



**EVANSTON/SKOKIE**  
SCHOOL DISTRICT 65

# FINAL BUDGET

*Fiscal Year 2022-2023*

Every Child, Every Day, Whatever it Takes.

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# EVANSTON SKOKIE SCHOOL DISTRICT 65

## COOK COUNTY

1500 McDaniel Ave

Evanston, IL 60201

### BOARD OF EDUCATION

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### DISTRICT ADMINISTRATION

Dr. Devon Horton	Superintendent of Schools
Dr. LaTarsha Green	Deputy Superintendent
Raphael Obafemi	Chief Financial and Operations Officer
Dr. Angel Turner	Assistant Superintendent of Schools
Dr. Stacy Beardsley	Assistant Superintendent of Curriculum and Instruction
Dr. Andalib Khelghati	Assistant Superintendent of Human Resources
Dr. Romy DeCristofaro	Assistant Superintendent of Student Services
Terrance Little	Assistant Superintendent of Operations and Planning
Melissa Messinger	Executive Director of Communications

# Superintendent's Budget Message



Dear Staff, Families, and Community Members:

On behalf of our School Board and Leadership Team, I am pleased to present the 2022-2023 school year budget. As we continue to navigate the challenge of the pandemic, I believe this budget is truly reflective of our instructional and operational priorities and was developed with equity at the center.

We believe strongly in remaining sound public stewards of our tax dollars. We do not take this responsibility lightly and have been working to that end. In 2022, the Illinois State Board of Education (ISBE) recognized District 65 as being in the highest category of financial strength, Financial Recognition, on the ISBE School District Financial Profile. This independent financial rating looks at a variety of indicators and we are pleased to have earned the highest rating.

In addition, we remain budget conscious and continue to creatively seek outside dollars to fund key district priorities. Over the past year, District 65 was awarded nearly \$2 million in competitive grant funding to support initiatives such as the CREATE 65 Teacher Residency Program and PREP 65, Academic Skills Centers, mental health needs, family engagement, and more.

We are well aware of the impact of property taxes on our families and community overall. As part of our newly approved Student Assignment Plan, District 65 has secured funding to build a new K-8 school in the Fifth Ward without creating an additional burden to taxpayers. The estimated cost of \$40 million will be fully covered through the issuance of Lease Certificates which are long-term financial commitments exclusively used for funding new school construction.

I continue to look forward to working alongside our community to ensure all children have access to a high quality, robust educational experience and to ensure we are doing so in a fiscally responsible manner. I encourage you to check out our Business Services page of our website ([district65.net/business](https://district65.net/business)) for more information about our strategic priorities and budget. I also encourage you to review our MIRACLES in Action Reports ([district65.net/miracles](https://district65.net/miracles)) to learn more about all of the incredible work we have going on in support of our students and schools!

Thank you for your continued support of our students and our schools.

Sincerely,  
Dr. Devon Horton  
Superintendent of Schools

# FY23 Budget Executive Summary

The FY23 budget is the 21st consecutive balanced budget in a row developed using the Zero-Based Budgeting (ZBB) methodology in which District's expenditures are aligned with spending priorities and strategic initiatives. The District continues to align its spending with the District's priorities, MIRACLES, which include bold strategies such as:

- Improving the instructional core so that all students and especially students of color have access to common core aligned grade level standards,
- Building the organizational culture grounded in collaboration, trust and engagement of staff and community,
- Improving instructional and organizational culture which will include continuing the efforts on culturally relevant teaching, equity learning and restorative practices to disrupt the racial predictability of student performance,
- Improving equity
- Attracting and retaining quality staff
- Commitment to accountability throughout the District
- Maintaining long-term financial sustainability

## District's Financial Position

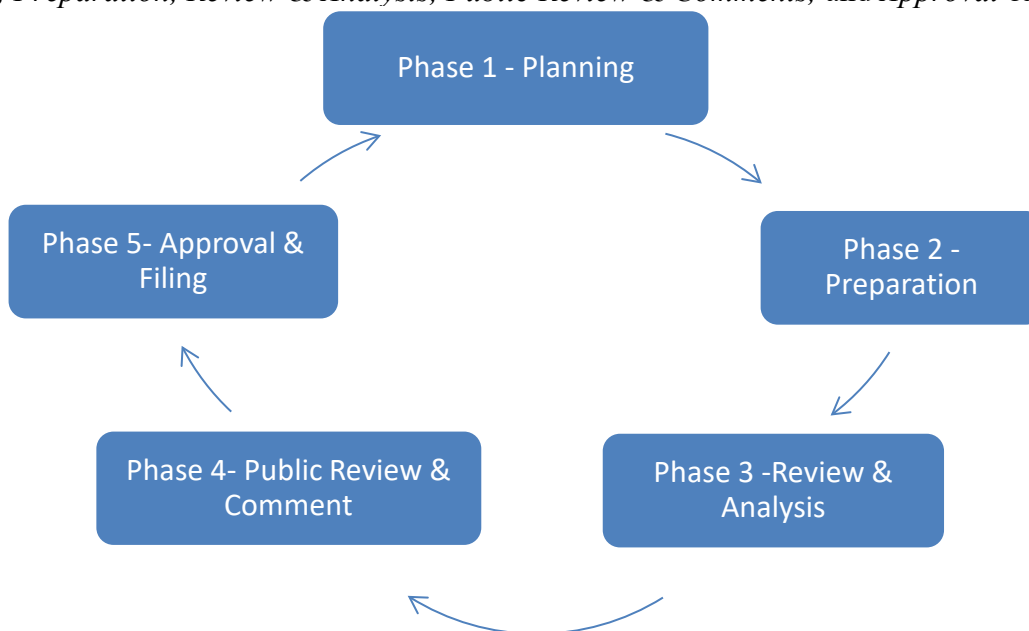
The District's financial position, despite the lasting effects of global pandemic and economic uncertainties, continues to improve, which was recognized by the state with the *Financial Recognition* rating. A record high inflation factor continues to adversely affects the cost of all goods and services purchased by the District, increasing the overall costs. In FY23, the District will continue to receive federal Elementary and Secondary School Emergency Relief (ESSER) Funds; the FY23 budget includes \$3.7 million of ESSER funds. Additionally, the budget includes a record number of state and federal grants benefiting the students of the District. Last year, in order to balance the budget and reduce the structural deficit, the District reduced its operating expenditures by \$2.9 million. One million of these budget reductions came from the administration, including a salary freeze. In FY23, due to decreasing student enrollments, the District was able to close 25 teaching positions. The savings were achieved not through budget cuts but rather through careful staffing audits and attrition. The FY23 capital budget includes initial funds for building the 5<sup>th</sup> Ward School. The school is projected to be finished in FY25.

## Budget Process and Priorities

A school district's budget is the embodiment of its one-year operating plan. It is also the blueprint to accomplish program related goals and strategic objectives during the fiscal year. It includes estimates of expenses and anticipated revenues. The Illinois School Code requires all school boards to budget revenues and expenses each year and to make the budget available for public inspection. The law also requires the school board to hold a public hearing on the budget prior to its adoption. Once adopted, the budget must be filed with the County Clerk within 30 days.

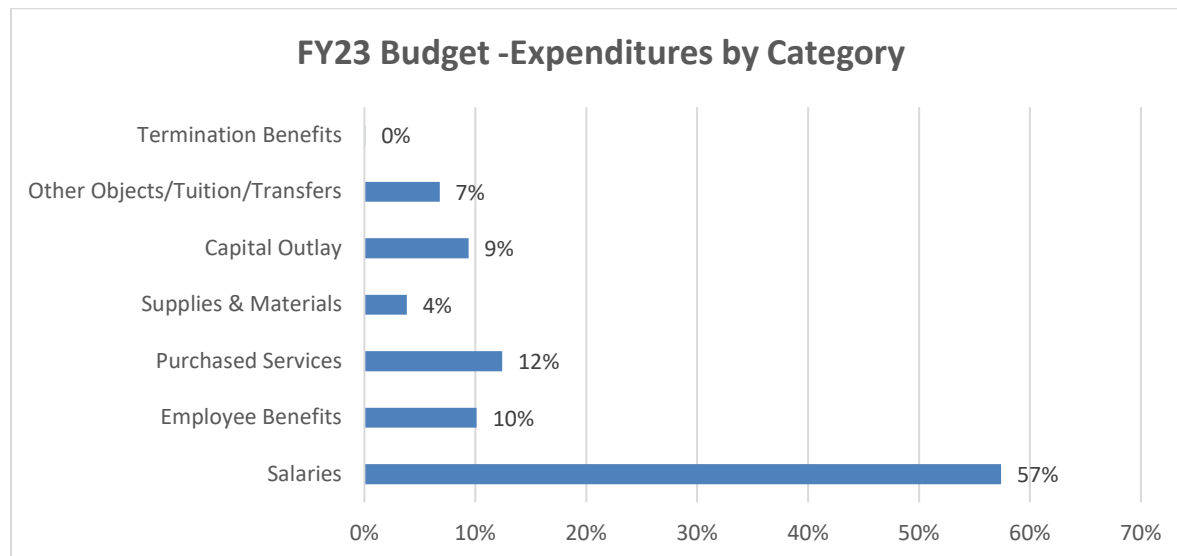
The process of building a school district's budget extends over many months. The District takes this process very seriously; financial sustainability is one of the District's most important priorities. The detailed steps in this process are summarized in a budget calendar that is prepared by staff and approved by the Board. The budget development process involves several phases:

*Planning, Preparation, Review & Analysis, Public Review & Comments, and Approval & Filing.*



### **Total FY23 Expenditures by Category and Fund**

The District's budget expenditures are categorized by various groupings, which include *Salaries, Benefits, Purchased Services, Supplies & Materials, Capital Outlay, Other Objects/Tuition/Transfers and Termination Benefits*. The majority of the District's budget is spent on staffing; the education of students is a labor-intensive enterprise. The size of the District's workforce is determined by the District's guidelines and projected student enrollment. In the FY23 budget approximately 67 cents of each dollar will be spent on salaries and employee benefits. The chart below illustrates expenditures by a category.



The tables on the next page compare the District's final budget with the prior year budget and actuals by object (type of expenditure) and by a fund.

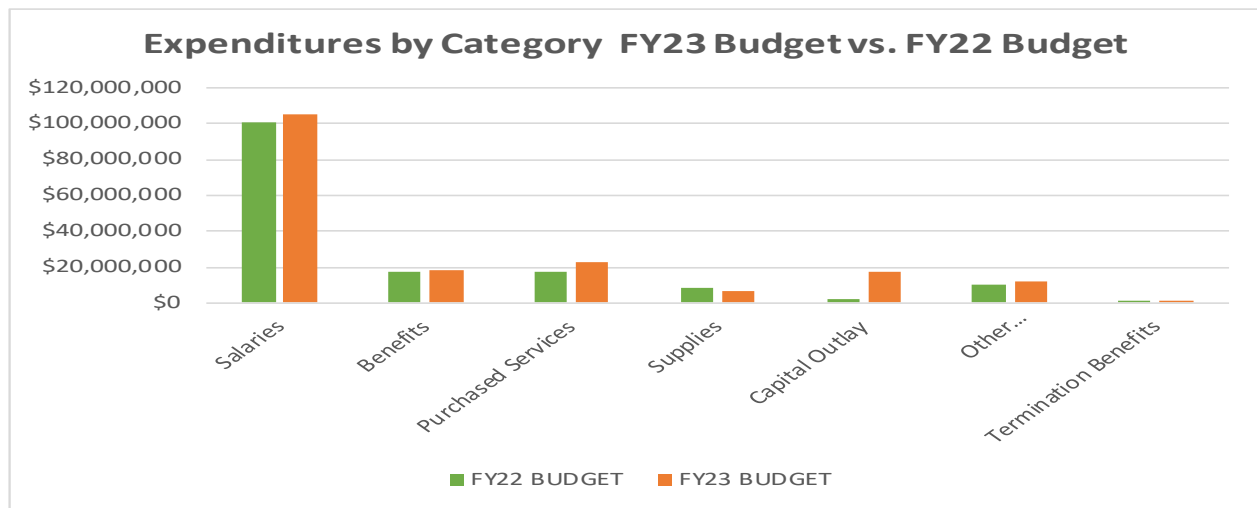
Category of Expenditures	Adopted Budget 2021-22	Unaudited Actuals 2021-22	Final Budget 2022-23	% Change Budget vs. Budget	% Change Budget vs. Actuals
Salaries	101,067,718	97,759,633	105,289,871	4%	8%
Employee Benefits	17,495,463	16,019,825	18,564,512	6%	16%
Purchased Services	17,263,940	22,324,130	22,769,575	32%	2%
Supplies & Materials	8,519,591	7,575,113	6,998,088	-18%	-8%
Capital Outlay	1,834,125	948,937	17,223,701	839%	1715%
Other Objects/Tuition/Transfers	10,613,787	11,111,280	12,442,472	17%	12%
Termination Benefits	209,305	158,373	162,332	-22%	2%
<b>Total Expenditures</b>	<b>157,003,929</b>	<b>155,897,291</b>	<b>183,450,551</b>	<b>17%</b>	<b>18%</b>

Overall expenditures are projected to increase by 17 percent over the FY22 budget and 18 percent over the FY22 unaudited actual expenditures. This is primarily due to contractual salary increases, higher transportation costs and capital expenditures added to build the 5<sup>th</sup> ward school. The FY23 budget includes 25 fewer teaching positions due to lower student enrollment as well as new positions added to address student needs, equity, safety and security and operational needs. The majority of new positions (21.3 net position) are grant funded or funded with savings. The table below presents FY23 budgeted expenditures by fund.

Fund Name	Adopted Budget 2021-22	Unaudited Actuals 2021-22	Final Budget 2022-23	% Change Budget vs. Budget	% Change Budget vs. Actuals
Education	128,162,319	124,392,028	131,849,568	3%	6%
Buildings and Grounds	9,416,189	11,164,162	9,356,726	-1%	-16%
Special Education	2,794,756	2,168,012	2,406,493	-14%	11%
Debt Service	5,830,801	5,808,289	7,939,050	36%	37%
Transportation	4,932,479	5,881,295	6,337,077	28%	8%
IMRF/Social Security	4,415,269	4,559,773	4,798,307	9%	5%
Capital Building Projects	-	-	18,711,701	100%	100%
Tort Liability	1,327,116	1,809,434	1,926,629	45%	6%
Life Safety	125,000	114,298	125,000	0%	9%
<b>Total Expenditures</b>	<b>157,003,929</b>	<b>155,897,291</b>	<b>183,450,551</b>	<b>17%</b>	<b>18%</b>

The largest increases from the last year's budget are noted in the Debt Service, Transportation, Capital Projects and Tort Liability funds. Lease certificate payments used to finance the 5<sup>th</sup> Ward school are responsible for the 36 percent increase in the Debt Service fund; the increased cost of student transportation services is responsible for the 28 percent increase in the Transportation Fund. The initial construction cost of the 5<sup>th</sup> Ward School of \$18.7 million is increasing non-operating costs. The 45 percent increase in the Tort Liability fund is a result of the Safety and Security team added to the FY23 budget.

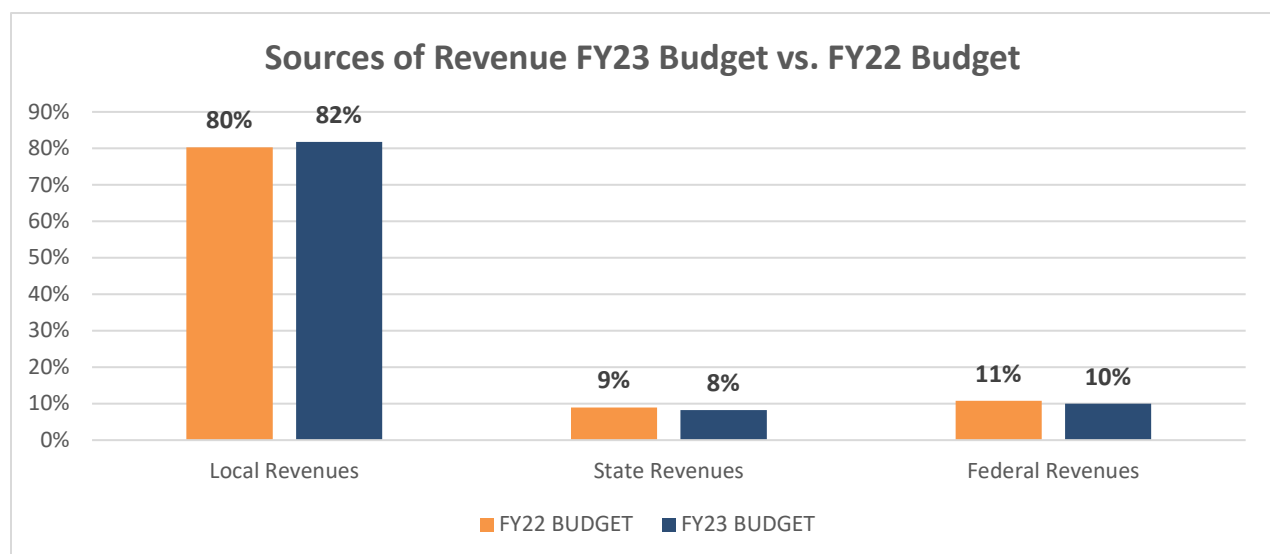
The graph presented on the next page compares expenditures by category in the FY23 Budget to FY22 Budget.



### District's Resources

District 65 receives revenues from three primary sources: **local**, **state** and **federal**. Local Revenues are primarily Property Taxes (76 percent), which are subject to the Property Tax Extension Limitation Law (PTELL), which limits increases to five percent or the CPI factor, whichever is less. The growth in FY23 Property Taxes will be limited to the 1.4 percent CPI factor (2020). Other Local Revenues, which account for three percent of revenues, include investment income, student and childcare fees, lunch sales and other miscellaneous revenues.

State revenues are derived from two sources: Evidence Based Funding, and Other State Aid, which includes state grants and categorical programs, such as Orphanage, Transportation or early Childhood. Federal Aid includes Title grants, Medicaid and Headstart, ESSER funding. In FY23, the District received a record amount of competitive grant funding.



All assumptions affecting FY23 operating revenues and expenditures are discussed in the Financial Section of the report. An updated financial forecast, including referendum reserves for FY24-FY28, is included in the Informational Section of the report.

# Organizational Section



# District 65 Mission Statement

Working together as a community, we will inspire creativity and prepare each student to achieve academically, grow personally, and contribute positively to a global society.

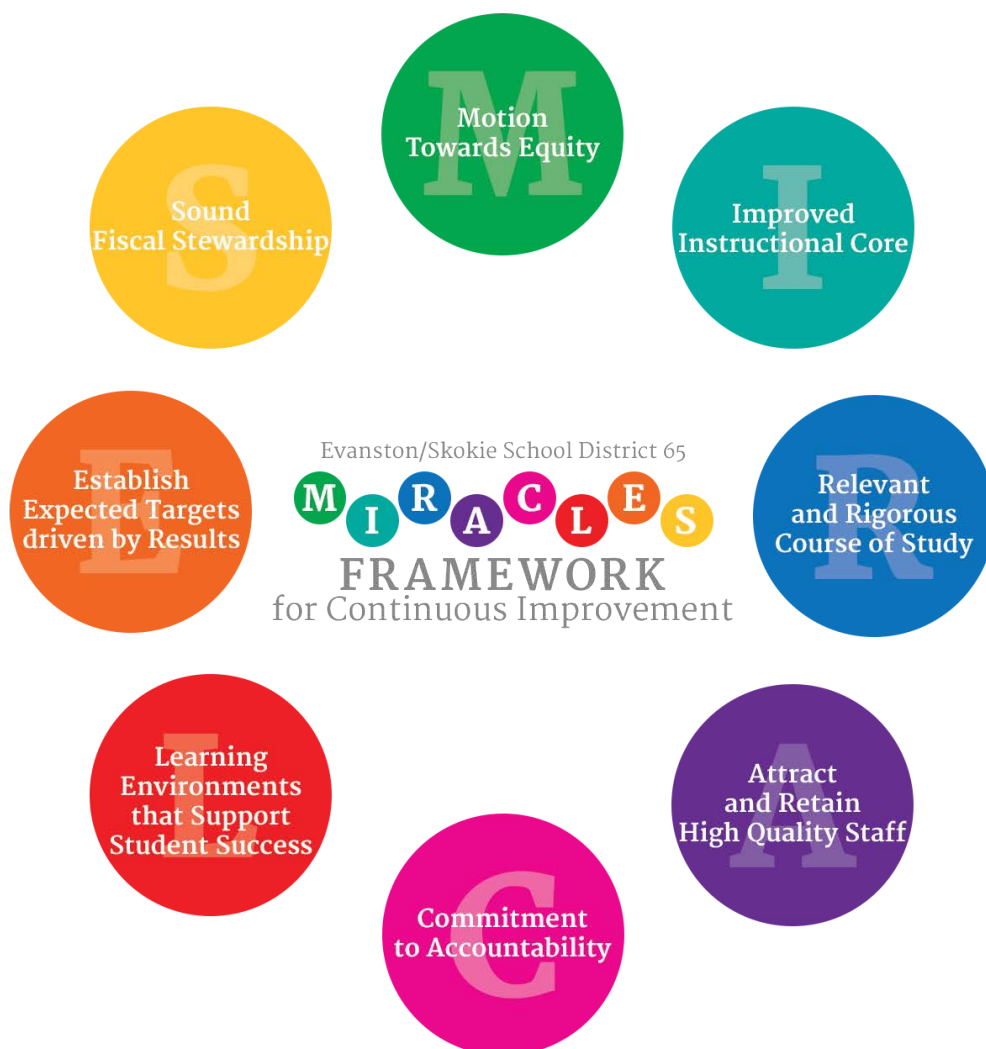
*Every child, Every day, Whatever it takes.*

# MIRACLES - OVERVIEW

In the 2019-20 school year, Evanston/Skokie School District 65 implemented a set of bold strategies to increase student achievement. The MIRACLES framework creates a pathway to truly live out the District's mission and values.

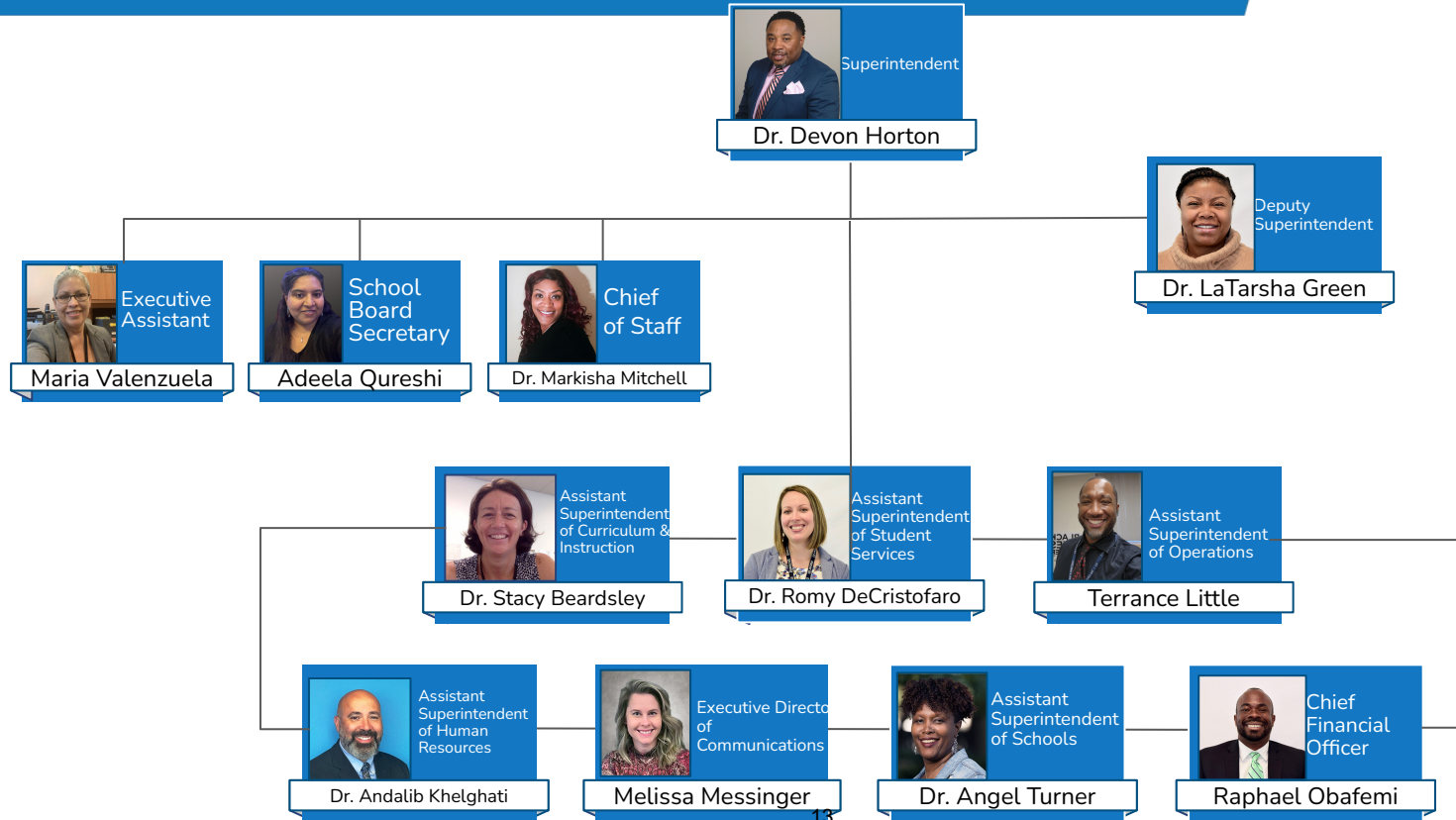
By using the word MIRACLES as an acronym, the District continues to seamlessly align priorities with the values important to our community. Each letter represents a principle or belief in the form of a tenet. Each tenet has a minimum of 5-7 indicators that are research-based strategies for school improvement in the areas of equity, the instructional core, rigorous materials, learning targets, accountability structures, and sound financial planning.

With the approval of the District's new Strategic Plan last spring, MIRACLES represents the District's commitment to continuous improvement and strategies for achieving the goals set forth within this plan.



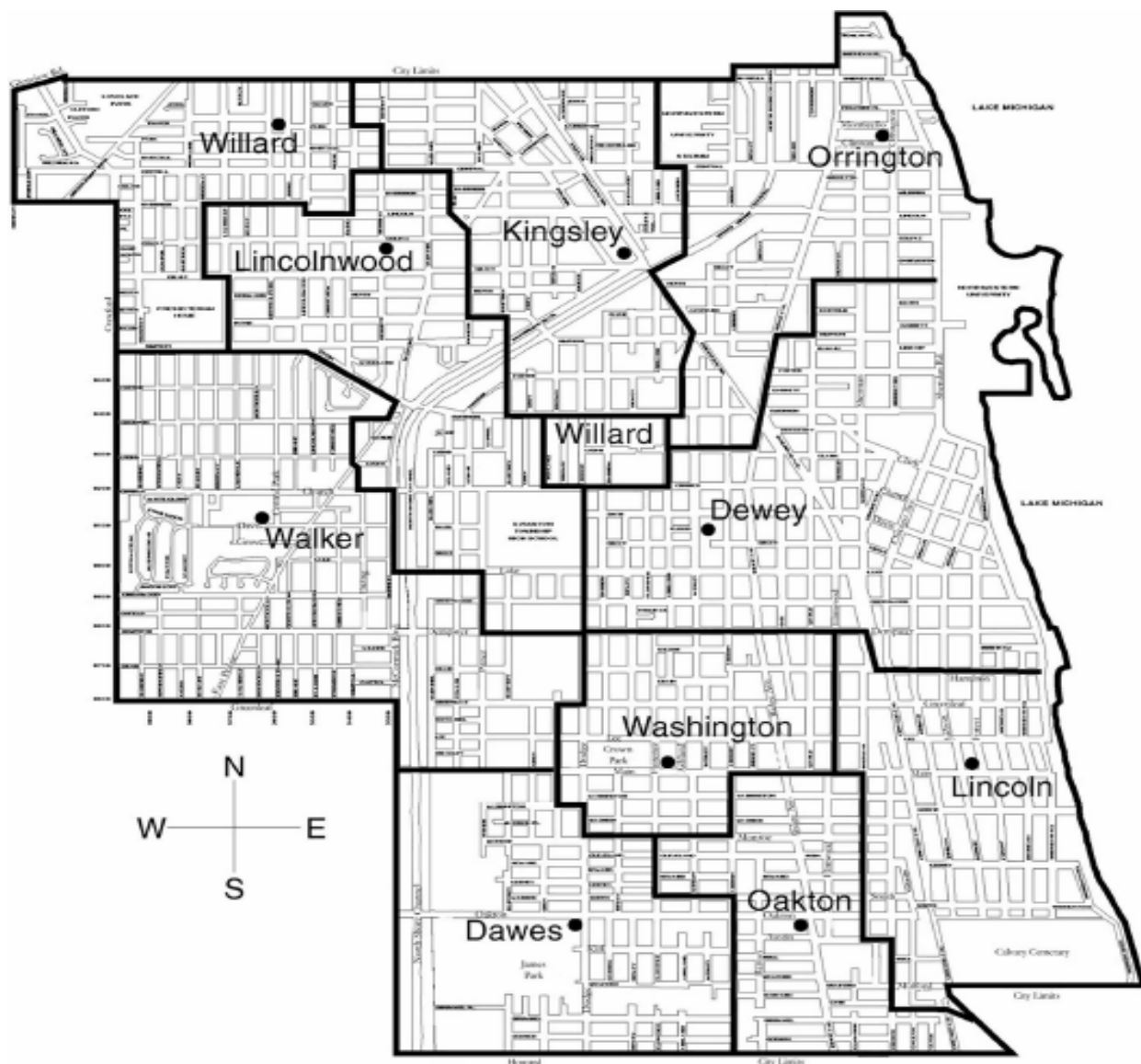
## 2022-23 SCHOOL YEAR

# District 65 - Organizational Chart



## D65 Attendance Area and Schools

District 65 consists of ten attendance-area elementary schools (grades K-5); three attendance-area middle schools (grades 6-8); two magnet schools (grades K-8); an early childhood center; one therapeutic center and a school for students with significant special needs. District 65 schools offer the same curriculum, use the same instructional materials, and students are taught by highly-qualified, caring educators. The graph below illustrates the District attendance area by elementary school.



Information included on the next two pages includes the directory of District 65 schools.

## EVANSTON/SKOKIE SCHOOL DISTRICT 65

### School Directory

Situated on the shores of Lake Michigan and just north of Chicago, Evanston/Skokie School District 65 is a preK through 8<sup>th</sup> grade school district serving approximately 8,000 students from the City of Evanston and a small neighboring section of the Village of Skokie. The district represents a wide range of diverse ethnic, economic, and cultural backgrounds.

Attendance-area maps for District 65 schools are available at [district65.net/attendance](http://district65.net/attendance). For assistance determining a child's attendance-area school, please call (847) 859-8055 or (847) 859-8056.

### Magnet Schools

**Dr. Bessie Rhodes School of Global Studies** and **Dr. Martin Luther King Jr. Literary and Fine Arts School** are the two District 65 magnet schools that draw kindergarten through eighth grade students from across the district. They offer a continuous school setting which differs from the traditional elementary or middle school experience. Each school has a specialized focus designed to appeal to children and families. For more information, please visit [district65.net/magnetschools](http://district65.net/magnetschools).

### Joseph E. Hill Early Childhood Center

The **Joseph E. Hill Early Childhood Center** is home to the following programs designed to prepare children for school readiness: Early Start (serves pregnant women), Early Head Start (both programs serve children ages birth through three years) and Head Start, Preschool for All, and Early Childhood Special Education (programs serve children ages three through five). There is no cost for the majority of program options. To qualify, families must reside within District 65 boundaries and meet individual state and federal guidelines. Applications are accepted throughout the year.

### Park School

**Park School** is a self-contained special education school that is jointly funded and operated by District 65 and District 202. Students, ages 3 to 22, benefit from a self-contained educational facility for reasons of safety, health, and/or the need for an intensive therapeutic environment. Services include speech/language, social work, occupational therapy, physical therapy, and hearing and vision impairment services.

### Chute Middle School

*Grades 6-8*

Principal: James McHolland

Programs: **B** **E**



1400 Oakton Street · Evanston, Illinois 60202  
p (847) 859-8600 [district65.net/chute](http://district65.net/chute)



### Dawes Elementary *Grades K-5*

Principal: Marlene Aponte

Programs: **E** **T**

440 Dodge Avenue · Evanston, Illinois 60202  
p (847) 905-3400 [district65.net/dawes](http://district65.net/dawes)

### Dewey Elementary *Grades K-5*

Principal: Anna Marie Newsome

Programs: **T**



1551 Wesley Avenue · Evanston, Illinois 60201  
p (847) 859-8140 [district65.net/dewey](http://district65.net/dewey)



### Dr. Bessie Rhodes Middle School

*Grades K-8 (magnet school)*

Principal: Keri Mendez

3701 Davis Street · Skokie, Illinois 60076  
p (847) 859-8440 [district65.net/rhodes](http://district65.net/rhodes)

### Dr. Martin Luther King Jr. Literary & Fine Arts School

*Grades K-8 (magnet school)*

Principal: Rebecca Calloway



2424 Lake Street · Evanston, Illinois 60201  
p (847) 859-8500 [district65.net/kingarts](http://district65.net/kingarts)



### Haven Middle School

*Grades 6-8*

Principal: Chris Latting

Programs: **B** **E**

2417 Prairie Avenue · Evanston, Illinois 60201  
p (847) 859-8200 [district65.net/haven](http://district65.net/haven)

## JEH Early Childhood Center

*Ages birth through five years*

Director: Dr. Sharon Sprague

Programs: **B** **E**

1500 McDaniel Avenue · Evanston, Illinois 60201  
p (847) 859-8300 district65.net/jehearlychildhood



## Orrington Elementary

*Grades K-5*

Principal: Dr. Jessica Plaza

Programs: **E**

2636 Orrington Avenue · Evanston, Illinois 60201  
p (847) 859-8780 district65.net/orrington



## Kingsley Elementary

*Grades K-5*

Principal: David Davis

2300 Green Bay Road · Evanston, Illinois 60201  
p (847) 859-8400 district65.net/kingsley

## Lincoln Elementary

*Grades K-5*

Principal: Chasity Beckless

Programs: **E**

910 Forest Avenue · Evanston, Illinois 60202  
p (847) 905-3500 district65.net/lincoln



## Walker Elementary

*Grades K-5*

Principal: James Gray

Programs: **E**

3601 Church Street · Evanston, Illinois 60203  
p (847) 859-8330 district65.net/walker



## Lincolnwood Elementary

*Grades K-5*

Principal: Laura Pinsof

2600 Colfax Street · Evanston, Illinois 60201  
p (847) 859-8880 district65.net/lincolnwood

## Nichols Middle School

*Grades 6-8*

Principal: Marcus Wright

Programs: **B** **E**

800 Greenleaf Street · Evanston, Illinois 60202  
p (847) 859-8660 district65.net/nichols



## Willard Elementary

*Grades K-5* Principal: Charmekia McCoy

Programs: **T**

2700 Hurd Avenue · Evanston, Illinois 60201  
p (847) 905-3600 district65.net/willard



## Oakton Elementary

*Grades K-5*

Principal: Christopher Robinson

Programs: **A** **T**

436 Ridge Avenue · Evanston, Illinois 60202  
p (847) 859-8800 district65.net/oakton

## Legend

- A** African Centered Curriculum (ACC) Magnet Program
- B** Bilingual Support Program
- E** English as a Second Language (ESL) Program
- T** Two-Way Immersion (TWI) Magnet Program

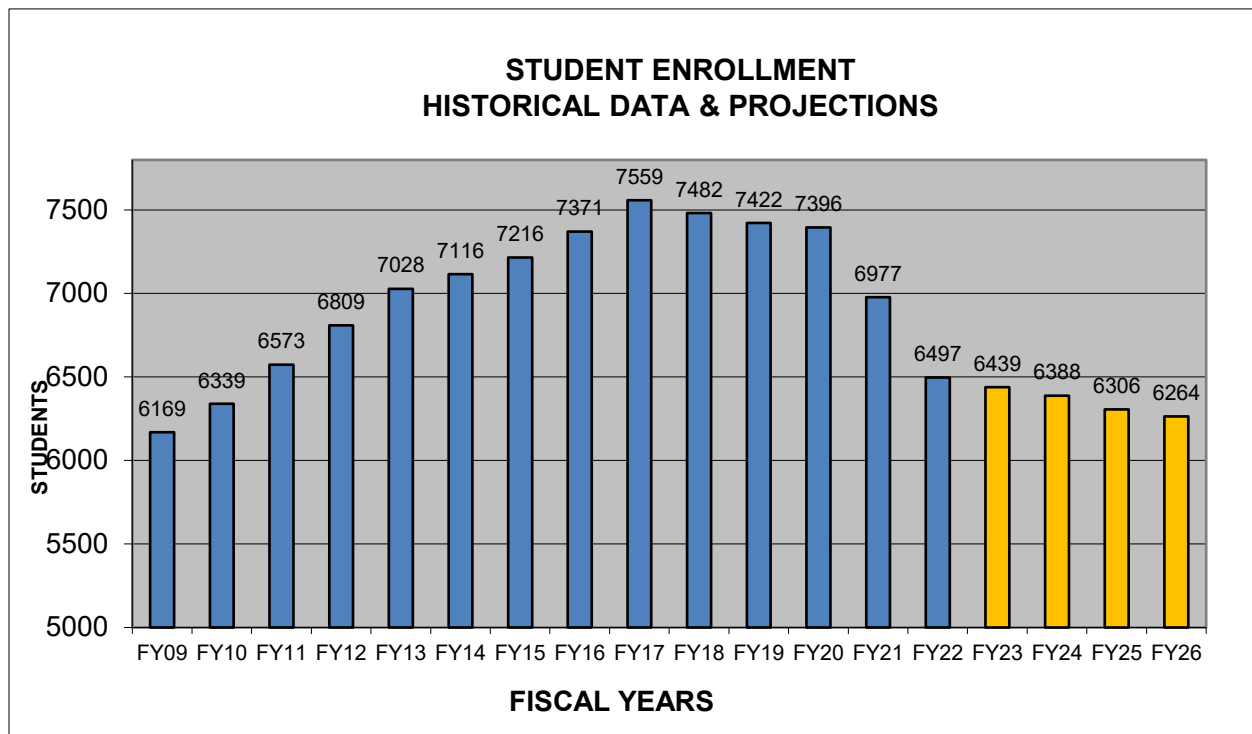
For more information about schools and programming,  
please visit [district65.net](http://district65.net).

# Student Enrollment & Demographics

The graphs below illustrate the District's total student enrollment, enrollment by key demographics and significant changes and trends.

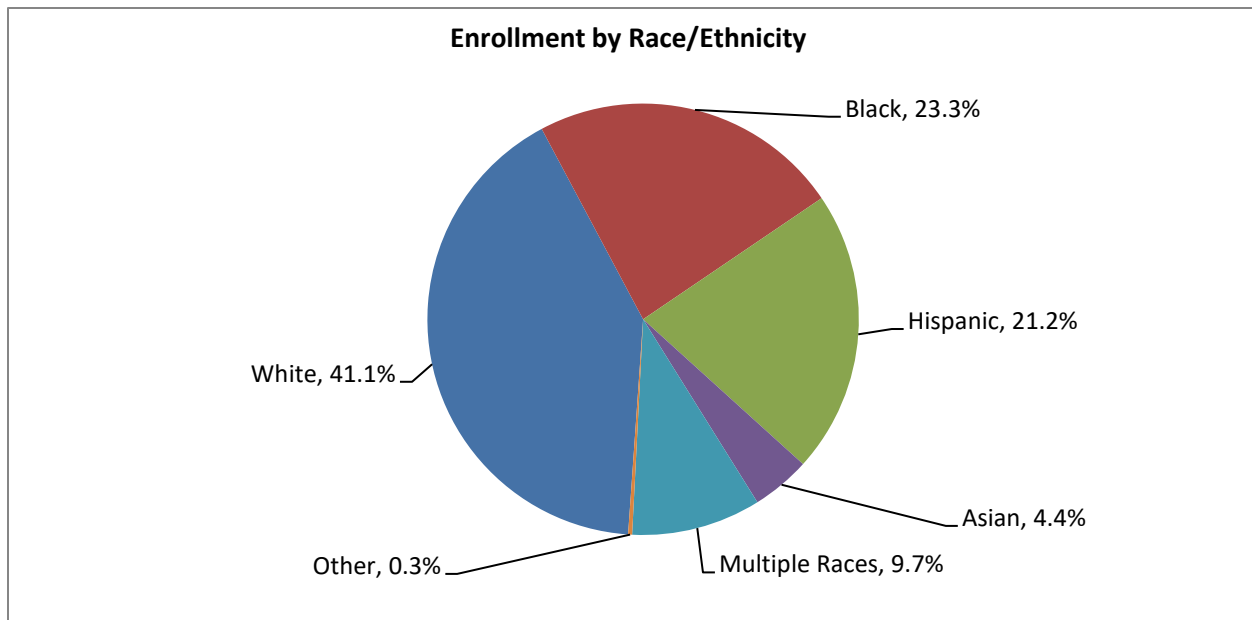
## Student Enrollment

In FY23, the District is projected to serve 6,439 students, which reflects a decrease of 58 students from FY22. Although this downward enrollment trend is expected to continue in the future, the most recent trend has been exacerbated by the COVID-19 pandemic.



## Student Demographics

District 65 students represent various demographic groups, as shown below.



### **English Language Learners**

District 65 English Language Learners (ELL) account for 15 percent of the District's total student population and speak more than 70 different languages. The percentage of ELL students continues to grow. The District offers three different types of programs to support ELL students: English as a Second Language (ESL), Two Way Immersion (TWI) program, and bilingual support at the middle school grades. The ESL program provides support to students to promote success in academic subjects and to learn English. The program is available in four of the District's elementary schools.

The goal of the TWI program is to enable students to develop strong literacy skills and language proficiency in both English and Spanish. The TWI program, which is composed of Spanish speaking and English proficient students, is offered in six of the District's elementary schools. Bilingual support, which provides English Learners with extra academic support, is offered in the three middle schools. Support is delivered through a co-teaching model, in which two teachers (one content teacher and one bilingual co-teacher) work together in the classroom.

### **Special Education Students**

In FY22, 16 percent of District 65 students were identified as students with diverse learning. The District will continue to provide early interventions before referring students for Special Education.

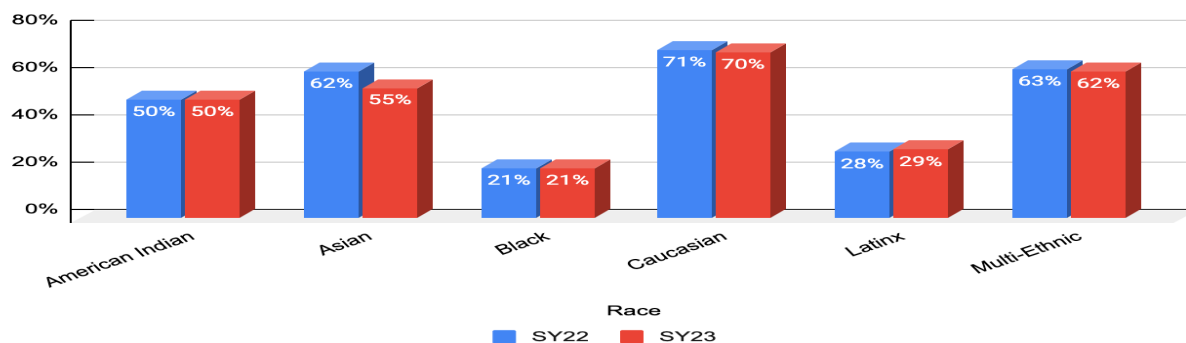
### **Low Income Students**

The number of economically disadvantaged students has been declining during the last decade. Currently, 38 percent of the District's students are eligible for free or reduced-price lunches.

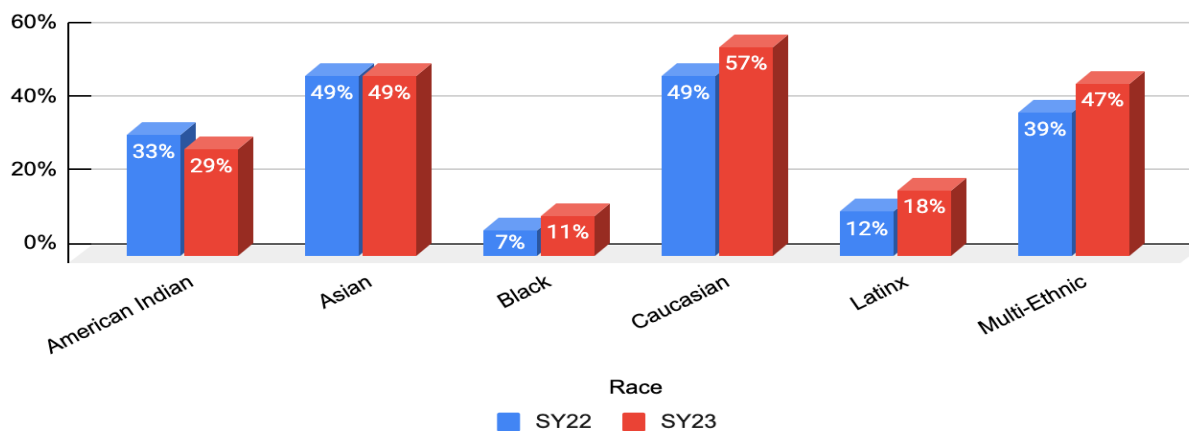
# STUDENT ACHIEVEMENT

## Student Meeting/Exceeding College Readiness Benchmarks-ELA

Fall 2021 - Fall 2022



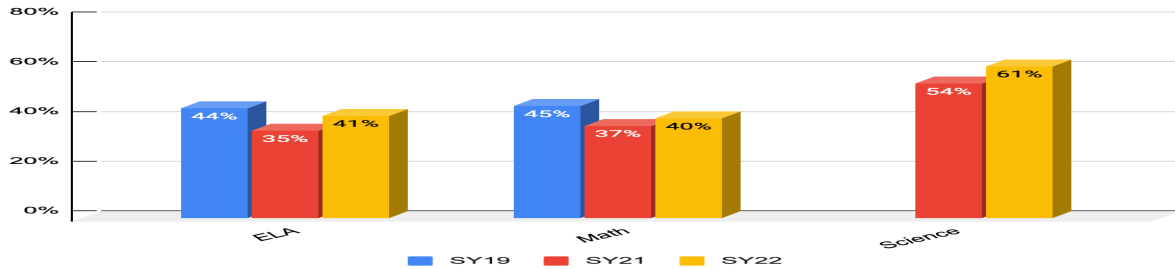
## Student Meeting/Exceeding College Readiness Benchmarks-Math



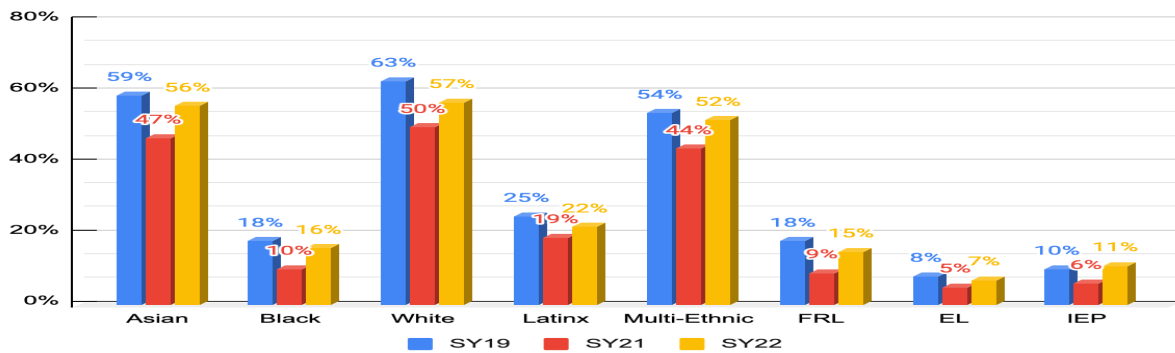
### What is a "College Readiness Benchmark"?

a student who is college ready is someone who can "enroll and succeed - without remediation - in a credit-bearing general education course at a postsecondary institution that offers a baccalaureate degree or transfer to a baccalaureate program. These charts show the percentage of students who met the college readiness benchmark for ELA and Math for their specific grade level.

