

The Challenge: To Produce an Infographic showing where the school districts Reserve Funds were spent.

The Team: NSD 80 Communications Committee members: Alan Kita, Jayson Murray, Pasquale Biondo and Dr. Paul O'Malley.

The Reason:

- The Process:**
- 1) Jayson and I were given the following reports to use to look for pertinent data:
 - Auditors Reports
 - Annual Financial Reports
 - Budgets
 - 2) It was decided to combine annual reports to have data representing several reporting periods next to each other in order to spot trends.
 - 3) The database was built using the auditor's reports as a template for the end result.
 - Data Acquisition – Missing AFR and ASA reports from 2011-2017 were acquired from the ISBE's and NSD 80's websites.
 - 4) Converting the reports into auditors reports and then onto the worksheet.
 - Certain expense categories were added / dropped depending on the fiscal year in which they occurred. This expanded the worksheet to accommodate them and required the updating of all formulas.
 - 5) The NSD 80 Expenditures Actual Report
 - 8 pages with over 500 rows of information
 - 6) Making the calculations
 - Comparing the 2012-2017 FY/E actual totals to the 2011 base year FY/E totals.
 - 7) Verifying the totals for accuracy – Reconfirm the data to the appropriate AFR's to correct any discrepancies, recalculate and confirm the new totals.
 - 8) Identify the categories that had the largest impact on reserves and analyze the effects they had on the following report totals:
 - Education Fund
 - Total General (Education) Fund
 - Total of All Funds

The Results: The 2011-2017 NSD 80 Expenditures Recap report was created to condense the results in an easy to read format. It focuses on the following areas identified being responsible for the spending down of the Reserve Fund balance:

The numbers are as follows:

• Special Education and Non-Programmed (LASEC) Funds	\$3,290,215
• Student Enrollment up by 139 pupils (2011-2017)	14.1%
• Staff Increases of 22 additional personnel (2011-2017)	23.9%
• General Administration	\$827,479
• Operations & Maintenance plus Fire Protection and Life Safety	\$1,220,043
• Transportation and Municipal Retirement / Social Security	\$206,242
• Reserve Fund Balance Fiscal Year/Ending 2017	\$2,532,307

Related Numbers:

Total Debt Service Fund:

▪ Calculated Amount	(\$160,000)
▪ Total Principle Only Paid	\$470,000
▪ Principle Plus Interest and Fees Paid	\$642,589

Transfer from Working Cash to Fire Prevention and Life Safety (2013) \$1,300,000

Additional Reports:

- Number of Pupils Enrolled
- Salary Schedule
- Results of Operations
- Reserve Fund Balance

The Infographic: Here's the infographic that will be sent to all Norridge households in the near future.

Due to these increases NSD 80's Reserve Fund Balance has gone from \$9,988,868 to \$2,532,307, a reduction of \$7,456,561 over a period of six years which was unsustainable. This led to the change from elementary schools to grade centers and the implementation of new student fees, the results of which will be seen in the 2018 and later annual reports.

Reports created during the creation of the infographic will be available on NSD 80's Website starting November 2018.