE SOLUTION

After evaluating multiple platforms, Des Moines School District selected Gravity for its combination of affordability and intuitive design. The decision aligned with their CFO's vision of automation and operational efficiency. Gravity would enable the district to take ownership of ACFR production while establishing a repeatable, controlled process.





THE RESULTS

The transformation has been substantial. Armstrong no longer cycles through endless review iterations—the repetitive 12-15 review process is now obsolete. The district gained an unexpected advantage when uploading their trial balance to the state by their September 15 deadline: Armstrong could validate data within Gravity and identify corrections before submission. Previously, catching inconsistencies after upload meant manual adjustments and added workload, since the state system doesn't permit changes once filed.

The district now operates with complete transparency into their financial reporting, understanding exactly what changes between versions and maintaining independence from external preparers.

WHY THE DES MOINES SCHOOL DISTRICT CHOSE GRAVITY



Cost-effective solution that delivered better value than alternatives



User-friendly platform designed for finance teams, not just IT specialists



Internal ownership of critical compliance documents and processes



Real-time validation preventing inconsistencies before official submission



Automation focus matching leadership's efficiency priorities

LOOKING AHEAD

Armstrong is working to optimize the system further by exploring additional variables and streamlining the district's 100+ objects that currently require manual review.

As familiarity with the platform deepens, she anticipates continued time savings and process refinement.

The district has established the foundation for sustainable, independent financial reporting that meets both city expectations and their own standards for accuracy and control.

“No more reviewing the ACFR 12-15 times. We can now catch issues before our trial balance goes to the state.”

– Erica Armstrong, Director of Accounting/Controller, Des Moines School District