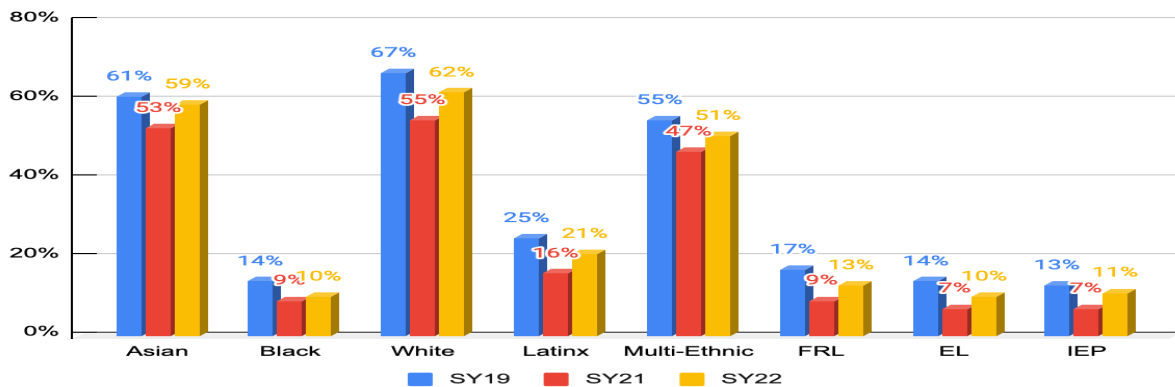
## Students Meeting/Exceeding Performance Level on IAR Overall in Reading, Math and Science



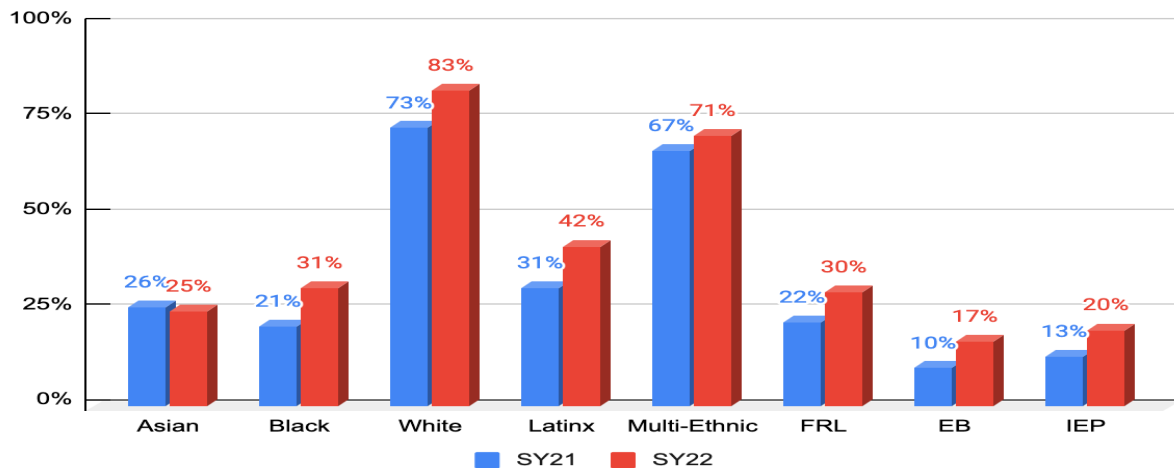
## Students Meeting/Exceeding on IAR in Reading



## Students Meeting/Exceeding on IAR in Math



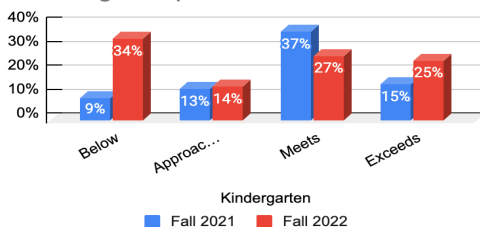
# Students Meeting/Exceeding on IAR in Science



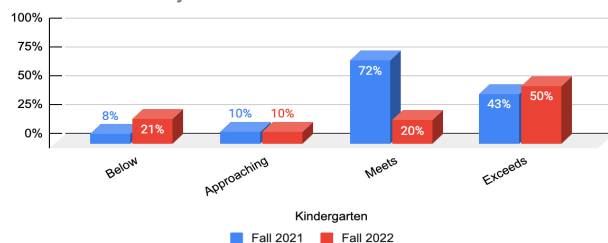
The Illinois Assessment of Readiness (IAR) is the state assessment and accountability measure for Illinois students enrolled in a public school district. IAR assesses the New Illinois Learning Standards Incorporating the Common Core and will be administered in English language arts and mathematics to all students in grades 3-8.

# Student Performance Levels on MAP Foundational Skills

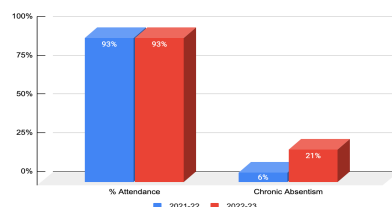
Listening Comprehension



Picture Vocabulary



MAP Reading Fluency is an adaptive universal screening and progress monitoring assessment for grades Pre-K to 5. It provides a clear view of early literacy skills and learning needs.



At D65, we want every student to have a voice, be challenged, and prepared to positively influence society and thrive in life. To reach this ambitious goal, every student needs to be in school every day. In order to reach this goal, systems and support are interwoven throughout all areas of our culture.

## Evanston/Skokie School District 65

### FY23 Budget Calendar

Date	Activity	Venue	Responsibility
December 9, 2021	Adoption of FY23 Budget Calendar by the Board of Education	Board Finance Meeting	Board of Education/ Superintendent/Chief Financial and Operations Officer/Business Manager
January – February, 2022	FY23 Budget program evaluation & review. The District will seek community input through a budget survey.	Business Office & Communications Office & Executive Cabinet Task	Superintendent/Cabinet/Chief Financial and Operations Officer/ Business Manager
February 14, 2022	Financial Projections FY23–FY27	Board Finance Committee Meeting	Chief Financial and Operations Officer/ Business Manager
February 2022	FY23 Budget building process begins	Business Office Task	Business Manager/ Program Directors
March - April 2022	Meetings with Program Directors re ZBB FY23 Budget Requests	Business Office Task	Program Directors /Business Manager
March, 2022	Review and Finalize Staffing Allocations for FY23	Human Resources / C&I/Student Assignments/Business Office Task	Asst. Supt for HR/ Assistant Superintendent of Schools/Chief Financial and Operations Officer/ Business Manager
March 2022	Meeting with Park School Principal re FY23 Budget	Business Office Task	Park School Principal /Business Manager
March 9, 2022	Finalize and present budget reductions for FY23 budget	Board Finance Meeting	Board of Education/ Superintendent/Chief Financial and Operations Officer/Business Manager
March 14, 2022	Board vote on the FY23 budget reductions	Board Meeting	Board of Education/ Superintendent/Chief Financial and Operations Officer/Assistant Supt of HR/Business Manager
May 16, 2022	Review FY23 budget process to-date	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer /Business Manager
May 2022	Finalization of staff needs and cost estimates for FY23	Business Office & Executive Cabinet Task	Superintendent / Chief Financial and Operations Officer/Business Manager
May 26, 2022	Presentation of Park School draft budget for FY23 to Park School Budget Committee	Park School Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager /Park School Principal
June 6, 2022	Review of unaudited actual expenditures /revenues FY22 and Draft FY23 Budget	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager
August 15, 2022	Presentation of District 65 and Joint Agreement FY23 Tentative Budgets	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager
August 19, 2022	Publication of Notice of Public Hearing for the Tentative FY23 Budgets	Business Office Task	Business Office & Compliance Manager
September 19, 2022	Public Hearing and Adoption of FY23 Budgets	Board of Education Meeting	Superintendent / Chief Financial and Operations Officer /Business Manager
By October 19, 2022	Filing of FY23 Budget	Business Office Task	Superintendent/ Chief Financial and Operations Officer /Business Manager, Business Office & Compliance Manager

# FINANCIAL SECTION



# Financial Section – FY23 Budget Snap-Shot

A summary chart of key budget assumptions for the FY23 budget is presented below:

Category of Assumption	Description of Assumption
<b>Balance Sheet</b>	
Operating Fund Balance	\$65 million estimated operating fund balance as of 6/30/22; 43% solvency ratio (recommended solvency ratio is 25-40%)
Bond Rating-Current	Aa2
Balanced Budget Status	Balanced budget projected for FY24 (school year 2023-2024)
<b>Enrollment</b>	
Current Enrollment	Decrease of 58 students in FY23 to 6,439
ELL Enrollment	15% of total enrollment
<b>Revenues</b>	
CPI Factor	1.4% (2020) affecting 2021 levy and FY23 budget
Referendum Funds	\$14.5 mil included in the FY23 budget and subsequent years
Other Local Revenues	19% increase from FY22 budget due to higher interest rates and higher allocation for lunch sales and childcare fees
Evidence Based Formula	Stable amount in FY23 and beyond
State Categorical	Stable amount in FY23 and beyond
Federal Revenues	4% decrease from the FY22 budget due to a spend down of ESSER stimulus funding
<b>Expenditures</b>	
Salaries	The overall cost of salaries is projected to increase by approximately 4%, from the FY22 budget, due to collective bargaining agreement contractual obligations, new positions and ESSER expenditures
Benefits	Overall benefits are projected to increase by 6% from the FY22 budget.
Staffing Level	A net increase of 2% due to student, safety and programmatic needs
Non-personnel Expenditures	A \$3.4 million decrease in non-personnel expenditures due to a spend down of ESSER funded expenditures
<b>Operating Funds Totals</b>	
Operating Revenues	\$157.2 million
Operating Expenditures	\$156.7 million
<b>All Funds Totals</b>	
All Funds Revenues	\$164 million
All Funds Expenditures	\$183.5 million
<b>Financial Projections</b>	
Future Budgets	FY24: balanced budget is projected. FY25-FY28: deficit budgets are projected.
ISBE Financial Rating	Financial Recognition (FY21), the best category of financial rating

# Financial Section – FY23 Operating & All Funds

The tables below illustrate a summary of the FY23 Operating Funds Budget and FY23 All Fund Budget. In the following section, you will find detailed information about the District's budget assumptions related to the development of the fiscal year 2022-23 budget.

## Operating Funds: FY22 Budget, FY22 Unaudited Actual and FY23 Final Budget

REVENUES	FY22 BUDGET	FY22 ACTUALS	VARIANCE	FY23 BUDGET	\$ CHANGE VS. FY22 ACTUALS	% CHANGE VS. FY22 ACTUALS	\$ CHANGE VS. FY22 BUDGET	% CHANGE VS. FY22 BUDGET
Property Taxes	\$114,858,859	\$117,278,631	2,419,772	\$118,998,743	1,720,112	1%	4,139,884	4%
Corp. Prop. Replacement Tax	\$2,243,951	\$6,179,739	3,935,788	\$4,634,805	(1,544,934)	-25%	2,390,854	107%
Other Local Revenues	\$2,931,635	\$2,365,430	(566,205)	\$3,476,940	1,111,510	47%	545,305	19%
Flow Through Revenues	\$300,000	\$0	(300,000)	\$300,000	300,000	0%	-	0%
Evidence Based Funding (State)	\$7,910,761	\$7,910,761	-	\$7,910,761	-	0%	-	0%
State Aid Categorical	\$6,132,001	\$5,108,633	(1,023,368)	\$5,600,241	491,608	10%	(531,760)	-9%
Federal Aid	\$16,973,444	\$15,768,338	(1,205,106)	\$16,328,196	559,858	4%	(645,248)	-4%
Transfers	\$0	\$1,202,104	1,202,104	\$0	(1,202,104)	-100%	-	#DIV/0!
<b>Total</b>	<b>\$151,350,651</b>	<b>\$155,813,636</b>	<b>4,462,985</b>	<b>\$157,249,686</b>	<b>1,436,050</b>	<b>1%</b>	<b>5,899,035</b>	<b>4%</b>
EXPENDITURES	FY22 BUDGET	FY22 ACTUALS	VARIANCE	FY23 BUDGET	\$ CHANGE VS. FY22 ACTUALS	% CHANGE VS. FY22 ACTUALS	\$ CHANGE VS. FY22 BUDGET	% CHANGE VS. FY22 BUDGET
Salaries	\$101,067,718	\$97,759,633	3,308,085	\$105,289,871	7,530,238	8%	4,222,153	4%
Benefits	\$17,495,463	\$16,019,825	1,475,638	\$18,564,512	2,544,687	16%	1,069,049	6%
Purchased Services	\$17,226,940	\$22,294,220	(5,067,280)	\$19,221,875	(3,072,345)	-14%	1,994,935	12%
Supplies	\$8,519,591	\$7,575,113	944,478	\$6,998,088	(577,025)	-8%	(1,521,503)	-18%
Capital Outlay	\$1,734,125	\$856,767	877,358	\$1,924,700	1,067,933	125%	190,575	11%
Other Objects/Tuition/Transfers	\$4,794,986	\$5,310,772	(515,786)	\$4,513,422	(797,350)	-15%	(281,564)	-6%
Termination Benefits	\$209,305	\$158,373	50,932	\$162,332	3,959	2%	(46,973)	-22%
<b>Total</b>	<b>\$151,048,128</b>	<b>\$149,974,703</b>	<b>1,073,425</b>	<b>\$156,674,800</b>	<b>\$6,700,097</b>	<b>4%</b>	<b>5,626,672</b>	<b>4%</b>
<b>REVENUES-EXPENDITURES</b>	<b>\$302,523</b>	<b>\$5,838,933</b>	<b>\$5,536,410</b>	<b>\$ 574,886</b>	<b>\$ (5,264,047)</b>		<b>\$ 272,363</b>	
<b>FUND BALANCE-BEG. OF YEAR</b>	<b>\$59,135,357</b>	<b>\$59,135,357</b>		<b>\$64,974,290</b>				
<b>FUND BALANCE-END OF YEAR</b>	<b>\$59,437,880</b>	<b>\$64,974,290</b>		<b>\$65,549,176</b>				

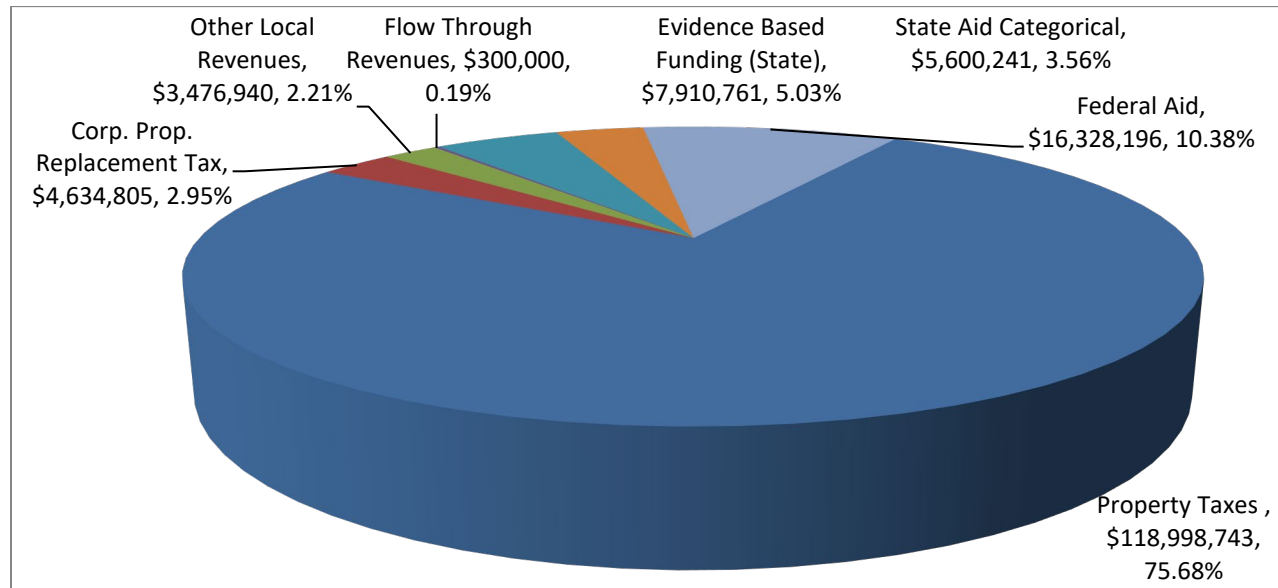
## All Funds: FY22 Budget, FY22 Unaudited Actual and FY23 Final Budget

REVENUES	FY22 BUDGET	FY22 ACTUALS	VARIANCE	FY23 BUDGET	\$ CHANGE VS. FY22 ACTUALS	% CHANGE VS. FY22 ACTUALS	\$ CHANGE VS. FY22 BUDGET	% CHANGE VS. FY22 BUDGET
Property Taxes	\$121,106,669	\$123,649,108	2,542,439	\$125,328,241	1,679,133	1%	4,221,572	3%
Corp. Prop. Replacement Tax	\$2,243,951	\$6,179,739	3,935,788	\$4,634,805	(1,544,934)	-25%	2,390,854	107%
Other Local Revenues	\$2,973,422	\$2,380,988	(592,434)	\$3,893,727	1,512,739	64%	920,305	31%
Flow Through Revenues	\$300,000	\$0	(300,000)	\$300,000	300,000	0%	-	0%
Evidence Based Funding (State)	\$7,910,761	\$7,910,761	-	\$7,910,761	-	0%	-	0%
State Aid Categorical	\$6,132,001	\$5,108,633	(1,023,368)	\$5,600,241	491,608	10%	(531,760)	-9%
Federal Aid	\$16,973,444	\$15,768,338	(1,205,106)	\$16,328,196	559,858	4%	(645,248)	-4%
Transfers		\$46,401,691						
<b>Total</b>	<b>\$157,640,248</b>	<b>\$207,399,258</b>	<b>3,357,319</b>	<b>\$163,995,971</b>	<b>2,998,404</b>	<b>1%</b>	<b>6,355,723</b>	<b>4%</b>
EXPENDITURES	FY22 BUDGET	FY22 ACTUALS	VARIANCE	FY23 BUDGET	\$ CHANGE VS. FY22 ACTUALS	% CHANGE VS. FY22 ACTUALS	\$ CHANGE VS. FY22 BUDGET	% CHANGE VS. FY22 BUDGET
Salaries	\$101,067,718	\$97,759,633	3,308,085	\$105,289,871	7,530,238	8%	4,222,153	4%
Benefits	\$17,495,463	\$16,019,825	1,475,638	\$18,564,512	2,544,687	16%	1,069,049	6%
Purchased Services	\$17,263,940	\$22,324,130	(5,060,190)	\$22,769,575	445,445	2%	5,505,635	32%
Supplies	\$8,519,591	\$7,575,113	944,478	\$6,998,088	(577,025)	-8%	(1,521,503)	-18%
Capital Outlay	\$1,834,125	\$948,937	885,188	\$17,223,701	16,274,764	1715%	15,389,576	839%
Other Objects/Tuition/Transfers	\$10,613,787	\$11,111,280	(497,493)	\$12,442,472	1,331,192	12%	1,828,685	17%
Termination Benefits	\$209,305	\$158,373	50,932	\$162,332	\$3,959	2%	(46,973)	-22%
<b>Total</b>	<b>\$157,003,929</b>	<b>\$155,897,291</b>	<b>1,106,638</b>	<b>\$183,450,551</b>	<b>\$27,553,260</b>	<b>18%</b>	<b>26,446,622</b>	<b>17%</b>
<b>REVENUES-EXPENDITURES</b>	<b>636,319</b>	<b>51,501,967</b>	<b>50,865,648</b>	<b>\$(19,454,580)</b>	<b>-\$70,956,547</b>		<b>(20,090,899)</b>	
<b>FUND BALANCE-BEG. OF YEAR</b>	<b>\$60,270,672</b>	<b>\$60,270,672</b>		<b>\$111,772,639</b>				
<b>FUND BALANCE-END OF YEAR</b>	<b>\$60,906,991</b>	<b>\$111,772,639</b>		<b>\$92,318,059</b>				

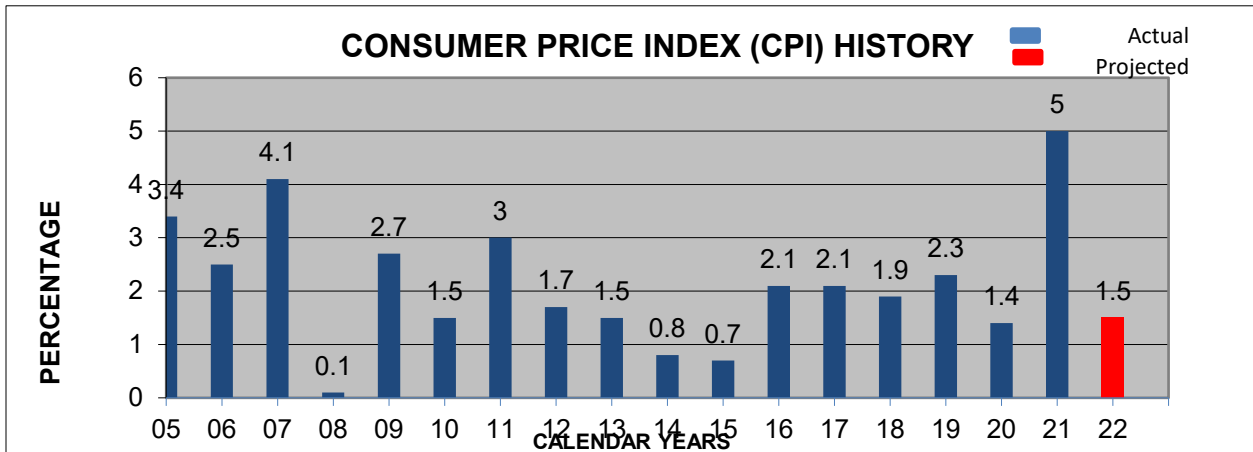
## Financial Section – FY23 Revenues

### Assumptions – Operating Revenues

The following assumptions were used to estimate the operating revenues in FY23 Final Budget. The operating revenues in FY23 are expected to increase by \$1.4 million or one percent from the FY22 unaudited actual revenues and four percent and \$5.9 million from the FY22. Assumptions for all revenue sources are explained below.



**Property Taxes** – The annual growth in the District’s largest revenues source, property taxes, is subject to the Property Tax Extension Limitation Law (PTELL), which limits the amount of tax extensions (total taxes billed) for non-home rule taxing districts increases to five percent or the CPI factor, whichever is less. The **CPI factor for 2020 was 1.4 percent**, which was used to prepare the 2021 tax levy. The **CPI factor for 2021 was five percent**, and it will be used to calculate the 2022 tax levy, scheduled to be received in 2022-23 and 2023-24. The historic increase in the 2022 levy will be “felt” by the District in 2023-24. The District assumes a 1.5 percent CPI factor for future levies starting with the 2023 levy. Property taxes also reflect projected higher valuation for new properties of \$50 million and restored collection rate of 98.5 percent. The total amount of property taxes scheduled to be received in FY23 is \$119 million. The chart on the next page presents historic and projected CPI factors.



**Corporate Personal Property Replacement Tax (CPPRT)** – Personal property replacement taxes (CPPRT) are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. The amount of CPPRT revenues is projected to decrease by 25 percent from the FY22 actuals and increase by 107 percent from the FY22 budget. The FY22 payments include an unusually high amount of revenue due to legislative changes affecting corporate taxpayers and continued improvement of economic conditions. Total amount is estimated at \$4.6 million.

**Other Local Revenue** – Other Local Revenue consists of interest income, tuition revenue, lunch sales revenue, childcare fees, student fees, building permit revenue and other miscellaneous revenues. Other Local Revenues are projected to increase by approximately 47 percent over the FY22 unaudited actuals and increase by 19 percent from the FY22 budget. The increase is driven by lunch sales being added to the budget. In FY21 and FY22 student lunches were funded by the federal government. The total amount of Other Local Revenues will equal approximately \$3.5 million.

**Evidence Based Funding** – The total amount of the Evidence Based Funding (EBF) is projected to stay flat next year. Evidence Based Formula includes funding previously received from General State Aid, Poverty Grant and certain categoricals: Special Education Personnel, Funding for Children Requiring Special Education Services and Bilingual, previously included in the State Aid Categorical. Total amount of EBF included in the District 65 budget is equal to \$7.9 million; a portion of EBF is being allocated to the Park School budget.

**Other State Aid** - Other State Aid consists of State categorical programs and grants, such as Orphanage, Early Childhood Grant and Regular and Special Education Transportation. The FY23 budget includes four payments in the total amount of \$5.6 million.

**Federal Aid** - Federal funding received through the Individuals with Disabilities Education Act (IDEA), Headstart, Early Headstart and Title Grants, is projected to continue at stable levels. In addition, the budget includes \$3.5 million in ESSER III revenues and \$0.2 million in ESSER II funds; the funds must be spent by September 30, 2024. The total amount of Federal Aid is estimated to be \$16.3 million.

Overall, operating revenues are projected to increase by one percent from the 2021-22 unaudited actuals and four percent over the 2021-22 budget. The budget includes historic levels of state and federal grants.

### **Non-operating Revenues**

Non-operating revenues, approximately \$6.7 million, include the Debt Service, Capital Projects and Life Safety funds revenues. Property taxes are levied in the Debt Service fund to pay the accrued interest and principal on bonds sold by the District between 2009 and 2021.

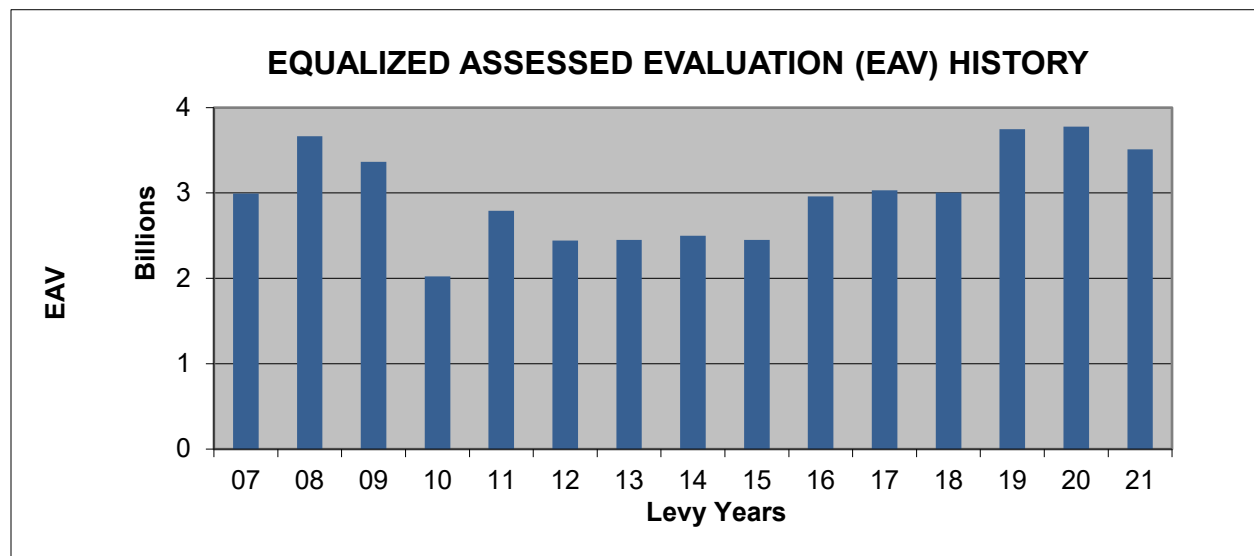
### **Property Taxes and Consumer Price Index (CPI) Factor**

District 65, similar to all its neighboring school districts relies heavily on property taxes, which account for 76 percent of all operating revenues. The annual growth in property taxes depends on four factors:

1. The CPI factor, which limits the growth of the prior year levy amount of property taxes to the CPI or five percent, whichever is less,
2. The amount of New Property (including new construction and expired Tax Increment Funding (TIFs)), which is exempt from the Property Tax Extension Limitation Law (PTELL) in the first year it is returned to the tax base,
3. The percentage of tax collection, and
4. The amount of tax refunds.

### **New Property and Equalized Assessed Valuation (EAV)**

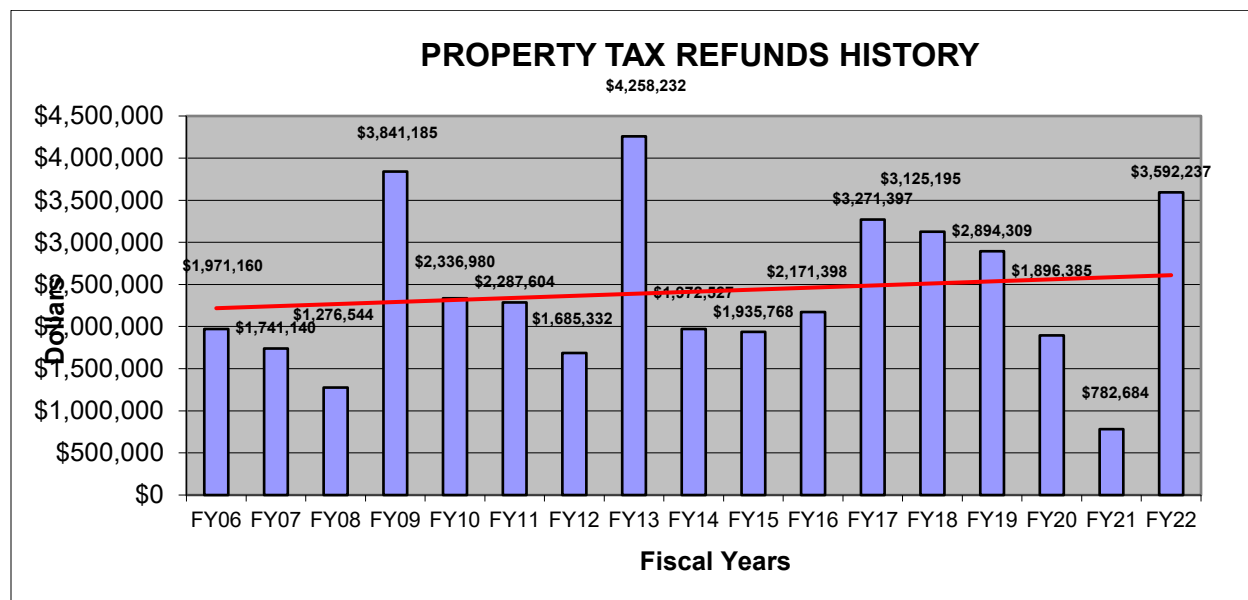
New construction (called “New property”) is exempt from tax cap in the first year it is added to the property rolls. The value of New Property in the budget includes a projected amount of \$25 million. The value of New Property is included in the Equalized Assessed Valuation (EAV) in subsequent years. The chart below illustrates the history of EAV since 2007.



The property tax collection rate in Evanston represents taxes paid by homeowners and businesses. Evanston has a strong economy, resilient to economic depression with a vibrant commercial and residential base. The collection rate, which historically has been approximately 98.5 percent and was never less than 97 percent, has been reduced temporarily to 96 percent to

during pandemic to reflect the unprecedented level of unemployment and pause in economic activities resulting from the stay-at-home order and reduced economic activities brought on by the COVID-19 pandemic. The collection rate has been restored to 98.5 for the 2020 and future levies.

Property Tax refunds challenge District revenues. The refunds are processed by the Assessor's office and the District is not notified when the refunds are approved. Only appeals to reduce the assessed value by \$100,000 or more trigger a formal notification from the Property Tax Appeal Board (PTAB) of Cook County. The refunds, which are typically from prior years, are deducted from the current property taxes receipts, decreasing the amount of available revenues even further. The chart below illustrates the history of property tax refunds.



### **Evidence Based Funding**

Evidence Based Funding (EBF) and State Aid Categorical account for nine percent of the District's operating revenues; five percent comes from Evidence Based Funding, while the rest comes from other state sources and grants. Despite the COVID-19 pandemic, Evidence Based Funding, which includes General State Aid and certain categoricals, is projected to be received in its entirety.

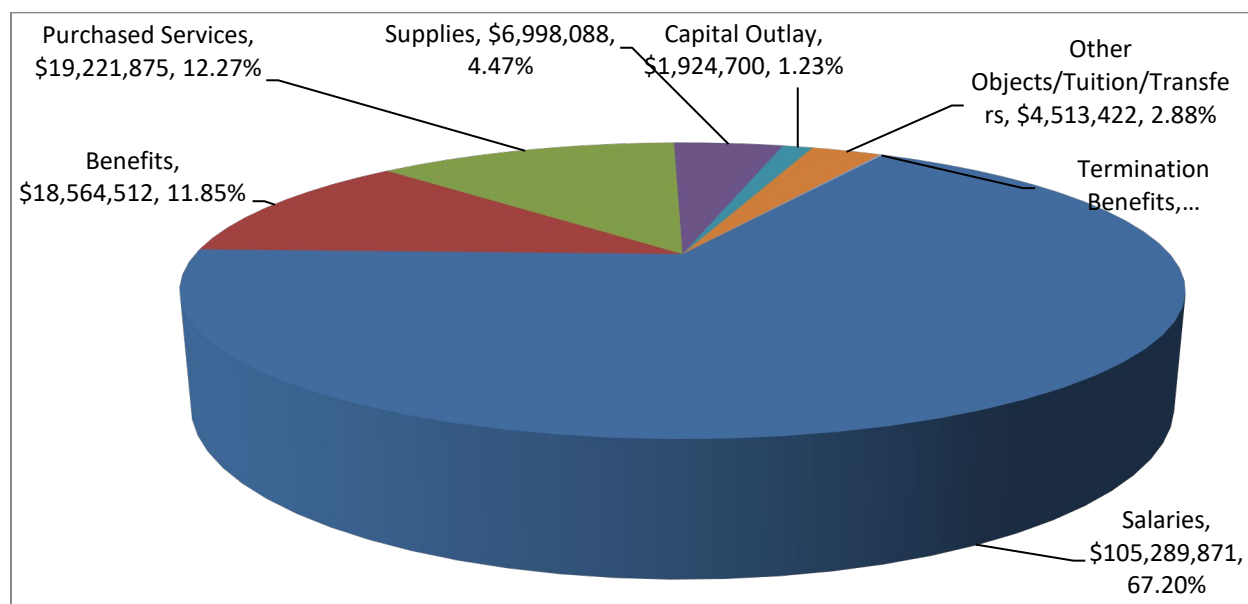
### **Federal Aid**

Federal Aid includes \$3.7 million in ESSER funding, which stands for Elementary and Secondary School Emergency Relief Fund. The District was awarded over \$10 million in three separate grants, which must be spent by September 30, 2024. The District has been using these funds to cover the cost of the COVID-19 pandemic mitigation, remote learning and learning loss by funding various summer school programs and tutoring services to ensure students are ready for the 2021-22 school year. In addition, the District also used these funds to purchase instructional student supplies for all students. In the past year, these supplies have been paid from fees assessed on students.

## Financial Section- FY23 Expenditures by Category

### Assumptions – Operating Expenditures

The following assumptions were used to estimate operating expenditures in the FY23 Final Budget. The operating expenditures are expected to increase by \$6.7 million or four percent from the FY22 unaudited actual revenues and \$5.6 million or four percent from the FY22 budget. Assumptions for all expenditure categories are explained below.



**Salaries** – The salary expenditures reflect the latest employee salary agreements: District Educational Council (DEC) and Evanston Teacher Assistants Association (ETAA) through 2023-24 as well as the District 65 Evanston Custodial and Maintenance union through 2025-26. Evanston Association of Childcare Professional (EACCP) and District’s Educational Secretarial and Clerical Association (DESC) unions are still negotiating their contracts. Following a year of salary freeze, administrators and certain miscellaneous staff are scheduled to receive a three percent increase in FY23. The increase in the total cost of salaries in fiscal year 2022-23 is approximately eight percent, over the 2021-22 actuals, and four percent over the 2021-22 budget. The in-house substitute teachers, which are replacing contractual substitutes provided by ESS, are also adding to the cost. The cost of salaries also reflects the savings from reducing 25 certified classroom positions, as well as certified and non-certified retirements.

The budget also includes several certified and support new positions, added for equity, safety or operational reasons, which were summarized in the table on the next page. The total cost of salaries is projected to be \$105.3 million.

**Table 1: Changes in District 65 personnel in FTEs (by category)\***

<b>Category</b>	<b>2021-22 Number of FTEs</b>	<b>2022-23 Number of FTEs</b>	<b>Net Change</b>	<b>% Net Change</b>
Teachers	651.30	637.00	-14.30	-2%
Support Staff**	90.00	95.00	5.00	6%
Central Office Administrators	28.00	30.00	2.00	7%
Custodians	52.00	52.00	0.00	0%
Principals	15.00	15.00	0.00	0%
Social Workers	37.80	37.80	0.00	0%
Teacher Residents (ESSER funded)	19.00	19.00	0.00	100%
Special Education Teacher Assistants	104.00	104.00	0.00	0%
Diverse Learning Coordinators	0.00	4.00	4.00	100%
Speech Therapists	22.20	22.20	0.00	0%
Instructional Coaches	25.00	25.00	0.00	0%
Librarians	15.00	15.00	0.00	0%
Psychologists	13.70	13.70	0.00	0%
School-Age Childcare Staff	25.00	25.00	0.00	0%
Assistant Principals	15.00	17.00	2.00	13%
Guidance Counselors (ESSER funded)	8.00	8.00	0.00	0%
Mental Health Practitioners (ESSER funded)	2.00	2.00	0.00	0%
Food Service Staff	42.00	42.00	0.00	0%
Computer Lab/Technology Assistants	6.00	6.00	0.00	0%
Occupational/Physical Therapists	7.80	9.40	1.60	21%
Teacher Assistants (General and Bilingual)	20.00	20.00	0.00	0%
Maintenance Staff	7.00	7.00	0.00	0%
Headstart Support Staff	12.00	12.00	0.00	0%
Health Aides	15.00	15.00	0.00	0%
Family Center Staff	24.75	24.75	0.00	0%
Buildings and Grounds Supervisors	1.00	2.00	1.00	100%
School Concierge	0.00	16.00	16.00	0%
FACE Liaisons	0.00	4.00	4.00	0%
Nurses/Vision	6.00	6.00	0.00	0%
Totals	1264.55	1285.85	21.30	2%

\* These figures do not include Park School

\*\* Support staff includes school secretaries, central office secretaries, executive assistants, and miscellaneous staff

**Benefits** – Benefits provided by the District include medical, dental, life and disability insurance, as well as the District’s mandatory payments to pension plans (the Illinois Municipal Retirement Fund [IMRF] and the Illinois Teachers’ Retirement System [TRS]). While dental, life and disability insurance are projected to increase by three percent, medical insurance premiums are projected to increase by 10 percent. Minimal increases in medical premiums in prior years were a result of reduced number of elective surgeries. However, as the impact of the pandemic wanes,

medical providers are experiencing an increase in medical expenses, which is starting to affect the cost of premiums. Although the final budget does not include the pension cost shift, approximately \$0.4 million, the expense will be kept in the long-term projections for FY24 and beyond. The total cost of benefits will be approximately \$18.6 million, which reflects a 16 percent increase over the unaudited 2021-22 actuals and six percent over budget. The total cost of benefits will be approximately \$18.6 million.

**Purchased Services** – Purchased Services are projected to decrease by 14 percent over the 2021-22 unaudited actuals and increase 12 percent over the 2021-22 budget. The 2021-22 budget included several purchased services paid with ESSER funds, which are being spent down. Contractual transportation services are projected to increase by 10 percent. The budget also includes a partial cost of crossing guards, which will be phased in over the next five years. The budget does not include a cost of contractual substitute costs (ESS) which are being replaced with the in-house option. The total cost of purchased services is estimated at \$19.2 million.

**Supplies** – Expenditures for supplies in fiscal year 2022-23 are projected to decrease by eight percent the fiscal year 2021-22 actuals and 18 percent from the 2021-22 budget. The decrease is a result of ESSER funds being spent down. The total cost of supplies in FY23 will be approximately \$7 million.

**Capital Outlay** – Capital expenditures are projected to increase by 125 percent over the 2021-22 unaudited actuals and increase by 11 percent from the 2021-22 budget to \$1.9 million. The FY23 budget will include an allocation for capital building projects of \$1.025 million which was a part of Board's commitment outlined in the 2017 referendum resolution and temporarily removed from the budget due to the pandemic in 2020-21. The budget also includes the funds to replace a delivery truck for the Buildings and Grounds department and purchase two new vehicles for the safety team.

**Other Objects/Special Education Tuition** – This category includes the net cost of Park School and Special Education tuition. The overall category is projected to decrease by 15 percent over the 2021-22 unaudited actuals and decrease six percent from the 2021-22 budget. The District is projected to spend approximately \$2.8 million for Special Education tuition and \$1.7 million for Park School in fiscal year 2022-23.

**Termination Benefits** – Termination Benefits include the cost of sick and vacation days paid to retired or separated employees and are projected to cost the District \$162,332.

### **Non-Operating Budget**

The fiscal year 2022-23 non-operating budget consists of three funds: Life Safety, Debt Service, and Capital Improvement. The Debt Service fund is used to pay interest and principal payments on the District's outstanding debt obligations. The amount of debt (principal and interest) scheduled to be paid in 2022-23 will equal approximately \$7.9 million. It includes \$2 million of lease certificate interest due in December of 2022.

In FY22, the District sold lease certificates to build the 5th Ward School. The funds have been received in FY22 and invested. The school is estimated to be completed by the spring of 2025. The FY23 budget includes funds for initial soil testing, architectural drawings, engineering, construction cost and furniture. The FY23 construction budget will be equal to \$18.7 million.

The All Funds budget revenues are estimated at \$164 million and expenditures at \$183.5 million.

### **Budget Reductions**

The District's student enrollment has been decreasing since 2018, with the pandemic accelerating the process. In FY20, the District lost 26 students, 419 in FY21, and 480 in FY22. In FY23, the District is projected to lose another 58 students. Despite losing close to a thousand students or almost 15 percent of its student population in three years, the District did not reduce the size of its educational workforce. The review of teacher ratios to student enrollment took place in the spring of 2022 and resulted in a reduction of 25 classroom positions. Savings were achieved through attrition, retirements, leaves and resignations. The savings from the eliminated positions are used to fund other instructional and support positions needed due to student and operational needs.

Overall operating expenditures are projected to increase by four percent over the fiscal year 2021-22 actuals and over the 2021-22 budget.

# Financial Section- Spending Aligned with Priorities

During the FY23, the District will continue to align its spending with the District's priorities, MIRACLES, which include bold strategies such as:

- Improving the instructional core so that all students and especially students of color have access to common core aligned grade level standards,
- Building the organizational culture grounded in collaboration, trust and engagement of staff and community,
- Improving instructional and organizational culture which will include continuing the efforts on culturally relevant teaching, equity learning and restorative practices to disrupt the racial predictability of student performance,
- Improving equity
- Attracting and retaining quality staff
- Commitment to accountability
- Maintaining long-term financial sustainability

In addition, opening schools safely in the fall remains be the number one priority.

## Expenditures supporting Strategic Priorities

The FY23 budget includes both new expenditures and spending shifted to support the implementation of the District's priority items. These expenditures are listed below.

- a. The District is committed to providing English Learners with high-quality instruction; 3.5 additional ESL teachers were hired due to an increased EL student enrollment – **\$262,500 plus benefits.**
- b. The District hired 7.2 Special Education Teachers due to student and program needs. The net cost is **\$540,000 plus benefits.** In addition, 1.6 Occupational/Physical Therapist was hired to meet the growing needs of students; the total cost is **\$120,000 plus benefits.**
- c. The District expended its diverse learning program by hiring four additional Diverse Learning Coordinators. The cost is **\$340,000 plus benefits.**
- d. The budget reflects one additional Assistant Principal of Dual Language Programs and additional Assistant Principal for Haven. Both positions were added due to student and operational needs. Total cost **\$260,000 plus benefits.** The Principal of Dual Language is grant funded.
- e. A Director of Schools position was created to provide additional support to the District's building leaders. The total cost is **\$150,000 plus benefits.**
- f. In FY23, the District created a Prevention and Special Response team. The team includes 16 School Concierges, 1 Manager of Prevention and Special Response and 1 Assistant Manager. The positions will be funded with funds previously spent on security firms and local funds.
- g. To address program and student/equity needs, four FACE Liaisons (**\$300,000 plus benefits**) were hired.

- h.** In FY23, the District eliminated the ESS staffing agency, which provided teaching and paraprofessional substitutes and hired in house staff to manage the program. One Manager of Temporary Staffing and two coordinators were hired. This addition is budget neutral as they are funded with the ESS savings.
- i.** To improve customer service and enhance building security, the District hired a receptionist at the JEH building. The cost of the position (**\$50,000 plus benefits**) is budget neutral as the position is funded with ESS savings.

The District will continue to align the expenditures to its priorities.

# Financial Section: Financial Sustainability - Future Steps and ESSA

## **Financial Sustainability - Future Steps**

The Board and the administration has been determined to reduce the structural deficit that have been plaguing the District for decades. Moreover, the administration has been determined to preserve referendum reserves and is committed to managing District's finances in a prudent and conservative manner. The structural deficit elimination plan, which was presented to public in February of 2021 is being implemented in phases and is attempting to reduce the District's expenditures and the overall "footprint", so it fits the new financial reality and declining enrollments. By undertaking this restructure, the District is hoping to achieve long-term financial sustainability. The work is divided into phases, which are illustrated below.

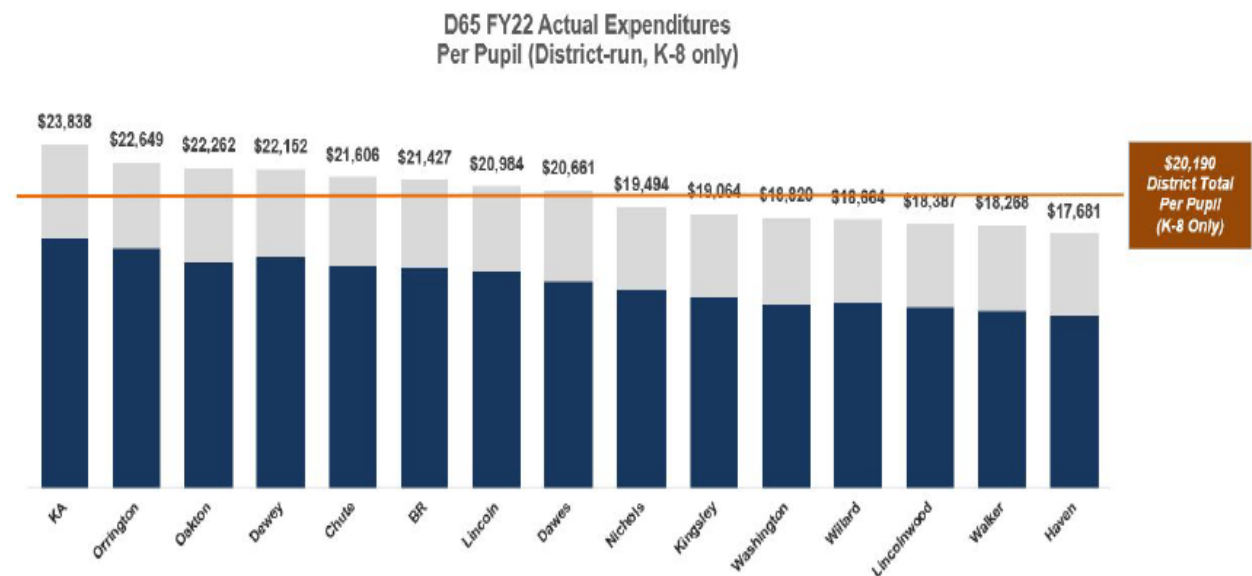
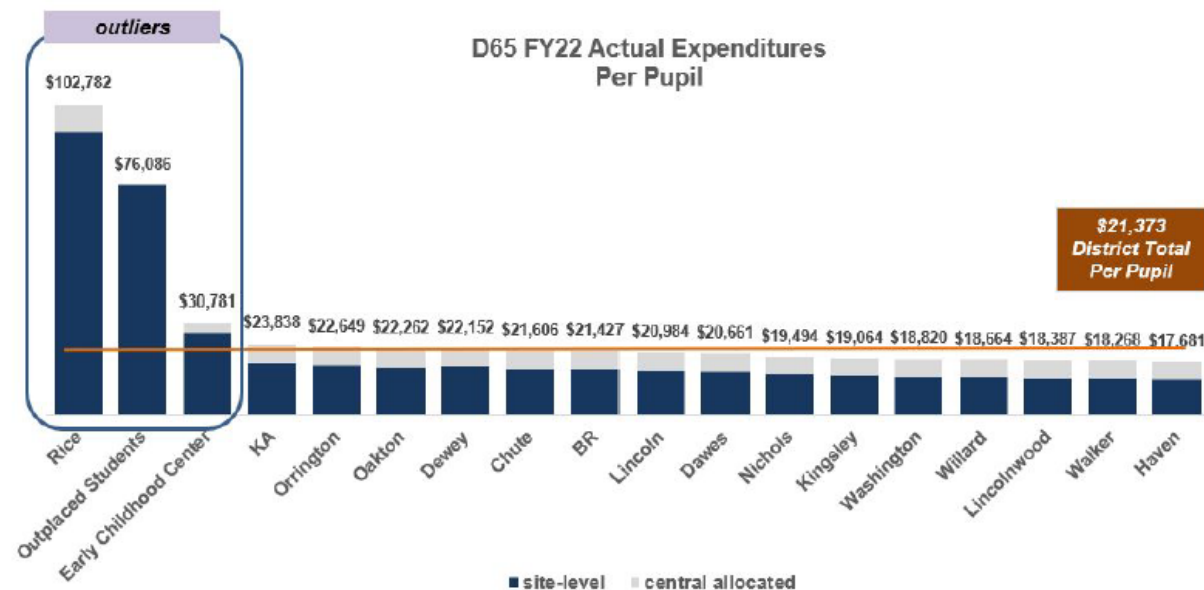
<b><u>Phase 1</u></b>	<b><u>Phase 2</u></b>	<b><u>Phase 3</u></b>
<b><u>(Implemented in FY22)</u></b>	<b><u>(To be implemented in FY22-FY23)</u></b>	<b><u>(To be implemented in FY23-FY24)</u></b>
<ul style="list-style-type: none"><li>• Impact of the COVID-19 pandemic on the District's budget</li><li>• Balance the FY22 budget deficit with budget efficiencies and reductions.</li><li>• Micro-shifts in transportation and interventionist services</li><li>• Map out tasks for Phase 2.</li></ul>	<ul style="list-style-type: none"><li>• Curriculum Audit</li><li>• Student Assignments Master Plan</li><li>• Facilities Master Plan</li><li>• Demographic Study</li><li>• Staffing Review</li><li>• ERP - New Finance and HR software</li></ul>	<ul style="list-style-type: none"><li>• Findings and recommendations from Phase 2 audits and studies will be implemented during Phase 3.</li><li>• Changes in services, educational model structures and design will result in permanent efficiencies and cost savings.</li></ul>

The District is currently in phase 3 of the process. The recommendations and outcomes resulting from the audits, studies and reviews are scheduled to be implemented in FY23 and FY24.

## **Financial Reporting according to ESSA (Every Student Succeeds Act)**

The purpose of ESSA report is to ensure that financial resources are distributed equitably, but NOT equally; students and schools with greater needs are receiving a bigger share of public funding. Since student population varies from school to school and schools have different populations of students with special needs, English Learners or Low Income, per student spending will naturally vary. Other factors contributing to the variance in spending include school size, specialty programming, teacher salary, and state/federal requirements. The site-based expenditure report for FY22 was presented to the Board and the public in October of 2022. The highlights from that reports are presented on the next page.

# FY22 Site Based Expenditure Report



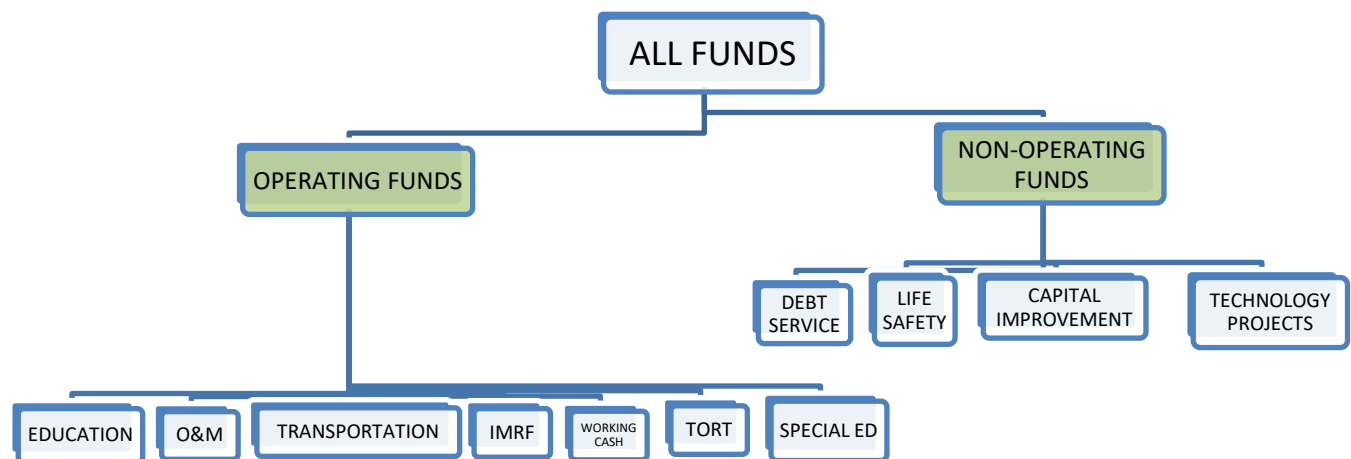
# Financial Section – Expenditures by Fund

A district's budget may be analyzed by breaking it down into several dimensions. A district's budget can also be viewed in terms of individual **funds**. A **fund** is an accounting entity established to account for the financing of specific activities of school operations.

Funds are grouped into **Operating Funds**, which include Education, Operations and Maintenance, Special Education, Transportation, IMRF/Social Security, Tort Liability and Working Cash funds.

**Non-Operating Funds** include Life Safety, Debt Service, Capital Projects (Capital Improvement and Technology) funds. These funds are used to fund restricted or long-term capital projects. A description of all funds is provided on the following page.

The law requires a school district to pass a balanced Operating Fund budget annually. The graph below illustrates fund hierarchy in District 65.



## Individual Fund Summary – Operating Funds

### **Education Fund**

The Education Fund is the largest operating fund and contains budget amounts necessary to provide for the instruction of students and the day-to-day educational activities of the school district. The Education Fund is largest of the operating funds.

### **Operations and Maintenance Fund**

The Operations and Maintenance fund contains monies necessary to maintain the District's buildings. The fund includes expenditures for custodial and maintenance services, repairs and maintenance of buildings, and utility costs.

**Special Education Fund**

The Special Education Fund contains expenditures necessary to fund some Special Education services, such as Special Education tuition.

**Transportation Fund**

The Transportation Fund is used to provide transportation for District 65 students by bus or taxi.

**Illinois Municipal Retirement (IMRF)/Social Security Fund**

The IMRF/Social Security Fund contains budgets for the District's contributions to Social Security, Medicare and the Illinois Municipal Retirement Fund (IMRF) for all eligible employees of the District.

**Tort Liability Fund**

The Tort Liability fund includes funds to protect the District from liability and to participate in insurance co-operatives.

**Working Cash Fund**

The Working Cash Fund enables the Board to assist with the District's short-term cash flow needs. The funds are especially needed during the summer months, before the District receives the fall distribution of property taxes. The Working Cash fund revenue comes from interest income and the fund has no expenditures.

**Individual Fund Summary –Non-operating Funds****Life Safety Fund**

The Life Safety Fund is used to fund expenditures of state approved Life Safety projects.

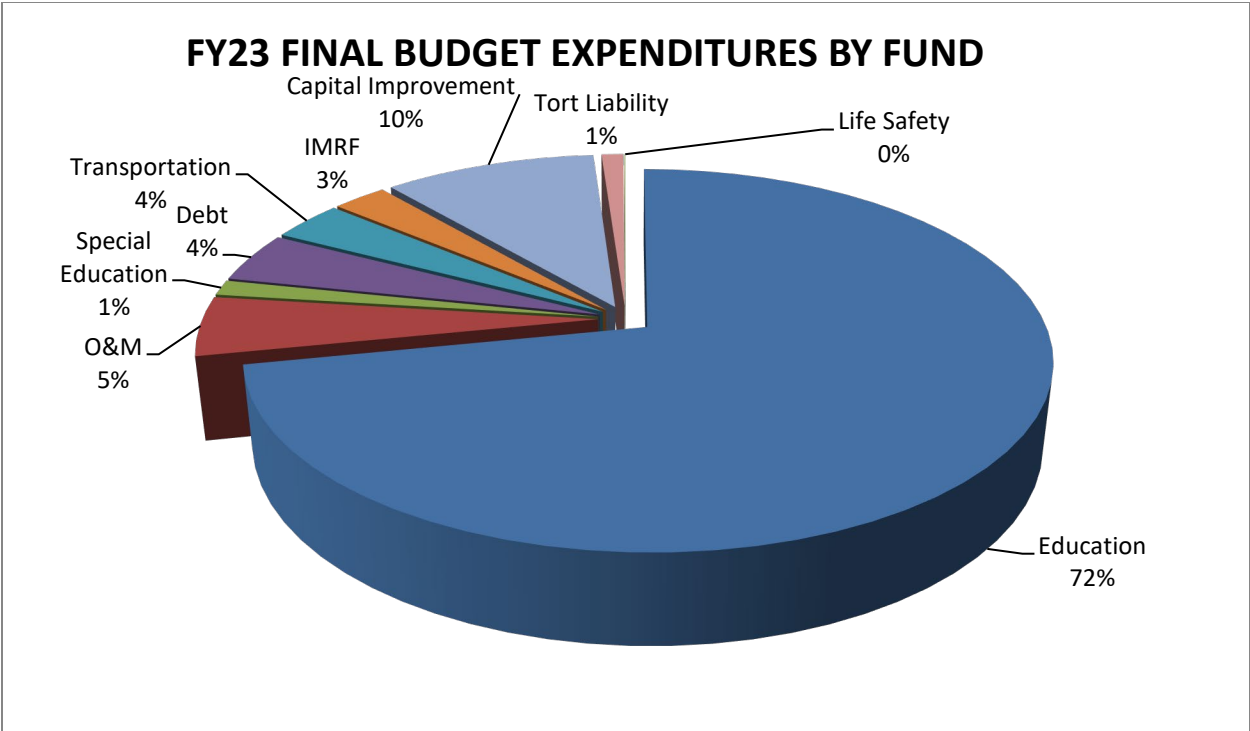
**Debt Service Fund**

The Debt Service Fund is used to pay the District's outstanding debt. The total bonded debt is currently below the legal limit.

**Capital Improvements Fund**

The fund is used to pay for capital projects with bond proceeds. The fund balance includes bond proceeds from FY21 and cash balances.

The chart on the next page illustrates the District's budget by Fund.



The Budget Revenues and Expenditures Fund Summaries, included in the Financial Reports section, illustrate revenues and expenditure information for the FY22 budget, FY22 unaudited actuals and the final FY23 budgets for All Funds, Operating Funds, as well as individual funds.

# Financial Section – Expenditures by Function

Activities of a school district budget are grouped by funds, categories (objects), department or programs and functions. Functions determine the purpose of the expenditure.

Categories used by school districts in Illinois include:

- **Instruction** (includes general K-8 instruction, special education, bilingual education and remedial education),
- **Support Services – Students/Staff** (includes social work, psychological and speech services; food and transportation services; staff development, curriculum improvement, data processing and education media services),
- **Administration – Schools** (includes school principals, assistant principals and school secretaries),
- **Administration – General** (includes business services, human resource services, research and evaluation, information services, superintendent's office and communications services),
- **Facilities Services** – (includes building operation and maintenance services, and warehousing; and other sundry services),
- **Community Services** (includes Headstart, Family Center and before and after school childcare services),
- **Debt Services** (includes principal and interest payments related to bonds sold by the District),
- **Site Improvements** (includes expenditures related to projects funded by bond proceeds);
- **Other** (includes non-programmed charges, tuition, tort liability expenditures, certain benefits and other miscellaneous items).

The table below presents the FY23 Budget by function.

## FY23 EXPENDITURES BY FUNCTION

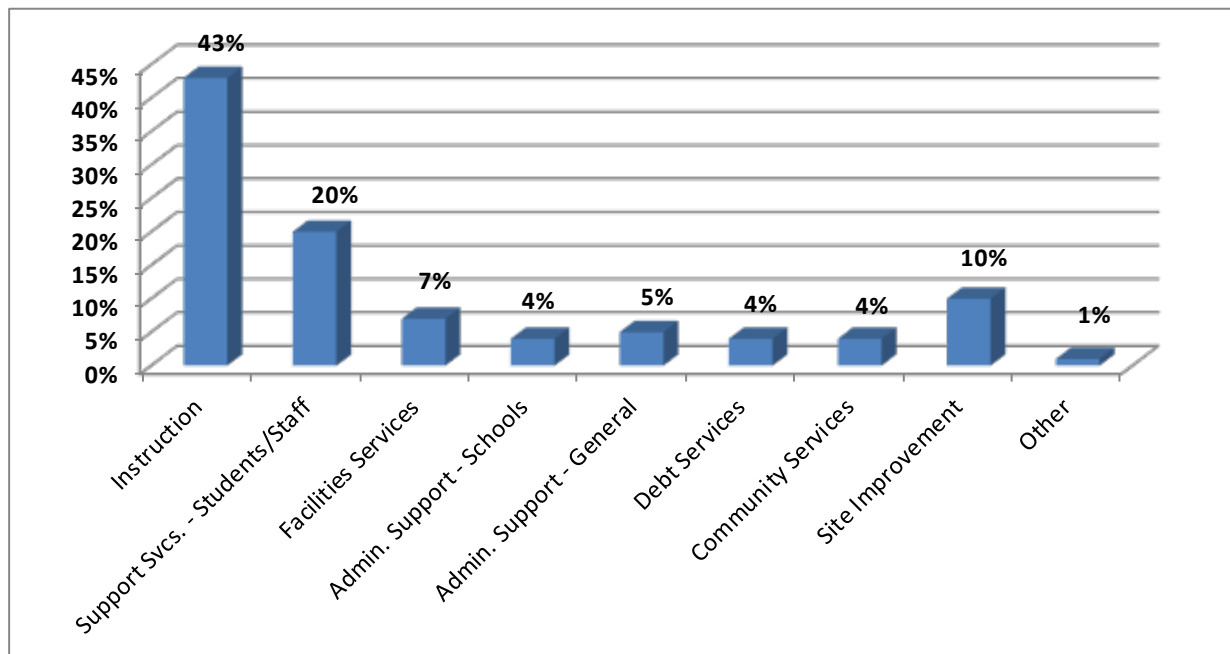
FUNCTION GROUP	FY22 BUDGET	%	FY22 ACTUALS	%	FY23 BUDGET	%
Instruction	81,453,787	52%	77,796,232	50%	79,536,216	43%
Support Svcs. - Students/Staff	36,439,114	23%	35,642,198	23%	37,499,969	20%
Facilities Services	10,523,155	7%	11,976,528	8%	12,944,390	7%
Admin. Support - Schools	6,516,011	4%	6,708,627	4%	7,284,080	4%
Admin. Support - General	7,401,216	5%	9,639,746	6%	9,888,643	5%
Debt Services	5,830,801	4%	5,808,289	4%	7,939,050	4%
Community Services	7,612,729	5%	6,516,238	4%	7,719,873	4%
Site Improvement	0	0%	0	0%	18,711,701	10%
Other	1,227,117	1%	1,809,434	1%	1,926,629	1%
<b>ALL FUNCTIONS</b>	<b>157,003,929</b>	<b>100%</b>	<b>155,897,292</b>	<b>100%</b>	<b>183,450,551</b>	<b>100%</b>

The bar graph on the next page shows that almost half of the school budget is devoted to instruction. Student Support Services, which directly support students, accounts for 20 percent of the budget and includes food, transportation services, social work, psychological and speech, technology and staff development.

Facilities Services, which includes the cost of maintaining and cleaning the District's buildings and grounds, accounts for seven percent and Debt Services accounts for four percent of the District's budget. The site improvement budget which includes the 5<sup>th</sup> Ward School expenditures account for 10 percent of the overall budget expenditures.

Administrative Support at school sites account for four percent of the budget. Administrative support – general, including Central Office positions account for four percent of the budget.

Community Services, which includes the cost of programs like Headstart, School Age Childcare, and Family Center is equal to four percent of the District's budget.



Detail reports showing expenditures by function are presented in the Financial Section.

# Financial Section: FY23 Budget Program Summaries

## CURRICULUM & INSTRUCTION: ELEMENTARY PROGRAMS

(15% of the total budget)

### Description of the program:

Elementary programs include instructional programs serving students in grades K-5. District 65 has ten elementary schools: Dawes, Dewey, Kingsley, Lincoln, Lincolnwood, Orrington, Oakton, Washington, Walker and Willard. Elementary programs also include the cost of elementary grades (K-5) at King Arts and Dr. Bessie Rhodes Global Studies magnet schools. Personnel expenditures include the cost of salaries and benefits for teachers, substitute teachers and teacher assistants. ELL teachers, coaches, interventionists, and special education teachers are included in other sections of the budget. Non-personnel expenditures include school supplies (block grants), instructional supplies and materials, student school supplies, purchased services and capital outlay. This program is funded primarily with local funds.

### Connection to the District's Priorities:

The program supports the District's instructional priorities, including access to grade-level common core state standards, coupled with rigorous and improved learning for Black and Latinx students. Elementary programs, Kindergarten, Intermediate grades, Primary grades are supported and supplied with adequate resources and supports to meet the needs of K-5 students.

### Budget Summary

Elementary Programs	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 24,369,128	\$ 23,728,580	\$ 23,147,190	\$ (581,390)	-2%	\$ (1,221,938)	-5%
Benefits	\$ 2,649,978	\$ 2,605,548	\$ 2,796,771	\$ 191,223	7%	\$ 146,794	6%
Purchased Services	\$ 1,020,866	\$ 950,605	\$ 435,500	\$ (515,105)	-54%	\$ (585,366)	-57%
Supplies	\$ 676,696	\$ 461,693	\$ 328,608	\$ (133,085)	-29%	\$ (348,088)	-51%
<b>Elementary Programs Totals</b>	<b>\$ 28,716,667</b>	<b>\$ 27,746,427</b>	<b>\$ 26,708,069</b>	<b>\$ (1,038,358)</b>	<b>-4%</b>	<b>\$ (2,008,598)</b>	<b>-7%</b>

### New initiatives for FY23 include:

- The reduction in salaries and benefits reflects reduction in teaching positions tied to declining student enrollment

## CURRICULUM & INSTRUCTION: MIDDLE SCHOOL PROGRAMS

(8% of the total budget)

### Description of the program:

Middle School programs include instructional programs serving students in grades 6-8. Personnel costs include salaries and benefits for teachers, including Language Arts and Math teachers, substitute teachers and teacher assistants. Non-personnel expenditures include the cost of supplies (block grants), instructional supplies, textbooks, purchased services expenditures and capital outlay. District 65 has three Middle Schools: Chute, Haven and Nichols and two Magnet Schools, King Arts and Dr. Bessie Rhodes Global Studies, which serve students in grades 6-8. This program is funded primarily with local funds.

### Connection to the District's Priorities:

The program supports the District's instructional priorities by providing educators of grades 6-8 with resources and supports to deliver a quality educational program.

### Budget Summary

Middle School Programs	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 12,598,499	\$ 12,635,600	\$ 12,314,159	\$ (321,440)	-3%	\$ (284,340)	-2%
Benefits	\$ 1,535,562	\$ 1,486,396	\$ 1,617,359	\$ 130,963	9%	\$ 81,796	5%
Purchased Services	\$ 319,207	\$ 386,499	\$ 80,000	\$ (306,499)	-79%	\$ (239,207)	-75%
Supplies	\$ 449,806	\$ 415,751	\$ 470,648	\$ 54,896	13%	\$ 20,842	5%
<b>Middle School Programs Totals</b>	<b>\$ 14,903,074</b>	<b>\$ 14,924,246</b>	<b>\$ 14,482,166</b>	<b>\$ (442,080)</b>	<b>-3%</b>	<b>\$ (420,909)</b>	<b>-3%</b>

### New initiatives for FY23:

- The reduction in salaries reflects reduction in teaching positions tied to declining student enrollment

## CURRICULUM & INSTRUCTION: LITERACY PROGRAMS

(1% of the total budget)

### Description of the program:

Literacy programs include the District's reading programs funded with local dollars (property taxes), state (Evidence Based Funding), and federal grants (Title I). They include personnel and non-personnel costs. Personnel costs include salaries and benefits for educators, teacher assistants and the literacy director. Non-personnel expenditures include the cost of instructional supplies and materials, textbooks, software, purchased services expenditures and capital outlay.

### Connection to the District's Priorities:

The Literacy program supports the District's instructional priorities with literacy improvements and culturally relevant curriculum and materials.

### Budget Summary

Literacy Programs	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 1,979,616	\$ 1,593,792	\$ 1,680,010	\$ 86,218	5%	\$ (299,606)	-15%
Benefits	\$ 301,455	\$ 269,188	\$ 281,894	\$ 12,706	5%	\$ (19,561)	-6%
Purchased Services	\$ 193,000	\$ 773,742	\$ 155,000	\$ (618,742)	-80%	\$ (38,000)	-20%
Supplies	\$ 193,900	\$ 148,229	\$ 440,000	\$ 291,771	197%	\$ 246,100	127%
Capital Outlay	\$ -	\$ 4,632	\$ -	\$ (4,632)	-100%	\$ -	0%
<b>Literacy Programs Totals</b>	<b>\$ 2,667,971</b>	<b>\$ 2,789,584</b>	<b>\$ 2,556,904</b>	<b>\$ (232,680)</b>	<b>-8%</b>	<b>\$ (111,067)</b>	<b>-4%</b>

### New initiatives for FY23:

- The increase in supplies reflects additional textbooks and teacher materials

## CURRICULUM & INSTRUCTION: FINE ARTS PROGRAMS

(4% of the total budget)

### Description of the program:

Fine Arts programs include the cost of music, drama, and art programs as well as the District's libraries. The district's Fine Arts programs are funded primarily with local dollars from property taxes. Program expenditures include personnel and non-personnel costs. Personnel costs include salaries and benefits of fine arts teachers and librarians; non-personnel expenditures include the cost of instructional supplies and materials, library books, software, purchased service expenditures and capital outlay.

### Connection to the District's Priorities:

The program supports the priorities by providing optimal amounts of Fine Arts to every student in District 65.

### Budget Summary

Fine Arts	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 6,906,783	\$ 6,922,169	\$ 7,110,101	\$ 187,931	3%	\$ 203,317	3%
Benefits	\$ 768,753	\$ 693,210	\$ 760,233	\$ 67,024	10%	\$ (8,520)	-1%
Purchased Services	\$ 32,385	\$ 30,716	\$ 32,385	\$ 1,669	5%	\$ -	0%
Supplies	\$ 118,615	\$ 120,604	\$ 113,476	\$ (7,128)	-6%	\$ (5,138)	-4%
Capital Outlay	\$ 46,000	\$ 31,318	\$ 36,500	\$ 5,182	17%	\$ (9,500)	-21%
Other Objects/Tuition/Transfers	\$ 600	\$ 270	\$ 600	\$ 330	122%	\$ -	0%
<b>Fine Arts Totals</b>	<b>\$ 7,873,136</b>	<b>\$ 7,798,287</b>	<b>\$ 8,053,295</b>	<b>\$ 255,008</b>	<b>3%</b>	<b>\$ 180,159</b>	<b>2%</b>

### New initiatives for FY23:

- No new initiatives in FY23

## CURRICULUM & INSTRUCTION: SCHOOL ADMINISTRATION PROGRAM

(4% of the total budget)

### Description of the program:

The school administration budget program includes the cost of salaries and benefits for school principals, assistant principals, and school secretaries. It also includes the cost of secretarial overtime and extra work provided by assistant principals during the summer months. In addition, it includes the cost of professional development and principal mentoring, as well as the cost of school furniture. The program is funded exclusively with local dollars.

### Connection to the District's Priorities:

The program supports all District's priorities.

### Budget Summary

School Administration	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 5,486,003	\$ 5,722,527	\$ 6,075,990	\$ 353,463	6%	\$ 589,986	11%
Benefits	\$ 830,211	\$ 826,662	\$ 893,057	\$ 66,395	8%	\$ 62,846	8%
Purchased Services	\$ 121,500	\$ 131,722	\$ 242,750	\$ 111,028	84%	\$ 121,250	100%
Supplies	\$ 30,000	\$ 7,303	\$ 60,000	\$ 52,697	722%	\$ 30,000	100%
Capital Outlay	\$ 10,000	\$ 17,396	\$ 10,000	\$ (7,396)	-43%	\$ -	0%
<b>School Administration Totals</b>	<b>\$ 6,477,714</b>	<b>\$ 6,705,609</b>	<b>\$ 7,281,797</b>	<b>\$ 576,187</b>	<b>9%</b>	<b>\$ 804,082</b>	<b>12%</b>

### New initiatives for FY23:

- In FY23, additional Assistant Principal was added for Heaven Middle School.
- The Director of Schools position was created to provide additional support to building leaders.
- Increases in Purchased Services and Supplies reflect additional allocation for professional development and consulting services and school opening event supplies.

## CURRICULUM & INSTRUCTION: STEM PROGRAMS

(1% of the total budget)

### Description of the program:

STEM programs include the Science, Technology, Engineering and Math programs funded with local grant (EvanSTEM grant) and state funds. Personnel costs include the cost of salaries and benefits for educators, the program directors, and stipends. Non-personnel expenditures include the cost of instructional supplies and materials, textbooks, software, and consultants.

### Connection to the District's Priorities:

The program supports the District's instructional priorities.

### Budget Summary

STEM	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 474,419	\$ 301,426	\$ 395,881	\$ 94,455	31%	\$ (78,538)	-17%
Benefits	\$ 60,312	\$ 59,492	\$ 64,116	\$ 4,624	8%	\$ 3,804	6%
Purchased Services	\$ 142,300	\$ 168,995	\$ 240,992	\$ 71,997	43%	\$ 98,692	69%
Supplies	\$ 269,750	\$ 271,332	\$ 652,708	\$ 381,376	141%	\$ 382,958	142%
<b>STEM Totals</b>	<b>\$ 946,781</b>	<b>\$ 801,244</b>	<b>\$ 1,353,697</b>	<b>\$ 552,452</b>	<b>69%</b>	<b>\$ 406,916</b>	<b>43%</b>

### New initiatives for FY23:

- The increase in Purchased Services reflects the cost of science consulting Northwestern study
- The increase in Supplies reflect elementary math supplies for iReady and science materials

## CURRICULUM & INSTRUCTION: ELL PROGRAMS

(2% of the total budget)

### Description of the program:

English as a Second Language programs are designed to meet the needs of English Learners (ELs). The programs provide instruction and instructional support to students whose first language is not English. Programs are funded with local, state, and federal dollars. Expenditures include personnel and non-personnel expenditures. Personnel expenditures include the cost of salaries and benefits for teachers, substitute teachers, coaches, TWI teacher assistants, and the program coordinator. Non-personnel expenditures include program supplies, instructional supplies, and training.

### Connection to the District's Priorities:

The program supports the District's instructional priorities that focused on improving learning for Black and LatinX students. The program provides instructional support to ELs.

### Budget Summary

ELL Programs	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 3,503,709	\$ 3,473,774	\$ 3,801,508	\$ 327,734	9%	\$ 297,799	8%
Benefits	\$ 506,207	\$ 479,110	\$ 521,043	\$ 41,933	9%	\$ 14,836	3%
Purchased Services	\$ 74,500	\$ 45,174	\$ 49,500	\$ 4,326	10%	\$ (25,000)	-34%
Supplies	\$ 34,084	\$ 16,650	\$ 8,584	\$ (8,066)	-48%	\$ (25,500)	-75%
<b>ELL Programs Totals</b>	<b>\$ 4,118,500</b>	<b>\$ 4,014,708</b>	<b>\$ 4,380,635</b>	<b>\$ 365,927</b>	<b>9%</b>	<b>\$ 262,135</b>	<b>6%</b>

### New initiatives for FY23:

- 3.5 ESL teachers were added due to increased student enrollment

## CURRICULUM & INSTRUCTION DEPARTMENT PROGRAM

(3% of the total budget)

### Description of the program:

The Curriculum & Instruction department is responsible for ensuring high quality instructional programs and curricula throughout the District's schools. The Department develops new and revises existing curricula, works closely with District 202, and adopts new textbooks and other instructional materials. Expenditures include personnel and non-personnel expenditures. Personnel expenditures include the cost of salaries and benefits for the Assistant Superintendent of C&I, curriculum coordinators, coaches, interventionists, administrative support, stipends, and summer curriculum projects. Non-personnel expenditures include the cost of academic initiatives, consultants, training, professional development, curriculum supplies, and dues and fees. This program is funded primarily with local funds.

### Connection to the District's Priorities:

The program directly supports instructional priorities of the District by ensuring that students across the District have access to instruction that is consistent, high quality and culturally responsive. Literacy budget.

### Budget Summary

Curriculum & Instruction	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 3,573,756	\$ 3,620,292	\$ 4,029,854	\$ 409,563	11%	\$ 456,098	13%
Benefits	\$ 512,095	\$ 427,255	\$ 487,537	\$ 60,282	14%	\$ (24,558)	-5%
Purchased Services	\$ 570,700	\$ 411,065	\$ 399,620	\$ (11,445)	-3%	\$ (171,080)	-30%
Supplies	\$ 415,674	\$ 494,178	\$ 84,000	\$ (410,178)	-83%	\$ (331,674)	-80%
Capital Outlay	\$ 1,000	\$ -	\$ 500	\$ 500	-100%	\$ (500)	-50%
Other Objects/Tuition/Transfers	\$ 72,090	\$ 38,798	\$ 71,650	\$ 32,852	85%	\$ (440)	-1%
<b>Curriculum &amp; Instruction Totals</b>	<b>\$ 5,145,315</b>	<b>\$ 4,991,587</b>	<b>\$ 5,073,161</b>	<b>\$ 81,574</b>	<b>2%</b>	<b>\$ (72,154)</b>	<b>-1%</b>

### New initiatives for FY23:

- An increase in *Salaries* and *Benefits* is result of substitute teachers moved from contractual (provided by an agency) to employees; thus increasing Salaries. In FY23, the District switched from ESS to managing substitute teachers in- house.

## EQUITY, DIVERSITY and FAMILY & COMMUNITY ENGAGEMENT PROGRAM

(1% of the total budget)

### Description of the program:

The Equity, Diversity, and Family & Community Engagement department is responsible for three district focuses areas: educational equity, community to diversity, and family and community partnerships. Educational equity is focused on concretely moving into the next phase of districtwide programming that will implement professional learning programming that improves educational professional practice for equity. The district's commitment to diversity will be supported by the department through the district gender support team. The department works to establish effective family and community engagement partnerships and support this work are each level of the district to assure student success, equity of services, and foster family and community partnerships. Expenditures of the program include personnel and non-personnel expenditures. Personnel expenditures include salaries for the Director of Climate and Culture and FACE liaisons. Non-personnel expenditures include the cost of consultants, training, professional development, and supplies. This program is funded with local funds and reports to the Deputy Superintendent.

### Connection to the District's Priorities:

The program directly supports the District's priorities, particularly Equity, Restorative Practices, and non-racist instructions. The program supports strategies such as providing foundational racial literacy training for staff, connecting and engaging families as partners, the community school program, and leveraging partnerships that will help the District advance equity.

### Budget Summary

Equity, Diversity and Family & Community Engagement				\$ Change vs.	%	\$ Change vs.	%
	Budget FY22	Actuals FY22	Budget FY23	FY22 Actuals	Change	FY22 Budget	Change
Salaries	\$ 394,617	\$ 190,492	\$ 338,587	\$ 148,095	78%	\$ (56,030)	-14%
Benefits	\$ 172,797	\$ 82,468	\$ 71,507	\$ (10,961)	-13%	\$ (101,290)	0%
Purchased Services	\$ 111,750	\$ 167,814	\$ 26,500	\$ (141,314)	-84%	\$ (85,250)	-76%
Supplies	\$ 5,500	\$ -	\$ 30,500	\$ 30,500	0%	\$ 25,000	0%
EDFCE Totals	\$ 684,663	\$ 440,774	\$ 467,094	\$ 26,320	6%	\$ (217,570)	-32%

### New initiatives for FY23:

- In FY23, to address program and student needs, the District added four FACE liaisons

## STUDENT SERVICES: SPECIAL SERVICES PROGRAMS

(18 % of the total budget)

### Description of the program:

Special Services programs serve students requiring special education services and provide special support services to both general and special education students. These programs are funded with local funds (property taxes) as well as state aid (Evidence Based Funding, Private Placement, Orphanage funding) and federal grants (the Individuals with Disability Education Act [IDEA] and IDEA-Preschool). Special Services programs also include all instructional programs and support services for students in special education programs, including the Rice Center and SPPAC (Services for Pre-Primary Aged Students). Personnel costs include salaries and benefits for Assistant Superintendent of Special Services, Assistant Director for Special Services, educators, teacher assistants and support personnel such as psychologists, speech pathologists, social workers, occupational/physical therapists, health clerks and nurses who serve special and general education students. Non-personnel expenditures include the cost of instructional supplies and materials, textbooks, evaluations, professional development, parent training, home tutoring and other professional services and capital outlay expenditures. The Other Object category includes the net cost of Park School and Special Education tuition paid for students in out-of-district placements.

### Connection to the District's Priorities:

The program supports the District's instructional priorities. The teachers are provided the necessary tools and resources to implement intervention supports for students with disabilities and other students who need physical, mental and/or behavioral supports to succeed.

### Budget Summary

Special Services	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 22,666,121	\$ 21,383,764	\$ 23,074,974	\$ 1,691,210	8%	\$ 408,853	2%
Benefits	\$ 3,482,291	\$ 3,337,010	\$ 3,886,255	\$ 549,244	16%	\$ 403,963	12%
Purchased Services	\$ 601,325	\$ 962,038	\$ 1,065,393	\$ 103,355	11%	\$ 464,068	77%
Supplies	\$ 90,800	\$ 60,478	\$ 206,680	\$ 146,202	242%	\$ 115,880	128%
Capital Outlay	\$ 3,500	\$ -	\$ 1,950	\$ 1,950	100%	\$ (1,550)	-44%
Other Objects/Tuition/Transfers	\$ 4,340,425	\$ 3,719,509	\$ 4,046,707	\$ 327,199	9%	\$ (293,718)	-7%
<b>Special Services Totals</b>	<b>\$ 31,184,462</b>	<b>\$ 29,462,799</b>	<b>\$ 32,281,959</b>	<b>\$ 2,819,159</b>	<b>10%</b>	<b>\$ 1,097,497</b>	<b>4%</b>

### New initiatives for FY23:

- The District hired 7.2 Special Education teachers due to student and program needs. In addition, 1.6 Occupational/Physical Therapists were hired.
- An increase in Purchased Services reflects the cost of in-service and other professional services
- An increase in Supplies reflects additional grant funded instructional supplies

## INFORMATION SERVICES PROGRAM

(4% of the total budget)

### Description of the program:

The Information Services department is responsible for supporting the District's critical data services in the areas of Student Information, Financial and Human Resources systems. The department also supports the District's hardware, software and computer network which includes wiring, switches, and server infrastructure. The department works closely with the Curriculum & Instruction department to ensure that instructional technology supports District 65's curricula. Personnel expenditures include the cost of salaries and benefits for the Director of Technology, network engineer, school technicians and other Information Services staff. Non-personnel expenditures include the cost of training, wiring, professional services, computer repair supplies, software, and hardware.

### Connection to the District's Priorities:

The program supports the District's instructional priorities by providing the tools and customer service that enhance student learning and instruction.

### Budget Summary

Information Services	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 1,163,594	\$ 1,150,217	\$ 1,291,657	\$ 141,440	12%	\$ 128,063	11%
Benefits	\$ 346,762	\$ 366,515	\$ 391,618	\$ 25,103	7%	\$ 44,856	13%
Purchased Services	\$ 3,643,103	\$ 4,350,004	\$ 4,513,180	\$ 163,176	4%	\$ 870,077	24%
Supplies	\$ 586,492	\$ 598,723	\$ 601,000	\$ 2,277	0%	\$ 14,508	2%
Capital Outlay	\$ 380,500	\$ 330,121	\$ 300,000	\$ (30,121)	-9%	\$ (80,500)	-21%
<b>Information Services Totals</b>	<b>\$ 6,120,451</b>	<b>\$ 6,795,581</b>	<b>\$ 7,097,455</b>	<b>\$ 301,875</b>	<b>4%</b>	<b>\$ 977,004</b>	<b>16%</b>

### New initiatives for FY23:

- Purchased services includes additional costs of software

## BUSINESS SERVICES PROGRAM: BUSINESS OFFICE

(1% of the total budget)

### Description of the program:

The Business Office program is responsible for the management of the District's finances. The department is responsible for activities related to budgeting, tax levy, investing, purchasing, payroll, accounts payable, accounts receivable, including the student and childcare fees, issuance and management of the District's debt, grants, risk management claims, financial audit, and compliance. The Chief Financial and Operational Officer also oversees the departments of Transportation, Building and Grounds, Information Technology, Construction and Nutrition Services. Personnel expenditures include the cost of salaries and benefits of the Chief Financial and Operations Officer/CSBO, Business Manager/CSBO, Payroll Supervisor, Purchasing Agent, Grant and Compliance Manager and other administrative staff. Non-personnel expenditures include professional development and training, consultant services, office supplies and capital outlay. The program is funded with local funds.

### Connection to the District's Priorities:

The program supports all priorities of the District, particularly the Financial Sustainability. The department strives to align the budget and the budget process with the goals and priorities of the District, while providing transparent and user-friendly budget documents such as Budget at-a-Glance the Budget Book.

### Budget Summary

Business Services	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 841,340	\$ 898,552	\$ 1,100,435	\$ 201,883	22%	\$ 259,095	31%
Benefits	\$ 210,477	\$ 203,740	\$ 218,102	\$ 14,362	7%	\$ 7,625	4%
Purchased Services	\$ 69,250	\$ 76,123	\$ 60,250	\$ (15,873)	-21%	\$ (9,000)	-13%
Supplies	\$ 4,500	\$ 8,081	\$ 5,500	\$ (2,581)	-32%	\$ 1,000	22%
Capital Outlay	\$ 1,000	\$ -	\$ 1,500	\$ 1,500	0%	\$ 500	50%
<b>Business Services Totals</b>	<b>\$ 1,126,567</b>	<b>\$ 1,186,496</b>	<b>\$ 1,385,788</b>	<b>\$ 199,292</b>	<b>17%</b>	<b>\$ 259,220</b>	<b>23%</b>

### New initiatives for FY23:

- The Business Office will continue to implement the new Enterprise Resource Planning (ERP) system, the budget includes some of the implementation costs
- An increase in salaries reflects two additional Business Office support positions (Payroll Assistant and Executive Assistant to the Business Office) that were added at the end of FY22.

## BUSINESS SERVICES: NUTRITION SERVICES PROGRAM

(1% of the total budget)

### Description of the program:

The Nutrition Services department is responsible for providing District 65 students with nutritionally balanced meals that meet all state and federal National School Breakfast and Lunch program guidelines. The Nutrition Services department is supervised by the Chief Financial and Operations Officer. The department operates four kitchens and food preparation areas in the District's schools. District 65 has an intergovernmental agreement with District 202 to supply over 2,000 meals daily. Personnel expenditures include the cost of salaries and benefits for the Nutrition Services coordinator, middle and elementary school kitchen and food preparation area staff, as well as administrative support staff. Non-personnel expenditures include the cost of food, and other supplies, purchased services and capital outlay.

### Connection to the District's Priorities:

By providing nutritious meals to District 65 students, the program supports the priorities of the District.

### Budget Summary

Nutrition Services	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 887,743	\$ 431,318	\$ 977,944	\$ 546,625	127%	\$ 90,201	10%
Benefits	\$ 211,179	\$ 225,785	\$ 240,787	\$ 15,002	7%	\$ 29,608	14%
Purchased Services	\$ 49,050	\$ 38,480	\$ 49,650	\$ 11,170	29%	\$ 600	1%
Supplies	\$ 1,005,000	\$ 1,059,643	\$ 1,167,000	\$ 107,357	10%	\$ 162,000	16%
Capital Outlay	\$ 8,000	\$ 42,213	\$ 8,000	\$ (34,213)	-81%	\$ -	0%
<b>Nutrition Services Totals</b>	<b>\$ 2,160,971</b>	<b>\$ 1,797,440</b>	<b>\$ 2,443,380</b>	<b>\$ 645,941</b>	<b>36%</b>	<b>\$ 282,409</b>	<b>13%</b>

### New initiatives for FY23:

- The *Supply* budget reflects an increase in the cost food products
- The increase in *Salaries* reflect contractual increases in the FY23 employee contract

## BUSINESS SERVICES: BUILDINGS & GROUNDS PROGRAM

(6% of the total budget)

### Description of the program:

The Buildings and Grounds department is responsible for the management and maintenance of the District's buildings and grounds. The department is supervised by the Chief Financial and Operational Officer. Personnel expenditures include the cost of salaries and benefits of the Director of Buildings and Grounds, Custodial Supervisor, Maintenance Supervisor and custodial and maintenance staff. Non-personnel expenditures include the custodial supplies, repair and maintenance supplies, utilities, technical and other purchased services, and capital outlay. The program is funded primarily with local funds.

### Connection to the District's Priorities:

The program supports all District's priorities by providing the District's students, families and staff with clean, well-maintained facilities that enhance student learning.

### Budget Summary

Buildings & Grounds	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 4,185,064	\$ 4,625,017	\$ 4,549,737	\$ (75,280)	-2%	\$ 364,673	9%
Benefits	\$ 1,004,155	\$ 964,411	\$ 1,020,311	\$ 55,900	6%	\$ 16,156	2%
Purchased Services	\$ 1,403,890	\$ 1,966,939	\$ 1,405,184	\$ (561,755)	-29%	\$ 1,294	0%
Supplies	\$ 2,071,412	\$ 2,535,592	\$ 1,546,114	\$ (989,478)	-39%	\$ (525,298)	-25%
Capital Outlay	\$ 1,132,000	\$ 305,955	\$ 1,275,000	\$ 969,045	317%	\$ 143,000	13%
Other Objects	\$ 163,362	\$ 1,364,616	\$ 182,683	\$ (1,181,933)	-87%	\$ 19,321	12%
<b>Buildings &amp; Grounds Totals</b>	<b>\$ 9,959,882</b>	<b>\$ 11,762,530</b>	<b>\$ 9,979,029</b>	<b>\$ (1,783,501)</b>	<b>-15%</b>	<b>\$ 19,146</b>	<b>0%</b>

### New initiatives for FY23:

- The department will purchase two vehicles for the safety team and will replace one of the vans due to age

## BUSINESS SERVICES: TRANSPORTATION SERVICES PROGRAM

(4% of the total budget)

### Description of the program:

The Transportation Services Program is responsible for providing safe, efficient, and effective transportation services that best serve the needs of our students. The Chief Financial and Operational Officer oversees the department of Transportation. Personnel expenditures include the cost of salaries and benefits of the Transportation Coordinator and transportation secretary, as well as general and special education bus aides. Non-personnel expenditures include the contractual transportation services and office supplies. The program is funded with local and state funds.

### Connection to the District's Priorities:

The program supports the priorities of the District by providing safe and cost-effective services for students to ensure all students arrive at school safely and on time.

### Budget Summary

Transportation	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 556,479	\$ 341,275	\$ 498,267	\$ 156,992	46%	\$ (58,212)	-10%
Benefits	\$ 74,264	\$ 82,423	\$ 87,809	\$ 5,386	7%	\$ 13,545	18%
Purchased Services	\$ 4,221,056	\$ 5,384,755	\$ 5,666,450	\$ 281,695	5%	\$ 1,445,394	34%
Supplies	\$ 500	\$ -	\$ 500	\$ 500	0%	\$ -	0%
Other Objects	\$ 130,544	\$ 130,544	\$ 144,062	\$ 13,518	10%	\$ 13,518	10%
<b>Transportation Totals</b>	<b>\$ 4,982,843</b>	<b>\$ 5,938,997</b>	<b>\$ 6,397,088</b>	<b>\$ 458,091</b>	<b>8%</b>	<b>\$ 1,414,245</b>	<b>28%</b>

### New initiatives for FY23:

- The budget reflects an increase transportation costs due to the Positive Connections and Brightlift contract increase

## RESEARCH, ACCOUNTABILITY & DATA (RAD) PROGRAM

(0.5% of the total budget)

### Description of the program:

The Office of Research, Accountability, and Data (RAD) serves a wide range of operational and strategic needs. RAD's operational functions include management of student data (e.g., grades, attendance, and disciplinary incidents), administration of district-wide assessments, management of student data integration for instructional technology tools, and completion of state and federally mandated data reporting. RAD's strategic work varies from year to year based on the needs of school and district leaders. Personnel expenditures include the cost of salaries and benefits of the Director of Research, Accountability, and other administrative staff, testing and office supplies. The program is funded with local funds and grants.

### Connection to the District's Priorities:

RAD supports several priorities through research, analysis, and performance data reporting.

### Budget Summary

Research, Accountability and Data	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 544,621	\$ 422,967	\$ 562,968	\$ 140,000	33%	\$ 18,346	3%
Benefits	\$ 122,199	\$ 73,292	\$ 149,144	\$ 75,852	103%	\$ 26,945	22%
Purchased Services	\$ 5,750	\$ 110,409	\$ 13,500	\$ (96,909)	-88%	\$ 7,750	135%
Supplies	\$ 118,300	\$ 111,724	\$ 118,100	\$ 6,376	6%	\$ (200)	0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	100%	\$ -	100%
<b>RAD Totals</b>	<b>\$ 790,870</b>	<b>\$ 718,393</b>	<b>\$ 843,712</b>	<b>\$ 125,319</b>	<b>17%</b>	<b>\$ 52,841</b>	<b>7%</b>

### New initiatives for FY23:

- No new initiatives in FY23

## HUMAN RESOURCES PROGRAM

(1 % of the total budget)

### Description of the program:

The Human Resources department develops and maintains procedures for the recruitment and retention of employees. The department manages the size of the District's work force, manages employee records and labor relations; administers labor contracts and agreements; evaluates and manages employee performance; conducts investigations when necessary, performs background checks, employee training, and benefit administration. Personnel expenditures include the cost of salaries and benefits of the Assistant Superintendent of Human Resources, Chief HR Officer, CREATE director and other administrative staff. Non-personnel expenditures include professional development and training, consultant services, temporary/agency services, office supplies and equipment. The Human Resources program is funded with local dollars.

### Connection to the District's Priorities:

The program supports the priorities by recruiting and retaining a talented workforce that represents the diversity of the student population.

### Budget Summary

Human Resources	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 799,632	\$ 707,412	\$ 1,184,800	\$ 477,388	67%	\$ 385,168	48%
Benefits	\$ 254,448	\$ 247,907	\$ 247,197	\$ (709)	0%	\$ (7,251)	-3%
Purchased Services	\$ 126,750	\$ 1,272,295	\$ 313,750	\$ (958,545)	-75%	\$ 187,000	148%
Supplies	\$ 3,300	\$ 3,479	\$ 5,000	\$ 1,521	44%	\$ 1,700	52%
Capital Outlay	\$ 500	\$ -	\$ 1,000	\$ 1,000	0%	\$ 500	100%
<b>Human Resources Totals</b>	<b>\$ 1,184,630</b>	<b>\$ 2,231,093</b>	<b>\$ 1,751,747</b>	<b>\$ (479,345)</b>	<b>-21%</b>	<b>\$ 567,117</b>	<b>48%</b>

### New initiatives for FY23:

- HR department continues to implementation the Enterprise Resource Planning (ERP)
- The increase in salaries reflects additional positions added due to in-house management of substitute teachers

## EARLY CHILDHOOD PROGRAMS

(3% of the total budget)

### Description of the program:

Early Childhood programs include programs housed at the JEH Center serving the District's pre-K students. These programs include the State Pre-K program, Early Headstart and Headstart programs, which are funded with local, state, and federal funds. The budget reflects a renewed and much larger, 5-year Headstart grant and District 65 serves as the grantee. Personnel costs include salaries and benefits for educators, teacher assistants, the program director and other administrative program support. Non-personnel expenditures include the cost of program supplies, testing supplies and meals, purchased services and capital outlay.

### Connection to the District's Priorities:

The program supports the District's instructional priorities by preparing students for Kindergarten.

### Budget Summary

Early Childhood Center	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 3,175,793	\$ 2,977,911	\$ 3,313,422	\$ 335,511	11%	\$ 137,629	4%
Benefits	\$ 921,023	\$ 827,516	\$ 911,796	\$ 84,280	10%	\$ (9,228)	-1%
Purchased Services	\$ 1,076,490	\$ 919,683	\$ 1,060,133	\$ 140,450	15%	\$ (16,357)	-2%
Supplies	\$ 261,082	\$ 147,140	\$ 154,375	\$ 7,235	5%	\$ (106,707)	-41%
Capital Outlay	\$ 80,000	\$ 104,363	\$ 3,200	\$ (101,163)	-97%	\$ (76,800)	0%
Dues and Fees	\$ 32,965	\$ 9,383	\$ 2,720	\$ (6,663)	-71%	\$ (30,245)	-92%
<b>Early Childhood Center Totals</b>	<b>\$ 5,547,353</b>	<b>\$ 4,985,995</b>	<b>\$ 5,445,645</b>	<b>\$ 459,650</b>	<b>9%</b>	<b>\$ (101,708)</b>	<b>-2%</b>

### New initiatives for FY23:

- The budget reflects no new initiatives for FY23

## FAMILY CENTER PROGRAM

(1% of the total budget)

### Description of the program:

The Family Center provides programs to the community in the areas of family support, family training and childcare for children from six weeks to three years of age. The programs are funded with local funds, as well as state and federal grants. Personnel expenditures include the cost of salaries and benefits of the Family Center Facilitator, program staff and other administrative staff. Non-personnel expenditures include professional services, training, the cost of meals, and other program supplies.

### Connection to the District's Priorities:

The program supports the District's priorities by providing families with rich programs and resources.

### Budget Summary

Family Center	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 1,046,760	\$ 644,505	\$ 984,907	\$ 340,402	53%	\$ (61,853)	-6%
Benefits	\$ 222,561	\$ 187,053	\$ 199,675	\$ 12,622	7%	\$ (22,887)	-10%
Purchased Services	\$ 74,510	\$ 38,010	\$ 127,606	\$ 89,596	236%	\$ 53,096	71%
Supplies	\$ 49,350	\$ 79,947	\$ 17,500	\$ (62,447)	-78%	\$ (31,850)	-65%
Capital Outlay	\$ 10,000	\$ 18,344	\$ 136,000	\$ 117,656	0%	\$ 126,000	0%
<b>Family Center Totals</b>	<b>\$ 1,403,181</b>	<b>\$ 967,859</b>	<b>\$ 1,465,687</b>	<b>\$ 497,829</b>	<b>51%</b>	<b>\$ 62,506</b>	<b>4%</b>

### New initiatives for FY23:

- The budget reflects new grant funding for FY23

## SCHOOL AGE CHILD CARE (SACC) PROGRAM

(1% of the total budget)

### Description of the program:

The School Age Childcare program is responsible for providing quality before and after school childcare programs at the District's elementary and magnet schools. The program is DCFS (Department of Child and Family Services) licensed and complies with state and federal childcare guidelines. The District also runs a summer childcare program. The program is managed and staffed by District 65 personnel. Personnel expenditures include the cost of salaries and benefits for the Childcare Facilitator, group and site leaders, and program personnel. Non-personnel expenditures include the cost of snacks, program supplies, and professional development. School Age Childcare is funded with local revenues (childcare fees) and DHS federal revenues.

### Connection to the District's Priorities:

The program supports the District's priorities by providing parents with a quality, convenient, and competitively priced before and after school childcare program. The program currently serves approximately 400 families. The program is funded with childcare fees and DHS federal revenues.

### Budget Summary

School Age Childcare	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 1,069,977	\$ 967,349	\$ 1,104,124	\$ 136,774	14%	\$ 34,146	3%
Benefits	\$ 299,958	\$ 291,218	\$ 311,226	\$ 20,009	7%	\$ 11,269	4%
Purchased Services	\$ 43,750	\$ 41,419	\$ 54,500	\$ 13,081	32%	\$ 10,750	25%
Supplies	\$ 74,159	\$ 85,032	\$ 96,159	\$ 11,127	13%	\$ 22,000	30%
<b>School Age Childcare Totals</b>	<b>\$ 1,487,844</b>	<b>\$ 1,385,018</b>	<b>\$ 1,566,009</b>	<b>\$ 180,991</b>	<b>13%</b>	<b>\$ 78,165</b>	<b>5%</b>

### New initiatives for FY23

- No new initiatives in FY23

## SUPERINTENDENT'S OFFICE PROGRAM

(1% of the total budget)

### Description of the program:

The Superintendent's Office program includes the cost of salaries and benefits of the Superintendent of Schools, the Deputy Superintendent, the Chief of Staff and other administrative support. Non-personnel expenditures include professional development, office supplies and equipment. The Superintendent's Office program also includes the Professional Learning department as well as the Student Assignments department. Both departments report directly to the Deputy Superintendent. The Superintendent's Office budget program is funded with local funds from property taxes.

### Connection to the District's Priorities:

The Superintendent's Office implements, monitors, and communicates all priorities of the District. This includes tracking progress, working with the Board of Education, community partners, staff, and families. The Professional Learning department directly supports implementation of cognitively rigorous and culturally responsive instructional practices. The department oversees and provides professional learning opportunities to educators and staff to promote high-quality instruction. The Student Assignments department registers, appropriately enrolls, and manages all aspects of student assignments in the District.

### Budget Summary

Superintendent's Office*	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 1,068,657	\$ 1,290,987	\$ 1,321,855	\$ 30,868	2%	\$ 253,198	24%
Benefits	\$ 170,540	\$ 215,547	\$ 228,707	\$ 13,160	6%	\$ 58,167	34%
Purchased Services	\$ 90,932	\$ 101,657	\$ 77,750	\$ (23,907)	-24%	\$ (13,182)	-14%
Supplies	\$ 30,750	\$ 75,313	\$ 34,100	\$ (41,213)	-55%	\$ 3,350	11%
Capital Outlay	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	100%	\$ -	0%
<b>Superintendent's Office Totals</b>	<b>\$ 1,361,879</b>	<b>\$ 1,683,503</b>	<b>\$ 1,663,412</b>	<b>\$ (20,092)</b>	<b>-1%</b>	<b>\$ 301,533</b>	<b>22%</b>

### New initiatives for FY23:

- The increase in *Salaries* represents the Chief of Staff position added in FY22

## LUNCH SUPERVISION SERVICES PROGRAM

(1% of the total budget)

### Description of the program:

The Lunch Supervision Service program is responsible for serving and monitoring meal service to students at District 65 schools. The program expenditures include the cost of lunchroom supervisors, both hired by the District and contractual. The program is funded with local funds from property taxes and general fees.

### Connection to the District's Priorities:

The program supports all the District's priorities by providing the District's students with nutritious lunch.

### Budget Summary

Lunch Supervision Services	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 663,886	\$ 884,772	\$ 834,844	\$ (49,927)	-6%	\$ 170,958	26%
Benefits	\$ 71,286	\$ 89,947	\$ 93,802	\$ 3,855	4%	\$ 22,516	32%
Purchased Services	\$ 30,000	\$ 20,367	\$ 225,000	\$ 204,633	100%	\$ 195,000	100%
<b>Lunch Supervision Totals</b>	<b>\$ 765,172</b>	<b>\$ 995,085</b>	<b>\$ 1,153,646</b>	<b>\$ 158,561</b>	<b>16%</b>	<b>\$ 388,474</b>	<b>51%</b>

### New initiatives for FY23:

- The budget reflects a higher cost of lunchroom services

## BOARD OF EDUCATION PROGRAM

(0.2% of the total budget)

### Description of the program:

The Board of Education program includes expenditures related to the Board of Education as well as some of the District-wide expenditures. Personnel expenditures include the cost of salaries and benefits of the Board Secretary. Non-personnel expenditures include professional development, the cost of the treasurer's bond, audit services, Board meeting expenses, and dues and fees. The program is funded with local funds.

### Connection to the District's Priorities:

The Board of Education supports all District's priorities.

### Budget Summary

Board of Education	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 86,270	\$ 83,770	\$ 87,790	\$ 4,020	5%	\$ 1,520	2%
Benefits	\$ 37,898	\$ 35,618	\$ 38,269	\$ 2,651	7%	\$ 371	1%
Purchased Services	\$ 85,291	\$ 94,294	\$ 161,956	\$ 67,662	72%	\$ 76,665	90%
Supplies	\$ 8,500	\$ 4,567	\$ 7,500	\$ 2,933	64%	\$ (1,000)	-12%
Other Objects/Tuition/Transfers	\$ 55,000	\$ 47,653	\$ 65,000	\$ 17,347	36%	\$ 10,000	18%
<b>Board of Education Totals</b>	<b>\$ 272,959</b>	<b>\$ 265,901</b>	<b>\$ 360,514</b>	<b>\$ 94,614</b>	<b>36%</b>	<b>\$ 87,556</b>	<b>32%</b>

### New initiatives for FY23:

- The FY23 budget reflects a higher costs of employee recognition services, including the opening of school gala

## COMMUNICATIONS PROGRAM

(0.2% of the total budget)

### Description of the program:

The Communications department is responsible for providing comprehensive, current, and accurate information about the District's programs, achievement and activities to students, parents, residents, and staff. The department also handles community relations, media relations, news releases, online and print communication. Personnel expenditures include the cost of salaries and benefits of the Director of Communications, Communications Specialists, and stipends of school webmasters. Non-personnel expenditures include the cost of professional services, professional development, consultants and office supplies. The program is funded with local fund from property taxes.

### Connection to the District's Priorities:

The program supports all aspects of the District's priorities. Different communication venues, including reports, newsletters, website, and social media provide ongoing updates on the progress on the Strategic Plan. The Communications department provides support to other departments to improve communication practices within the District and its schools.

### Budget Summary

Communications & Community Engagement	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 257,529	\$ 360,220	\$ 331,095	\$ (29,125)	-8%	\$ 73,566	29%
Benefits	\$ 87,454	\$ 120,751	\$ 129,297	\$ 8,546	7%	\$ 41,844	48%
Purchased Services	\$ 36,750	\$ 48,302	\$ 102,250	\$ 53,948	112%	\$ 65,500	178%
Supplies	\$ 5,300	\$ 7,416	\$ 5,500	\$ (1,916)	-26%	\$ 200	4%
<b>Communications Totals</b>	<b>\$ 387,033</b>	<b>\$ 536,689</b>	<b>\$ 568,143</b>	<b>\$ 31,454</b>	<b>6%</b>	<b>\$ 181,110</b>	<b>47%</b>

### New initiatives for FY23:

- In FY23, the budget includes additional contractual services

## OTHER PROGRAMS

(6% of the total budget)

### Description of the program:

The Other programs include district-wide budget expenditures for teachers' track movement and the retention stipend, District 65's share of Teacher Retirement Service, life and disability insurance, employee assistance, consultant services, legal services, grant holding/contingency amounts and termination benefits. These programs also include unemployment insurance and premiums for Property Liability and Workers' Compensation insurance. In FY23, the Other Programs also include ESSER grants, which in FY23 equal to over \$3.7 million.

### Connection to the District's Priorities:

The program indirectly supports all priorities.

### Budget Summary

Other Programs	Budget FY22	Actuals FY22	Budget FY23	\$ Change vs. FY22 Actuals	% Change	\$ Change vs. FY22 Budget	% Change
Salaries	\$ 3,186,187	\$ 2,008,801	\$ 5,127,529	\$ 3,118,727	155%	\$ 1,941,342	61%
Benefits	\$ 2,323,454	\$ 1,362,680	\$ 2,446,959	\$ 1,084,278	80%	\$ 123,504	5%
Purchased Services	\$ 3,156,436	\$ 3,551,117	\$ 2,278,883	\$ (1,272,234)	-36%	\$ (877,553)	-28%
Supplies	\$ 1,842,200	\$ 765,784	\$ 1,749,067	\$ 983,283	128%	\$ (93,133)	-5%
Capital Outlay	\$ 60,625	\$ -	\$ 150,000	\$ 150,000	0%	\$ 89,375	147%
Termination Benefits	\$ 209,305	\$ 158,373	\$ 162,332	\$ 3,959	3%	\$ (46,973)	-22%
Transfer	\$ -	\$ 1,202,104	\$ -	\$ (1,202,104)	-100%	\$ -	100%
<b>Other Programs Totals</b>	<b>\$ 10,778,208</b>	<b>\$ 9,048,860</b>	<b>\$ 11,914,770</b>	<b>\$ 2,865,909</b>	<b>32%</b>	<b>\$ 1,136,562</b>	<b>11%</b>

### New initiatives for FY23:

- The FY23 budget reflects the cost of the retention stipend paid to existing employees as well as benefits



# **EVANSTON SKOKIE SCHOOL DISTRICT 65**

## **BUDGET FUND SUMMARIES FINAL BUDGET FY23**

As of 9/19/2022

## CUMULATIVE SUMMARY-- ALL FUNDS

Sources of Revenues	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/Spent of Budget	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
Property Taxes -Local	121,106,669	77%	123,649,108	102%	125,328,241	76%	1%	3%
Corp.Prop.Replacement Tax	2,243,951	1%	6,179,739	275%	4,634,805	3%	-25%	107%
Other Local Revenue	2,973,422	2%	2,380,988	80%	3,893,727	2%	64%	31%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,910,761	5%	7,910,761	100%	7,910,761	4%	0%	0%
State Aid Categorical	6,132,001	4%	5,108,633	83%	5,600,241	3%	10%	-9%
Federal Aid	16,973,444	11%	15,768,338	93%	16,328,196	10%	4%	-4%
Transfers	-	0%	46,401,691	100%	-	0%	-100%	100%
<b>TOTAL REVENUES</b>	<b>\$ 157,640,248</b>	<b>100%</b>	<b>\$ 207,399,259</b>	<b>132%</b>	<b>\$ 163,995,970</b>	<b>100%</b>	<b>-21%</b>	<b>4%</b>
<b>Types of Expenditures</b>								
Salaries	101,067,718	64%	97,759,633	97%	105,289,871	57%	8%	4%
Employee Benefits	17,495,463	11%	16,019,825	92%	18,564,512	10%	16%	6%
Purchased Services	17,263,940	11%	22,324,130	129%	22,769,575	12%	2%	32%
Supplies & Materials	8,519,591	5%	7,575,113	89%	6,998,088	4%	-8%	-18%
Capital Outlay	1,834,125	1%	948,937	52%	17,223,701	9%	1715%	839%
Other Objects/Tuition/Transfers	10,613,787	7%	11,111,280	105%	12,442,472	7%	12%	17%
Termination Benefits	209,305	0%	158,373	76%	162,332	0%	3%	-22%
<b>TOTAL EXPENDITURES</b>	<b>\$ 157,003,929</b>	<b>100%</b>	<b>\$ 155,897,292</b>	<b>99%</b>	<b>\$ 183,450,551</b>	<b>100%</b>	<b>18%</b>	<b>17%</b>
Projected Surplus (Deficit) for year	<b>636,318</b>		<b>51,501,967</b>		<b>(19,454,581)</b>			
Beginning Cash Fund Balance - July 1	60,270,672 *		60,270,672 *		111,772,639 **			
Estimated Ending Cash Fund Balance - June 30	\$ 60,906,990 **		\$ 111,772,639 **		\$ 92,318,059 **			

\* Audited Cash Fund Balance

\*\* Unaudited Cash Fund Balance

## CUMULATIVE SUMMARY - OPERATING FUNDS\*\*\*

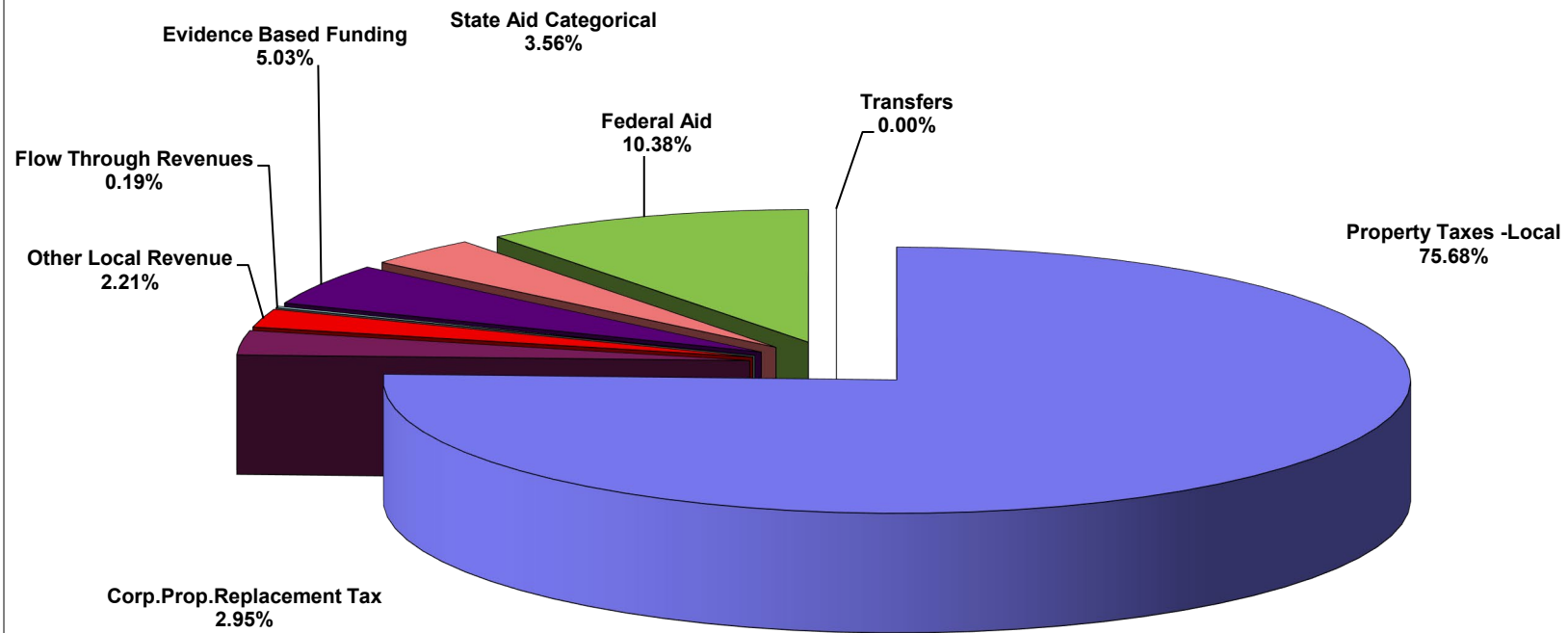
	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/Spent of Budget	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	114,858,859	76%	117,278,631	102%	118,998,743	76%	1%	4%
Corp.Prop.Replacement Tax	2,243,951	1%	6,179,739	275%	4,634,805	3%	-25%	107%
Other Local Revenue	2,931,635	2%	2,365,430	81%	3,476,940	2%	47%	19%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,910,761	5%	7,910,761	100%	7,910,761	5%	0%	0%
State Aid Categorical	6,132,001	4%	5,108,633	83%	5,600,241	4%	10%	-9%
Federal Aid	16,973,444	11%	15,768,338	93%	16,328,196	10%	4%	-4%
Transfers	-		1,202,104		-			
<b>TOTAL REVENUES</b>	<b>\$ 151,350,651</b>	<b>100%</b>	<b>155,813,636</b>	<b>103%</b>	<b>\$ 157,249,686</b>	<b>100%</b>	<b>1%</b>	<b>4%</b>
<b>Types of Expenditures</b>								
Salaries	101,067,718	67%	97,759,633	97%	105,289,871	67%	8%	4%
Employee Benefits	17,495,463	12%	16,019,825	92%	18,564,512	12%	16%	6%
Purchased Services	17,226,940	11%	22,294,220	129%	19,221,875	12%	-14%	12%
Supplies & Materials	8,519,591	6%	7,575,113	89%	6,998,088	4%	-8%	-18%
Capital Outlay	1,734,125	1%	856,767	49%	1,924,700	1%	125%	11%
Other Objects/Tuition/Transfers	4,794,986	3%	5,310,772	111%	4,513,422	3%	-15%	-6%
Termination Benefits	209,305	0%	158,373	76%	162,332	0%	3%	-22%
<b>TOTAL EXPENDITURES</b>	<b>\$ 151,048,128</b>	<b>100%</b>	<b>\$ 149,974,704</b>	<b>99%</b>	<b>\$ 156,674,800</b>	<b>100%</b>	<b>4%</b>	<b>4%</b>
Projected Surplus (Deficit) for year	<b>302,522</b>		<b>5,838,932</b>		<b>574,886</b>			
Beginning Cash Fund Balance - July 1	59,135,357 *		59,135,357 *		64,974,289 **			
Estimated Ending Cash Fund Balance - June 30	\$ 59,437,879 **		\$ 64,974,289 **		\$ 65,549,175 **			

\* Audited Cash Fund Balance

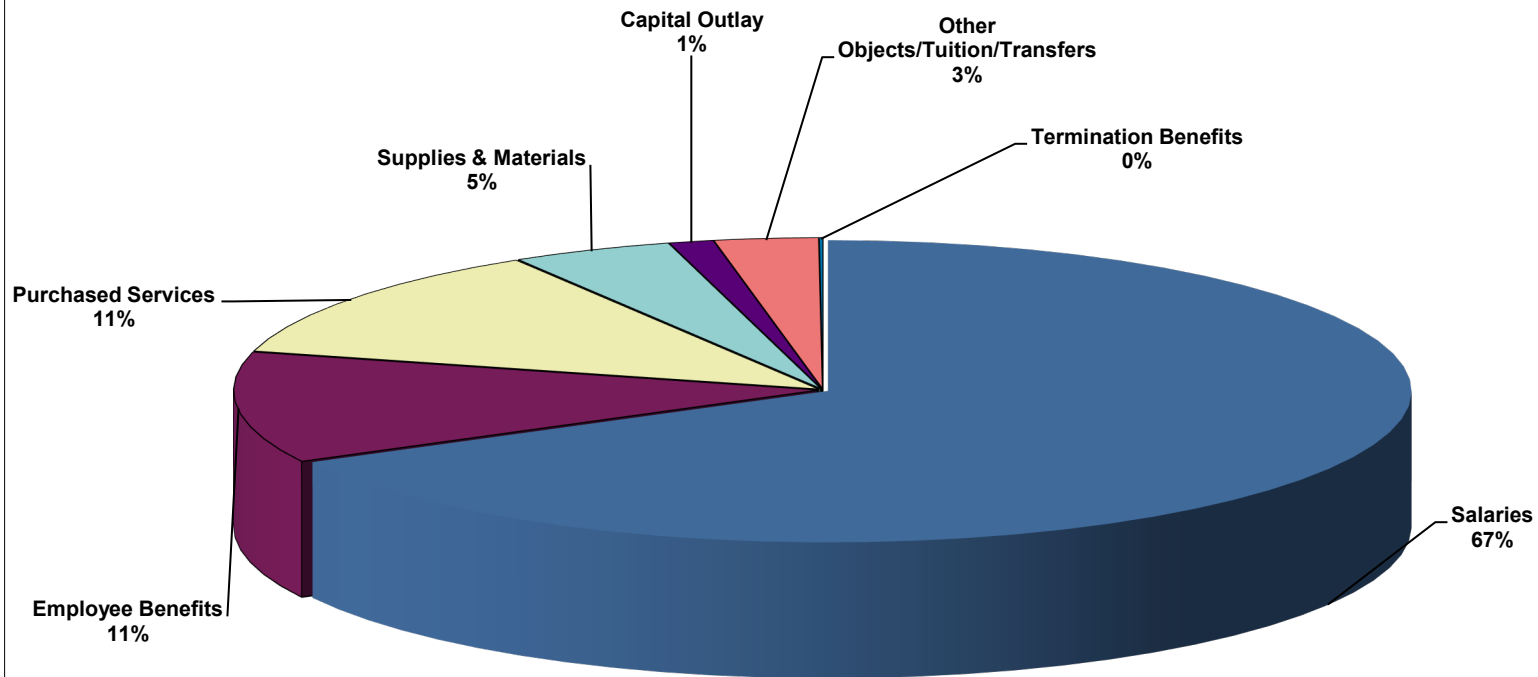
\*\* Unaudited Cash Fund Balance

\*\*\* Exclude Life Safety (#90), Debt Service Fund (#30) and Capital Project Funds (# 64 and 65)

## OPERATING FUND REVENUES BY SOURCE FISCAL YEAR 2022-23



# OPERATING FUND EXPENDITURES BY CATEGORY FISCAL YEAR 2022-23



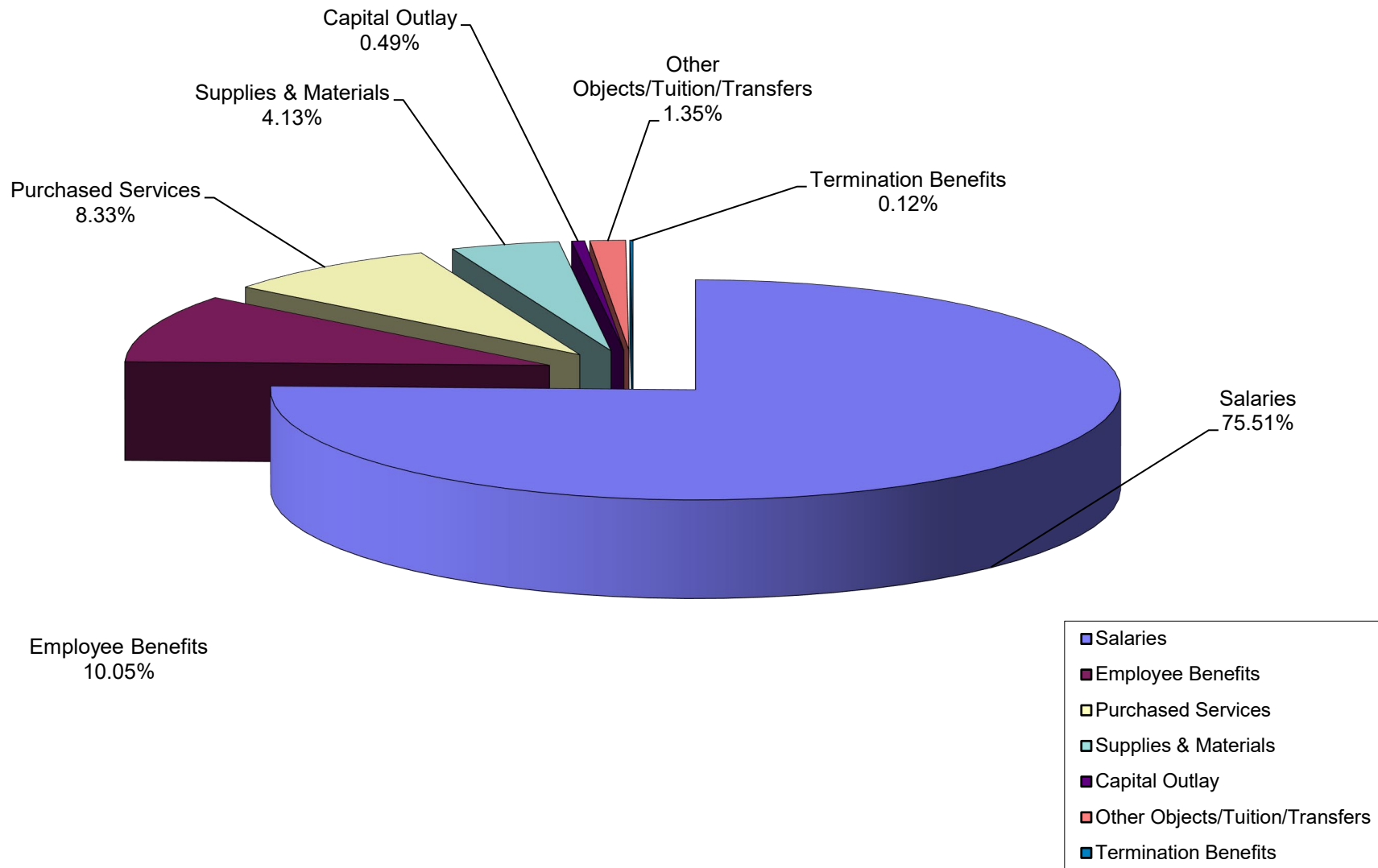
## 10 EDUCATION FUND

Sources of Revenues	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/Spent of Budget	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
Property Taxes -Local	91,053,272	73%	91,504,402	100%	91,946,222	73%	0%	1%
Corp.Prop.Replacement Tax	1,510,572	1%	3,884,645	257%	2,913,484	2%	-25%	93%
Other Local Revenue	2,671,948	2%	2,225,748	83%	3,203,864	3%	44%	20%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,910,761	6%	7,910,761	100%	7,910,761	6%	0%	0%
State Aid Categorical	4,948,340	4%	3,857,591	78%	4,178,345	3%	8%	-16%
Federal Aid	16,973,444	14%	15,768,338	93%	16,328,196	13%	4%	-4%
<b>TOTAL REVENUES</b>	<b>\$ 125,368,337</b>	<b>100%</b>	<b>\$ 125,151,486</b>	<b>100%</b>	<b>\$ 126,780,872</b>	<b>100%</b>	<b>1%</b>	<b>1%</b>
<b>Types of Expenditures</b>								
Salaries	96,321,175	75%	92,793,341	96%	99,565,867	76%	7%	3%
Employee Benefits	12,595,833	10%	11,069,289	88%	13,250,398	10%	20%	5%
Purchased Services	10,279,877	8%	13,151,761	128%	10,989,612	8%	-16%	7%
Supplies & Materials	6,447,679	5%	5,020,852	78%	5,451,473	4%	9%	-15%
Capital Outlay	602,125	0%	550,812	91%	649,700	0%	18%	8%
Other Objects/Tuition/Transfers	1,706,324	1%	1,647,600	97%	1,780,184	1%	8%	4%
Termination Benefits	209,305	0%	158,373	76%	162,332	0%	3%	-22%
<b>TOTAL EXPENDITURES</b>	<b>\$ 128,162,319</b>	<b>100%</b>	<b>\$ 124,392,028</b>	<b>97%</b>	<b>\$ 131,849,567</b>	<b>100%</b>	<b>6%</b>	<b>3%</b>
Projected Surplus (Deficit) for year	(2,793,981)		759,458		(5,068,695)			
Beginning Cash Fund Balance - July 1	28,415,226 *		28,415,226 *		29,174,684 **			
Estimated Ending Cash Fund Balance - June 30	\$ 25,621,245 **		\$ 29,174,684 **		\$ 24,105,989 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## EDUCATION FUND EXPENDITURES FISCAL YEAR 2022-23



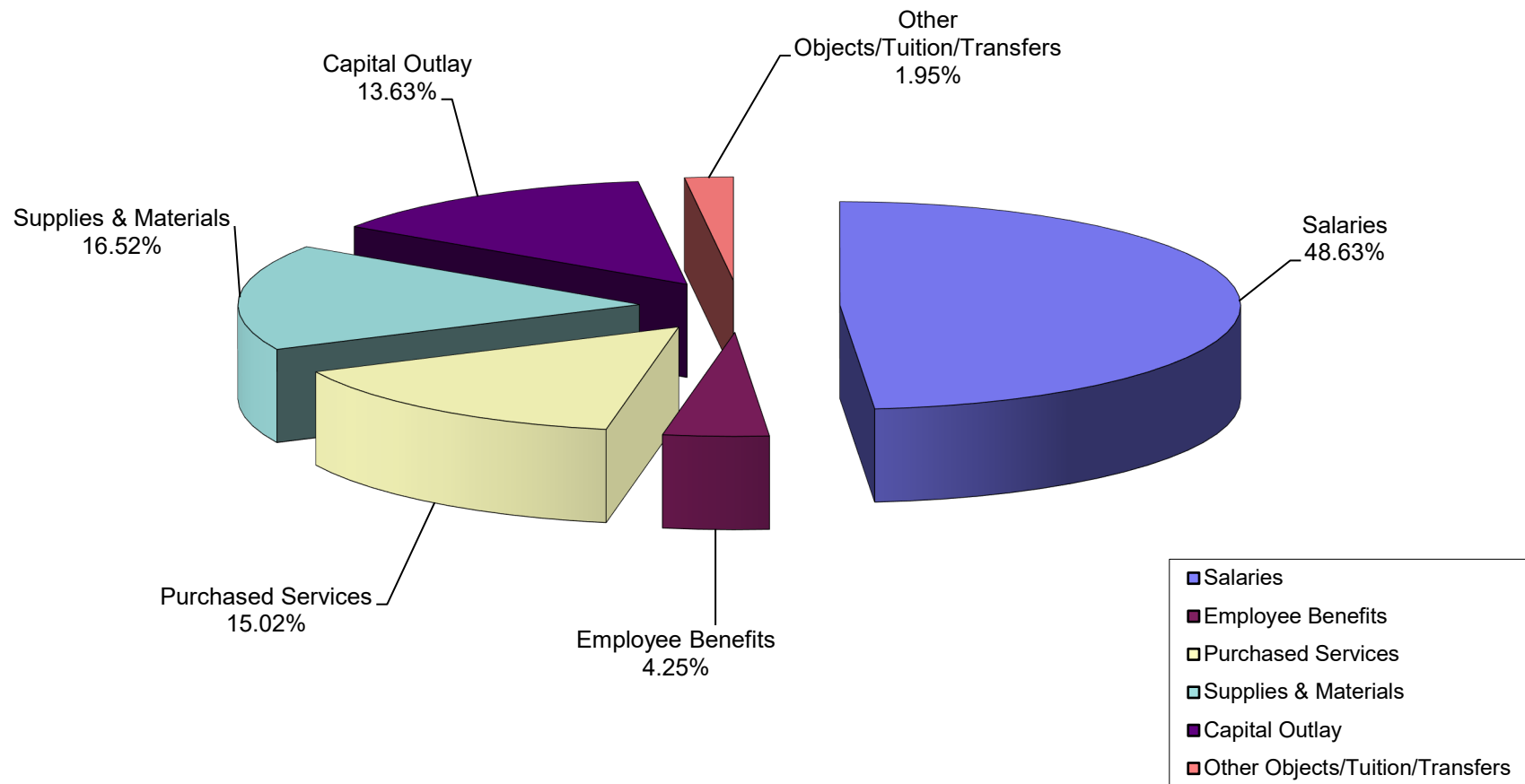
## 20 OPERATIONS & MAINTENANCE FUND

Sources of Revenues	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/Spent of Budget	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
Property Taxes -Local	10,362,239	95%	11,228,393	108%	12,019,073	92%	7%	16%
Corp.Prop.Replacement Tax	444,798	4%	1,224,941	275%	918,706	7%	-25%	107%
Other Local Revenue	56,318	1%	51,208	91%	69,104	1%	35%	23%
Evidence Based Funding		0%	-	0%		0%	0%	0%
State Aid Categorical	5,467	0%	5,448	100%	5,467	0%	0%	0%
Federal Aid	-				-			
<b>TOTAL REVENUES</b>	<b>\$ 10,868,822</b>	<b>100%</b>	<b>\$ 12,509,990</b>	<b>115%</b>	<b>\$ 13,012,350</b>	<b>100%</b>	<b>4%</b>	<b>20%</b>
<b>Types of Expenditures</b>								
Salaries	4,185,064	44%	4,625,017	111%	4,549,737	49%	-2%	9%
Employee Benefits	460,461	5%	366,044	79%	398,009	4%	9%	-14%
Purchased Services	1,403,890	15%	1,966,939	140%	1,405,184	15%	-29%	0%
Supplies & Materials	2,071,412	22%	2,535,592	122%	1,546,114	17%	-39%	-25%
Capital Outlay	1,132,000	12%	305,955	27%	1,275,000	14%	317%	13%
Other Objects/Tuition/Transfers	163,362	2%	1,364,616	835%	182,683	2%	-87%	12%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,416,189</b>	<b>100%</b>	<b>\$ 11,164,162</b>	<b>119%</b>	<b>\$ 9,356,726</b>	<b>100%</b>	<b>-16.2%</b>	<b>-1%</b>
Projected Surplus (Deficit) for year	1,452,634		1,345,829		3,655,623			
Beginning Cash Fund Balance - July 1	5,501,366 *		5,501,366 *		6,847,195 **			
Estimated Ending Cash Fund Balance - June 30	\$ 6,954,000 **		\$ 6,847,195 **		\$ 10,502,818 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## OPERATIONS AND MAINTENANCE FUND EXPENDITURES FISCAL YEAR 2022-23



## 28 SPECIAL EDUCATION FUND

	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/Spent of Budget	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	3,756,548	100%	4,013,020	107%	4,234,171	100%	6%	13%
Corp.Prop.Replacement Tax	-	0%		0%		0%		
Other Local Revenue	5,065	0%	1,886	37%	5,065	0%	169%	0%
General State Aid	-	0%	-	0%	-	0%		
State Aid Categorical	-	0%	-	0%	-	0%		
Federal Aid	-	0%	-	0%	-	0%		
<b>TOTAL REVENUES</b>	<b>\$ 3,761,613</b>	<b>100%</b>	<b>\$ 4,014,906</b>	<b>107%</b>	<b>\$ 4,239,236</b>	<b>100%</b>	<b>6%</b>	<b>13%</b>
<b>Types of Expenditures</b>								
Salaries								
Employee Benefits								
Purchased Services								
Supplies & Materials								
Capital Outlay	-		-		-			
Other Objects/Tuition/Transfers	2,794,756	100%	2,168,012	78%	2,406,493	100%	11%	-14%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,794,756</b>	<b>100%</b>	<b>\$ 2,168,012</b>	<b>78%</b>	<b>\$ 2,406,493</b>	<b>100%</b>	<b>11%</b>	<b>-14%</b>
Projected Surplus (Deficit) for year	966,857		1,846,894		1,832,743			
Beginning Cash Fund Balance - July 1	2,544,584 *		2,544,584 *		4,391,478 **			
Estimated Ending Cash Fund Balance - June 30	\$ 3,511,441 **		\$ 4,391,478 **		\$ 6,224,221 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

### 30 DEBT SERVICE FUND

	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/Spent of Budget	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	6,133,966	99%	6,252,661	102%	6,209,245	99%	-1%	1%
Corp.Prop.Replacement Tax	-	0%	-		-	0%		
Other Local Revenue	41,669	1%	15,513	37%	41,669	1%	169%	0%
General State Aid	-	0%	-		-	0%		
State Aid Categorical	-	0%	-		-	0%		
Federal Aid	-	0%	-		-	0%		
Tranfers	-	0%	4,000,000		-	0%		
<b>TOTAL REVENUES</b>	<b>\$ 6,175,635</b>	<b>100%</b>	<b>\$ 10,268,174</b>	<b>166%</b>	<b>\$ 6,250,914</b>	<b>100%</b>	<b>-39%</b>	<b>1%</b>
<b>Types of Expenditures</b>								
Salaries	-	0%	-		-	0%		
Employee Benefits	-	0%	-		-	0%		
Purchased Services	12,000	0%	7,781	65%	10,000	0%	29%	-17%
Supplies & Materials	-	0%	-		-	0%		
Capital Outlay	-	0%	-		-	0%		
Other Objects/Tuition/Transfers	5,818,801	100%	5,800,508	100%	7,929,050	100%	37%	36%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,830,801</b>	<b>100%</b>	<b>\$ 5,808,289</b>	<b>100%</b>	<b>\$ 7,939,050</b>	<b>100%</b>	<b>37%</b>	<b>36%</b>
Projected Surplus (Deficit) for year	344,834		4,459,886		(1,688,136)			
Beginning Cash Fund Balance - July 1	1,056,792 *		1,056,792 *		5,516,678 **			
Fund Balance Transfer								
Estimated Ending Cash Fund Balance - June 30	\$ 1,401,626 **		\$ 5,516,678 **		\$ 3,828,541 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## 40 TRANSPORTATION FUND

	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/Spent of Budget	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	4,101,326	77%	4,287,560	105%	4,425,690	74%	3%	8%
Corp.Prop.Replacement Tax								
Other Local Revenue	58,217	1%	34,434	59%	58,820	1%	71%	1%
General State Aid								
State Aid Categorical	1,178,194	22%	1,245,594	106%	1,416,429	24%	14%	20%
Federal Aid			-		-			
Tranfers								
<b>TOTAL REVENUES</b>	<b>5,337,737</b>	<b>100%</b>	<b>5,567,588</b>	<b>104%</b>	<b>5,900,939</b>	<b>100%</b>	<b>6%</b>	<b>11%</b>
<b>Types of Expenditures</b>								
Salaries	556,479	11%	341,275	61%	498,267	8%	46%	-10%
Employee Benefits	23,900	0%	24,720	103%	27,798	0%	12%	16%
Purchased Services	4,221,056	86%	5,384,755	128%	5,666,450	89%	5%	34%
Supplies & Materials	500	0%	-	0%	500	0%	100%	0%
Capital Outlay		0%		0%				
Other Objects/Tuition/Transfers	130,544	3%	130,544	100%	144,062	2%	10%	10%
<b>TOTAL EXPENDITURES</b>	<b>4,932,479</b>	<b>100%</b>	<b>5,881,295</b>	<b>119%</b>	<b>6,337,077</b>	<b>100%</b>	<b>8%</b>	<b>28%</b>
Projected Surplus (Deficit) for year	405,258		(313,707)		(436,138)			
Beginning Cash Fund Balance - July 1	4,795,469 *		4,795,469 *		4,481,762 **			
Estimated Ending Cash Fund Balance - June 30	5,200,727 **		4,481,762 **		4,045,624 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## 50 IMRF/ SOCIAL SECURITY FUND

	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/Spent of Budget	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	4,447,496	96%	5,067,238	114%	5,170,711	95%	2%	16%
Corp.Prop.Replacement Tax	123,537	3%	340,242	275%	255,182	5%	-25%	107%
Other Local Revenue	39,386	1%	14,664	37%	39,386	1%	169%	0%
General State Aid	-		-		-			
State Aid Categorical	-		-		-			
Federal Aid	-		-		-			
Transfers	-		-		-			
<b>TOTAL REVENUES</b>	<b>\$ 4,610,419</b>	<b>100%</b>	<b>\$ 5,422,144</b>	<b>118%</b>	<b>\$ 5,465,279</b>	<b>100%</b>	<b>1%</b>	<b>19%</b>
<b>Types of Expenditures</b>								
Salaries	-	0%	-	0%	-	0%		
Employee Benefits	4,415,269	100%	4,559,773	103%	4,798,307	100%	5%	9%
Purchased Services	-	0%	-	0%	-	0%		
Supplies & Materials	-	0%	-	0%	-	0%		
Capital Outlay	-	0%	-	0%	-	0%		
Other Objects/Tuition/Transfers	-	0%	-	0%	-	0%		
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,415,269</b>	<b>100%</b>	<b>\$ 4,559,773</b>	<b>103%</b>	<b>\$ 4,798,307</b>	<b>100%</b>	<b>5%</b>	<b>9%</b>
Projected Surplus (Deficit) for year	195,150		862,371		666,972			
Beginning Cash Fund Balance - July 1	3,392,104 *		3,392,104 *		4,254,475 **			
Estimated Ending Cash Fund Balance - June 30	\$ 3,587,254 **		\$ 4,254,475 **		\$ 4,921,446 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## 64 CAPITAL IMPROVEMENTS FUND

	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/Spent of Budget	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue		0%	-	100%	375,000	0%	#DIV/0!	0%
General State Aid	-		-		-			
State Aid Categorical	-		-					
Federal Aid	-				-	0%		
Transfer			41,199,588					
<b>TOTAL REVENUES</b>	\$ -	0%	\$ 41,199,588	100%	375,000	100%	-99%	#DIV/0!
<b>Types of Expenditures</b>								
Salaries								
Employee Benefits								
Purchased Services					3,512,700	19%	100%	100%
Supplies & Materials								
Capital Outlay					15,199,001	81%	100%	100%
Other Objects/Tuition/Transfers								
<b>TOTAL EXPENDITURES</b>	\$ -	0%	\$ -		18,711,701	100%	100%	100%
Projected Surplus (Deficit) for year	-		41,199,588		(18,336,701)			
Beginning Cash Fund								
Balance - July 1	40,694 *		40,694 *		41,240,282 **			
Transfer from Fund 65								
Estimated Ending Cash								
Fund Balance - June 30	\$ 40,694 **		\$ 41,240,282 **		22,903,581 **			

\*Audited Cash Balance

\*\*Unaudited Cash Balance

## 65 TECHNOLOGY PROJECTS FUND

	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/ Spent	Final Budget 2022-23	Percent of Total	Percent of Change vs FY'22 Actuals	Percent of Change vs. FY'22 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue	-		-		-			
General State Aid	-		-		-			
State Aid Categorical	-		-		-			
Federal Aid	-		-		-			
Transfers	-		-		-			
<b>TOTAL REVENUES</b>	<b>\$ -</b>		<b>\$ -</b>		<b>-</b>			
<b>Types of Expenditures</b>								
Salaries					-			
Employee Benefits					-			
Purchased Services								
Supplies & Materials								
Capital Outlay								
Other Objects/Tuition/Transfers								
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	0%	<b>\$ -</b>		<b>-</b>			
Projected Surplus (Deficit) for year	-		-		-			
Beginning Cash Fund Balance - July 1	- *		- *		- **			
Transfer to Fund 64								
Estimated Ending Cash Fund Balance - June 30	<b>\$ - **</b>		<b>\$ -</b>		<b>- **</b>			

\*Audited Cash Balance

\*\*Unaudited Cash Balance

## 70 WORKING CASH FUND

	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/ Spent	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue	87,204	100%	32,466	37%	87,204	100%	169%	0%
General State Aid	-		-		-			
State Aid Categorical Transfers	-		1,202,104		-			
<b>TOTAL REVENUES</b>	<b>\$ 87,204</b>	100%	<b>\$ 1,234,570</b>	1416%	<b>\$ 87,204</b>	100%	-93%	0%
<b>Types of Expenditures</b>								
Salaries			-		-			
Employee Benefits	-		-		-			
Purchased Services			-					
Supplies & Materials	-		-					
Capital Outlay	-		-					
Other Objects/Tuition/Transfers	-		-					
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>			
Projected Surplus (Deficit) for year	87,204 *		1,234,570 *		87,204 **			
Beginning Cash Fund Balance - July 1	13,071,760 **		13,071,760 **		14,306,330 **			
Estimated Ending Cash Fund Balance - June 30	\$ 13,158,964		\$ 14,306,330		\$ 14,393,534			

\*Audited Cash Balance

\*\*Unaudited Cash Balance

## 80 TORT LIABILITY FUND

	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/ Spent	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	1,137,977	86%	1,178,018	104%	1,202,876	68%	2%	6%
Corp.Prop.Replacement Tax	165,044	13%	729,911	442%	547,433	31%	-25%	232%
Other Local Revenue	13,497	1%	5,025	37%	13,497	1%	169%	0%
General State Aid				0%		0%		
State Aid Categorical								
Federal Aid								
<b>TOTAL REVENUES</b>	<b>\$ 1,316,518</b>	<b>100%</b>	<b>\$ 1,912,953</b>	<b>145%</b>	<b>\$ 1,763,805</b>	<b>100%</b>	<b>-8%</b>	<b>34%</b>
<b>Types of Expenditures</b>								
Salaries	5,000	0%	-	0%	676,000		0%	100%
Employee Benefits		0%		0%	90,000			
Purchased Services	1,322,117	100%	1,790,765	135%	1,160,629		-35%	-12%
Supplies & Materials	-	0%	18,669	0%	-			
Capital Outlay	-	0%	-	0%	-			
Other Objects/Tuition/Transfers	-	0%	-	0%	-			
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,327,117</b>	<b>100%</b>	<b>\$ 1,809,434</b>	<b>136%</b>	<b>\$ 1,926,629</b>	<b>100%</b>	<b>6%</b>	<b>45%</b>
Projected Surplus (Deficit) for year	(10,599)		103,518		(162,824)			
Beginning Cash Fund Balance - July 1	1,414,848 *		1,414,848 *		1,518,366 **			
Estimated Ending Cash Fund Balance - June 30	\$ 1,404,249 **		\$ 1,518,366 **		\$ 1,355,543 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

**90 LIFE/SAFETY FUND**

	Adopted Budget 2021-22	Percent of Total	Unaudited Actuals 2021-22	Percent Coll/ Spent	Final Budget 2022-23	Percent of Total	Percent of Change vs. FY'22 Actuals	Percent of Change vs. FY'22 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	113,844	100%	117,817	103%	120,253	100%	2%	6%
Corp.Prop.Replacement Tax		0%				0%		
Other Local Revenue	118	0%	44	37%	118	0%	169%	0%
General State Aid	-	0%				0%		
State Aid Categorical	-	0%				0%		
Federal Aid	-	0%				0%		
Transfers	-	0%	-		-	0%		
<b>TOTAL REVENUES</b>	<b>\$ 113,962</b>	<b>100%</b>	<b>\$ 117,861</b>	<b>103%</b>	<b>\$ 120,371</b>	<b>100%</b>	<b>2%</b>	<b>6%</b>
<b>Types of Expenditures</b>								
Salaries			-					
Employee Benefits								
Purchased Services	25,000	20%	22,129	89%	25,000	20%	13%	0%
Supplies & Materials			-					
Capital Outlay	100,000	80%	92,170	92%	100,000	80%	8%	0%
Other Objects/Tuition/Transfers								
<b>TOTAL EXPENDITURES</b>	<b>\$ 125,000</b>	<b>100%</b>	<b>\$ 114,299</b>	<b>91%</b>	<b>\$ 125,000</b>	<b>100%</b>	<b>9%</b>	<b>0%</b>
Projected Surplus (Deficit) for year	(11,038)		3,562		(4,629)			
Beginning Cash Fund Balance - July 1	37,829 *		37,829 *		41,391 **			
Estimated Ending Cash Fund Balance - June 30	\$ 26,791 **		\$ 41,391 **		\$ 36,762 **			

\* Audited Cash Balance

\*\* Unaudiated Cash Balance

**ALL FUNDS**  
**REVENUES BY SOURCE & EXPENDITURES BY OBJECT AND FUND**  
**FISCAL YEAR 2022-23**

	Property Taxes	Corporate Personal Property Tax	Other Local Revenue	Total Local Sources	Flow Through Revenues	Evidence Based Funding	State Aid Categor.	Total State Sources	Federal Aid	Transfers	FUND TOTALS
<b><u>Revenues by Fund</u></b>											
10 Education	91,946,222	2,913,484	3,203,864	98,063,570	300,000	7,910,761	4,178,345	12,089,106	16,328,196	0	126,780,872
20 Operations and Maintenance	12,019,073	918,706	69,104	13,006,883		0	5,467	5,467	0	0	13,012,350
28 Special Education	4,234,171	0	5,065	4,239,236		0	0	0	0	0	4,239,236
40 Transportation	4,425,690	0	58,820	4,484,510		0	1,416,429	1,416,429	0	0	5,900,939
50 IMRF	5,170,711	255,182	39,386	5,465,279		0	0	0	0	0	5,465,279
70 Working Cash	0	0	87,204	87,204		0	0	0	0	0	87,204
80 Tort Liability	1,202,876	547,433	13,497	1,763,805		0	0	0	0	0	1,763,805
<b>Operating Funds - Subtotal</b>	118,998,743	4,634,805	3,476,940	127,110,488	300,000	7,910,761	5,600,241	13,511,002	16,328,196	0	157,249,686
30 Debt Service	6,209,245	0	41,669	6,250,914		0	0	0	0	0	6,250,914
64 Capital Improvements	0	0	375,000	375,000		0	0	0	0	0	375,000
65 Technology Projects	0	0	0	0		0	0	0	0	0	0
90 Life Safety	120,253	0	118	120,371		0	0	0	0	0	120,371
<b>TOTAL REVENUE - ALL FUNDS</b>	125,328,241	4,634,805	3,893,727	133,856,772	300,000	7,910,761	5,600,241	13,511,002	16,328,196	0	163,995,970
<b><u>Expenditures by Fund</u></b>											
	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Term. Benefits				Fund Totals
10 Education	99,565,867	13,250,398	10,989,612	5,451,473	649,700	1,780,184	162,332				131,849,567
20 Operations and Maintenance	4,549,737	398,009	1,405,184	1,546,114	1,275,000	182,683	0				9,356,726
28 Special Education	0	0	0	0	0	2,406,493	0				2,406,493
40 Transportation	498,267	27,798	5,666,450	500	0	144,062	0				6,337,077
50 IMRF	0	4,798,307	0	0	0	0	0				4,798,307
70 Working Cash	0	0	0	0	0	0	0				0
80 Tort Liability	676,000	90,000	1,160,629	0	0	0	0				1,926,629
<b>Operating Funds Subtotal</b>	104,613,871	18,474,512	19,221,875	6,998,088	1,924,700	4,513,422	162,332				156,674,800
30 Debt Service	0	0	10,000	0	0	7,929,050	0				7,939,050
64 Capital Improvements	0	0	3,512,700	0	15,199,001	0	0				18,711,701
65 Technology Projects	0	0	0	0	0	0	0				0
90 Life/Safety	0	0	25,000	0	100,000	0	0				125,000
<b>TOTAL EXPENDITURES- ALL FUNDS</b>	104,613,871	18,474,512	22,769,575	6,998,088	17,223,701	12,442,472	162,332				183,450,551

**OPERATING FUNDS (W/ WORKING CASH FUND)  
REVENUES BY SOURCE & EXPENDITURES BY OBJECT AND FUND  
FISCAL YEAR 2022-23**

	Property Taxes	Corporate Personal Property Tax	Other Local Revenue	Total Local Sources	Flow Through Revenues	Evidence Based Fundin Aid	State Aid Categor.	Total State Sources	Federal Aid	Transfers	FUND TOTALS	Percent to Total
<b><u>Revenues by Fund</u></b>												
10 Education	91,946,222	2,913,484	3,203,864	98,063,570	300,000	7,910,761	4,178,345	12,089,106	16,328,196	0	126,780,872	80.62%
20 Operations and Maintenance	12,019,073	918,706	69,104	13,006,883		0	5,467	5,467	0	0	13,012,350	8.27%
28 Special Education	4,234,171	0	5,065	4,239,236		0	0	0	0	0	4,239,236	2.70%
40 Transportation	4,425,690	0	58,820	4,484,510		0	1,416,429	1,416,429	0	0	5,900,939	3.75%
50 IMRF	5,170,711	255,182	39,386	5,465,279		0	0	0	0	0	5,465,279	3.48%
70 Working Cash	0	0	87,204	87,204		0	0	0	0	0	87,204	0.06%
80 Tort Liability	1,202,876	547,433	13,497	1,763,805		0	0	0	0	0	1,763,805	1.12%
<b>Total Operating Funds Revenues</b>	<b>118,998,743</b>	<b>4,634,805</b>	<b>3,476,940</b>	<b>127,110,488</b>	<b>300,000</b>	<b>7,910,761</b>	<b>5,600,241</b>	<b>13,511,002</b>	<b>16,328,196</b>	<b>0</b>	<b>157,249,686</b>	<b>100%</b>
<b>Percent to Total</b>	<b>75.68%</b>	<b>2.95%</b>	<b>2.21%</b>	<b>80.83%</b>		<b>5.03%</b>	<b>3.56%</b>	<b>8.59%</b>	<b>10.38%</b>	<b>0.00%</b>		
	<b>Salaries</b>	<b>Employee Benefits</b>	<b>Purchased Services</b>	<b>Supplies &amp; Materials</b>		<b>Capital Outlay</b>	<b>Other Objects</b>	<b>Term. Benefits</b>	<b>Transfers</b>		<b>FUND TOTALS</b>	<b>Percent to Total</b>
<b><u>Expenditures by Fund</u></b>												
10 Education	99,565,867	13,250,398	10,989,612	5,451,473		649,700	1,780,184	162,332	0		131,849,567	84.15%
20 Operations and Maintenance	4,549,737	398,009	1,405,184	1,546,114		1,275,000	182,683	0	0		9,356,726	5.97%
28 Special Education	0	0	0	0		0	2,406,493	0	0		2,406,493	1.54%
40 Transportation	498,267	27,798	5,666,450	500		0	144,062	0	0		6,337,077	4.04%
50 IMRF	0	4,798,307	0	0		0	0	0	0		4,798,307	3.06%
70 Working Cash	0	0	0	0		0	0	0	0		0	0.00%
80 Tort Liability	676,000	90,000	1,160,629	0		0	0	0	0		1,926,629	1.23%
<b>Total Operating Funds Expenditures</b>	<b>105,289,871</b>	<b>18,564,512</b>	<b>19,221,875</b>	<b>6,998,088</b>		<b>1,924,700</b>	<b>4,513,422</b>	<b>162,332</b>	<b>0</b>		<b>156,674,800</b>	<b>100%</b>
<b>Percent to Total</b>	<b>67.20%</b>	<b>11.85%</b>	<b>12.27%</b>	<b>4.47%</b>		<b>1.23%</b>	<b>2.88%</b>	<b>0.10%</b>				

<b>OPERATING FUNDS</b>	
<b><u>Revenues over Expenditures</u></b>	
Education Fund	\$ (5,068,695)
Operations and Maintenance	\$ 3,655,623
Special Education	\$ 1,832,743
Transportation	\$ (436,138)
IMRF	\$ 666,972
Working Cash	\$ 87,204
Tort Liability	\$ (162,824)
<b>Total Surplus/(Deficit)</b>	<b>\$ 574,886</b>

# Financial Section: Fund Balance and Referendum Reserves

## Maintaining a Strong Fund Balance: Solvency Ratio & Bond Rating

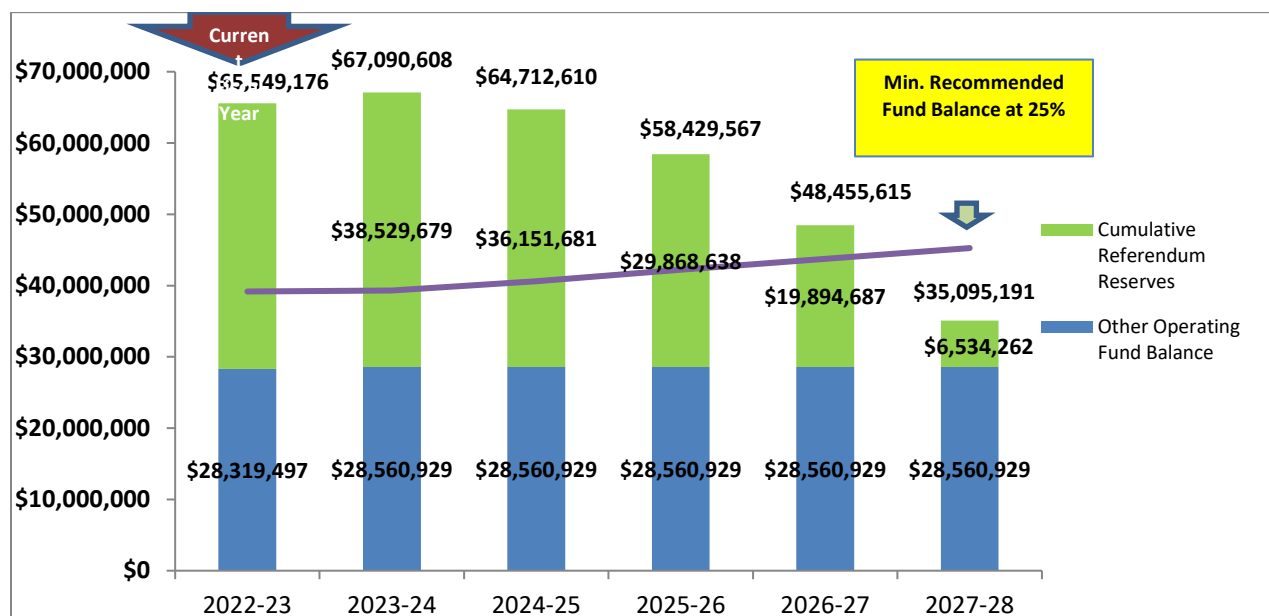
Pre referendum, District 65 maintained a very small operating fund balance of \$23 million or 20 percent of its operating budget, which was insufficient and placed the District in the lowest quartile in the Illinois State Board of Education financial profile. Despite many years of sound and stable financial management of District 65's finances, the small size of the fund balance as a percentage of the overall budget has affected the District's bond rating resulting in a financial rating downgrade to Aa2 in 2014. In 2017, thanks to the operating rate referendum, the District's operating fund balance has increased to \$42.2 million or 35 percent. The updated financial projections estimate the District's fund balance to remain around 35 percent level until FY26. The District's bond and ISBE's financial ratings have been upgraded since.

## Referendum Reserves and Financial Projections

The Board and the administration are determined to reduce or eliminate the structural deficit that have been plaguing the District for decades. The administration is determined to preserve referendum reserves and is committed to managing District's finances in a prudent and conservative manner. The table below illustrates projected balance of referendum reserves at the end of the current fiscal year.

Beginning Balance of Referendum Reserves as of 7/1/18	Actual amount of Referendum Reserves added in 2018-19	Actual amount of Referendum Reserves added in 2019-20	Actual amount of Referendum Reserves added in 2020-21	Actual amount of Referendum Reserves in 2021-2022	Actual balance of Referendum Reserves as of 6/30/22
\$18,500,000	\$6,400,000	\$5,200,000	\$2,200,000	\$4,600,000	\$36,900,000

The bar graph below illustrates the projected operating fund balance, which includes the "referendum reserves" through FY28.



FY23 REVENUES BY CATEGORY

Fund		FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY 22 Actual Change	FY23 Budget vs. FY 22 Actual % Change	F23 Budget vs FY22 Budget Change	FY23 Budget vs FY22 Budget % Change
10 EDUCATION FUND	91111 - CURRENT YR TAXES	\$ 45,722,085.76	\$ 49,791,230.61	\$ 48,893,353.19	\$ 49,528,095.00	\$ 634,741.81	1.30%	\$ (263,135.61)	-0.53%
	91112 - FIRST PRIOR YR TX	\$ 42,233,481.82	\$ 42,150,041.80	\$ 42,984,825.38	\$ 42,810,562.00	\$ (174,263.38)	-0.41%	\$ 660,520.20	1.57%
	91113 - OTHER PRIOR YEARS LEVIES	\$ (659,260.70)	\$ (888,000.00)	\$ (373,776.66)	\$ (392,465.00)	\$ (18,688.34)	5.00%	\$ 495,535.00	-55.80%
	91230 - CPPR TAX - CURRENT YEAR	\$ 1,780,432.66	\$ 1,510,572.00	\$ 3,884,645.09	\$ 2,913,484.00	\$ (971,161.09)	-25.00%	\$ 1,402,912.00	92.87%
	91311 - REG SCH YEAR TUITION	\$ 19,673.35	\$ 19,673.35	\$ 19,862.28	\$ 19,862.00	\$ (0.28)	0.00%	\$ 188.65	0.96%
	91510 - INTEREST EARNED	\$ 278,806.17	\$ 129,984.40	\$ 48,393.53	\$ 129,984.40	\$ 81,590.87	168.60%	\$ -	0.00%
	91611 - SALES TO PUPILS-LUNCH	\$ 724.73	\$ -	\$ (1,926.20)	\$ 300,000.00	\$ 301,926.20	-15674.71%	\$ 300,000.00	0.00%
	91612 - SALES TO PUPILS-BREAKFAST	\$ -	\$ -	\$ -	\$ 12,500.00	\$ 12,500.00	0.00%	\$ 12,500.00	0.00%
	91613 - SALES TO PUPILS-ALA CARTE	\$ -	\$ 80,000.00	\$ 4,683.28	\$ 135,000.00	\$ 130,316.72	2782.60%	\$ 55,000.00	68.75%
	91620 - SALES TO ADULTS	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	0.00%	\$ -	0.00%
	91621 - CATERING SERVICES	\$ -	\$ 12,000.00	\$ 37,941.93	\$ 60,000.00	\$ 22,058.07	58.14%	\$ 48,000.00	400.00%
	91719 - INSTRUCTIONAL STUDENT SUPPLIES	\$ 53,398.50	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	0.00%
	91720 - STUDENT FEES	\$ 264,642.70	\$ 459,910.68	\$ 335,406.92	\$ 485,054.44	\$ 149,647.52	44.62%	\$ 25,143.76	5.47%
	91721 - SCHOOL ACTIVITY FEES	\$ (46,154.00)	\$ (86,752.00)	\$ (94,044.37)	\$ (10,826.50)	\$ 83,217.87	-88.49%	\$ 75,925.50	-87.52%
	91723 - TECHNOLOGY FEE	\$ 109,267.63	\$ 168,924.24	\$ 141,718.63	\$ 212,577.93	\$ 70,859.30	50.00%	\$ 43,653.69	25.84%
	91724 - PARENT FEES-SUMMER PROGRAM	\$ 66,097.52	\$ 66,000.00	\$ 87,959.30	\$ 87,959.00	\$ (0.30)	0.00%	\$ 21,959.00	33.27%
	91725 - PARENT FEES-DAY CARE 525	\$ (5,448.40)	\$ 1,250,000.00	\$ 1,066,907.47	\$ 1,066,906.00	\$ (1.47)	0.00%	\$ (183,094.00)	-14.65%
	91726 - PARENT FEES-DAY CARE 560	\$ 5,281.50	\$ 25,000.00	\$ 23,201.50	\$ 23,202.00	\$ 0.50	0.00%	\$ (1,798.00)	-7.19%
	91920 - PRIVATE SOURCES	\$ 100,072.00	\$ 188,998.00	\$ 272,652.00	\$ 329,221.75	\$ 56,569.75	20.75%	\$ 140,223.75	74.19%
	91960 - TIF SURPLUS PAYMENTS	\$ -	\$ -	\$ -	\$ 92,455.00	\$ 92,455.00	0.00%	\$ 92,455.00	0.00%
	91995 - DEC REIMBURSEMENT	\$ 38,280.66	\$ 56,693.00	\$ 75,409.32	\$ 57,893.00	\$ (17,516.32)	-23.23%	\$ 1,200.00	2.12%
	91996 - E-RATE REIMBURSEMENT	\$ 170,918.75	\$ 200,016.25	\$ 143,433.72	\$ 150,605.00	\$ 7,171.28	5.00%	\$ (49,411.25)	-24.70%
	91999 - OTHER LOCAL REVENUE	\$ 29,687.54	\$ 100,000.00	\$ 64,149.12	\$ 50,000.00	\$ (14,149.12)	-22.06%	\$ (50,000.00)	-50.00%
	<b>91 - LOCAL REVENUES</b>	<b>\$ 90,161,988.19</b>	<b>\$ 95,235,792.33</b>	<b>\$ 97,614,795.43</b>	<b>\$ 98,063,570.02</b>	<b>\$ 448,774.59</b>	<b>0.46%</b>	<b>\$ 2,827,777.69</b>	<b>2.97%</b>
	92100 - GRANTS - SUPPORTING	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00	\$ 150,000.00	.00%	\$ -	.00%
	92200 - GRANTS - SUPPORTING	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00	\$ 150,000.00	.00%	\$ -	.00%
	<b>92 - FLOW THRU REVENUES</b>	<b>\$ -</b>	<b>\$ 300,000.00</b>	<b>\$ -</b>	<b>\$ 300,000.00</b>	<b>\$ 300,000.00</b>	<b>.00</b>	<b>\$ -</b>	<b>0.00%</b>
	93001 - EVIDENCE BASED FUNDING	\$ 7,898,714.13	\$ 7,910,761.00	\$ 7,910,761.00	\$ 7,910,761.00	\$ -	0.00%	\$ -	0.00%
	93100 - PRIV. FACIL TUITION REIMB	\$ 920,150.98	\$ 944,889.00	\$ 738,221.06	\$ 667,619.73	\$ (70,601.33)	-9.56%	\$ (277,269.27)	-29.34%
	93120 - SP ED ORPHANAGE INDIVIDUA	\$ 1,570,221.28	\$ 1,570,221.28	\$ 1,330,807.35	\$ 1,330,807.35	\$ -	0.00%	\$ (239,413.93)	-15.25%
	93130 - STATE-SP ED-ORPHANAGE	\$ 77,506.00	\$ 77,506.00	\$ 90,885.00	\$ 90,885.00	\$ -	0.00%	\$ 13,379.00	17.26%
	93290 - OTHER GRANTS IN AID	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	\$ 200,000.00	0.00%	\$ -	0.00%
	93360 - FREE LUNCH & BREAKFAST	\$ 5,617.06	\$ -	\$ 48,309.01	\$ 22,189.00	\$ (26,120.01)	-54.07%	\$ 22,189.00	0.00%

FY23 REVENUES BY CATEGORY

Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY 22 Actual Change	FY23 Budget vs. FY 22 Actual % Change	F23 Budget vs FY22 Budget Change	FY23 Budget vs FY22 Budget % Change
93600 - HEADSTART -ESSER	\$ -	\$ 321,956.00	\$ -	\$ -	\$ -	0.00%	\$ (321,956.00)	-100.00%
93651 - NATIONAL CERTIF.INITIAT.	\$ -	\$ 4,500.00	\$ -	\$ 4,500.00	\$ 4,500.00	0.00%	\$ -	0.00%
93695 - TRUANTS ALTERNATIVE	\$ 72,792.00	\$ 60,000.00	\$ -	\$ -	\$ -	0.00%	\$ (60,000.00)	-100.00%
93700 - PREVENTIVE INIT. 0-3 YRS	\$ 1,044,767.23	\$ 1,044,766.93	\$ 899,397.33	\$ 984,606.00	\$ 85,208.67	9.47%	\$ (60,160.93)	-5.76%
93705 - EARLY CHILDHOOD GRANTS	\$ 709,926.55	\$ 709,926.51	\$ 629,632.34	\$ 749,838.00	\$ 120,205.66	19.09%	\$ 39,911.49	5.62%
93800 - STATE LIBRARY GRANT	\$ 11,052.00	\$ 5,561.25	\$ 12,349.09	\$ 6,238.00	\$ (6,111.09)	-49.49%	\$ 676.75	12.17%
93950 - ORPHANAGE TUITION - 18-3	\$ (15,886.09)	\$ -	\$ 93,383.00	\$ 33,618.00	\$ (59,765.00)	-64.00%	\$ 33,618.00	0.00%
93998 - PIPES & PRECIPITATION GRANT	\$ 38,577.38	\$ 9,013.12	\$ 16,691.25	\$ -	\$ (16,691.25)	-100.00%	\$ (9,013.12)	-100.00%
93997- PRINCIPAL RECRUITMENT GRANT	\$ -			\$ 88,044.00	\$ 88,044.00	100.00%	\$ (9,012.12)	100.00%
93999 - COASTAL MANAGEMENT	\$ -	\$ -	\$ (2,084.00)	\$ -	\$ 2,084.00	-100.00%	\$ -	0.00%
<b>93 - STATE REVENUES</b>	<b>\$ 12,333,438.52</b>	<b>\$ 12,859,101.09</b>	<b>\$ 11,768,352.43</b>	<b>\$ 12,089,106.08</b>	<b>\$ 320,753.65</b>	<b>2.73%</b>	<b>\$ (769,995.01)</b>	<b>-5.99%</b>
94044 - EARLY HEADSTART GRANT	\$ 2,134,953.77	\$ 2,134,953.77	\$ 1,886,458.87	\$ 1,886,459.00	\$ 0.13	0.00%	\$ (248,494.77)	-11.64%
94045 - HEAD START	\$ 1,474,976.23	\$ 1,282,893.00	\$ 920,297.13	\$ 1,682,893.00	\$ 762,595.87	82.86%	\$ -	0.00%
94210 - NATIONAL SCH LUNCH PROG	\$ 2,357.44	\$ -	\$ 2,019,155.21	\$ 1,308,088.00	\$ (711,067.21)	-35.22%	\$ 1,308,088.00	#DIV/0!
94220 - SCHOOL BREAKFAST PROGRAM	\$ 1,471.68	\$ -	\$ 375,175.42	\$ 266,884.00	\$ (108,291.42)	-28.86%	\$ 266,884.00	#DIV/0!
94225 - SUMMER FOOD PROGRAM	\$ 1,644,273.20	\$ 1,350,000.00	\$ 146,822.93	\$ -	\$ (146,822.93)	-100.00%	\$ (1,350,000.00)	-100.00%
94226 - CHILD & ADULT CARE FOOD	\$ 85,929.56	\$ 87,070.18	\$ 239,989.60	\$ 198,777.18	\$ (41,212.42)	-17.17%	\$ 111,707.00	128.30%
94300 - TITLE I LOW INCOME	\$ 961,775.00	\$ 761,775.00	\$ 940,304.00	\$ 940,304.00	\$ -	0.00%	\$ 178,529.00	23.44%
94305 - TITLE I - LOW INCOME - NEG. PRIV.	\$ 24,142.00	\$ 47,822.00	\$ 25,129.00	\$ 31,111.00	\$ 5,982.00	23.81%	\$ (16,711.00)	-34.94%
94331 - TITLE I SCHOOL IMPROV. & ACCOUNT	\$ 7,312.00	\$ 50,000.00	\$ 22,418.00	\$ 172,642.00	\$ 150,224.00	670.10%	\$ 3,433.00	6.87%
94493 - DHS-562	\$ 104,502.55	\$ 124,444.00	\$ 254,236.70	\$ 253,329.50	\$ (907.20)	-0.36%	\$ 100,000.00	80.36%
94496 - DHS-525	\$ 1,222.06	\$ 55,657.00	\$ 19,648.00	\$ 22,588.00	\$ 2,940.00	14.96%	\$ (36,009.00)	-64.70%
94600 - SP ED-PRESCHOOL	\$ 60,044.00	\$ 60,044.00	\$ 58,057.00	\$ 58,057.00	\$ -	0.00%	\$ (1,987.00)	-3.31%
94620 - SP ED-IDEA	\$ 1,864,616.00	\$ 1,764,616.00	\$ 1,948,930.35	\$ 1,927,676.35	\$ (21,254.00)	-1.09%	\$ 163,060.35	9.24%
94625 - SP ED IDEA ROOM & BOARD	\$ 283,656.00	\$ 283,656.00	\$ 151,979.62	\$ 58,162.00	\$ (93,817.62)	-61.73%	\$ (225,494.00)	-79.50%
94869 - BAB INTEREST PAYMENTS	\$ 203,074.20	\$ 173,705.00	\$ 184,101.88	\$ 157,601.00	\$ (26,500.88)	-14.39%	\$ (16,104.00)	-9.27%
94909 - TITLE III	\$ 91,959.00	\$ 91,959.00	\$ 40,234.00	\$ 143,075.00	\$ 102,841.00	255.61%	\$ (28,884.00)	-31.41%
94932 - TITLE II	\$ 206,698.00	\$ 206,698.00	\$ 239,314.00	\$ 289,314.00	\$ 50,000.00	20.89%	\$ 82,616.00	39.97%
94935 - TITLE II -TEACHER QUALITY LEADER	\$ -	\$ -	\$ 191,568.00	\$ 191,568.00	\$ -	0.00%	\$ 191,568.00	0.00%
94991 - MEDICAID - ADM OUTREACH	\$ 284,766.85	\$ 455,207.00	\$ 245,576.27	\$ 406,182.00	\$ 160,605.73	65.40%	\$ (49,025.00)	-10.77%
94992 - MEDICAID - FEE FOR SERVICE	\$ 313,828.45	\$ 639,554.00	\$ 332,510.34	\$ 443,923.96	\$ 111,413.62	33.51%	\$ (225,911.00)	-35.32%
94993-FEDERAL CREATE OMNIBUS GRANT	\$ -	\$ -	\$ -	\$ 600,000.00	\$ 600,000.00	100.00%	\$ (225,910.00)	100.00%
94994-FREEDOM SCHOOL GRANT	\$ -	\$ -	\$ -	\$ 276,806.00	\$ 276,806.00	100.00%	\$ (225,909.00)	100.00%
94995-COMMUNITE PARTNER ARP	\$ -	\$ -	\$ -	\$ 280,749.00	\$ 280,749.00	100.00%	\$ (225,908.00)	100.00%

FY23 REVENUES BY CATEGORY

Fund		FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY 22 Actual Change	FY23 Budget vs. FY 22 Actual % Change	F23 Budget vs FY22 Budget Change	FY23 Budget vs FY22 Budget % Change
	94998 - ESSER GRANT	\$ 185,650.00	\$ 7,403,390.00	\$ 5,526,432.02	\$ 4,732,006.00	\$ (794,426.02)	-14.38%	\$ (2,671,384.00)	-36.08%
	<b>94 - FEDERAL REVENUES</b>	<b>\$ 9,937,207.99</b>	<b>\$ 16,973,443.95</b>	<b>\$ 15,768,338.34</b>	<b>\$ 16,328,195.99</b>	<b>\$ 559,857.65</b>	<b>3.55%</b>	<b>\$ (645,247.96)</b>	<b>-3.80%</b>
	<b>10 EDUCATION FUND TOTAL</b>	<b>\$ 112,432,634.70</b>	<b>\$ 125,368,337.37</b>	<b>\$ 125,151,486.20</b>	<b>\$ 126,780,872.09</b>	<b>\$ 1,629,385.89</b>	<b>1.30%</b>	<b>\$ 1,412,534.72</b>	<b>1.13%</b>
20 BUILDING FUND	91111 - CURRENT YR TAXES	\$ 6,037,058.68	\$ 5,644,400.56	\$ 5,593,165.53	\$ 6,507,448.00	\$ 914,282.47	16.35%	\$ 863,047.44	15.29%
	91112 - FIRST PRIOR YR TX	\$ 4,640,276.08	\$ 4,813,838.64	\$ 5,675,635.97	\$ 5,554,045.00	\$ (121,590.97)	-2.14%	\$ 740,206.36	15.38%
	91113 - OTHER PRIOR YEARS LEVIES	\$ (67,148.01)	\$ (96,000.00)	\$ (40,408.29)	\$ (42,420.00)	\$ (2,011.71)	4.98%	\$ 53,580.00	-55.81%
	91230 - CPPR TAX - CURRENT YEAR	\$ 564,181.67	\$ 444,798.00	\$ 1,224,941.43	\$ 918,706.00	\$ (306,235.43)	-25.00%	\$ 252,387.39	56.74%
	91510 - INTEREST EARNED	\$ 54,909.32	\$ 26,007.50	\$ 9,682.66	\$ 26,007.50	\$ 16,324.84	168.60%	\$ -	0.00%
	91912 - PERMIT RENTAL FEES	\$ -	\$ 15,000.00	\$ 29,053.00	\$ 30,000.00	\$ 947.00	3.26%	\$ 15,000.00	100.00%
	91996 - E-RATE REIMBURSEMENT	\$ 12,864.84	\$ 15,310.75	\$ 12,472.48	\$ 13,096.00	\$ 623.52	5.00%	\$ (2,214.75)	-14.47%
	<b>91 - LOCAL REVENUES</b>	<b>\$ 11,242,142.58</b>	<b>\$ 10,863,355.45</b>	<b>\$ 12,504,542.78</b>	<b>\$ 13,006,882.50</b>	<b>\$ 502,339.72</b>	<b>4.02%</b>	<b>\$ 2,143,527.05</b>	<b>19.73%</b>
	93001 - EVIDENCE BASED FUNDING	\$ 217,018.00	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	.00%
	93700 - PREVENTIVE INIT. 0-3 YRS	\$ 353.22	\$ 353.22	\$ 355.68	\$ 353.22	\$ (2.46)	-0.69%	\$ -	.00%
	93705 - EARLY CHILDHOOD GRANTS	\$ 5,114.00	\$ 5,114.00	\$ 5,091.96	\$ 5,114.00	\$ 22.04	0.43%	\$ -	.00%
	<b>93 - STATE REVENUES</b>	<b>\$ 222,485.22</b>	<b>\$ 5,467.22</b>	<b>\$ 5,447.64</b>	<b>\$ 5,467.22</b>	<b>\$ 19.58</b>	<b>0.36%</b>	<b>\$ -</b>	<b>0.00%</b>
	94473 - SCHOOL MAINTENANCE GRANT	\$ -	\$ -	\$ -	\$ -	\$ .00	.00%	\$ -	.00%
	<b>94 - FEDERAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ .00</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>20 BUILDING FUND TOTAL</b>	<b>\$ 11,464,627.80</b>	<b>\$ 10,868,822.67</b>	<b>\$ 12,509,990.42</b>	<b>\$ 13,012,349.72</b>	<b>\$ 502,359.30</b>	<b>4.02%</b>	<b>\$ 2,143,527.05</b>	<b>19.72%</b>
28 SPECIAL EDUCATION FUND	91111 - CURRENT YR TAXES	\$ 2,127,235.29	\$ 2,046,870.00	\$ 2,028,290.27	\$ 2,292,983.00	\$ 264,692.73	13.05%	\$ 246,113.00	12.02%
	91112 - FIRST PRIOR YR TX	\$ 1,683,998.15	\$ 1,745,678.00	\$ 1,999,883.41	\$ 1,957,099.00	\$ (42,784.41)	-2.14%	\$ 211,421.00	12.11%
	91113 - OTHER PRIOR YEARS LEVIES	\$ (114.22)	\$ (36,000.00)	\$ (15,153.11)	\$ (15,911.00)	\$ (757.89)	5.00%	\$ 20,089.00	-55.80%
	91510 - INTEREST EARNED	\$ 10,865.13	\$ 5,065.49	\$ 1,885.90	\$ 5,065.49	\$ 3,179.59	168.60%	\$ -	.00%
	<b>91 - LOCAL REVENUES</b>	<b>\$ 3,821,984.35</b>	<b>\$ 3,761,613.49</b>	<b>\$ 4,014,906.47</b>	<b>\$ 4,239,236.49</b>	<b>\$ 224,330.02</b>	<b>5.59%</b>	<b>\$ 477,623.00</b>	<b>12.70%</b>
	<b>28 SPECIAL EDUCATION FUND TOTAL</b>	<b>\$ 3,821,984.35</b>	<b>\$ 3,761,613.49</b>	<b>\$ 4,014,906.47</b>	<b>\$ 4,239,236.49</b>	<b>\$ 224,330.02</b>	<b>5.59%</b>	<b>\$ 477,623.00</b>	<b>12.70%</b>
30 DEBT SERVICE FUND	91111 - CURRENT YR TAXES	\$ 3,144,361.65	\$ 3,352,227.87	\$ 3,321,799.22	\$ 3,372,993.00	\$ 51,193.78	1.54%	\$ 20,765.13	0.62%
	91112 - FIRST PRIOR YR TX	\$ 3,015,305.22	\$ 2,841,738.02	\$ 2,956,116.91	\$ 2,862,770.00	\$ (93,346.91)	-3.16%	\$ 21,031.98	0.74%
	91113 - OTHER PRIOR YEARS LEVIES	\$ (364,974.41)	\$ (60,000.00)	\$ (25,255.18)	\$ (26,518.00)	\$ (1,262.82)	5.00%	\$ 33,482.00	-55.80%
	91510 - INTEREST EARNED	\$ 89,376.39	\$ 41,668.62	\$ 15,513.39	\$ 41,668.62	\$ 26,155.23	168.60%	\$ -	0.00%
	<b>91 - LOCAL REVENUES</b>	<b>\$ 5,884,068.85</b>	<b>\$ 6,175,634.51</b>	<b>\$ 6,268,174.34</b>	<b>\$ 6,250,913.62</b>	<b>\$ (17,260.72)</b>	<b>-0.28%</b>	<b>\$ 75,279.11</b>	<b>1.22%</b>
	97210- TRANSFERS	\$ -	\$ -	\$ 4,000,000.00	\$ -	\$ (4,000,000.00)	-100.00%	\$ -	0.00%
	<b>97- TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,000,000.00</b>	<b>\$ 6,250,913.62</b>	<b>\$ 2,250,913.62</b>	<b>56.27%</b>	<b>\$ 6,250,913.62</b>	<b>0.00%</b>

FY23 REVENUES BY CATEGORY

Fund		FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY 22 Actual Change	FY23 Budget vs. FY 22 Actual % Change	F23 Budget vs FY22 Budget Change	FY23 Budget vs FY22 Budget % Change
<b>30 DEBT SERVICE FUND TOTAL</b>		<b>\$ 5,884,068.85</b>	<b>\$ 6,175,634.51</b>	<b>\$ 10,268,174.34</b>	<b>\$ 6,250,913.62</b>	<b>\$ (4,017,260.72)</b>	<b>-39.12%</b>	<b>\$ 75,279.11</b>	<b>1.22%</b>
<b>40 TRANSPORTATION FUND</b>	91111 - CURRENT YR TAXES	\$ 2,223,125.26	\$ 2,232,950.00	\$ 2,212,681.20	\$ 2,396,344.00	\$ 183,662.80	8.30%	\$ 163,394.00	7.32%
	91112 - FIRST PRIOR YR TX	\$ 1,836,986.38	\$ 1,904,376.00	\$ 2,090,032.36	\$ 2,045,257.00	\$ (44,775.36)	-2.14%	\$ 140,881.00	7.40%
	91113 - OTHER PRIOR YEARS LEVIES	\$ (17,243.78)	\$ (36,000.00)	\$ (15,153.11)	\$ (15,911.00)	\$ (757.89)	5.00%	\$ 20,089.00	-55.80%
	91411 - REG DAY - PUPIL/PARENTS	\$ 3,551.54	\$ 19,723.50	\$ 20,102.59	\$ 20,327.00	\$ 224.41	1.12%	\$ 603.50	3.06%
	91510 - INTEREST EARNED	\$ 82,565.61	\$ 38,493.31	\$ 14,331.19	\$ 38,493.31	\$ 24,162.12	168.60%	\$ -	0.00%
	<b>91 - LOCAL REVENUES</b>	<b>\$ 4,128,985.01</b>	<b>\$ 4,159,542.81</b>	<b>\$ 4,321,994.23</b>	<b>\$ 4,484,510.31</b>	<b>\$ 162,516.08</b>	<b>3.76%</b>	<b>\$ 324,967.50</b>	<b>7.81%</b>
	93500 - TRANSPORTATION	\$ 26,267.42	\$ 26,303.00	\$ 20,543.85	\$ 17,692.00	\$ (2,851.85)	-13.88%	\$ (8,611.00)	-32.74%
	93510 - TRANSPORTATION	\$ 1,199,911.61	\$ 1,034,084.00	\$ 1,108,275.27	\$ 1,269,150.00	\$ 160,874.73	14.52%	\$ 35,066.00	3.39%
	93700 - PREVENTIVE INIT. 0-3 YRS	\$ 3,069.00	\$ 3,069.00	\$ 3,090.14	\$ 3,375.90	\$ 285.76	9.25%	\$ 306.90	10.00%
	93705 - EARLY CHILDHOOD GRANTS	\$ 114,738.00	\$ 114,738.00	\$ 113,684.57	\$ 126,211.00	\$ 12,526.43	11.02%	\$ 11,473.00	10.00%
	<b>93 - STATE REVENUES</b>	<b>\$ 1,343,986.03</b>	<b>\$ 1,178,194.00</b>	<b>\$ 1,245,593.83</b>	<b>\$ 1,416,428.90</b>	<b>\$ 170,835.07</b>	<b>13.72%</b>	<b>\$ 238,234.90</b>	<b>20.22%</b>
	<b>40 TRANSPORTATION FUND TOTAL</b>	<b>\$ 5,472,971.04</b>	<b>\$ 5,337,736.81</b>	<b>\$ 5,567,588.06</b>	<b>\$ 5,900,939.21</b>	<b>\$ 333,351.15</b>	<b>5.99%</b>	<b>\$ 563,202.40</b>	<b>10.55%</b>
<b>50 IMRF FUND</b>	91111 - CURRENT YR TAXES	\$ 1,510,773.52	\$ 1,100,659.46	\$ 1,536,583.91	\$ 1,628,488.00	\$ 91,904.09	5.98%	\$ 77,828.54	7.07%
	91112 - FIRST PRIOR YR TX	\$ 1,275,653.98	\$ 1,322,483.12	\$ 1,420,327.74	\$ 1,389,899.00	\$ (30,428.74)	-2.14%	\$ 67,415.88	5.10%
	91113 - OTHER PRIOR YEARS LEVIES	\$ (2,283.94)	\$ (24,000.00)	\$ (10,102.05)	\$ (10,607.00)	\$ (504.95)	5.00%	\$ 13,393.00	-55.80%
	91151 - CURRENT YEAR LEVY-SS/MED	\$ 1,087,757.16	\$ 1,116,475.00	\$ 1,106,340.60	\$ 1,172,512.00	\$ 66,171.40	5.98%	\$ 56,037.00	5.02%
	91152 - FIRST PR YEAR LEVY-SS/MED	\$ 935,535.15	\$ 952,188.12	\$ 1,022,636.30	\$ 1,000,728.00	\$ (21,908.30)	-2.14%	\$ 48,539.88	5.10%
	91153 - OTHER PR YEAR LEVY-SS/MED	\$ (39,406.18)	\$ (20,309.66)	\$ (8,548.74)	\$ (10,309.25)	\$ (1,760.51)	20.59%	\$ 10,000.41	-49.24%
	91230 - CPPR TAX - CURRENT YEAR	\$ 155,929.62	\$ 123,537.00	\$ 340,242.34	\$ 255,182.00	\$ (85,060.34)	-25.00%	\$ 70,128.00	56.77%
	91510 - INTEREST EARNED	\$ 84,481.11	\$ 39,386.40	\$ 14,663.67	\$ 39,386.40	\$ 24,722.73	168.60%	\$ -	0.00%
	<b>91 - LOCAL REVENUES</b>	<b>\$ 5,008,440.42</b>	<b>\$ 4,610,419.44</b>	<b>\$ 5,422,143.77</b>	<b>\$ 5,465,279.15</b>	<b>\$ 43,135.38</b>	<b>0.80%</b>	<b>\$ 854,859.71</b>	<b>18.54%</b>
	<b>50 IMRF FUND TOTAL</b>	<b>\$ 5,008,440.42</b>	<b>\$ 4,610,419.44</b>	<b>\$ 5,422,143.77</b>	<b>\$ 5,465,279.15</b>	<b>\$ 43,135.38</b>	<b>0.80%</b>	<b>\$ 854,859.71</b>	<b>18.54%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ</b>	91510 - INTEREST EARNED	\$ 5,125.62	\$ -	\$ -	\$ 375,000.00	\$ 375,000.00	0.00%	\$ 375,000.00	0
	<b>91 - LOCAL REVENUES</b>	<b>\$ 5,125.62</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 375,000.00</b>	<b>\$ 375,000.00</b>	<b>0.00%</b>	<b>\$ 375,000.00</b>	<b>0.00%</b>
	97130 - PERM. TRANSFER BET. FUNDS	\$ -	\$ -	\$ 1,202,103.66	\$ -	\$ (1,202,103.66)	-100.00%	\$ -	.00%
	97210 - PRINCIPAL ON BONDS SOLD	\$ -	\$ -	\$ 39,997,484.70	\$ -	\$ (39,997,484.70)	-100.00%	\$ -	.00%
	<b>97 - PERMANENT TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,199,588.36</b>	<b>\$ -</b>	<b>\$ (39,997,484.70)</b>	<b>-97.08%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>64 CAP. &amp; LIFE SAFETY PRJ FD TOTAL</b>	<b>\$ 5,125.62</b>	<b>\$ -</b>	<b>\$ 41,199,588.36</b>	<b>\$ 375,000.00</b>	<b>\$ (39,622,484.70)</b>	<b>-96.17%</b>	<b>\$ 375,000.00</b>	<b>0.00%</b>
<b>70 WORKING CASH FUND</b>	91510 - INTEREST EARNED	\$ 187,045.70	\$ 87,203.55	\$ 32,466.12	\$ 87,203.55	\$ 54,737.43	168.60%	\$ -	.00%
	<b>91 - LOCAL REVENUES</b>	<b>\$ 187,045.70</b>	<b>\$ 87,203.55</b>	<b>\$ 32,466.12</b>	<b>\$ 87,203.55</b>	<b>\$ 54,737.43</b>	<b>168.60%</b>	<b>\$ -</b>	<b>0.00%</b>

FY23 REVENUES BY CATEGORY

Fund		FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY 22 Actual Change	FY23 Budget vs. FY 22 Actual % Change	F23 Budget vs FY22 Budget Change	FY23 Budget vs FY22 Budget % Change
	97210 - PRINCIPAL ON BONDS SOLD	\$ -	\$ -	\$ 1,202,103.66	\$ -	\$ (1,202,103.66)	-100.00%	\$ -	.00%
	<b>97 - PERMANENT TRANSFERS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,202,103.66</b>	<b>\$ -</b>	<b>\$ (1,202,103.66)</b>	<b>-100.00%</b>	<b>\$ -</b>	<b>0.00%</b>
	<b>70 WORKING CASH FUND TOTAL</b>	<b>\$ 187,045.70</b>	<b>\$ 87,203.55</b>	<b>\$ 1,234,569.78</b>	<b>\$ 87,203.55</b>	<b>\$ (1,147,366.23)</b>	<b>-92.94%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>80 TORT FUND</b>	91111 - CURRENT YR TAXES	\$ 604,310.36	\$ 620,264.25	\$ 614,634.02	\$ 651,896.00	\$ 37,261.98	6.06%	\$ 31,631.75	5.10%
	91112 - FIRST PRIOR YR TX	\$ 510,149.54	\$ 528,993.21	\$ 568,131.50	\$ 555,960.00	\$ (12,171.50)	-2.14%	\$ 26,966.79	5.10%
	91113 - OTHER PRIOR YEARS LEVIES	\$ (18,947.17)	\$ (11,280.00)	\$ (4,748.00)	\$ (4,980.00)	\$ (232.00)	4.89%	\$ 6,300.00	-55.85%
	91230 - CPPR TAX - CURRENT YEAR	\$ 334,539.90	\$ 165,044.00	\$ 729,910.55	\$ 547,433.00	\$ (182,477.55)	-25.00%	\$ 150,389.93	56.74%
	91510 - INTEREST EARNED	\$ 28,949.12	\$ 13,496.53	\$ 5,024.78	\$ 13,496.53	\$ 8,471.75	168.60%	\$ -	.00%
	<b>91 - LOCAL REVENUES</b>	<b>\$ 1,459,001.75</b>	<b>\$ 1,316,517.99</b>	<b>\$ 1,912,952.85</b>	<b>\$ 1,763,805.53</b>	<b>\$ (149,147.32)</b>	<b>-7.80%</b>	<b>\$ 447,287.54</b>	<b>33.98%</b>
	<b>80 TORT FUND TOTAL</b>	<b>\$ 1,459,001.75</b>	<b>\$ 1,316,517.99</b>	<b>\$ 1,912,952.85</b>	<b>\$ 1,763,805.53</b>	<b>\$ (149,147.32)</b>	<b>-7.80%</b>	<b>\$ 447,287.54</b>	<b>33.98%</b>
						\$ -			
<b>90 LIFE SAFETY FUND</b>	91111 - CURRENT YR TAXES	\$ 60,431.43	\$ 62,026.00	\$ 61,462.97	\$ 65,139.00	\$ 3,676.03	5.98%	\$ 3,113.00	5.02%
	91112 - FIRST PRIOR YR TX	\$ 51,014.54	\$ 52,898.00	\$ 56,812.88	\$ 55,596.00	\$ (1,216.88)	-2.14%	\$ 2,698.00	5.10%
	91113 - OTHER PRIOR YEARS LEVIES	\$ (2,283.93)	\$ (1,080.00)	\$ (459.20)	\$ (482.00)	\$ (22.80)	4.97%	\$ 598.00	-55.37%
	91510 - INTEREST EARNED	\$ 253.17	\$ 118.00	\$ 43.93	\$ 118.00	\$ 74.07	168.61%	\$ -	0.00%
	<b>91 - LOCAL REVENUES</b>	<b>\$ 109,415.21</b>	<b>\$ 113,962.00</b>	<b>\$ 117,860.58</b>	<b>\$ 120,371.00</b>	<b>\$ 2,510.42</b>	<b>2.13%</b>	<b>\$ 6,409.00</b>	<b>5.62%</b>
	<b>90 LIFE SAFETY FUND TOTAL</b>	<b>\$ 109,415.21</b>	<b>\$ 113,962.00</b>	<b>\$ 117,860.58</b>	<b>\$ 120,371.00</b>	<b>\$ 2,510.42</b>	<b>2.13%</b>	<b>\$ 6,409.00</b>	<b>5.62%</b>
	<b>TOTAL ALL FUNDS</b>	<b>\$ 145,845,315.44</b>	<b>\$ 157,640,247.83</b>	<b>\$ 207,399,260.83</b>	<b>\$ 163,995,970.36</b>	<b>\$ (42,201,186.81)</b>	<b>-20.35%</b>	<b>\$ 6,355,722.53</b>	<b>4.03%</b>

FY23 EXPENDITURES BY OBJECT

Fund		FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
10 EDUCATION FUND	01010 - SUPERINTENDENT	240,000.03	240,000.00	249,486.18	252,000.00	2,513.82	1.01%	12,000.00	5.00%
	01011 - DEPUTY SUPERINTENDENT	180,950.00	201,939.00	209,920.24	207,996.58	(1,923.66)	-0.92%	6,057.58	3.00%
	01013 - ASST/SUPT	328,198.13	170,355.55	262,133.76	184,329.66	(77,804.10)	-29.68%	13,974.11	8.20%
	01030 - DIRECTORS	930,645.70	1,058,910.62	893,510.96	817,242.71	(76,268.25)	-8.54%	(241,667.91)	-22.82%
	01040 - COORDINATORS/SUPERVISORS	1,599,918.11	1,671,028.42	1,811,201.67	2,272,574.28	461,372.61	25.47%	601,545.86	36.00%
	01041 - DIVERSE LEARNER SPECIALIST	0.00	0.00	31,810.68	337,356.00	305,545.32	960.51%	337,356.00	0.00%
	01050 - COORD/SUPERS-SPECIAL PRGM	716,705.76	915,189.97	975,894.95	1,196,794.32	220,899.37	22.64%	281,604.35	30.77%
	01056 - ASST COOR - SCHOOL AGE	54,109.10	55,191.28	55,191.28	56,847.00	1,655.72	3.00%	1,655.72	3.00%
	01057 - TEMP STAFFING MANAGER	0.00	0.00	0.00	232,000.00	232,000.00	0.00%	232,000.00	0.00%
	01060 - GRANT MANAGER	82,062.00	88,118.33	72,049.69	89,610.00	17,560.31	24.37%	1,491.67	1.69%
	01070 - ADMIN. SUPPORT	581,397.87	613,678.11	618,422.80	729,284.25	110,861.45	17.93%	115,606.14	18.84%
	01071 - PROGRAM SUPPORT STAFF	528,945.58	556,385.61	736,886.74	829,342.72	92,455.98	12.55%	272,957.11	49.06%
	01080 - ADMIN. OTHER	2,343,173.66	2,485,417.59	2,267,716.20	3,033,002.68	765,286.48	33.75%	547,585.09	22.03%
	01110 - PRINCIPAL	2,369,349.75	2,257,916.26	2,272,195.90	2,254,434.15	(17,761.75)	-0.78%	(3,482.11)	-0.15%
	01120 - ASSISTANT PRINCIPAL	2,304,034.43	2,201,541.85	2,332,910.46	2,549,550.79	216,640.33	9.29%	348,008.94	15.81%
	01133 - D.E.C. PRESIDENT	114,519.31	116,001.00	116,001.00	117,108.00	1,107.00	0.95%	1,107.00	0.95%
	01138 - PROJECT SPECIALIST	39,755.60	40,550.71	40,306.60	0.00	(40,306.60)	-100.00%	(40,550.71)	-100.00%
	01139 - INTERN	19,800.00	36,000.00	81,624.47	36,000.00	(45,624.47)	-55.90%	-	0.00%
	01140 - SECRETARIES & CLERKS	1,014,858.35	1,022,962.06	960,639.66	1,075,107.92	114,468.26	11.92%	52,145.86	5.10%
	01150 - TEACHERS-REGULAR	45,803,007.53	46,582,263.00	44,103,144.49	42,933,107.90	(1,170,036.59)	-2.65%	(3,649,155.10)	-7.83%
	01155 - NEW TEACHER ORIENTATION	28,050.00	28,000.00	37,075.00	35,000.00	(2,075.00)	-5.60%	7,000.00	25.00%
	01160 - FACE LIAISON	0.00	0.00	0.00	220,035.00	220,035.00	0.00%	220,035.00	0.00%
	01170 - TEACHER - SUBSTITUTES	35,268.05	76,300.00	315,415.52	1,229,521.00	914,105.48	289.81%	1,153,221.00	1511.43%
	01176 - TEACHERS-SUB/DAY CARE	0.00	0.00	0.00	41,400.00	41,400.00	0.00%	41,400.00	0.00%
	01180 - TEACHERS-SPECIAL EDUCA.	9,410,794.57	9,661,261.50	9,523,720.71	9,846,244.60	322,523.89	3.39%	184,983.10	1.91%
	01181 - INTINERANT TEACHER	94,829.00	98,037.00	98,037.00	100,009.00	1,972.00	2.01%	1,972.00	2.01%
	01182 - KINDERGARTEN TCHR STIPEND	25,927.97	55,000.00	10,168.19	30,000.00	19,831.81	195.04%	(25,000.00)	-45.45%
	01183 - RESIDENT/MENTOR	0.00	98,466.00	375,925.56	851,170.00	475,244.44	126.42%	752,704.00	764.43%
	01184 - DEAN OF CULTURE & CLIMATE	178,319.77	115,000.84	119,773.73	118,551.98	(1,221.75)	-1.02%	3,551.14	3.09%
	01185 - COACH	2,110,385.41	2,351,632.65	2,094,547.93	2,021,289.60	(73,258.33)	-3.50%	(330,343.05)	-14.05%
	01186 - LIBRARY MEDIA ASSISTANTS	77,473.92	0.00	1,260.00	0.00	(1,260.00)	-100.00%	-	0.00%
	01187 - COMPUTER/TECHNOLOGY ASST	582,907.42	565,297.17	580,112.99	655,871.26	75,758.27	13.06%	90,574.09	16.02%
	01188 - INTERVENTIONIST	0.00	797,639.00	1,953,832.82	2,045,385.02	91,552.20	4.69%	1,247,746.02	156.43%
	01189 - BILINGUAL FACILITATOR	48,417.88	50,045.00	102,755.73	159,931.00	57,175.27	55.64%	109,886.00	219.57%
	01190 - MENTAL HEALTH PRACTITIONER	0.00	206,338.00	76,188.00	250,000.00	173,812.00	228.14%	43,662.00	21.16%
	01191 - COUNSELOR	0.00	656,000.00	442,602.52	593,070.00	150,467.48	34.00%	(62,930.00)	-9.59%
	01192 - TEACHER-HOME & HOSPITAL	8,767.50	2,000.00	32,410.00	31,000.00	(1,410.00)	-4.35%	29,000.00	1450.00%
	01193 - ACADEMIC TUTOR	0.00	800,000.00	506,869.17	550,000.00	43,130.83	8.51%	(250,000.00)	-31.25%
	01195 - GROUP AND SITE LEADERS	668,453.05	826,151.64	731,595.05	835,184.73	103,589.68	14.16%	9,033.09	1.09%
	01196-PARENT LIAISON	0.00	0.00	0.00	25,000.00	25,000.00	100.00%	25,000.00	100.00%
	01197 - CHILD DEVELOPMENT TEACHER	462,184.80	582,669.47	397,156.87	624,206.00	227,049.13	57.17%	41,536.53	7.13%

## FY23 EXPENDITURES BY OBJECT

Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
01198 - MCKINNEY VENTO LIAISON	43,380.00	41,616.00	47,256.82	0.00	(47,256.82)	-100.00%	(41,616.00)	-100.00%
01201 - FOOD SERVICE CHILD CARE	1,969.05	85,462.84	32,124.54	59,453.50	27,328.96	85.07%	(26,009.34)	-30.43%
01205 - CENTER FACILITATOR	99,736.00	100,710.72	75,039.36	101,736.00	26,696.64	35.58%	1,025.28	1.02%
01207 - FAMILY SUPPORT ADVOCATE	179,399.82	202,411.16	133,691.48	275,039.25	141,347.77	105.73%	72,628.09	35.88%
01208 - FAMILY SUPPORT TEAM LEADE	62,304.02	63,951.23	63,951.15	61,812.00	(2,139.15)	-3.34%	(2,139.23)	-3.35%
01209 - CHILD DEVELOP TEAM LEADER	0.00	74,500.00	0.00	0.00	-	0.00%	(74,500.00)	-100.00%
01210 - EXTRA DUTIES STIPEND	1,000.00	100,000.00	66,300.74	100,000.00	33,699.26	50.83%	-	0.00%
01211 - SUMMER CURRICULUM PROJECT	109,593.75	50,000.00	119,409.40	80,000.00	(39,409.40)	-33.00%	30,000.00	60.00%
01213 - ALTERN. TO SUSP. STIPEND	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00%	-	0.00%
01214 - STUDENT SUPERVISOR/IN-PERSON L	421,451.92	0.00	0.00	0.00	-	0.00%	-	0.00%
01215 - STIPEND	392,507.41	1,347,957.00	820,170.74	1,248,115.00	427,944.26	52.18%	(99,842.00)	-7.41%
01216 - MENTORING STIPEND	13,568.89	12,000.00	10,400.00	10,000.00	(400.00)	-3.85%	(2,000.00)	-16.67%
01217 - MEETING STIPEND	372.70	2,500.00	0.00	1,500.00	1,500.00	0.00%	(1,000.00)	-40.00%
01218 - WEBMASTER STIPEND	17,000.00	18,000.00	21,249.01	18,000.00	(3,249.01)	-15.29%	-	0.00%
01219 - CAR ALLOWANCE	4,280.00	5,780.00	4,280.00	4,280.00	-	0.00%	(1,500.00)	-25.95%
01220 - OVERTIME	29,339.88	52,000.00	45,862.76	41,500.00	(4,362.76)	-9.51%	(10,500.00)	-20.19%
01223 - BOARD SECREATARY	83,769.60	83,769.60	83,769.60	86,289.60	2,520.00	3.01%	2,520.00	3.01%
01225 - SECRETARIAL SUMMER WORK	5,293.86	11,500.00	6,568.39	12,000.00	5,431.61	82.69%	500.00	4.35%
01227 - TEST STIPENDS	31,200.00	30,000.00	33,600.00	33,000.00	(600.00)	-1.79%	3,000.00	10.00%
01228 - COVID-19 TASK FORCE STIPENDS	82,407.50	0.00	0.00	0.00	-	0.00%	-	0.00%
01229 - SUMMER WORK-ASSIST. PRINCIPALS	60,624.08	60,000.00	4,655.72	0.00	(4,655.72)	-100.00%	(60,000.00)	-100.00%
01250 - LIBRARIANS	1,439,329.51	1,484,924.00	1,498,241.26	1,527,073.00	28,831.74	1.92%	42,149.00	2.84%
01280 - SOCIAL WORKERS	2,790,617.21	2,878,992.90	2,624,204.61	2,801,569.10	177,364.49	6.76%	(77,423.80)	-2.69%
01290 - NURSES	73,018.11	153,913.00	137,932.09	182,557.76	44,625.67	32.35%	28,644.76	18.61%
01295 - OCCUP & PHYS THERAPISTS	751,749.01	726,178.50	719,424.22	701,529.50	(17,894.72)	-2.49%	(24,649.00)	-3.39%
01310 - PSYCHOLOGISTS	1,340,619.21	1,366,118.40	1,375,399.65	1,313,848.80	(61,550.85)	-4.48%	(52,269.60)	-3.83%
01320 - SPEECH CLINICIANS	1,789,402.76	1,938,528.30	1,869,018.54	1,950,284.20	81,265.66	4.35%	11,755.90	0.61%
01321 - INTERPRETATION SERVICES	2,655.22	2,000.00	3,958.57	1,500.00	(2,458.57)	-62.11%	(500.00)	-25.00%
01322 - TRANSLATOR	65,774.41	63,330.68	63,330.68	65,230.68	1,900.00	3.00%	1,900.00	3.00%
01325 - VISION/HEARING TECHNICIAN	83,042.99	86,957.14	61,825.00	136,957.14	75,132.14	121.52%	50,000.00	57.50%
01350 - FOOD SERVICE MIDDLE SCHOOL	483,201.51	407,505.83	431,318.48	397,757.23	(33,561.25)	-7.78%	(9,748.60)	-2.39%
01360 - FOOD SERVICE ELEMENTARY	79,013.72	309,827.29	216,252.21	407,008.76	190,756.55	88.21%	97,181.47	31.37%
01361 - NUTRITIONIST	49,616.17	50,608.50	49,767.50	50,876.17	1,108.67	2.23%	267.67	0.53%
01370 - LUNCHROOM SUPERVISORS	392,623.47	676,886.28	903,405.36	847,844.49	(55,560.87)	-6.15%	170,958.21	25.26%
01409 - NON-INSTRUCTIONAL AIDE	0.00	0.00	43,099.63	87,500.00	44,400.37	103.02%	87,500.00	0.00%
01410 - AIDES	585,446.81	656,361.00	699,350.55	669,342.00	(30,008.55)	-4.29%	12,981.00	1.98%
01411 - AIDES SUBSTITUTES	0.00	0.00	0.00	140,000.00	140,000.00	0.00%	140,000.00	0.00%
01415 - HEALTH AIDES	491,647.28	504,742.09	426,551.40	571,105.75	144,554.35	33.89%	66,363.66	13.15%
01416 - HEALTH AIDES-SUBSTITUTES	41,524.00	55,000.00	29,221.59	55,000.00	25,778.41	88.22%	-	0.00%
01420 - SP ED AIDES	2,968,655.53	3,218,603.53	3,153,882.08	3,386,123.01	232,240.93	7.36%	167,519.48	5.20%
01425 - SUMMER SCH-CERTIFIED	257,581.17	340,085.00	224,181.03	313,485.00	89,303.97	39.84%	(26,600.00)	-7.82%

## FY23 EXPENDITURES BY OBJECT

Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
01426 - SUMMER SCH-NON-CERTIFIED	1,885.00	28,300.00	97,156.61	0.00	(97,156.61)	-100.00%	(28,300.00)	0.00%
01610 - TEMPORARY HELP	2,236.39	5,000.00	17,600.00	10,000.00	(7,600.00)	-43.18%	5,000.00	0.00%
01612 - RESIDENCE/TRUANT OFFICER	32,224.78	28,291.46	86,099.94	88,580.00	2,480.06	2.88%	60,288.54	213.10%
01630 - STAFF CHANGES	0.00	80,000.00	0.00	700,000.00	700,000.00	0.00%	620,000.00	775.00%
01650 - HEADSTART TEACHER SALARY	566,667.73	590,019.00	591,923.00	507,739.50	(84,183.50)	-14.22%	(82,279.50)	-13.95%
01651 - HEADSTART T.A. SALARY	289,670.68	299,072.17	286,804.67	306,723.00	19,918.33	6.94%	7,650.83	2.56%
01652 - HEADSTART - FOOD SALARY	90,683.15	86,984.09	80,602.21	79,448.40	(1,153.81)	-1.43%	(7,535.69)	-8.66%
01701 - BLDG/CHAIR-LANGUAGE ARTS	1,800.00	4,500.00	7,527.32	4,500.00	(3,027.32)	-40.22%	-	0.00%
01702 - BLDG/CHAIR-SOCIAL STUDIES	3,600.00	4,500.00	3,354.56	4,500.00	1,145.44	34.15%	-	0.00%
01703 - BLDG/CHAIR-MATH	4,500.00	4,500.00	5,680.66	4,500.00	(1,180.66)	-20.78%	-	0.00%
01704 - BLDG\CHAIR-SCIENCE	5,400.03	4,500.00	4,090.90	4,500.00	409.10	10.00%	-	0.00%
01705 - BLDG/CHAIR-FOREIGN LANG.	3,555.00	4,500.00	1,472.68	4,500.00	3,027.32	205.57%	-	0.00%
01706 - BLDG\CHAIR -PHYSICAL ED	3,600.00	4,500.00	4,500.00	4,500.00	-	0.00%	-	0.00%
01707 - BLDG\CHAIR-FINE ARTS	3,275.00	4,500.00	2,340.00	4,500.00	2,160.00	92.31%	-	0.00%
01801 - DISTRICTWIDE CHAIR-LA	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00%	-	0.00%
01802 - DISTRICTWIDE CHAIR-SCIENCE	1,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00%	-	0.00%
01803 - DISTRICTWIDE CHAIR-SS	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00%	-	0.00%
01804 - DISTRICTWIDE CHAIR-PE	4,000.00	2,000.00	4,000.00	2,000.00	(2,000.00)	-50.00%	-	0.00%
01805 - DISTRICTWIDE CHAIR-MUSIC	2,000.00	4,000.00	4,000.00	4,000.00	-	0.00%	-	0.00%
01806 - DISTRICTWIDE CHAIR-ART	4,000.00	2,000.00	2,000.00	2,000.00	-	0.00%	-	0.00%
01807 - DISTRICTWIDE CHAIR-DRAMA	2,000.00	2,000.00	2,000.00	2,000.00	-	0.00%	-	0.00%
01808 - DISTRICTWIDE CHAIR-FOREIGN LANG	1,000.00	2,000.00	1,000.00	2,000.00	1,000.00	100.00%	-	0.00%
01809 - DISTRICTWIDE CHAIR-MATH	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00%	-	0.00%
01810 - DUSTRICTWIDE CHAIR - LIBRARY	2,000.00	2,000.00	2,000.00	12,000.00	10,000.00	500.00%	10,000.00	500.00%
01900 - TRACK MOVEMENT	0.00	600,000.00	0.00	600,000.00	600,000.00	0.00%	-	0.00%
<b>01 - SALARIES TOTAL</b>	<b>89,333,024.58</b>	<b>96,321,175.34</b>	<b>92,793,341.23</b>	<b>99,565,866.99</b>	<b>5,407,454.16</b>	<b>5.83%</b>	<b>3,244,691.65</b>	<b>3.37%</b>
02110 - TEACHER RETIREMENT	24,725.25	24,725.00	25,702.53	25,961.00	258.47	1.01%	1,236.00	5.00%
02111 - TEACH RETIRE-HEALTH	701,215.52	723,498.11	864,798.30	768,820.00	(95,978.30)	-11.10%	45,321.89	6.26%
02112 - TRS CONTRIBUTION	427,196.71	440,072.31	428,225.59	455,475.00	27,249.41	6.36%	15,402.69	3.50%
02113 - TRS FEDERAL GRANTS	84,382.62	151,071.00	-3,062.78	230,147.00	233,209.78	-7614.32%	79,076.00	52.34%
02150 - TRS RETIREMENT COST	44,367.98	100,000.00	0.00	100,000.00	100,000.00	0.00%	-	0.00%
02190 - DISTRICT-PAID RETIREMENT COS	350,000.00	350,000.00	0.00	242,438.00	242,438.00	0.00%	(107,562.00)	-30.73%
02210 - LIFE INSURANCE	87,881.35	87,881.56	72,743.86	98,874.48	26,130.62	35.92%	10,992.92	12.51%
02221 - MEDICAL INSURANCE	10,071,600.49	9,997,841.70	9,039,378.02	10,647,388.19	1,608,010.17	17.79%	649,546.49	6.50%
02222 - DISABILITY INSURANCE	160,087.49	160,087.49	121,072.77	127,126.41	6,053.64	5.00%	(32,961.08)	-20.59%
02230 - DENTAL INSURANCE	437,642.58	434,910.06	434,554.18	438,851.83	4,297.65	0.99%	3,941.77	0.91%
02236 - EMPLOYEE ASSISTANCE	30,456.00	30,546.00	7,920.00	30,546.00	22,626.00	285.68%	-	0.00%
02237 - FLEX PROGRAM ADM EXPENSE	7,817.00	8,000.00	9,416.00	9,500.00	84.00	0.89%	1,500.00	18.75%
02300 - TUITION REIMBURSEMENT	1,500.00	22,700.00	500.00	23,500.00	23,000.00	4600.00%	800.00	3.52%
02301 - TUITION REIMBSMNT-COUNCIL	2,500.00	7,500.00	2,500.00	7,500.00	5,000.00	200.00%	-	0.00%
02302 - TUITION REIMBURSEMENT-DEC	49,270.09	50,000.00	64,230.15	37,770.00	(26,460.15)	-41.20%	(12,230.00)	-24.46%

## FY23 EXPENDITURES BY OBJECT

## Fund

	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
02350 - MEDICAL FITNESS FOR DUTY	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00%	-	0.00%
02400 - PHYSICAL EXAM REIMBURSE	3,277.21	4,000.00	1,309.94	3,500.00	2,190.06	167.19%	(500.00)	-12.50%
<b>02 - BENEFITS TOTAL</b>	<b>12,483,920.29</b>	<b>12,595,833.23</b>	<b>11,069,288.56</b>	<b>13,250,397.91</b>	<b>1,926,720.15</b>	<b>17.41%</b>	<b>654,564.68</b>	<b>5.20%</b>
03101 - TEACHER SUB-PER DIEM	550,457.57	747,498.53	1,282,375.29	0.00	(1,282,375.29)	-100.00%	(747,498.53)	-100.00%
03102 - TA SUB- PER DIEM	289,153.71	196,263.78	312,654.39	0.00	(312,654.39)	-100.00%	(196,263.78)	-100.00%
03103 - TEACHER SUB-PD	118.95	88,400.00	209,780.98	0.00	(209,780.98)	-100.00%	(88,400.00)	-100.00%
03106 - BEHAVIORAL ASSISTANCE	72,723.82	94,396.00	153,527.50	96,000.00	(57,527.50)	-37.47%	1,604.00	1.70%
03108 - LICENSURE -CITY/EVANSTON	4,222.00	7,650.00	7,644.00	7,750.00	106.00	1.39%	100.00	1.31%
03110 - HOME/HOSPITAL SERVICES	12,272.00	16,000.00	20,961.09	16,000.00	(4,961.09)	-23.67%	-	0.00%
03111 - OUTDOOR EDUCATION SERV.	0.00	0.00	0.00	50,000.00	50,000.00	0.00%	50,000.00	0.00%
03113 - TUTORS SERVICES	144,031.85	603,322.00	518,350.23	15,000.00	(503,350.23)	-97.11%	(588,322.00)	-97.51%
03116 - SPEECH CLINICIAN SERVICES	0.00	0.00	677.60	0.00	(677.60)	-100.00%	-	0.00%
03120 - PROFESS. GROWTH & DEVELOP	83,151.04	26,250.00	59,341.63	43,434.00	(15,907.63)	-26.81%	17,184.00	65.46%
03121 - IN-SERVICE	10,571.20	54,360.00	5,444.60	237,960.00	232,515.40	4270.57%	183,600.00	337.75%
03122 - COOR/SUPR-PROF GROWTH/DEV	28,675.98	23,250.00	17,518.87	32,500.00	14,981.13	85.51%	9,250.00	39.78%
03123 - CONSULTANT SERVICES	796,876.14	668,031.00	1,190,887.65	666,423.00	(524,464.65)	-44.04%	(1,608.00)	-0.24%
03124 - PRINCIPAL PROF GROWTH/DEV	34,237.36	22,500.00	14,303.00	22,500.00	8,197.00	57.31%	-	0.00%
03126 - EX. ASST. PROF. DEV	427.80	250.00	198.45	500.00	301.55	151.95%	250.00	100.00%
03127 - TRAINING/WORKSHOPS	404,515.73	407,003.00	401,095.06	997,771.00	596,675.94	148.76%	590,768.00	145.15%
03128 - ASST/PRIN PROF GROWTH	20,795.22	25,500.00	13,207.37	27,000.00	13,792.63	104.43%	1,500.00	5.88%
03132 - CONSULTANT - MEDICAID	24,491.87	70,000.00	52,445.58	70,000.00	17,554.42	33.47%	-	0.00%
03136 - ACADEMIC INITIATIVES	0.00	70,000.00	59,258.62	50,000.00	(9,258.62)	-15.62%	(20,000.00)	-28.57%
03138 - PARENT SERVICES	3,660.50	17,000.00	9,070.04	23,242.00	14,171.96	156.25%	6,242.00	36.72%
03139 - PRIVATE SCHOOL SERVICES	5,187.65	0.00	5,460.33	0.00	(5,460.33)	-100.00%	-	0.00%
03140 - INSTRUCTIONAL IMPROVEMENT	7,125.00	7,000.00	192.00	0.00	(192.00)	-100.00%	(7,000.00)	-100.00%
03166 - COMPUTER/DATA WIRING	16,296.41	20,000.00	15,375.00	40,000.00	24,625.00	160.16%	20,000.00	100.00%
03172 - ANNUITY MGMT COSTS	3,073.25	4,600.00	2,556.00	4,600.00	2,044.00	79.97%	-	0.00%
03173 - CREDIT CARD FEES	20,787.01	60,000.00	46,731.61	60,000.00	13,268.39	28.39%	-	0.00%
03180 - OTHER CONSULTANTS	3,000.00	8,000.00	4,450.00	0.00	(4,450.00)	-100.00%	(8,000.00)	-100.00%
03181 - SCHOOL TREASURER BOND	16,855.00	16,855.00	16,855.00	17,698.00	843.00	5.00%	843.00	5.00%
03183 - LEGAL SERVICES	547,294.86	250,000.00	496,215.55	350,000.00	(146,215.55)	-29.47%	100,000.00	40.00%
03184 - AUDIT SERVICES	47,700.00	33,096.00	30,193.83	31,418.00	1,224.17	4.05%	(1,678.00)	-5.07%
03185 - STAFF RECOGNITION SERVICE	11,448.27	27,000.00	34,573.76	55,000.00	20,426.24	59.08%	28,000.00	103.70%
03186 - LEGAL-NEGOTIATIONS	52,060.69	50,000.00	50,140.28	50,000.00	(140.28)	-0.28%	-	0.00%
03196 - VIDEO PRODUCTIONS/ECMC	0.00	0.00	0.00	5,000.00	5,000.00	0.00%	5,000.00	0.00%
03197 - PURCH SVCS FOR GRANT PRGR	31,243.75	0.00	5,206.25	0.00	(5,206.25)	-100.00%	-	0.00%
03198 - OTHER PROFESS/TECH SERV.	2,808.79	5,000.00	87,775.71	60,000.00	(27,775.71)	-31.64%	55,000.00	1100.00%
03199 - CRIMINAL INVESTIGATION	9,087.25	20,000.00	31,640.00	30,000.00	(1,640.00)	-5.18%	10,000.00	50.00%
03223 - LAUNDRY SERVICES	515.64	4,000.00	1,705.18	3,000.00	1,294.82	75.93%	(1,000.00)	-25.00%
03228 - R/M-PIANO	10,000.00	10,000.00	10,000.00	10,000.00	-	0.00%	-	0.00%
03229 - R/M-SNAP SYSTEM	7,590.00	11,000.00	11,867.50	11,500.00	(367.50)	-3.10%	500.00	4.55%

## FY23 EXPENDITURES BY OBJECT

Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
03231 - R/M-EQUIPMENT	12,200.55	32,000.00	10,542.00	32,000.00	21,458.00	203.55%	-	0.00%
03232 - R/M-INSTRUCTIONAL EQPT	15,596.00	21,000.00	19,716.21	21,000.00	1,283.79	6.51%	-	0.00%
03233 - R/M-COMPUTER EQUIPMENT	0.00	15,000.00	2,372.09	15,000.00	12,627.91	532.35%	-	0.00%
03236 - R/M-OTHER PRINT/DUPL EQPT	310,234.74	370,000.00	262,196.82	370,000.00	107,803.18	41.12%	-	0.00%
03257 - RENTALS/FACILITIES	272,587.44	286,217.00	280,765.08	300,528.00	19,762.92	7.04%	14,311.00	5.00%
03260 - SOFTWARE MAINT/SUPPORT	561,258.14	960,056.00	1,170,853.53	1,300,000.00	129,146.47	11.03%	339,944.00	35.41%
03279 - MOVING SERVICES	8,000.00	0.00	0.00	0.00	-	0.00%	-	0.00%
03316 - FIELD TRIP ADMISSIONS	0.00	14,825.00	11,585.92	24,825.00	13,239.08	114.27%	10,000.00	67.45%
03325 - TRAVEL-OTHER	0.00	2,500.00	0.00	6,136.00	6,136.00	0.00%	3,636.00	145.44%
03326 - IN-DISTRICT TRAVEL	2,356.20	13,200.00	4,225.90	10,800.00	6,574.10	155.57%	(2,400.00)	-18.18%
03328 - TRAVEL-RECRUITMENT	3,243.00	10,000.00	1,533.00	10,000.00	8,467.00	552.32%	-	0.00%
03401 - TELEPHONE	468,310.83	727,000.00	809,412.77	377,000.00	(432,412.77)	-53.42%	(350,000.00)	-48.14%
03402 - POSTAGE	11,142.96	25,000.00	9,758.63	15,000.00	5,241.37	53.71%	(10,000.00)	-40.00%
03403 - DATA COMMUNICATIONS	209,001.72	287,000.00	271,350.74	287,000.00	15,649.26	5.77%	-	0.00%
03500 - MISC PURCHASED SERVICES	15,192.96	35,375.00	23,204.41	47,204.00	23,999.59	103.43%	11,829.00	33.44%
03501 - ADVERTISING	6,410.98	6,800.00	5,433.36	8,100.00	2,666.64	49.08%	1,300.00	19.12%
03601 - PRINTING SERVICES	2,786.37	10,620.00	1,681.94	13,120.00	11,438.06	680.05%	2,500.00	23.54%
03604 - TESTING SERVICES	4,700.00	30,000.00	0.00	0.00	-	0.00%	(30,000.00)	-100.00%
03605 - GRADUATION SERVICES	8,907.35	10,550.00	6,625.79	10,550.00	3,924.21	59.23%	-	0.00%
03904 - TRANSLATION SERVICES	24,692.32	23,000.00	21,966.48	15,000.00	(6,966.48)	-31.71%	(8,000.00)	-34.78%
03908 - MUSICAL - DONATIONS	0.00	385.00	0.00	385.00	385.00	0.00%	-	0.00%
03920 - AGENCY SERV/OTH TEMP HELP	53,257.00	90,000.00	1,172,284.25	120,000.00	(1,052,284.25)	-89.76%	30,000.00	33.33%
03930 - IN PERSON SUPER-AGENCY	526,555.45	0.00	9,357.77	0.00	(9,357.77)	-100.00%	-	0.00%
03940 - CONTRACTED FOOD SERVICES	4,744.48	26,500.00	11,669.55	28,006.00	16,336.45	139.99%	1,506.00	5.68%
03941 - COMMODITY-FOOD DELIVERY	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00%	-	0.00%
03989 - OTHER COMMUNITY PROVIDERS	0.00	28,769.00	11,179.00	14,400.00	3,221.00	28.81%	(14,369.00)	-49.95%
03998 - OTHER PURCHASED SERVICES	4,004,814.98	3,587,355.00	3,854,366.02	4,876,762.00	1,022,395.98	26.53%	1,289,407.00	35.94%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>9,798,449.78</b>	<b>10,279,877.31</b>	<b>13,151,761.21</b>	<b>10,989,612.00</b>	<b>-3,548,383.67</b>	<b>-26.98%</b>	<b>709,734.69</b>	<b>6.90%</b>
04101 - INSTR AIDS & SUPPLIES	583,540.90	758,242.00	611,628.44	832,446.00	220,817.56	36.10%	74,204.00	9.79%
04102 - BLOODBORNE PATHOG. SUPPL	0.00	1,000.00	649.00	1,000.00	351.00	54.08%	-	0.00%
04103 - NEW TEACH ORIENT SUPPLIES	870.00	1,500.00	900.00	1,000.00	100.00	11.11%	(500.00)	-33.33%
04104 - SOCIAL STUDIES SUPPLIES	0.00	3,000.00	2,500.00	10,000.00	7,500.00	300.00%	7,000.00	233.33%
04105 - INSTR AIDS & SUPP/SCIENCE	48,253.68	105,000.00	132,438.40	107,250.00	(25,188.40)	-19.02%	2,250.00	2.14%
04106 - MATH INSTRUCTIONAL MATERIALS	88,100.00	88,100.00	40,796.77	52,860.00	12,063.23	29.57%	(35,240.00)	-40.00%
04107 - REMOTE LEARNING INST. MATERIALS	249,196.64	0.00	0.00	0.00	-	0.00%	-	0.00%
04108 - ARTS SUPPLIES	33,916.95	44,933.00	40,708.36	43,210.00	2,501.64	6.15%	(1,723.00)	-3.83%
04111 - INSTRUCTIONAL SUPPLIES/STUDENT	0.00	275,720.00	267,974.93	233,555.00	(34,419.93)	-12.84%	(42,165.00)	-15.29%
04112 - INSTR AIDS & SUPPLIES - BLOCK GRA	289,568.44	413,198.15	323,932.57	403,847.55	79,914.98	24.67%	(9,350.60)	-2.26%
04116 - PROGRAM SUPP-DAY CARE	7,452.22	17,200.00	13,114.07	18,700.00	5,585.93	42.59%	1,500.00	8.72%
04119 - INST AIDS/SUPP-SPEC ED	2,728.03	6,500.00	5,431.86	9,434.00	4,002.14	73.68%	2,934.00	45.14%
04120 - LIBRARY SUPPLIES	38,171.75	41,581.78	40,602.92	67,766.31	27,163.39	66.90%	26,184.53	62.97%

## FY23 EXPENDITURES BY OBJECT

Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
04121 - AUDIO VISUAL SUPPLIES	1,693.48	5,000.00	4,017.15	5,000.00	982.85	24.47%	-	0.00%
04123 - COMPUTER SUPPLIES/SOFTWAR	37,500.00	33,000.00	32,844.27	0.00	(32,844.27)	-100.00%	(33,000.00)	-100.00%
04124 - REPAIR SUPPLIES-COMPUTER	109,611.20	75,000.00	74,570.13	75,000.00	429.87	0.58%	-	0.00%
04126 - CURRICULUM SUPPLIES	56,614.63	307,974.00	250,786.21	20,000.00	(230,786.21)	-92.03%	(287,974.00)	-93.51%
04127 - TEST & TEST SUPP - SP ED	41.00	1,000.00	732.21	600.00	(132.21)	-18.06%	(400.00)	-40.00%
04128 - TEST & TESTING SUPPLIES	95,725.00	115,500.00	110,409.00	115,000.00	4,591.00	4.16%	(500.00)	-0.43%
04131 - OFFICE SUPPLIES	21,041.40	26,350.00	28,526.78	30,970.00	2,443.22	8.56%	4,620.00	17.53%
04137 - MISC PROGRAM SUPPLIES	0.00	7,232.00	1,666.91	2,500.00	833.09	49.98%	(4,732.00)	-65.43%
04138 - ASSISTIVE TECH SUPPLIES	3,919.70	5,000.00	5,809.47	5,000.00	(809.47)	-13.93%	-	0.00%
04141 - FOOD	492,986.09	1,082,235.00	1,101,698.42	1,270,396.00	168,697.58	15.31%	188,161.00	17.39%
04142 - NON-FOOD SUPPLIES	71,413.82	79,215.00	110,025.20	85,633.00	(24,392.20)	-22.17%	6,418.00	8.10%
04146 - NEGOTIATIONS EXPENSE	0.00	3,500.00	0.00	1,500.00	1,500.00	0.00%	(2,000.00)	-57.14%
04147 - FOUNDATION-SUPPLIES	0.00	1,659.00	0.00	1,659.00	1,659.00	0.00%	-	0.00%
04149 - UNIFORMS	4,494.00	12,000.00	3,919.80	42,000.00	38,080.20	971.48%	30,000.00	250.00%
04153 - COPIER SUPPLIES/PAPER	9,892.75	10,000.00	9,048.60	15,000.00	5,951.40	65.77%	5,000.00	50.00%
04166 - COMPUTER SUPPLIES	149,975.45	718,192.00	684,675.29	276,627.00	(408,048.29)	-59.60%	(441,565.00)	-61.48%
04195 - MEETING EXPENSE	9,758.63	18,250.00	49,099.46	24,550.00	(24,549.46)	-50.00%	6,300.00	34.52%
04199 - MISC GENERAL SUPPLIES	99,078.85	1,308,930.00	185,501.13	437,826.00	252,324.87	136.02%	(871,104.00)	-66.55%
04200 - FURNITURE	10,855.20	30,000.00	18,743.04	30,000.00	11,256.96	60.06%	-	0.00%
04201 - TEXTBOOKS	249,129.55	501,746.00	478,173.68	602,498.00	124,324.32	26.00%	100,752.00	20.08%
04305 - PROFESSIONAL BOOKS/MATLS	18,650.64	16,900.00	10,021.41	3,099.60	(6,921.81)	-69.07%	(13,800.40)	-81.66%
04401 - PERIODICALS	0.00	500.00	500.00	500.00	-	0.00%	-	0.00%
04500 - SUPPLIES FOR GRANT PRGRMS	22,077.46	41,721.00	70,406.99	193,046.00	122,639.01	174.19%	151,325.00	362.71%
04700 - COMPUTER SOFTWARE	319,883.05	290,800.00	308,999.26	432,000.00	123,000.74	39.81%	141,200.00	48.56%
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>3,126,140.51</b>	<b>6,447,678.93</b>	<b>5,020,851.73</b>	<b>5,451,473.46</b>	<b>180,876.73</b>	<b>3.60%</b>	<b>(996,205.47)</b>	<b>-15.45%</b>
05501 - ADMIN. EQUIPMENT	5,466.13	9,000.00	2,199.12	4,000.00	1,800.88	81.89%	(5,000.00)	-55.56%
05505 - INSTRUCTIONAL EQPT	110,626.12	491,625.00	383,565.43	486,500.00	102,934.57	26.84%	(5,125.00)	-1.04%
05506 - INSTR. COMPUTER EQUIPMENT	0.00	0.00	1,075.00	0.00	(1,075.00)	-100.00%	-	0.00%
05524 - FURNITURE	1,808.86	10,000.00	17,396.38	10,000.00	(7,396.38)	-42.52%	-	0.00%
05525 - ASSISTIVE TECH EQUIP	0.00	1,500.00	0.00	0.00	-	0.00%	(1,500.00)	-100.00%
05589 - HEALTH & SAFETY EQUIPMENT	6,534.49	2,000.00	0.00	2,000.00	2,000.00	0.00%	-	0.00%
05590 - OTHER EQUIPMENT	42,142.40	88,000.00	146,576.35	147,200.00	623.65	0.43%	59,200.00	67.27%
<b>05 - CAPITAL OUTLAY TOTAL</b>	<b>166,578.00</b>	<b>602,125.00</b>	<b>550,812.28</b>	<b>649,700.00</b>	<b>-41,312.28</b>	<b>-7.50%</b>	<b>47,575.00</b>	<b>7.90%</b>
06400 - DUES & FEES	46,937.45	88,565.00	57,305.36	68,320.00	11,014.64	19.22%	(20,245.00)	-22.86%
06701 - TUITION/OTHER DISTRICTS	39,897.00	0.00	0.00	0.00	-	0.00%	-	0.00%
06703 - NSSED	329,520.11	340,535.00	343,576.04	381,369.00	37,792.96	11.00%	40,834.00	11.99%
06704 - NSSEO	68,960.96	76,545.00	79,331.77	88,059.00	8,727.23	11.00%	11,514.00	15.04%
06900 - MISCELLANEOUS OBJECTS	18,339.89	72,090.00	38,797.74	71,650.00	32,852.26	84.68%	(440.00)	-0.61%
06915 - PARK SCHOOL COST SHARE	1,372,579.00	1,128,589.00	1,128,589.00	1,170,786.00	42,197.00	3.74%	42,197.00	3.74%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>1,876,234.41</b>	<b>1,706,324.00</b>	<b>1,647,599.91</b>	<b>1,780,184.00</b>	<b>225,182.09</b>	<b>13.67%</b>	<b>73,860.00</b>	<b>4.33%</b>

## FY23 EXPENDITURES BY OBJECT

Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
08100 - TERMINATION BEN-SICK DAYS	88,043.50	89,804.00	54,491.02	55,853.30	1,362.28	2.50%	(33,950.70)	-37.81%
08200 - TERMINATION BEN-VAC DAYS	117,157.51	119,501.00	103,881.87	106,478.92	2,597.05	2.50%	(13,022.08)	-10.90%
<b>08 - TERMINATION BENEFITS TOTAL</b>	<b>205,201.01</b>	<b>209,305.00</b>	<b>158,372.89</b>	<b>162,332.22</b>	<b>3,959.33</b>	<b>2.50%</b>	<b>(46,972.78)</b>	<b>-22.44%</b>
<b>10 EDUCATION FUND TOTAL</b>	<b>116,989,548.58</b>	<b>128,162,318.81</b>	<b>124,392,027.81</b>	<b>131,849,566.58</b>	<b>4,154,496.51</b>	<b>3.34%</b>	<b>3,687,247.77</b>	<b>2.88%</b>
<b>20 BUILDING FUND</b>								
01030 - DIRECTORS	19,500.00	19,890.00	20,270.71	87,719.00	67,448.29	332.74%	67,829.00	341.02%
01040 - COORDINATORS/SUPERVISORS	48,189.41	176,558.37	180,863.99	222,271.42	41,407.43	22.89%	45,713.05	25.89%
01070 - ADMIN. SUPPORT	68,282.59	131,889.09	138,016.47	137,422.80	(593.67)	-0.43%	5,533.71	4.20%
01220 - OVERTIME	1,515.98	5,500.00	3,024.58	5,500.00	2,475.42	81.84%	-	0.00%
01504 - SUSTAINABILITY COORDINATOR	0.00	0.00	5,547.76	68,063.00	62,515.24	1126.86%	68,063.00	0.00%
01505 - ENERGY MANAGER	14,660.00	19,200.00	1,980.00	19,200.00	17,220.00	869.70%	-	0.00%
01510 - CUSTODIAN	2,489,479.26	2,561,734.85	2,550,406.43	2,659,530.07	109,123.64	4.28%	97,795.22	3.82%
01520 - CUSTODIAL OVERTIME	165,938.92	225,000.00	633,782.27	250,000.00	(383,782.27)	-60.55%	25,000.00	11.11%
01526 - CUST/MAIN CALL BACK	0.00	0.00	26,465.81	25,000.00	(1,465.81)	-5.54%	25,000.00	0.00%
01535 - TEMP. CUSTODIAL FILL-IN	251,668.17	203,000.00	355,686.88	205,000.00	(150,686.88)	-42.37%	2,000.00	0.99%
01540 - CUSTODIAL OT-RENTALS	12,510.12	55,000.00	11,581.01	12,000.00	418.99	3.62%	(43,000.00)	-78.18%
01560 - MAINTENANCE	365,922.11	607,291.48	451,064.07	628,030.31	176,966.24	39.23%	20,738.83	3.41%
01570 - MAINTENANCE OVERTIME	47,613.18	50,000.00	85,224.99	75,000.00	(10,224.99)	-12.00%	25,000.00	50.00%
01610 - TEMPORARY HELP	9,475.00	10,000.00	3,125.00	5,000.00	1,875.00	60.00%	(5,000.00)	-50.00%
01620 - SUMMER HELP	96,758.33	120,000.00	157,976.93	150,000.00	(7,976.93)	-5.05%	30,000.00	25.00%
<b>01 - SALARIES TOTAL</b>	<b>3,591,513.07</b>	<b>4,185,063.79</b>	<b>4,625,016.90</b>	<b>4,549,736.60</b>	<b>(75,280.30)</b>	<b>-1.63%</b>	<b>364,672.81</b>	<b>8.71%</b>
02111 - TEACH RETIRE-HEALTH	421.20	421.00	318.22	450.00	131.78	41.41%	29.00	6.89%
02112 - TRS CONTRIBUTION	113.04	113.00	117.51	150.00	32.49	27.65%	37.00	32.74%
02210 - LIFE INSURANCE	4,324.29	4,324.29	3,054.68	4,523.19	1,468.51	48.07%	198.90	4.60%
02221 - MEDICAL INSURANCE	332,117.74	432,850.01	344,848.23	375,130.39	30,282.16	8.78%	(57,719.62)	-13.33%
02222 - DISABILITY INSURANCE	6,116.88	5,717.44	4,324.05	4,540.25	216.20	5.00%	(1,177.19)	-20.59%
02230 - DENTAL INSURANCE	15,228.99	17,035.45	13,380.86	13,215.06	(165.80)	-1.24%	(3,820.39)	-22.43%
<b>02 - BENEFITS TOTAL</b>	<b>358,322.14</b>	<b>460,461.19</b>	<b>366,043.55</b>	<b>398,008.89</b>	<b>31,965.34</b>	<b>8.73%</b>	<b>(62,452.30)</b>	<b>-13.56%</b>
03123 - CONSULTANT SERVICES	113,048.50	37,462.00	0.00	0.00	-		(37,462.00)	-100.00%
03127 - TRAINING/WORKSHOPS	1,499.40	1,500.00	2,305.45	1,500.00	(805.45)	-34.94%	-	0.00%
03152 - ARCH. & ENGR. SERVICES	131,291.70	165,000.00	495,818.61	5,000.00	(490,818.61)	-98.99%	(160,000.00)	-96.97%
03153 - CUST/MAINT MGMT SERVICES	0.00	38,000.00	0.00	0.00	-	0.00%	(38,000.00)	-100.00%
03157 - ENERGY MGR SOFTWARE	2,054.00	1,755.00	0.00	1,755.00	1,755.00	0.00%	-	0.00%
03158 - ENERGY MGR PROF DEVELOP	0.00	0.00	0.00	1,500.00	1,500.00	0.00%	1,500.00	0.00%
03185 - STAFF RECOGNITION SERVICE	419.90	500.00	749.33	500.00	(249.33)	-33.27%	-	0.00%
03221 - RUBBISH REMOVAL	216,077.97	219,078.00	244,845.61	250,000.00	5,154.39	2.11%	30,922.00	14.11%
03222 - PEST CONTROL SERVICES	12,962.91	13,000.00	18,328.02	15,000.00	(3,328.02)	-18.16%	2,000.00	15.38%
03224 - LAUNDRY/RENTAL-UNIFORM	6,659.66	10,000.00	38,605.68	30,000.00	(8,605.68)	-22.29%	20,000.00	200.00%
03225 - CLEAN/REPAIR-FLOOR COVER	24,999.51	20,000.00	28,481.57	30,000.00	1,518.43	5.33%	10,000.00	50.00%
03235 - R/M-COPIERS	3,814.49	8,200.00	0.00	8,200.00	8,200.00	0.00%	-	0.00%

## FY23 EXPENDITURES BY OBJECT

Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
03237 - R/M-HEATING EQUIPMENT	158,531.00	75,000.00	118,041.69	115,000.00	(3,041.69)	-2.58%	40,000.00	53.33%
03238 - R/M-PLUMBING EQUIPMENT	91,355.41	50,000.00	83,364.74	50,000.00	(33,364.74)	-40.02%	-	0.00%
03239 - R/M-ELECTRICAL EQUIPMENT	122,998.78	60,000.00	59,260.80	60,000.00	739.20	1.25%	-	0.00%
03241 - R/M-ROOFS & SHEET METAL	-380.64	1,500.00	22,431.97	1,500.00	(20,931.97)	-93.31%	-	0.00%
03242 - R/M-PAINTING SERVICES	84,999.13	45,000.00	44,560.80	45,000.00	439.20	0.99%	-	0.00%
03243 - R/M-CARPENTRY SERVICES	59,999.34	40,000.00	26,109.00	40,000.00	13,891.00	53.20%	-	0.00%
03244 - R/M-GLAZING SERVICES	6,860.79	6,000.00	10,355.20	6,000.00	(4,355.20)	-42.06%	-	0.00%
03245 - R/M-MASONRY-PLASTER	29,999.59	15,000.00	4,192.00	10,000.00	5,808.00	138.55%	(5,000.00)	-33.33%
03246 - OTHER BLDG MAINTENANCE	9,999.11	5,000.00	1,610.00	5,000.00	3,390.00	210.56%	-	0.00%
03247 - R/M-LAWN/SHRUBBERY	17,472.50	10,000.00	14,657.50	15,000.00	342.50	2.34%	5,000.00	50.00%
03248 - R/M-WALKS & DRIVES	38,624.00	20,000.00	10,155.00	60,000.00	49,845.00	490.84%	40,000.00	200.00%
03249 - R/M-FENCES	9,861.00	6,000.00	2,117.00	6,000.00	3,883.00	183.42%	-	0.00%
03250 - R/M-VEHICLES	23,230.76	20,000.00	51,146.16	55,000.00	3,853.84	7.53%	35,000.00	175.00%
03252 - A/M - PLAYGROUNDS	53,745.71	25,000.00	24,209.42	25,000.00	790.58	3.27%	-	0.00%
03261 - R/M-EXTERIOR	19,999.80	10,000.00	2,550.00	5,000.00	2,450.00	96.08%	(5,000.00)	-50.00%
03262 - R/M-MECHANICAL	2,496.44	2,500.00	0.00	2,500.00	2,500.00	0.00%	-	0.00%
03263 - R/M-INTERIOR MAINT.	19,999.84	10,000.00	7,765.85	65,000.00	57,234.15	737.00%	55,000.00	550.00%
03264 - R/M-GROUNDS MAINT.	29,998.00	25,000.00	9,165.05	25,000.00	15,834.95	172.78%	-	0.00%
03265 - R/M-FIRE ALARMS	93,733.91	70,000.00	68,869.63	70,000.00	1,130.37	1.64%	-	0.00%
03267 - LANDSCAPING SERVICES	102,999.72	103,000.00	82,967.56	120,600.00	37,632.44	45.36%	17,600.00	17.09%
03270 - R/M-ELEVATORS	42,270.25	38,000.00	38,595.27	38,000.00	(595.27)	-1.54%	-	0.00%
03271 - MAINTENANCE AGREEMENT	65,499.16	65,500.00	53,674.44	65,000.00	11,325.56	21.10%	(500.00)	-0.76%
03272 - PERMITS FEES - PARKING	32,020.00	32,020.00	31,988.00	32,000.00	12.00	0.04%	(20.00)	-0.06%
03275 - FALSE ALARMS	3,319.26	5,000.00	710.00	5,000.00	4,290.00	604.23%	-	0.00%
03401 - TELEPHONE	193,046.61	25,000.00	22,725.92	25,000.00	2,274.08	10.01%	-	0.00%
03700 - WATER	35,222.39	99,874.95	82,986.63	90,128.55	7,141.92	8.61%	(9,746.40)	-9.76%
03998 - OTHER PURCHASED SERVICES	73,537.24	25,000.00	263,594.87	25,000.00	(238,594.87)	-90.52%	-	0.00%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>1,934,267.14</b>	<b>1,403,889.95</b>	<b>1,966,938.77</b>	<b>1,405,183.55</b>	<b>(561,755.22)</b>	<b>-28.56%</b>	<b>1,293.60</b>	<b>0.09%</b>
04117 - P.E. MAINTENANCE SUPPLIES	500.00	500.00	437.87	500.00	62.13	14.19%	-	0.00%
04131 - OFFICE SUPPLIES	500.00	500.00	341.40	500.00	158.60	46.46%	-	0.00%
04171 - CUSTODIAL SUPPLIES	161,242.70	100,000.00	150,809.61	165,000.00	14,190.39	9.41%	65,000.00	65.00%
04172 - ELECTRICAL SUPPLIES	48,382.22	50,000.00	59,001.09	52,500.00	(6,501.09)	-11.02%	2,500.00	5.00%
04175 - VEHICLE SUPPLIES	120.42	1,000.00	1,123.42	1,000.00	(123.42)	-10.99%	-	0.00%
04179 - HEATING EQPT SUPPLIES	25,617.54	30,000.00	33,369.03	32,000.00	(1,369.03)	-4.10%	2,000.00	6.67%
04180 - SALT	15,746.30	20,000.00	26,381.00	30,000.00	3,619.00	13.72%	10,000.00	50.00%
04181 - PLUMBING EQPT SUPPLIES	18,481.30	20,000.00	54,635.03	21,000.00	(33,635.03)	-61.56%	1,000.00	5.00%
04184 - PAINT SUPPLIES	4,999.44	5,000.00	4,112.53	5,250.00	1,137.47	27.66%	250.00	5.00%
04185 - CARPENTRY SUPPLIES	28,670.50	30,000.00	38,234.34	31,500.00	(6,734.34)	-17.61%	1,500.00	5.00%
04186 - GLAZING SUPPLIES	499.64	500.00	1,979.97	500.00	(1,479.97)	-74.75%	-	0.00%
04188 - FLOOR COVERING SUPPLIES	2,499.41	2,500.00	7,979.07	2,500.00	(5,479.07)	-68.67%	-	0.00%
04189 - LAWN SUPPLIES	4,627.19	5,000.00	265.97	5,000.00	4,734.03	1779.91%	-	0.00%

## FY23 EXPENDITURES BY OBJECT

Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
04194 - MOVE/RENOVATION SUPPLIES	499.66	500.00	0.00	500.00	500.00	0.00%	-	0.00%
04199 - MISC GENERAL SUPPLIES	785,651.88	182,054.00	535,301.50	3,500.00	(531,801.50)	-99.35%	(178,554.00)	-98.08%
04200 - FURNITURE	0.00	452,142.00	507,707.50	0.00	(507,707.50)	-100.00%	(452,142.00)	-100.00%
04640 - GAS/VEHICLE	4,216.69	10,000.00	20,148.64	15,000.00	(5,148.64)	-25.55%	5,000.00	50.00%
04650 - GAS HEAT	264,123.84	274,325.10	335,381.78	364,647.69	29,265.91	8.73%	90,322.59	32.93%
04660 - ELECTRICITY	548,234.30	837,390.75	721,303.91	775,216.50	53,912.59	7.47%	(62,174.25)	-7.42%
04665 - UTILITY TAX REIMBURSEMENT	32,635.53	50,000.00	37,078.21	40,000.00	2,921.79	7.88%	(10,000.00)	-20.00%
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>1,947,248.56</b>	<b>2,071,411.85</b>	<b>2,535,591.87</b>	<b>1,546,114.19</b>	<b>(989,477.68)</b>	<b>-39.02%</b>	<b>(525,297.66)</b>	<b>-25.36%</b>
05302 - BUILDING ALTERATIONS	720,456.13	1,037,000.00	90,133.96	1,025,000.00	934,866.04	1037.20%	(12,000.00)	-1.16%
05304 - PLAYGROUNDS	14,239.00	0.00	0.00	0.00	-	0.00%	-	0.00%
05306 - AIR CONDITIONERS	2,965.61	5,000.00	3,016.00	5,000.00	1,984.00	65.78%	-	0.00%
05311 - SITE IMPROVE-OTHER	18,848.00	40,000.00	15,000.00	0.00	(15,000.00)	-100.00%	(40,000.00)	-100.00%
05402 - SITE IMPROVE/WALKS-DRIVES	0.00	0.00	11,220.00	0.00	(11,220.00)	-100.00%	-	0.00%
05501 - ADMIN. EQUIPMENT	0.00	0.00	0.00	195,000.00	195,000.00	0.00%	195,000.00	0.00%
05505 - INSTRUCTIONAL EQPT	0.00	0.00	3,270.59	0.00	(3,270.59)	-100.00%	-	0.00%
05536 - MAINTENANCE EQUIPMENT	46,448.91	50,000.00	38,024.59	50,000.00	11,975.41	31.49%	-	0.00%
05590 - OTHER EQUIPMENT	0.00	0.00	145,289.84	0.00	(145,289.84)	-100.00%	-	0.00%
<b>05 - CAPITAL OUTLAY TOTAL</b>	<b>802,957.65</b>	<b>1,132,000.00</b>	<b>305,954.98</b>	<b>1,275,000.00</b>	<b>969,045.02</b>	<b>316.73%</b>	<b>143,000.00</b>	<b>12.63%</b>
06400 - DUES & FEES	0.00	350.00	0.00	350.00	350.00	0.00%	-	0.00%
06420 - VEHICLE LICENSE	0.00	500.00	0.00	500.00	500.00	0.00%	-	0.00%
06600 - TRANSFERS	0.00	0.00	1,202,103.66	0.00	(1,202,103.66)	0.00%	-	0.00%
06915 - PARK SCHOOL COST SHARE	93,002.00	162,512.00	162,512.00	181,833.00	19,321.00	11.89%	19,321.00	11.89%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>93,002.00</b>	<b>163,362.00</b>	<b>1,364,615.66</b>	<b>182,683.00</b>	<b>(1,181,932.66)</b>	<b>-86.61%</b>	<b>19,321.00</b>	<b>11.83%</b>
<b>20 BUILDING FUND TOTAL</b>	<b>8,727,310.56</b>	<b>9,416,188.78</b>	<b>11,164,161.73</b>	<b>9,356,726.23</b>	<b>(1,807,435.50)</b>	<b>-16.19%</b>	<b>(59,462.55)</b>	<b>-0.63%</b>
<b>28 SPECIAL EDUCATION FUND</b>								
06702 - TUITION/BOARD-PRIVATE SCHOOLS	2,521,872.93	2,794,756.00	2,168,012.05	2,406,493.38	238,481.33	11.00%	(388,262.62)	-13.89%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>2,521,872.93</b>	<b>2,794,756.00</b>	<b>2,168,012.05</b>	<b>2,406,493.38</b>	<b>238,481.33</b>	<b>11.00%</b>	<b>(388,262.62)</b>	<b>-13.89%</b>
<b>28 SPECIAL EDUCATION FUND TOTAL</b>	<b>2,521,872.93</b>	<b>2,794,756.00</b>	<b>2,168,012.05</b>	<b>2,406,493.38</b>	<b>238,481.33</b>	<b>11.00%</b>	<b>(388,262.62)</b>	<b>-13.89%</b>
<b>30 DEBT SERVICE FUND</b>								
03193 - SERVICE CHARGES	4,533.00	12,000.00	7,780.50	10,000.00	2,219.50	28.53%	(2,000.00)	-16.67%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>4,533.00</b>	<b>12,000.00</b>	<b>7,780.50</b>	<b>10,000.00</b>	<b>2,219.50</b>	<b>28.53%</b>	<b>(2,000.00)</b>	<b>-16.67%</b>
06100 - PAYMENT ON PRINCIPAL	3,570,000.00	3,890,000.00	3,890,000.00	4,005,000.00	115,000.00	2.96%	115,000.00	2.96%
06200 - INTEREST ON DEBT SERVICE	2,076,475.00	1,928,801.00	1,910,508.34	3,924,050.00	2,013,541.66	105.39%	1,995,249.00	103.45%
06201 - ISSUANCE COSTS	0.00	0.00	0.00	0.00	-	0.00%	-	0.00%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>5,646,475.00</b>	<b>5,818,801.00</b>	<b>5,800,508.34</b>	<b>7,929,050.00</b>	<b>2,128,541.66</b>	<b>36.70%</b>	<b>2,110,249.00</b>	<b>36.27%</b>
<b>30 DEBT SERVICE FUND TOTAL</b>	<b>5,651,008.00</b>	<b>5,830,801.00</b>	<b>5,808,288.84</b>	<b>7,939,050.00</b>	<b>2,130,761.16</b>	<b>36.68%</b>	<b>2,108,249.00</b>	<b>36.16%</b>
<b>40 TRANSPORTATION FUND</b>								
01040 - COORDINATORS/SUPERVISORS	74,619.66	95,660.06	94,990.96	180,566.16	85,575.20	90.09%	84,906.10	88.76%
01070 - ADMIN. SUPPORT	51,122.46	54,941.70	34,496.11	85,466.20	50,970.09	147.76%	30,524.50	55.56%
01219 - CAR ALLOWANCE	535.00	535.00	535.00	535.00	-	0.00%	-	0.00%

## FY23 EXPENDITURES BY OBJECT

Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
01220 - OVERTIME	461.77	2,000.00	296.23	1,000.00	703.77	237.58%	(1,000.00)	-50.00%
01410 - AIDES	26,216.23	48,142.00	21,638.44	25,000.00	3,361.56	15.54%	(23,142.00)	-48.07%
01420 - SP ED AIDES	105,673.44	352,700.00	189,318.51	203,200.00	13,881.49	7.33%	(149,500.00)	-42.39%
01610 - TEMPORARY HELP	12,000.00	2,500.00	0.00	2,500.00	2,500.00	0.00%	-	0.00%
<b>01 - SALARIES TOTAL</b>	<b>270,628.56</b>	<b>556,478.76</b>	<b>341,275.25</b>	<b>498,267.36</b>	<b>156,992.11</b>	<b>46.00%</b>	<b>(58,211.40)</b>	<b>-10.46%</b>
02221 - MEDICAL INSURANCE	22,318.81	22,666.13	23,530.25	26,607.94	3,077.69	13.08%	3,941.81	17.39%
02230 - DENTAL INSURANCE	1,225.92	1,233.75	1,189.77	1,189.77	-	0.00%	(43.98)	-3.56%
<b>02 - BENEFITS TOTAL</b>	<b>23,544.73</b>	<b>23,899.88</b>	<b>24,720.02</b>	<b>27,797.71</b>	<b>3,077.69</b>	<b>12.45%</b>	<b>3,897.83</b>	<b>16.31%</b>
03127 - TRAINING/WORKSHOPS	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%	-	0.00%
03310 - PUPIL TRANS/TAXI	360,359.97	998,715.76	1,978,903.32	2,003,052.76	24,149.44	1.22%	1,004,337.00	100.56%
03311 - PUPIL TRANS/REGULAR	1,908,043.38	1,868,729.51	2,589,638.75	2,299,648.28	(289,990.47)	-11.20%	430,918.77	23.06%
03312 - PUPIL TRANS/SPECIAL ED	833,347.92	875,070.16	411,751.21	606,589.75	194,838.54	47.32%	(268,480.41)	-30.68%
03313 - PUPIL TRANS/BILINGUAL	384,369.93	383,433.97	344,832.70	396,557.00	51,724.30	15.00%	13,123.03	3.42%
03318 - PUPIL TRANS/FIELD TRIPS	0.00	36,272.52	5,849.57	26,272.52	20,422.95	349.14%	(10,000.00)	-27.57%
03319 - PUPIL TRANS/OTHER	0.00	17,484.19	17,174.86	19,750.00	2,575.14	14.99%	2,265.81	12.96%
03998 - OTHER PURCHASED SERVICES	40,246.80	40,350.00	36,605.00	313,580.00	276,975.00	756.66%	273,230.00	677.15%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>3,526,368.00</b>	<b>4,221,056.11</b>	<b>5,384,755.41</b>	<b>5,666,450.31</b>	<b>281,694.90</b>	<b>5.23%</b>	<b>1,445,394.20</b>	<b>34.24%</b>
04131 - OFFICE SUPPLIES	0.00	500.00	0.00	500.00	500.00	0.00%	-	0.00%
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
06915 - PARK SCHOOL COST SHARE	-70,466.00	130,544.00	130,544.00	144,062.00	13,518.00	10.36%	13,518.00	10.36%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>-70,466.00</b>	<b>130,544.00</b>	<b>130,544.00</b>	<b>144,062.00</b>	<b>13,518.00</b>	<b>10.36%</b>	<b>13,518.00</b>	<b>10.36%</b>
<b>40 TRANSPORTATION FUND TOTAL</b>	<b>3,750,075.29</b>	<b>4,932,478.75</b>	<b>5,881,294.68</b>	<b>6,337,077.38</b>	<b>455,782.70</b>	<b>7.75%</b>	<b>1,404,598.63</b>	<b>28.48%</b>
<b>50 IMRF FUND</b>								
02120 - IMRF	1,573,096.72	1,765,663.24	1,693,361.58	1,763,677.54	70,315.96	4.15%	(1,985.70)	-0.11%
02130 - FICA-6.2%	1,247,941.30	1,316,125.64	1,438,640.32	1,532,152.14	93,511.82	6.50%	216,026.50	16.41%
02140 - MEDICARE-1.45%	1,351,672.32	1,333,480.63	1,427,771.20	1,502,477.44	74,706.24	5.23%	168,996.81	12.67%
<b>02 - BENEFITS TOTAL</b>	<b>4,172,710.34</b>	<b>4,415,269.51</b>	<b>4,559,773.10</b>	<b>4,798,307.12</b>	<b>238,534.02</b>	<b>5.23%</b>	<b>383,037.61</b>	<b>8.68%</b>
<b>50 IMRF FUND TOTAL</b>	<b>4,172,710.34</b>	<b>4,415,269.51</b>	<b>4,559,773.10</b>	<b>4,798,307.12</b>	<b>238,534.02</b>	<b>5.23%</b>	<b>383,037.61</b>	<b>8.68%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ</b>								
01040 - COORDINATORS/SUPERVISORS	55,689.64	0.00	0.00	0.00	-	0.00%	-	0.00%
01520 - CUSTODIAL OVERTIME	3,227.17	0.00	0.00	0.00	-	0.00%	-	0.00%
<b>01 - SALARIES TOTAL</b>	<b>58,916.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
02221 - MEDICAL INSURANCE	8,435.33	0.00	0.00	0.00	-	0.00%	-	0.00%
02230 - DENTAL INSURANCE	586.77	0.00	0.00	0.00	-	0.00%	-	0.00%
<b>02 - BENEFITS TOTAL</b>	<b>9,022.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
03152 - ARCH. & ENGR. SERVICES	-01	0.00	0.00	3,250,000.00	3,250,000.00	100.00%	3,250,000.00	0.00%
03998 - OTHER PURCHASED SERVICES	0.00	0.00	0.00	262,700.00	262,700.00	100.00%	262,700.00	0.00%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>-01</b>	<b>0.00</b>	<b>0.00</b>	<b>3,512,700.00</b>	<b>3,512,700.00</b>	<b>100.00%</b>	<b>3,512,700.00</b>	<b>0.00%</b>
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>

## FY23 EXPENDITURES BY OBJECT

Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
05302 - BUILDING ALTERATIONS	1,115,768.00	0.00	0.00	7,899,001.00	7,899,001.00	100.00%	7,899,001.00	0.00%
05305 - SITE IMPROVE-MECHANICAL	39,360.00	0.00	0.00	0.00	-	0.00%	-	0.00%
05513 - NEW LOCKERS	0.00	0.00	0.00	750,000.00	750,000.00	100.00%	750,000.00	0.00%
05524 - FURNITURE	0.00	0.00	0.00	1,550,000.00	1,550,000.00	100.00%	1,550,000.00	0.00%
05589 - HEALTH & SAFETY EQUIPMENT	0.00	0.00	0.00	5,000,000.00	5,000,000.00	100.00%	5,000,000.00	0.00%
<b>05 - CAPITAL OUTLAY TOTAL</b>	<b>1,155,128.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,199,001.00</b>	<b>15,199,001.00</b>	<b>100.00%</b>	<b>15,199,001.00</b>	<b>0.00%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD TOTAL</b>	<b>1,223,066.90</b>	<b>0.00</b>	<b>0.00</b>	<b>18,711,701.00</b>	<b>18,711,701.00</b>	<b>100.00%</b>	<b>18,711,701.00</b>	<b>0.00%</b>
<b>65 TECHNOLOGY PROJECT</b>								
04166 - COMPUTER SUPPLIES	0.00	0.00	0.00	0.00	-	0.00%	-	0.00%
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
<b>65 TECHNOLOGY PROJECTS FUND TOT</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
<b>70 WORKING CASH FUND</b>								
06600 - TRANSFERS	0.00	0.00	0.00	0.00	-	0.00%	-	0.00%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
<b>70 WORKING CASH FUND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
<b>80 TORT FUND</b>								
01040 - COORDINATORS/SUPERVISORS	0.00	0.00	0.00	196,000.00	196,000.00	100.00%	196,000.00	0.00%
01199 - SCHOOL CONCIERGE	0.00	0.00	0.00	480,000.00	480,000.00	100.00%	480,000.00	0.00%
01423 - SAFETY AND SECURITY ASSTS.	0.00	5,000.00	0.00	0.00	-	100.00%	(5,000.00)	-100.00%
<b>01 - SALARIES TOTAL</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>676,000.00</b>	<b>676,000.00</b>	<b>100.00%</b>	<b>671,000.00</b>	<b>13420.00%</b>
02221 - MEDICAL INSURANCE	0.00	0.00	0.00	80,000.00	80,000.00	100.00%	80,000.00	0.00%
02230 - DENTAL INSURANCE	0.00	0.00	0.00	10,000.00	10,000.00	100.00%	10,000.00	0.00%
<b>02 - BENEFITS TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>100.00%</b>	<b>90,000.00</b>	<b>0.00%</b>
03151 - APPRAISAL & SURVEY SERV.	26,245.00	25,000.00	6,175.00	8,000.00	1,825.00	29.55%	(17,000.00)	-68.00%
03183 - LEGAL SERVICES	44,126.50	150,000.00	49,940.57	75,000.00	25,059.43	50.18%	(75,000.00)	-50.00%
03215 - BUILDING/ROOM SECURITY	71,057.31	75,000.00	534,613.96	10,000.00	(524,613.96)	-98.13%	(65,000.00)	-86.67%
03216 - WEEKEND BUILDING SECURITY	41,916.46	45,000.00	44,292.61	45,000.00	707.39	1.60%	-	0.00%
03217 - BOARD MEETING SECURITY	0.00	1,250.00	6,772.50	5,500.00	(1,272.50)	-18.79%	4,250.00	340.00%
03251 - R/M-VANDALISM	177.23	500.00	0.00	0.00	-	0.00%	(500.00)	-100.00%
03273 - R/M-SECURITY SYSTEM	62,763.79	63,000.00	73,056.59	75,000.00	1,943.41	2.66%	12,000.00	19.05%
03810 - PROPERTY/LIABILITY INSUR	0.00	411,333.00	411,333.00	356,816.00	(54,517.00)	-13.25%	(54,517.00)	-13.25%
03811 - STUDENT LIABILITY INS	0.00	37,128.00	37,128.00	37,568.00	440.00	1.19%	440.00	1.19%
03830 - WORKERS' COMP INSURANCE	0.00	413,906.00	413,906.00	297,745.00	(116,161.00)	-28.06%	(116,161.00)	-28.06%
03840 - UNEMPLOYMENT INSURANCE	13,671.55	50,000.00	88,664.22	100,000.00	11,335.78	12.79%	50,000.00	100.00%
03998 - OTHER PURCHASED SERVICES	49,999.82	50,000.00	124,882.54	150,000.00	25,117.46	20.11%	100,000.00	200.00%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>309,957.66</b>	<b>1,322,117.00</b>	<b>1,790,764.99</b>	<b>1,160,629.00</b>	<b>(630,135.99)</b>	<b>-35.19%</b>	<b>(161,488.00)</b>	<b>-12.21%</b>
04199 - MISC GENERAL SUPPLIES	13,394.38	0.00	18,669.48	0.00	(18,669.48)	-100.00%	-	0.00%
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>13,394.38</b>	<b>0.00</b>	<b>18,669.48</b>	<b>0.00</b>	<b>(18,669.48)</b>	<b>-100.00%</b>	<b>-</b>	<b>0.00%</b>
05590 - OTHER EQUIPMENT	60,625.00	0.00	0.00	0.00	-	0.00%	-	0.00%

## FY23 EXPENDITURES BY OBJECT

Fund	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Final Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change	
	05 - CAPITAL OUTLAY TOTAL	60,625.00	0.00	0.00	0.00	-	0.00%	-	0.00%
	80 TORT FUND TOTAL	383,977.04	1,327,117.00	1,809,434.47	1,926,629.00	117,194.53	6.48%	599,512.00	45.17%
90 LIFE SAFETY FUND	03152 - ARCH. & ENGR. SERVICES	12,540.77	25,000.00	22,129.00	25,000.00	2,871.00	12.97%	-	0.00%
	03154 - R/M-ASBESTOS ABATEMENT	10,645.00	0.00	0.00	0.00	-	0.00%	-	0.00%
	03 - PURCHASED SERVICES TOTAL	23,185.77	25,000.00	22,129.00	25,000.00	2,871.00	12.97%	-	0.00%
	05302 - BUILDING ALTERATIONS	98,754.88	100,000.00	92,170.00	100,000.00	7,830.00	8.50%	-	0.00%
	05 - CAPITAL OUTLAY TOTAL	98,754.88	100,000.00	92,170.00	100,000.00	7,830.00	8.50%	-	0.00%
	90 LIFE SAFETY FUND TOTAL	121,940.65	125,000.00	114,299.00	125,000.00	10,701.00	9.36%	-	0.00%
	TOTAL ALL FUNDS	143,541,510.29	157,003,929.85	155,897,291.68	183,450,550.69	27,553,259.01	17.67%	26,446,620.84	16.84%

## EXPENDITURES BY PROGRAM

## Fund

## 10 EDUCATION FUND

	FY21 Actual	FY22 Budget	FY22 Actual	Final FY23 Budget	FY23 Budget vs. FY22 Actual Change	FY23 Budget vs. FY22 Actual % Change	FY23 Budget vs. FY22 Budget Change	FY23 Budget vs. FY22 Budget % Change
100 - KINDERGARTEN	4,014,867.20	4,104,923.06	3,701,285.31	3,750,484.32	49,199.01	1.33%	(354,438.74)	-8.63%
102 - PRIMARY GRADES	7,868,423.67	8,116,380.70	8,246,488.18	7,561,829.11	(684,659.07)	-8.30%	(554,551.59)	-6.83%
105 - INTERMEDIATE GRADES	11,559,403.43	12,160,614.39	11,488,614.33	11,065,641.44	(422,972.89)	-3.68%	(1,094,972.95)	-9.00%
106 - READING IMPROVEMENT	714,978.48	250,956.96	231,504.16	266,835.97	35,331.81	15.26%	15,879.01	6.33%
107 - ELEM. READING SPECIALISTS	293,080.43	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
109 - ELEM. PER DIEM SUBS	331,362.93	720,472.08	1,264,252.96	882,000.00	(382,252.96)	-30.24%	161,527.92	22.42%
114 - TRUANCY GRANT	60,520.91	89,540.53	0.00	0.00	0.00	0.00%	(89,540.53)	-100.00%
120 - ELEMENTARY MATH	205,843.10	301,127.60	210,220.35	565,883.68	355,663.33	169.19%	264,756.08	87.92%
125 - IT SCHOOL SERVICES	502,143.27	458,847.16	459,727.78	538,876.91	79,149.13	17.22%	80,029.75	17.44%
130 - ELEM SCIENCE	74,228.73	137,352.65	133,053.41	279,858.80	146,805.39	110.34%	142,506.15	103.75%
135 - CAMP TIMBERLEE	0.00	5,600.00	2,592.42	55,600.00	53,007.58	2044.71%	50,000.00	892.86%
136 - AFRICAN CENTERED CURR.	18,323.46	30,500.00	2,009.73	30,500.00	28,490.27	1417.62%	0.00	0.00%
140 - ELEM SOC STUDIES	-2.75	85,000.00	81,852.90	83,000.00	1,147.10	1.40%	(2,000.00)	-2.35%
150 - ELEM ART	861,203.40	905,766.95	862,204.14	911,830.71	49,626.57	5.76%	6,063.76	0.67%
155 - ELEM DRAMA	846,157.43	772,068.35	819,273.29	835,287.34	16,014.05	1.95%	63,218.99	8.19%
165 - ELEM GENERAL MUSIC	1,121,776.47	1,157,579.68	1,152,287.38	1,182,372.67	30,085.29	2.61%	24,792.99	2.14%
166 - ELEM INSTRUMENTAL MUSIC	499,104.88	518,881.90	526,639.92	529,494.76	2,854.84	0.54%	10,612.86	2.05%
170 - ELEM PHYSICAL ED	1,979,146.98	2,007,989.01	2,028,055.45	2,050,298.43	22,242.98	1.10%	42,309.42	2.11%
180 - BLOCK GRANTS	377,668.44	501,298.15	365,358.34	403,847.55	38,489.21	10.53%	(97,450.60)	-19.44%
196 - BUILDING & DEPT CHAIRS	41,730.03	53,500.00	45,226.12	63,500.00	18,273.88	40.41%	10,000.00	18.69%
200 - M.S. LANG. ARTS	3,505,455.42	3,729,488.45	3,723,181.70	3,462,011.68	(261,170.02)	-7.01%	(267,476.77)	-7.17%
205 - M.S. MATH	3,527,070.18	3,494,376.58	3,443,779.55	3,413,957.06	(29,822.49)	-0.87%	(80,419.52)	-2.30%
210 - M.S. SCIENCE	1,996,885.73	2,045,970.48	2,048,076.08	1,869,130.57	(178,945.51)	-8.74%	(176,839.91)	-8.64%
215 - M.S. SOCIAL STUDIES	1,924,196.90	2,076,457.42	2,063,481.69	1,985,357.05	(78,124.64)	-3.79%	(91,100.37)	-4.39%
220 - M.S. ART	1,144,166.36	1,184,002.51	1,153,652.63	1,198,876.81	45,224.18	3.92%	14,874.30	1.26%
225 - M.S. DRAMA	732,311.68	751,437.07	771,075.90	811,248.09	40,172.19	5.21%	59,811.02	7.96%
230 - M.S. FOREIGN LANGUAGE	1,229,806.83	1,259,286.17	1,255,186.16	1,242,782.49	(12,403.67)	-0.99%	(16,503.68)	-1.31%
250 - M.S. GENERAL MUSIC	337,145.90	350,742.14	365,644.66	382,773.04	17,128.38	4.68%	32,030.90	9.13%
251 - M.S. INSTRUMENTAL MUSIC	441,676.49	445,791.09	451,662.75	463,245.44	11,582.69	2.56%	17,454.35	3.92%
253 - M.S. STRING MUSIC	6,899.45	7,500.00	5,799.51	7,500.00	1,700.49	29.32%	0.00	0.00%
255 - M.S. PHYSICAL EDUCATION	1,615,510.64	1,674,959.68	1,693,811.80	1,711,971.17	18,159.37	1.07%	37,011.49	2.21%
260 - M.S. SUBS	220,679.73	245,206.66	338,339.83	225,000.00	(113,339.83)	-33.50%	(20,206.66)	-8.24%
284 - ENRICHMENT	21,600.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
286 - E S L - T.P.I	3,537,724.04	3,873,046.41	3,829,207.92	4,091,387.49	262,179.57	6.85%	218,341.08	5.64%
289 - TITLE III	88,191.79	99,084.00	62,277.73	161,584.00	99,306.27	159.46%	62,500.00	63.08%
290 - SUMMER SCHOOL-REGULAR	106,217.61	500,500.00	90,002.22	578,250.00	488,247.78	542.48%	77,750.00	15.53%
292 - FOUNDATION GRANT	4,123.00	0.00	5,786.95	0.00	(5,786.95)	-100.00%	0.00	0.00%
298 - COASTAL MANAGEMENT GRANT	13,024.35	0.00	5,206.25	0.00	(5,206.25)	-100.00%	0.00	0.00%
299 - NOYCE FOUNDATION GRANT	160,422.59	206,301.24	154,958.98	157,457.28	2,498.30	1.61%	(48,843.96)	-23.68%
400 - SPECIAL ED SUMMER SCHOOL	167,886.23	282,615.00	228,676.26	279,615.00	50,938.74	22.28%	(3,000.00)	-1.06%
410 - SPECIAL ED - RESOURCE	8,518,456.98	8,685,506.24	8,796,495.08	9,141,007.81	344,512.73	3.92%	455,501.57	5.24%
411 - SPECIAL ED - S/C	827,576.43	827,662.85	733,449.12	752,037.95	18,588.83	2.53%	(75,624.90)	-9.14%
412 - SPPAC	2,337,625.85	2,528,902.33	2,388,666.71	2,458,910.91	70,244.20	2.94%	(69,991.42)	-2.77%
413 - PRE-KINDERGARTEN	546,456.93	596,161.08	537,998.46	567,234.27	29,235.81	5.43%	(28,926.81)	-4.85%
414 - STATE PRE-SCHOOL EDUCATION	585,333.31	642,932.99	644,413.25	584,622.17	(59,791.08)	-9.28%	(58,310.82)	-9.07%
415 - SPECIAL SERVICES	7,950,959.10	7,672,955.99	7,511,944.40	8,137,619.45	625,675.05	8.33%	464,663.46	6.06%
416 - SPECIAL ED - SUPPORT SERV	1,648,506.16	1,926,505.04	1,853,197.98	2,435,406.22	582,208.24	31.42%	507,531.18	26.33%
418 - NUTRITION SERVICES	1,405,353.57	2,047,750.94	2,060,732.31	2,321,193.06	260,460.75	12.64%	273,442.12	13.35%

## EXPENDITURES BY PROGRAM

420 - RICE CHILDREN'S CENTER	1,798,591.36	1,843,477.16	1,869,152.88	1,906,560.84	37,407.96	2.00%	63,083.68	3.42%
421 - RCC - SUMMER SCHOOL	129,433.56	159,024.08	131,561.82	165,211.22	33,649.40	25.58%	6,187.14	3.89%
422 - NEGLECTED/DELINQUENT GRANT	0.00	0.00	3,150.00	3,330.00	180.00	5.71%	3,330.00	0.00%
439 - IDEA - EIS	0.00	0.00	0.00	110,865.00	110,865.00	0.00%	110,865.00	0.00%
440 - P.L.94-142 SPECIAL ED	1,755,302.25	1,598,970.64	1,705,177.17	1,616,120.75	(89,056.42)	-5.22%	17,150.11	1.07%
441 - P.L.94-142 PRE-SCHOOL	57,459.39	59,435.75	53,728.13	51,816.44	(1,911.69)	-3.56%	(7,619.31)	-12.82%
443 - COMMUNITY PARTNERSHIP GRANT	0.00	0.00	42,255.00	261,485.00	219,230.00	518.83%	261,485.00	0.00%
500 - TITLE I LOW INCOME	860,465.10	867,065.78	960,612.95	837,526.51	(123,086.44)	-12.81%	(29,539.27)	-3.41%
501 - TITLE I- LOW INCOME NEG PRIV	23,825.14	38,003.00	17,055.93	68,000.00	50,944.07	298.69%	29,997.00	78.93%
505 - TITLE I SCHOOL IMPROV & ACCOUNT.	920.89	23,621.00	67,336.03	164,021.00	96,684.97	143.59%	140,400.00	594.39%
507 - MAKER LEARNING LAB GRANT	0.00	0.00	1,857.00	0.00	(1,857.00)	-100.00%	0.00	0.00%
511 - PRINCIPAL RECRUITMENT GRANT	0.00	0.00	0.00	88,044.00	88,044.00	0.00%	88,044.00	0.00%
517 - INSTRUCTIONAL TECHNOLOGY	252,688.38	223,670.96	344,177.78	364,826.00	20,648.22	6.00%	141,155.04	63.11%
524 - CHILDCARE-SUMMER PROGRAMS	52,677.22	59,059.00	72,674.63	90,900.42	18,225.79	25.08%	31,841.42	53.91%
525 - SCHOOL-AGE CHILD CARE	1,025,102.17	1,295,412.59	1,173,536.82	1,330,886.33	157,349.51	13.41%	35,473.74	2.74%
528 - EQUITY/CULTURE & CLIMATE SERVICES	673,840.90	557,028.31	353,195.54	411,759.47	58,563.93	16.58%	(145,268.84)	-26.08%
530 - COMMUNITY SCHOOL PROGRAM	76,613.81	85,025.61	105,419.64	151,460.31	46,040.67	43.67%	66,434.70	78.13%
537 - CREATE 65 - OMNIBUS GRANT	0.00	0.00	0.00	532,952.00	532,952.00	100.00%	532,952.00	100.00%
538 - CREATE 65 - BLACK EDUCATOR INITIAT	0.00	0.00	0.00	63,000.00	63,000.00	100.00%	63,000.00	100.00%
539 - FREEDOM SCHOOLS GRANT	0.00	0.00	0.00	268,968.00	268,968.00	100.00%	268,968.00	100.00%
541 - IDEA ARP	0.00	0.00	74,703.97	218,916.42	144,212.45	193.05%	218,916.42	100.00%
542 - TEACHER RESIDENCY GRANT (LOCAL)	8,145.33	92,542.00	113,413.26	0.00	(113,413.26)	-100.00%	(92,542.00)	-100.00%
543 - ESSER III	0.00	3,772,912.33	2,290,946.21	3,433,566.32	1,142,620.11	49.88%	(339,346.01)	-8.99%
544 - ESSER II	105,447.45	1,715,377.00	1,388,247.65	172,000.00	(1,216,247.65)	-87.61%	(1,543,377.00)	-89.97%
545 - ESSER I	378,317.78	8,000.00	4,616.32	0.00	(4,616.32)	-100.00%	(8,000.00)	-100.00%
546 - TEACHER RESIDENCY GRANT	43,166.00	197,124.00	192,331.74	197,157.42	4,825.68	2.51%	33.42	0.02%
550 - HEADSTART	1,606,084.96	1,663,210.86	1,663,265.38	1,332,247.64	(331,017.74)	-19.90%	(330,963.22)	-19.90%
551 - EARLY HEADSTART	508,664.97	460,805.69	402,038.67	643,538.00	241,499.33	60.07%	182,732.31	39.65%
552 - HEADSTART-NON GRANT	126,821.76	161,137.96	189,405.40	242,857.00	53,451.60	28.22%	81,719.04	50.71%
553 - HEADSTART & EH (GRANTEE)	1,321,676.80	1,313,723.72	1,022,265.77	1,499,981.00	477,715.23	46.73%	186,257.28	14.18%
554 - HEADSTART-ESSER	43,722.72	334,000.00	193,857.93	227,591.00	33,733.07	17.40%	(106,409.00)	-31.86%
561 - PREV. INITIATIVE DAYCARE	6,804.68	30,000.00	18,026.68	32,000.00	13,973.32	77.51%	2,000.00	6.67%
562 - IDHS DOORWAY TO LEARNING	88,572.72	264,799.89	87,310.55	435,510.54	348,199.99	398.81%	170,710.65	64.47%
567 - TITLE II EESA	217,147.91	157,698.00	145,414.60	243,000.00	97,585.40	67.11%	85,302.00	54.09%
572 - ELEMENTARY SCHOOL SPORTS	0.00	0.00	0.00	150,000.00	150,000.00	100.00%	150,000.00	100.00%
573 - MIDDLE SCHOOL SPORTS	14,067.00	178,000.00	175,692.14	183,000.00	7,307.86	4.16%	5,000.00	2.81%
574 - SCHOOL IMPROVEMENT COMM.	55,082.41	84,190.00	101,493.77	80,150.00	(21,343.77)	-21.03%	(4,040.00)	-4.80%
583 - PREVENTION INITIATIVE	771,774.71	1,002,221.52	770,581.48	902,652.43	132,070.95	17.14%	(99,569.09)	-9.93%
585 - DUPLICATING	331,112.79	405,000.00	281,004.05	400,000.00	118,995.95	42.35%	(5,000.00)	-1.23%
613 - HEALTH SERVICES	980,176.41	1,059,998.57	999,393.68	1,300,754.18	301,360.50	30.15%	240,755.61	22.71%
615 - LUNCHROOM SERVICES	1,343,103.88	699,672.01	911,533.10	1,066,878.67	155,345.57	17.04%	367,206.66	52.48%
618 - LEARNING PLUS PROGRAM	339.39	70,000.00	59,850.38	70,000.00	10,149.62	16.96%	0.00	0.00%
620 - SCHOOL LIBRARY GRANT	5,791.78	5,791.78	4,590.58	5,791.31	1,200.73	26.16%	(0.47)	-0.01%
621 - CURRICULUM & INSTRUCTIONS	1,493,197.88	1,244,530.39	1,085,800.25	884,126.04	(201,674.21)	-18.57%	(360,404.35)	-28.96%
622 - SCHOOL LIBRARY SERVICES	1,630,610.02	1,676,263.33	1,685,456.20	1,724,874.91	39,418.71	2.34%	48,611.58	2.90%
624 - PROFESSIONAL LEARNING	307,873.18	316,554.95	416,287.53	312,382.64	(103,904.89)	-24.96%	(4,172.31)	-1.32%
625 - LIBRARY FOUNDATION GRANT	0.00	0.00	0.00	30,000.00	30,000.00	100.00%	30,000.00	100.00%
626 - INSTRUCTIONAL COACHES	1,846,578.47	1,899,482.77	1,925,538.97	2,014,557.31	89,018.34	4.62%	115,074.54	6.06%
627 - RESTORATIVE PRACTICES	66,700.00	53,640.00	47,220.34	46,000.00	(1,220.34)	-2.58%	(7,640.00)	-14.24%
628 - MTSS	213,602.91	1,152,048.42	1,152,621.94	1,225,315.05	72,693.11	6.31%	73,266.63	6.36%
631 - BOARD OF EDUCA. SERVICES	235,119.43	257,771.42	253,015.22	347,125.22	94,110.00	37.20%	89,353.80	34.66%
632 - OFFICE OF SUPERINTENDENT	449,121.86	426,953.47	595,240.68	593,908.20	(1,332.48)	-0.22%	166,954.73	39.10%

## EXPENDITURES BY PROGRAM

633 - OFFICE OF ASST. SUPT.	180,950.00	201,939.00	210,269.84	275,249.18	64,979.34	30.90%	73,310.18	36.30%
634 - D.E.C.	124,090.81	125,407.46	116,001.00	119,408.00	3,407.00	2.94%	(5,999.46)	-4.78%
641 - OFFICE OF PRINCIPAL	6,597,102.16	6,283,959.28	6,497,809.64	7,066,499.58	568,689.94	8.75%	782,540.30	12.45%
642 - GUIDANCE COUNSELORS	0.00	0.00	11,917.77	120,903.00	108,985.23	914.48%	120,903.00	0.00%
651 - BUSINESS SUPPORT SERVICES	431,283.60	463,385.22	535,004.07	762,061.31	227,057.24	42.44%	298,676.09	64.46%
652 - FISCAL SERVICES	550,909.36	576,740.26	561,300.14	530,055.16	(31,244.98)	-5.57%	(46,685.10)	-8.09%
662 - RAD	663,456.94	720,974.27	612,591.83	774,830.88	162,239.05	26.48%	53,856.61	7.47%
663 - COMMUNICATIONS	234,400.64	265,686.63	378,524.60	361,878.40	(16,646.20)	-4.40%	96,191.77	36.20%
664 - PERSONNEL/STAFF SERVICES	927,359.23	1,112,734.14	2,150,557.33	1,668,085.80	(482,471.53)	-22.43%	555,351.66	49.91%
666 - COMPUTER SERVICES	2,248,985.68	2,868,934.19	3,190,973.23	3,095,841.25	(95,131.98)	-2.98%	226,907.06	7.91%
668 - INST. CAPITAL TECHNOLOGY	2,111,930.15	1,508,547.00	2,039,842.53	2,137,680.00	97,837.47	4.80%	629,133.00	41.70%
669 - MIDDLE SCHOOL ONE TO ONE INITIATIV	670,804.14	705,683.00	647,815.08	741,955.08	94,140.00	14.53%	36,272.08	5.14%
695 - MCKINNEY VENTO	50,434.40	48,513.27	54,155.42	0.00	(54,155.42)	-100.00%	(48,513.27)	-100.00%
696 - MV GRANT	0.00	0.00	4,014.59	71,000.00	66,985.41	1668.55%	71,000.00	100.00%
724 - HOLD ACC. FOR BLOCK GRNTS	0.00	25,498.00	0.00	25,498.00	25,498.00	100.00%	0.00	0.00%
725 - GRANT AMENDMENTS - STATE	0.00	150,000.00	0.00	150,000.00	150,000.00	100.00%	0.00	0.00%
726 - GRANT AMENDMENTS-FEDERAL	0.00	150,000.00	0.00	150,000.00	150,000.00	100.00%	0.00	0.00%
730 - DIST./OTHER/SUPPORT/SERV	3,304,744.13	3,754,801.47	2,175,695.42	3,706,489.96	1,530,794.54	70.36%	(48,311.51)	-1.29%
838 - GSA-POVERTY GRANT-MATH	213,821.52	276,269.21	281,198.50	274,951.14	(6,247.36)	-2.22%	(1,318.07)	-0.48%
839 - GSA - POVERTY GRANT-LA	1,540,599.90	1,513,500.99	1,562,844.68	1,427,370.47	(135,474.21)	-8.67%	(86,130.52)	-5.69%
950 - STUDENT REGISTRATION SERVICES	261,706.81	361,589.93	372,104.33	388,874.08	16,769.75	4.51%	27,284.15	7.55%

<b>10 EDUCATION FUND TOTAL</b>	<b>116,989,548.58</b>	<b>128,162,318.81</b>	<b>124,392,027.81</b>	<b>131,849,566.58</b>	<b>7,457,538.77</b>	<b>6.00%</b>	<b>3,687,247.77</b>	<b>2.88%</b>
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## 20 BUILDING FUND

413 - PRE-KINDERGARTEN	1,234.73	2,548.35	1,944.42	2,138.87	194.45	10.00%	(409.48)	-16.07%
414 - STATE PRE-SCHOOL EDUCATION	12,872.69	12,998.89	13,770.86	13,860.25	89.39	0.65%	861.36	6.63%
415 - SPECIAL SERVICES	93,002.00	162,512.00	162,512.00	181,833.00	19,321.00	11.89%	19,321.00	11.89%
543 - ESSER III	0.00	0.00	579,537.11	0.00	(579,537.11)	-100.00%	0.00	0.00%
544 - ESSER II	539,080.23	643,572.00	785,541.30	0.00	(785,541.30)	-100.00%	(643,572.00)	-100.00%
545 - ESSER I	356,678.05	23,586.00	23,562.70	0.00	(23,562.70)	-100.00%	(23,586.00)	-100.00%
550 - HEADSTART	34,426.59	36,530.30	39,283.86	0.00	(39,283.86)	-100.00%	(36,530.30)	-100.00%
554 - HEASTART-ESSER	0.00	52,000.00	27,867.96	0.00	(27,867.96)	-100.00%	(52,000.00)	-100.00%
562 - IDHS DOORWAY TO LEARNING	24,642.50	27,091.17	38,213.03	27,273.87	(10,939.16)	-28.63%	182.70	0.67%
583 - PREVENTION INITIATIVE	34,307.68	3,420.90	16,912.39	2,103.62	(14,808.77)	-87.56%	(1,317.28)	-38.51%
649 - CAPITAL BUILDING PROJECTS	0.00	1,025,000.00	62,266.00	1,025,000.00	962,734.00	1546.16%	0.00	0.00%
654 - OPERATION-PLANT SERVICES	7,350,779.17	7,082,565.25	7,883,975.44	7,743,771.04	(140,204.40)	-1.78%	661,205.79	9.34%
657 - WAREHOUSE & DISTRIBUTION	279,752.68	343,829.92	326,083.50	359,978.63	33,895.13	10.39%	16,148.71	4.70%
696 - MV GRANT	0.00	0.00	151.77	166.95	15.18	10.00%	166.95	#DIV/0!
730 - DIST./OTHER/SUPPORT/SERV	534.24	534.00	1,202,539.39	600.00	(1,201,939.39)	-99.95%	66.00	12.36%

<b>20 BUILDING FUND TOTAL</b>	<b>8,727,310.56</b>	<b>9,416,188.78</b>	<b>11,164,161.73</b>	<b>9,356,726.23</b>	<b>(1,807,435.50)</b>	<b>-16.19%</b>	<b>(59,462.55)</b>	<b>-0.63%</b>
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## 28 SPECIAL EDUCATION FUND

410 - SPECIAL ED - RESOURCE	2,521,872.93	2,794,756.00	2,168,012.05	2,406,493.38	238,481.33	11.00%	(388,262.62)	-13.89%
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<b>28 SPECIAL EDUCATION FUND TOTAL</b>	<b>2,521,872.93</b>	<b>2,794,756.00</b>	<b>2,168,012.05</b>	<b>2,406,493.38</b>	<b>238,481.33</b>	<b>11.00%</b>	<b>(388,262.62)</b>	<b>-13.89%</b>
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## 30 DEBT SERVICE FUND

798 - DEBT SERVICE	5,651,008.00	5,830,801.00	5,808,288.84	7,939,050.00	2,130,761.16	36.68%	2,108,249.00	36.16%
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<b>30 DEBT SERVICE FUND TOTAL</b>	<b>5,651,008.00</b>	<b>5,830,801.00</b>	<b>5,808,288.84</b>	<b>7,939,050.00</b>	<b>2,130,761.16</b>	<b>36.68%</b>	<b>2,108,249.00</b>	<b>36.16%</b>
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## 40 TRANSPORTATION FUND

135 - CAMP TIMBERLEE	0.00	10,000.00	0.00	0.00	0.00	0.00%	(10,000.00)	-100.00%
250 - M.S. GENERAL MUSIC	0.00	17,484.19	17,174.86	19,750.00	2,575.14	14.99%	2,265.81	12.96%
284 - ENRICHMENT	3,838.57	23,121.00	0.00	0.00	0.00	0.00%	(23,121.00)	-100.00%
286 - E S L - T.P.I	384,369.93	383,433.97	344,832.70	396,557.00	51,724.30	15.00%	13,123.03	3.42%
290 - SUMMER SCHOOL-REGULAR	0.00	53,543.16	406.00	61,574.63	61,168.63	15066.17%	8,031.47	15.00%
400 - SPECIAL ED SUMMER SCHOOL	0.00	44,968.48	304.50	50,023.75	49,719.25	16328.16%	5,455.27	12.24%

## EXPENDITURES BY PROGRAM

410 - SPECIAL ED - RESOURCE	910,807.67	1,711,291.69	2,181,738.42	2,365,000.00	183,261.58	8.40%	653,708.31	38.20%
412 - SPPAC	388,518.02	417,472.99	346,521.64	394,766.00	48,244.36	13.92%	(22,706.99)	-5.44%
413 - PRE-KINDERGARTEN	129,479.20	461,564.35	396,047.26	455,454.00	59,406.74	15.00%	(6,110.35)	-1.32%
414 - STATE PRE-SCHOOL EDUCATION	45,710.04	63,213.00	32,010.44	43,831.65	11,821.21	36.93%	(19,381.35)	-30.66%
415 - SPECIAL SERVICES	-4,829.29	200,898.58	176,119.66	255,603.80	79,484.14	45.13%	54,705.22	27.23%
524 - CHILDCARE-SUMMER PROGRAMS	0.00	5,968.50	1,998.75	5,968.50	3,969.75	198.61%	0.00	0.00%
525 - SCHOOL-AGE CHILD CARE	0.00	17,918.40	3,850.82	17,918.40	14,067.58	365.31%	0.00	0.00%
539 - FREEDOM SCHOOLS GRANT	0.00	0.00	0.00	6,000.00	6,000.00	100.00%	6,000.00	100.00%
543 - ESSER III	0.00	0.00	125,000.00	0.00	(125,000.00)	-100.00%	0.00	100.00%
544 - ESSER II	0.00	15,100.00	15,100.00	0.00	(15,100.00)	-100.00%	(15,100.00)	-100.00%
545 - ESSER I	0.00	35,000.00	34,900.00	0.00	(34,900.00)	-100.00%	(35,000.00)	-100.00%
550 - HEADSTART	149,159.20	229,967.00	210,802.56	0.00	(210,802.56)	-100.00%	(229,967.00)	-100.00%
553 - HEADSTART & EH (GRANTEE)	62,769.73	89,541.00	69,755.52	428,653.00	358,897.48	514.51%	339,112.00	378.72%
583 - PREVENTION INITIATIVE	55.64	4,840.87	770.00	4,840.87	4,070.87	528.68%	0.00	0.00%
621 - CURRICULUM & INSTRUCTIONS	0.00	597.51	0.00	597.51	597.51	100.00%	0.00	0.00%
655 - PUPIL TRANSPORTATION	1,551,547.22	1,010,394.06	1,045,822.72	1,536,050.27	490,227.55	46.87%	525,656.21	52.02%
695 - MCKINNEY VENTO	128,649.36	136,560.00	877,500.35	294,488.00	(583,012.35)	-66.44%	157,928.00	115.65%
696 - MV GRANT	0.00	0.00	638.48	0.00	(638.48)	-100.00%	0.00	100.00%
<b>40 TRANSPORTATION FUND TOTAL</b>	<b>3,750,075.29</b>	<b>4,932,478.75</b>	<b>5,881,294.68</b>	<b>6,337,077.38</b>	<b>455,782.70</b>	<b>7.75%</b>	<b>1,404,598.63</b>	<b>28.48%</b>
100 - KINDERGARTEN	55,129.55	50,600.68	64,060.56	49,833.86	(14,226.70)	-22.21%	(766.82)	-1.52%
102 - PRIMARY GRADES	102,915.36	106,746.37	106,994.98	110,219.48	3,224.50	3.01%	3,473.11	3.25%
105 - INTERMEDIATE GRADES	149,283.15	147,318.71	146,117.45	150,532.69	4,415.24	3.02%	3,213.98	2.18%
106 - READING IMPROVEMENT	7,444.66	1,330.18	5,191.11	5,346.85	155.74	3.00%	4,016.67	301.96%
107 - ELEM. READING SPECIALISTS	4,000.04	0.00	0.00	0.00	0.00	100.00%	0.00	100.00%
109 - ELEM. PER DIEM SUBS	1,097.30	1,507.62	12,804.66	13,272.86	468.20	3.66%	11,765.24	780.38%
114 - TRUANCY GRANT	6,868.88	11,240.29	0.00	0.00	0.00	0.00%	(11,240.29)	-100.00%
120 - ELEMENTARY MATH	546.05	556.97	647.95	667.55	19.60	3.02%	110.58	19.85%
125 - IT SCHOOL SERVICES	68,676.96	71,855.25	58,845.29	61,142.77	2,297.48	3.90%	(10,712.48)	-14.91%
130 - ELEM SCIENCE	1,561.51	1,592.74	1,356.13	1,403.60	47.47	3.50%	(189.14)	-11.88%
136 - AFRICAN CENTERED CURR.	403.44	411.50	154.34	160.36	6.02	3.90%	(251.14)	-61.03%
140 - ELEM SOC STUDIES	0.00	0.00	4.56	4.70	0.14	3.07%	4.70	100.00%
150 - ELEM ART	10,429.65	11,032.05	10,185.36	10,490.92	305.56	3.00%	(541.13)	-4.91%
155 - ELEM DRAMA	9,014.30	9,126.10	10,221.56	10,528.21	306.65	3.00%	1,402.11	15.36%
165 - ELEM GENERAL MUSIC	14,392.45	15,129.36	14,889.86	15,336.56	446.70	3.00%	207.20	1.37%
166 - ELEM INSTRUMENTAL MUSIC	6,094.82	6,224.84	6,364.92	6,555.87	190.95	3.00%	331.03	5.32%
170 - ELEM PHYSICAL ED	24,120.01	26,156.56	26,411.94	27,204.30	792.36	3.00%	1,047.74	4.01%
196 - BUILDING & DEPT CHAIRS	590.19	601.99	640.82	660.04	19.22	3.00%	58.05	9.64%
200 - M.S. LANG. ARTS	43,966.52	45,210.31	44,517.83	45,853.36	1,335.53	3.00%	643.05	1.42%
205 - M.S. MATH	43,032.85	53,412.71	42,818.96	44,103.53	1,284.57	3.00%	(9,309.18)	-17.43%
210 - M.S. SCIENCE	22,447.49	27,130.72	24,911.87	25,659.22	747.35	3.00%	(1,471.50)	-5.42%
212 - M.S. COMPUTER EDUCATION	11,914.17	12,152.56	202.36	210.27	7.91	3.91%	(11,942.29)	-98.27%
215 - M.S. SOCIAL STUDIES	24,476.45	24,835.17	26,022.78	26,803.46	780.68	3.00%	1,968.29	7.93%
220 - M.S. ART	14,286.63	14,533.29	14,553.91	14,990.53	436.62	3.00%	457.24	3.15%
225 - M.S. DRAMA	9,418.85	9,690.20	9,648.07	9,937.51	289.44	3.00%	247.31	2.55%
230 - M.S. FOREIGN LANGUAGE	15,162.69	15,845.93	15,840.68	16,315.90	475.22	3.00%	469.97	2.97%
250 - M.S. GENERAL MUSIC	4,081.38	4,131.98	4,389.63	4,521.32	131.69	3.00%	389.34	9.42%
251 - M.S. INSTRUMENTAL MUSIC	5,503.49	5,785.42	5,672.88	5,843.07	170.19	3.00%	57.65	1.00%
255 - M.S. PHYSICAL EDUCATION	20,039.00	20,606.46	22,386.48	23,058.07	671.59	3.00%	2,451.61	11.90%
260 - M.S. SUBS	0.00	0.00	52.68	54.54	1.86	3.53%	54.54	100.00%
284 - ENRICHMENT	155.43	158.54	0.00	0.00	0.00	100.00%	(158.54)	-100.00%
286 - E S L - T.P.I	110,666.68	146,118.45	122,956.26	127,389.36	4,433.10	3.61%	(18,729.09)	-12.82%

## EXPENDITURES BY PROGRAM

289 - TITLE III	246.16	250.88	266.11	274.23	8.12	3.05%	23.35	9.31%
290 - SUMMER SCHOOL-REGULAR	597.30	3,660.73	4,996.81	5,183.84	187.03	3.74%	1,523.11	41.61%
299 - NOYCE FOUNDATION GRANT	16,020.27	16,340.67	15,597.27	16,206.82	609.55	3.91%	(133.85)	-0.82%
300 - PARK SCHOOL	223,575.52	262,197.87	235,545.32	244,559.84	9,014.52	3.83%	(17,638.03)	-6.73%
305 - PARK-ART	389.18	396.96	421.92	434.58	12.66	3.00%	37.62	9.48%
307 - PARK - COMPUTER EDUCA.	-65,589.00	898.00	0.00	0.00	0.00	0.00%	(898.00)	-100.00%
310 - PARK-DRAMA	446.55	512.05	512.71	528.09	15.38	3.00%	16.04	3.13%
315 - PARK-MUSIC	746.11	760.03	790.92	814.65	23.73	3.00%	54.62	7.19%
325 - PARK-PHYSICAL EDUCATION	933.11	3,012.19	999.54	1,029.53	29.99	3.00%	(1,982.66)	-65.82%
335 - PARK-VOCATIONAL EDUCATION	1,378.76	3,150.90	2,145.54	2,209.91	64.37	3.00%	(940.99)	-29.86%
343 - ESSER III - PARK	0.00	0.00	6,776.21	7,036.68	260.47	3.84%	7,036.68	100.00%
390 - PARK-SUMMER SCHOOL	7,480.02	13,629.62	6,306.26	6,544.56	238.30	3.78%	(7,085.06)	-51.98%
400 - SPECIAL ED SUMMER SCHOOL	9,973.22	10,164.69	14,980.49	15,549.72	569.23	3.80%	5,385.03	52.98%
410 - SPECIAL ED - RESOURCE	113,197.62	128,753.38	127,868.60	131,906.77	4,038.17	3.16%	3,153.39	2.45%
411 - SPECIAL ED - S/C	10,940.37	9,883.75	9,600.58	9,888.60	288.02	3.00%	4.85	0.05%
412 - SPPAC	105,372.30	129,761.83	104,268.05	110,522.06	6,254.01	6.00%	(19,239.77)	-14.83%
413 - PRE-KINDERGARTEN	25,494.14	26,333.72	27,299.88	31,768.17	4,468.29	16.37%	5,434.45	20.64%
414 - STATE PRE-SCHOOL EDUCATION	36,517.50	36,278.60	43,284.21	39,205.17	(4,079.04)	-9.42%	2,926.57	8.07%
415 - SPECIAL SERVICES	177,217.59	168,476.88	158,664.51	164,192.76	5,528.25	3.48%	(4,284.12)	-2.54%
416 - SPECIAL ED - SUPPORT SERV	211,372.31	200,180.43	235,535.33	236,088.82	553.49	0.23%	35,908.39	17.94%
418 - NUTRITION SERVICES	111,093.03	113,220.42	117,597.76	122,187.30	4,589.54	3.90%	8,966.88	7.92%
420 - RICE CHILDREN'S CENTER	46,980.54	48,214.26	43,657.89	45,222.40	1,564.51	3.58%	(2,991.86)	-6.21%
421 - RCC - SUMMER SCHOOL	1,253.07	1,278.13	2,514.09	2,600.91	86.82	3.45%	1,322.78	103.49%
440 - P.L.94-142 SPECIAL ED	199,024.94	189,185.88	193,126.67	216,627.29	23,500.62	12.17%	27,441.41	14.50%
441 - P.L.94-142 PRE-SCHOOL	6,551.03	6,237.06	4,041.87	4,198.05	156.18	3.86%	(2,039.01)	-32.69%
443 - COMMUNITY PARTNERSHIP GRANT	0.00	0.00	525.00	19,204.00	18,679.00	3557.90%	19,204.00	0.00%
500 - TITLE I LOW INCOME	10,170.77	12,880.35	8,209.49	8,457.59	248.10	3.02%	(4,422.76)	-34.34%
501 - TITLE I- LOW INCOME NEG PRIV	1,165.80	1,189.12	0.00	0.00	0.00	0.00%	(1,189.12)	-100.00%
505 - TITLE I SCHOOL IMPROV & ACCOUNT.	4.57	4.66	113.96	117.38	3.42	3.00%	112.72	2418.88%
507 - MAKER LEARNING LAB GRANT	0.00	0.00	8.70	0.00	(8.70)	-100.00%	0.00	0.00%
508 - FED-CLASS SIZE REDUCTION	0.00	0.00	.65	0.00	(0.65)	-100.00%	0.00	0.00%
517 - INSTRUCTIONAL TECHNOLOGY	19,721.65	20,302.31	20,618.36	21,409.09	790.73	3.84%	1,106.78	5.45%
524 - CHILDCARE-SUMMER PROGRAMS	7,403.25	7,551.33	10,087.67	10,480.87	393.20	3.90%	2,929.54	38.80%
525 - SCHOOL-AGE CHILD CARE	124,506.98	125,821.41	128,718.77	133,741.45	5,022.68	3.90%	7,920.04	6.29%
528 - EQUITY/CULTURE & CLIMATE SERVICES	70,702.72	72,116.77	26,123.19	25,334.15	(789.04)	-3.02%	(46,782.62)	-64.87%
530 - COMMUNITY SCHOOL PROGRAM	8,223.89	8,388.36	11,325.02	11,767.63	442.61	3.91%	3,379.27	40.29%
537 - CREATE 65 - OMNIBUS GRANT	0.00	0.00	0.00	67,048.00	67,048.00	100.00%	67,048.00	0.00%
538 - CREATE 65 - BLACK EDUCATOR INITIATI	0.00	0.00	0.00	7,000.00	7,000.00	100.00%	7,000.00	0.00%
539 - FREEDOM SCHOOLS GRANT	0.00	0.00	0.00	1,838.00	1,838.00	100.00%	1,838.00	0.00%
541 - IDEA ARP	0.00	0.00	4,960.41	4,963.01	2.60	0.05%	4,963.01	0.00%
543 - ESSER III	0.00	0.00	124,199.42	139,989.46	15,790.04	12.71%	139,989.46	0.00%
544 - ESSER II	0.00	0.00	5,487.23	0.00	(5,487.23)	-100.00%	0.00	0.00%
545 - ESSER I	252.90	0.00	139.76	0.00	(139.76)	-100.00%	0.00	0.00%
546 - TEACHER RESIDENCY GRANT	4,484.00	5,226.91	8,157.85	7,791.13	(366.72)	-4.50%	2,564.22	49.06%
550 - HEADSTART	184,243.57	185,914.68	172,195.64	165,804.33	(6,391.31)	-3.71%	(20,110.35)	-10.82%
551 - EARLY HEADSTART	61,668.40	62,901.76	50,309.44	67,276.47	16,967.03	33.73%	4,374.71	6.95%
552 - HEADSTART-NON GRANT	1,255.48	1,280.59	15,537.09	16,139.39	602.30	3.88%	14,858.80	1160.31%
553 - HEADSTART & EH (GRANTEE)	60,553.96	62,671.48	26,353.82	27,380.50	1,026.68	3.90%	(35,290.98)	-56.31%
562 - IDHS DOORWAY TO LEARNING	12,273.51	14,101.17	12,243.24	12,721.67	478.43	3.91%	(1,379.50)	-9.78%
567 - TITLE II EESA	764.49	779.78	2,249.26	2,329.88	80.62	3.58%	1,550.10	198.79%
573 - MIDDLE SCHOOL SPORTS	132.36	135.01	5,943.73	6,159.61	215.88	3.63%	6,024.60	4462.34%
574 - SCHOOL IMPROVEMENT COMM.	996.01	1,015.93	1,500.80	1,551.11	50.31	3.35%	535.18	52.68%

**EXPENDITURES BY PROGRAM**

583 - PREVENTION INITIATIVE	88,952.14	92,058.75	79,696.70	82,802.74	3,106.04	3.90%	(9,256.01)	-10.05%
613 - HEALTH SERVICES	98,412.71	101,111.98	86,305.84	88,136.65	1,830.81	2.12%	(12,975.33)	-12.83%
615 - LUNCHROOM SERVICES	78,743.69	65,500.00	83,552.25	86,767.46	3,215.21	3.85%	21,267.46	32.47%
618 - LEARNING PLUS PROGRAM	5.08	5.18	18.17	18.86	0.69	3.80%	13.68	264.09%
621 - CURRICULUM & INSTRUCTIONS	9,135.98	23,405.60	15,422.69	15,971.04	548.35	3.56%	(7,434.56)	-31.76%
622 - SCHOOL LIBRARY SERVICES	19,865.07	21,657.92	20,859.21	21,484.99	625.78	3.00%	(172.93)	-0.80%
623 - DLL RESEARCH	0.00	0.00	637.31	662.20	24.89	3.91%	662.20	0.00%
624 - PROFESSIONAL LEARNING	3,228.69	2,899.55	6,959.90	7,189.37	229.47	3.30%	4,289.82	147.95%
626 - INSTRUCTIONAL COACHES	23,481.36	29,175.43	24,901.31	25,648.35	747.04	3.00%	(3,527.08)	-12.09%
627 - RESTORATIVE PRACTICES	0.00	0.00	325.57	337.73	12.16	3.73%	337.73	0.00%
628 - MTSS	1,836.33	30,487.42	13,359.43	13,760.34	400.91	3.00%	(16,727.08)	-54.87%
631 - BOARD OF EDUCA. SERVICES	13,159.22	15,187.51	12,885.45	13,389.24	503.79	3.91%	(1,798.27)	-11.84%
632 - OFFICE OF SUPERINTENDENT	21,084.48	21,757.64	31,051.48	32,202.21	1,150.73	3.71%	10,444.57	48.00%
634 - D.E.C.	1,678.92	1,682.01	1,589.90	1,637.60	47.70	3.00%	(44.41)	-2.64%
641 - OFFICE OF PRINCIPAL	194,603.42	193,755.20	207,799.69	215,296.39	7,496.70	3.61%	21,541.19	11.12%
651 - BUSINESS SUPPORT SERVICES	35,394.41	36,051.71	47,099.75	48,917.27	1,817.52	3.86%	12,865.56	35.69%
652 - FISCAL SERVICES	48,298.28	50,389.88	43,092.02	44,753.77	1,661.75	3.86%	(5,636.11)	-11.19%
654 - OPERATION-PLANT SERVICES	524,711.38	529,131.87	638,675.98	663,625.33	24,949.35	3.91%	134,493.46	25.42%
655 - PUPIL TRANSPORTATION	14,184.48	14,346.79	15,833.57	16,452.46	618.89	3.91%	2,105.67	14.68%
657 - WAREHOUSE & DISTRIBUTION	31,980.45	32,664.45	37,993.31	39,478.02	1,484.71	3.91%	6,813.57	20.86%
662 - RAD	81,677.99	69,895.99	66,290.06	68,880.85	2,590.79	3.91%	(1,015.14)	-1.45%
663 - COMMUNICATIONS	27,078.26	27,932.25	41,419.56	43,036.26	1,616.70	3.90%	15,104.01	54.07%
664 - PERSONNEL/STAFF SERVICES	70,586.45	71,895.74	80,535.25	83,661.49	3,126.24	3.88%	11,765.75	16.37%
666 - COMPUTER SERVICES	94,053.83	96,427.63	107,925.60	112,143.25	4,217.65	3.91%	15,715.62	16.30%
669 - MIDDLE SCHOOL ONE TO ONE INITIATIV	5,056.03	5,157.14	9,446.99	9,816.05	369.06	3.91%	4,658.91	90.34%
695 - MCKINNEY VENTO	6,867.78	7,005.14	7,299.93	0.00	(7,299.93)	-100.00%	(7,005.14)	-100.00%
730 - DIST./OTHER/SUPPORT/SERV	24,836.05	25,681.42	13,693.22	14,210.23	517.01	3.78%	(11,471.19)	-44.67%
838 - GSA-POVERTY GRANT-MATH	1,602.85	1,481.07	1,619.46	1,668.04	48.58	3.00%	186.97	12.62%
839 - GSA - POVERTY GRANT-LA	18,134.65	22,236.60	21,220.98	11,366.67	(9,854.31)	-46.44%	(10,869.93)	-48.88%
950 - STUDENT REGISTRATION SERVICES	36,604.46	30,184.14	51,589.60	53,606.03	2,016.43	3.91%	23,421.89	77.60%
<b>50 IMRF FUND TOTAL</b>	<b>4,172,710.34</b>	<b>4,415,269.51</b>	<b>4,559,773.10</b>	<b>4,798,307.12</b>	<b>238,534.02</b>	<b>5.23%</b>	<b>383,037.61</b>	<b>8.68%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD</b>								
654 - OPERATION-PLANT SERVICES	1,223,066.90	0.00	0.00	18,711,701.00	18,711,701.00	100.00%	18,711,701.00	100.00%
<b>64 CAP. &amp; LIFE SAFETY PRJ FD TOTAL</b>	<b>1,223,066.90</b>	<b>0.00</b>	<b>0.00</b>	<b>18,711,701.00</b>	<b>18,711,701.00</b>	<b>100.00%</b>	<b>18,711,701.00</b>	<b>100.00%</b>
<b>70 WORKING CASH FUND</b>								
845 - INTEREST	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
<b>70 WORKING CASH FUND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>80 TORT FUND</b>								
600 - TORT IMMUNITY	383,977.04	1,289,989.00	1,772,306.47	1,889,061.00	116,754.53	6.59%	599,072.00	46.44%
631 - BOARD OF EDUCA. SERVICES	0.00	37,128.00	37,128.00	37,568.00	440.00	1.19%	440.00	1.19%
<b>80 TORT FUND TOTAL</b>	<b>383,977.04</b>	<b>1,327,117.00</b>	<b>1,809,434.47</b>	<b>1,926,629.00</b>	<b>117,194.53</b>	<b>6.48%</b>	<b>599,512.00</b>	<b>45.17%</b>
<b>90 LIFE SAFETY FUND</b>								
654 - OPERATION-PLANT SERVICES	121,940.65	125,000.00	114,299.00	125,000.00	10,701.00	9.36%	0.00	0.00%
<b>90 LIFE SAFETY FUND TOTAL</b>	<b>121,940.65</b>	<b>125,000.00</b>	<b>114,299.00</b>	<b>125,000.00</b>	<b>10,701.00</b>	<b>9.36%</b>	<b>0.00</b>	<b>0.00%</b>
<b>TOTAL ALL FUNDS</b>	<b>143,541,510.29</b>	<b>157,003,929.85</b>	<b>155,897,291.68</b>	<b>183,450,550.69</b>	<b>27,553,259.01</b>	<b>17.67%</b>	<b>26,446,620.84</b>	<b>16.84%</b>

## EXPENDITURES BY FUNCTION

## Fund

## 10 EDUCATION FUND

	FY21 Actual	FY22 Budget	FY22 Actual	Final FY23 Budget	FY22 Budget vs. FY23 Actual Change	FY22 Budget vs. FY23 Actual % Change	FY22 Budget vs. FY23 Budget Change	FY22 Budget vs. FY23 Budget % Change
1110 - ELEMENTARY SCHOOL	32,683,903.34	35,609,218.09	33,027,545.18	33,158,288.56	130,743.38	0.40%	(2,450,929.53)	-6.88%
1120 - MIDDLE SCHOOL	16,624,436.52	17,356,738.49	17,340,036.20	16,928,798.36	(411,237.84)	-2.37%	(427,940.13)	-2.47%
1125 - PRE-K PROGRAMS	853,666.04	903,316.36	883,454.44	833,149.82	(50,304.62)	-5.69%	(70,166.54)	-7.77%
1140 - TUTORING	0.00	800,000.00	658,180.66	658,777.00	596.34	0.09%	(141,223.00)	-17.65%
1190 - DEC	124,090.81	125,407.46	116,001.00	119,408.00	3,407.00	2.94%	(5,999.46)	-4.78%
1200 - SPECIAL PROGRAMS	1,825,187.69	1,643,920.94	1,532,302.98	1,968,992.23	436,689.25	28.50%	325,071.29	19.77%
1201 - SEVERE/ONE TO ONE	304,517.75	80,950.41	205,364.34	170,000.00	(35,364.34)	-17.22%	89,049.59	110.01%
1203 - MILD MENTAL HANDICAP/DEV	289,799.75	355,445.27	316,988.33	299,707.12	(17,281.21)	-5.45%	(55,738.15)	-15.68%
1204 - PHYSICALLY HANDICAPPED	121,790.81	123,107.46	123,921.56	124,975.64	1,054.08	0.85%	1,868.18	1.52%
1205 - LEARNING DISABLED	10,316,125.22	10,677,660.59	10,737,756.07	11,445,280.22	707,524.15	6.59%	767,619.63	7.19%
1206 - VISUAL IMPAIRED/SIGHT PAR	242,343.05	296,137.89	244,461.60	250,532.04	6,070.44	2.48%	(45,605.85)	-15.40%
1210 - IMPROVEMENT OF INSTRUCTION	49,244.17	17,500.00	19,276.57	34,000.00	14,723.43	76.38%	16,500.00	94.29%
1212 - BEHAVIOR DISORDER	1,628,769.84	1,627,878.53	1,671,775.24	1,705,772.59	33,997.35	2.03%	77,894.06	4.79%
1213 - OTHER HEALTH IMPAIRMENT	21,039.50	121,169.00	53,371.09	47,000.00	(6,371.09)	-11.94%	(74,169.00)	-61.21%
1215 - COMMUNICATIONS DISORDER	50,174.00	52,355.00	52,355.00	54,409.00	2,054.00	3.92%	2,054.00	3.92%
1220 - CROSS CATEGORICAL	557,263.98	455,204.19	543,588.93	549,563.07	5,974.14	1.10%	94,358.88	20.73%
1225 - PRE-K/SPECIAL EDUCATION	1,051,327.58	1,024,356.59	1,028,344.39	1,045,549.57	17,205.18	1.67%	21,192.98	2.07%
1250 - REMEDIAL K-12	852,377.39	979,286.78	711,905.94	1,040,077.51	328,171.57	46.10%	60,790.73	6.21%
1500 - INTERSCHOLASTIC	14,067.00	178,000.00	175,692.14	333,000.00	157,307.86	89.54%	155,000.00	87.08%
1610 - SUMMER SCHOOL/REGULAR ED	164,795.90	1,046,322.00	698,528.37	588,000.00	(110,528.37)	-15.82%	(458,322.00)	-43.80%
1620 - SUMMER SCHOOL/SPECIAL ED	167,886.23	401,146.00	281,903.08	279,615.00	(2,288.08)	-0.81%	(121,531.00)	-30.30%
1650 - GIFTED	20,600.00	4,000.00	8,038.75	0.00	(8,038.75)	-100.00%	(4,000.00)	-100.00%
1800 - BILINGUAL	3,333,805.71	3,629,594.41	3,524,026.70	3,740,654.81	216,628.11	6.15%	111,060.40	3.06%
1880 - BILINGUAL-SUMMER SCHOOL	10,572.00	0.00	6,288.00	0.00	(6,288.00)	-100.00%	-	0.00%
1914 - REMEDIAL TUITION K-12	0.00	0.00	2,719.80	8,000.00	5,280.20	194.14%	8,000.00	0.00%
2112 - ATTENDANCE SERVICES	104,345.95	148,465.03	0.00	0.00	-	0.00%	(148,465.03)	-100.00%
2113 - SOCIAL WORK SERVICES	3,060,151.18	3,208,630.37	2,903,810.96	3,193,035.27	289,224.31	9.96%	(15,595.10)	-0.49%
2114 - MTSS	66,700.00	53,640.00	47,220.34	46,000.00	(1,220.34)	-2.58%	(7,640.00)	-14.24%
2116 - RESTORATIVE PRACTICES	68,562.87	141,100.00	118,414.81	44,300.00	(74,114.81)	-62.59%	(96,800.00)	-68.60%
2120 - GUIDANCE SERVICES	0.00	656,000.00	546,180.23	811,418.82	265,238.59	48.56%	155,418.82	23.69%
2130 - HEALTH SERVICES	1,003,542.99	1,119,375.12	1,123,627.18	1,503,337.73	379,710.55	33.79%	383,962.61	34.30%
2140 - PSYCHOLOGICAL SERVICES	1,470,839.90	1,582,702.73	1,604,612.27	1,897,383.72	292,771.45	18.25%	314,680.99	19.88%
2150 - SPEECH CLINICIAN SERVICES	1,977,954.31	2,146,401.86	2,037,359.54	2,147,245.30	109,885.76	5.39%	843.44	0.04%
2190 - GRANTS - SUPPORTING	0.00	300,330.99	0.00	300,000.00	300,000.00	#DIV/0!	(330.99)	-0.11%
2193 - OT/PT SERVICES	839,289.41	811,877.41	800,463.40	790,395.83	(10,067.57)	-1.26%	(21,481.58)	-2.65%
2194 - GRADUATION EXPENSES	8,907.35	10,550.00	6,625.79	10,550.00	3,924.21	59.23%	-	0.00%
2195 - LUNCHROOM SUPERVISION SER	1,346,528.63	712,672.01	969,166.94	1,129,878.67	160,711.73	16.58%	417,206.66	58.54%
2210 - IMPROVEMENT OF INSTRUCT	4,373,878.18	6,361,161.19	5,575,014.06	6,981,636.50	1,406,622.44	25.23%	620,475.31	9.75%
2222 - SCHOOL LIBRARY SERVICES	1,636,401.80	1,682,055.11	1,690,046.78	1,760,666.22	70,619.44	4.18%	78,611.11	4.67%
2223 - AUDIO VISUAL SERVICES	7,039.11	13,500.00	8,946.71	13,500.00	4,553.29	50.89%	-	0.00%

## EXPENDITURES BY FUNCTION

2230 - ASSESSMENT & TESTING	227,836.15	256,530.00	274,915.18	414,933.48	140,018.30	50.93%	158,403.48	61.75%
2310 - BOARD OF EDUCATION SERV	235,119.43	257,771.42	253,015.22	347,125.22	94,110.00	37.20%	89,353.80	34.66%
2321 - OFFICE OF SUPERINTENDENT	630,071.86	628,892.47	805,510.52	869,157.38	63,646.86	7.90%	240,264.91	38.20%
2331 - AMIN OF TITLES/OTH SP PGM	2,736,679.37	2,903,829.70	2,943,363.52	3,225,883.69	282,520.17	9.60%	322,053.99	11.09%
2369 - LEGAL SERVICES	599,355.55	300,000.00	546,355.83	400,000.00	(146,355.83)	-26.79%	100,000.00	33.33%
2410 - OFFICE OF PRINCIPAL SERV	6,575,816.60	6,226,854.28	6,441,814.49	6,975,244.47	533,429.98	8.28%	748,390.19	12.02%
2421 - SUMMER SCHOOL ADMIN	13,840.28	27,049.08	11,105.48	27,278.22	16,172.74	145.63%	229.14	0.85%
2490 - OTHER SCHOOL SUPPORT-ADM	41,730.03	53,500.00	45,226.12	63,500.00	18,273.88	40.41%	10,000.00	18.69%
2510 - BUSINESS SUPPORT SERV	431,283.60	463,385.22	535,004.07	762,061.31	227,057.24	42.44%	298,676.09	64.46%
2520 - FISCAL SERVICES	551,909.36	577,740.26	562,212.45	531,055.16	(31,157.29)	-5.54%	(46,685.10)	-8.08%
2560 - FOOD SERVICES	1,609,000.28	2,444,230.99	2,371,733.48	2,737,326.09	365,592.61	15.41%	293,095.10	11.99%
2620 - RESEARCH/EVALUATION/PLAN	481,195.34	605,474.27	502,182.83	570,220.88	68,038.05	13.55%	(35,253.39)	-5.82%
2630 - INFORMATION SERVICES	250,364.46	265,686.63	398,249.13	376,878.40	(21,370.73)	-5.37%	111,191.77	41.85%
2640 - STAFF SERVICES/PERSONNEL	927,359.23	1,199,734.14	2,615,356.80	2,292,173.80	(323,183.00)	-12.36%	1,092,439.66	91.06%
2660 - DATA PROCESSING SERVICES	5,853,990.73	5,922,011.35	6,609,604.04	6,899,353.24	289,749.20	4.38%	977,341.89	16.50%
2900 - OTHER SUPPORTING SERVICES	2,467,440.61	2,565,115.99	2,043,685.18	2,109,476.04	65,790.86	3.22%	(455,639.95)	-17.76%
2920 - STUDENT FEES	18,389.39	35,000.00	20,704.97	25,000.00	4,295.03	20.74%	(10,000.00)	-28.57%
3000 - COMMUNITY SERVICES	244,031.24	379,497.18	253,031.42	727,154.90	474,123.48	187.38%	347,657.72	91.61%
3100 - DIR. OF COMMUNITY SERVICE	136,484.15	188,881.16	138,297.14	159,501.54	21,204.40	15.33%	(29,379.62)	-15.55%
3500 - CUSTODY/CARE OF CHILD SER	1,569,567.43	1,898,386.01	1,319,433.21	1,945,671.30	626,238.09	47.46%	47,285.29	2.49%
3540 - SCHOOL AGE CHILD CARE	1,039,289.40	1,234,962.21	1,137,856.53	1,280,412.62	142,556.09	12.53%	45,450.41	3.68%
3700 - NONPUBLIC SCHOOL PUPILS' SERVICE	33,248.70	51,200.00	19,213.64	20,000.00	786.36	4.09%	(31,200.00)	-60.94%
3900 - OTHER COMMUNITY SERVICES	0.00	0.00	1,119.79	50,000.00	48,880.21	4365.12%	50,000.00	0.00%
3910 - HEADSTART	2,605,241.36	2,802,329.17	2,724,813.59	2,557,832.24	(166,981.35)	-6.13%	(244,496.93)	-8.72%
4220 - PAYMENTS FOR SP ED TUITION	438,378.07	417,080.00	422,907.81	469,428.00	46,520.19	11.00%	52,348.00	12.55%
<b>10 EDUCATION FUND TOTAL</b>	<b>116,989,548.58</b>	<b>128,162,318.81</b>	<b>124,392,027.81</b>	<b>131,849,566.58</b>	<b>7,457,538.77</b>	<b>6.00%</b>	<b>3,687,247.77</b>	<b>2.88%</b>
<b>20 BUILDING FUND</b>								
2540 - OPERATIONS AND MAINTENANCE	8,413,936.64	9,019,824.86	9,592,519.11	8,995,980.65	(596,538.46)	-6.22%	(23,844.21)	-0.26%
2573 - WAREHOUSE & DISTRIBUTION	279,752.68	343,829.92	326,083.50	359,978.63	33,895.13	10.39%	16,148.71	4.70%
2900 - OTHER SUPPORTING SERVICES	534.24	534.00	435.73	600.00	164.27	37.70%	66.00	12.36%
3500 - CUSTODY/CARE OF CHILD SER	33,087.00	6,000.00	20,725.00	0.00	(20,725.00)	-100.00%	(6,000.00)	-100.00%
3900 - OTHER COMMUNITY SERVICES	0.00	0.00	151.77	166.95	15.18	10.00%	166.95	0.00%
3910 - HEADSTART	0.00	46,000.00	22,142.96	0.00	(22,142.96)	-100.00%	(46,000.00)	-100.00%
8840 - TRANSFERS	0.00	0.00	1,202,103.66	0.00	(1,202,103.66)	-100.00%	-	0.00%
<b>20 BUILDING FUND TOTAL</b>	<b>8,727,310.56</b>	<b>9,416,188.78</b>	<b>11,164,161.73</b>	<b>9,356,726.23</b>	<b>(1,807,435.50)</b>	<b>-16.19%</b>	<b>(59,462.55)</b>	<b>-0.63%</b>
<b>28 SPECIAL EDUCATION FUND</b>								
1912 - SPED TUITION K-12 PRIVATE TUITION	2,521,872.93	2,794,756.00	2,168,012.05	2,406,493.38	238,481.33	11.00%	(388,262.62)	-13.89%
<b>28 SPECIAL EDUCATION FUND TOTAL</b>	<b>2,521,872.93</b>	<b>2,794,756.00</b>	<b>2,168,012.05</b>	<b>2,406,493.38</b>	<b>238,481.33</b>	<b>11.00%</b>	<b>(388,262.62)</b>	<b>-13.89%</b>
<b>30 DEBT SERVICE FUND</b>								
5200 - PAYMENT OF INTEREST	2,076,475.00	1,928,801.00	1,910,508.34	3,924,050.00	2,013,541.66	105.39%	1,995,249.00	103.45%
5300 - PAYMENT OF PRINCIPAL	3,570,000.00	3,890,000.00	3,890,000.00	4,005,000.00	115,000.00	2.96%	115,000.00	2.96%
5900 - SERVICE CHARGE/BONDS	4,533.00	12,000.00	7,780.50	10,000.00	2,219.50	28.53%	(2,000.00)	-16.67%
<b>30 DEBT SERVICE FUND TOTAL</b>	<b>5,651,008.00</b>	<b>5,830,801.00</b>	<b>5,808,288.84</b>	<b>7,939,050.00</b>	<b>2,130,761.16</b>	<b>36.68%</b>	<b>2,108,249.00</b>	<b>36.16%</b>

## EXPENDITURES BY FUNCTION

## 40 TRANSPORTATION FUND

2550 - PUPIL TRANS SERVICE	3,687,249.92	4,838,096.88	5,810,130.68	5,903,583.51	93,452.83	1.61%	1,065,486.63	22.02%
3500 - CUSTODY/CARE OF CHILD SER	55.64	4,840.87	770.00	4,840.87	4,070.87	528.68%	-	0.00%
3900 - OTHER COMMUNITY SERVICES	0.00	0.00	638.48	0.00	(638.48)	-100.00%	-	0.00%
3910 - HEADSTART	62,769.73	89,541.00	69,755.52	428,653.00	358,897.48	514.51%	339,112.00	378.72%
<b>40 TRANSPORTATION FUND TOTAL</b>	<b>3,750,075.29</b>	<b>4,932,478.75</b>	<b>5,881,294.68</b>	<b>6,337,077.38</b>	<b>455,782.70</b>	<b>7.75%</b>	<b>1,404,598.63</b>	<b>28.48%</b>
1110 - ELEMENTARY SCHOOL	398,221.02	393,233.53	410,527.27	406,817.46	(3,709.81)	-0.90%	13,583.93	3.45%
1120 - MIDDLE SCHOOL	212,666.47	229,793.93	207,564.57	213,793.62	6,229.05	3.00%	(16,000.31)	-6.96%
1125 - PRE-K PROGRAMS	29,716.15	37,602.85	35,511.10	34,530.96	(980.14)	-2.76%	(3,071.89)	-8.17%
1140 - TUTORING	0.00	0.00	68,480.46	71,138.47	2,658.01	3.88%	71,138.47	0.00%
1190 - DEC	1,678.92	1,682.01	1,589.90	1,637.60	47.70	3.00%	(44.41)	-2.64%
1200 - SPECIAL PROGRAMS	-12,090.60	56,670.99	49,381.74	51,298.54	1,916.80	3.88%	(5,372.45)	-9.48%
1202 - MODERATE MENTAL HANDICAP	145,864.08	168,451.45	136,607.30	141,852.99	5,245.69	3.84%	(26,598.46)	-15.79%
1203 - MILD MENTAL HANDICAP/DEV	8,217.05	7,493.22	12,115.10	12,559.11	444.01	3.66%	5,065.89	67.61%
1204 - PHYSICALLY HANDICAPPED	1,634.07	1,682.01	1,667.62	1,717.65	50.03	3.00%	35.64	2.12%
1205 - LEARNING DISABLED	459,066.35	453,328.03	484,897.00	508,433.65	23,536.65	4.85%	55,105.62	12.16%
1206 - VISUAL IMPAIRED/SIGHT PAR	3,800.26	3,540.23	3,867.05	3,983.07	116.02	3.00%	442.84	12.51%
1207 - HEARING IMPAIRED	16,871.97	16,967.58	9,207.73	9,549.74	342.01	3.71%	(7,417.84)	-43.72%
1212 - BEHAVIOR DISORDER	40,179.82	42,113.72	39,513.18	40,942.86	1,429.68	3.62%	(1,170.86)	-2.78%
1213 - OTHER HEALTH IMPAIRMENT	852.84	869.89	2,606.29	2,705.36	99.07	3.80%	1,835.47	211.00%
1215 - COMMUNICATIONS DISORDER	727.44	759.15	759.12	781.89	22.77	3.00%	22.74	3.00%
1220 - CROSS CATEGORICAL	10,675.97	11,124.24	10,625.06	10,982.04	356.98	3.36%	(142.20)	-1.28%
1225 - PRE-K/SPECIAL EDUCATION	36,964.94	48,695.88	29,248.72	32,681.43	3,432.71	11.74%	(16,014.45)	-32.89%
1250 - REMEDIAL K-12	9,992.93	12,698.96	7,869.42	8,106.13	236.71	3.01%	(4,592.83)	-36.17%
1400 - VOCATIONAL	1,378.76	3,150.90	2,145.54	2,209.91	64.37	3.00%	(940.99)	-29.86%
1500 - INTERSCHOLASTIC	132.36	135.01	5,943.73	6,159.61	215.88	3.63%	6,024.60	4462.34%
1610 - SUMMER SCHOOL/REGULAR ED	304.55	3,362.49	4,872.53	5,053.42	180.89	3.71%	1,690.93	50.29%
1620 - SUMMER SCHOOL/SPECIAL ED	17,453.24	17,794.31	29,545.19	26,404.18	(3,141.01)	-10.63%	8,609.87	48.39%
1650 - GIFTED	142.52	145.37	129.67	133.72	4.05	3.12%	(11.65)	-8.01%
1800 - BILINGUAL	101,936.85	140,742.26	109,635.81	113,580.67	3,944.86	3.60%	(27,161.59)	-19.30%
1880 - BILINGUAL-SUMMER SCHOOL	138.84	141.41	82.65	85.13	2.48	3.00%	(56.28)	-39.80%
2112 - ATTENDANCE SERVICES	12,472.68	16,956.17	0.00	0.00	-	0.00%	(16,956.17)	-100.00%
2113 - SOCIAL WORK SERVICES	40,439.26	32,148.69	39,137.56	38,895.97	(241.59)	-0.62%	6,747.28	20.99%
2114 - MTSS	0.00	0.00	325.57	337.73	12.16	3.73%	337.73	0.00%
2116 - RESTORATIVE PRACTICES	378.08	29,000.00	89.92	92.75	2.83	3.15%	(28,907.25)	-99.68%
2120 - GUIDANCE SERVICES	0.00	0.00	6,254.56	6,442.20	187.64	3.00%	6,442.20	0.00%
2130 - HEALTH SERVICES	108,661.68	111,471.16	107,282.75	111,292.55	4,009.80	3.74%	(178.61)	-0.16%
2140 - PSYCHOLOGICAL SERVICES	20,344.21	24,709.62	23,094.22	42,723.49	19,629.27	85.00%	18,013.87	72.90%
2150 - SPEECH CLINICIAN SERVICES	26,485.61	27,501.87	28,865.35	29,731.31	865.96	3.00%	2,229.44	8.11%
2190 - GRANTS - SUPPORTING	-12,406.00	2,956.34	0.00	0.00	-	#DIV/0!	(2,956.34)	-100.00%
2193 - OT/PT SERVICES	150,073.86	141,075.52	143,263.70	148,860.58	5,596.88	3.91%	7,785.06	5.52%
2195 - LUNCHROOM SUPERVISION SER	78,811.83	65,569.50	85,040.65	88,312.34	3,271.69	3.85%	22,742.84	34.69%
2210 - IMPROVEMENT OF INSTRUCT	108,579.63	113,565.82	111,255.25	175,062.46	63,807.21	57.35%	61,496.64	54.15%
2222 - SCHOOL LIBRARY SERVICES	19,865.07	21,657.92	20,859.21	21,484.99	625.78	3.00%	(172.93)	-0.80%

## EXPENDITURES BY FUNCTION

2223 - AUDIO VISUAL SERVICES	0.00	0.00	637.31	662.20	24.89	3.91%	662.20	0.00%
2230 - ASSESSMENT & TESTING	2,765.70	725.66	3,382.92	3,496.17	113.25	3.35%	2,770.51	381.79%
2310 - BOARD OF EDUCATION SERV	13,159.22	15,187.51	12,885.45	13,389.24	503.79	3.91%	(1,798.27)	-11.84%
2321 - OFFICE OF SUPERINTENDENT	21,229.41	21,905.47	31,199.08	32,354.24	1,155.16	3.70%	10,448.77	47.70%
2331 - AMIN OF TITLES/OTH SP PGM	137,522.20	136,190.95	137,653.19	149,445.39	11,792.20	8.57%	13,254.44	9.73%
2410 - OFFICE OF PRINCIPAL SERV	198,136.09	208,483.73	209,376.28	216,917.09	7,540.81	3.60%	8,433.36	4.05%
2421 - SUMMER SCHOOL ADMIN	511.64	521.51	463.45	480.45	17.00	3.67%	(41.06)	-7.87%
2490 - OTHER SCHOOL SUPPORT-ADM	590.19	601.99	640.82	660.04	19.22	3.00%	58.05	9.64%
2510 - BUSINESS SUPPORT SERV	35,504.17	36,163.67	47,214.24	49,035.19	1,820.95	3.86%	12,871.52	35.59%
2520 - FISCAL SERVICES	49,241.09	52,423.95	43,668.13	45,351.56	1,683.43	3.86%	(7,072.39)	-13.49%
2530 - FACILITY ACQ/CONSERV SERV	8,808.22	8,984.39	3,605.52	3,746.50	140.98	3.91%	(5,237.89)	-58.30%
2540 - OPERATIONS AND MAINTENANCE	529,133.32	540,709.29	656,468.15	682,113.04	25,644.89	3.91%	141,403.75	26.15%
2550 - PUPIL TRANS SERVICE	41,820.96	50,363.83	63,990.92	66,487.64	2,496.72	3.90%	16,123.81	32.01%
2560 - FOOD SERVICES	134,664.50	137,457.27	138,118.72	143,509.98	5,391.26	3.90%	6,052.71	4.40%
2573 - WAREHOUSE & DISTRIBUTION	31,980.45	32,664.45	37,993.31	39,478.02	1,484.71	3.91%	6,813.57	20.86%
2620 - RESEARCH/EVALUATION/PLAN	69,097.48	70,342.42	67,124.10	69,747.47	2,623.37	3.91%	(594.95)	-0.85%
2630 - INFORMATION SERVICES	27,078.26	27,932.25	41,419.56	43,036.26	1,616.70	3.90%	15,104.01	54.07%
2640 - STAFF SERVICES/PERSONNEL	70,708.33	72,020.51	110,217.60	125,116.84	14,899.24	13.52%	53,096.33	73.72%
2660 - DATA PROCESSING SERVICES	168,640.90	174,420.76	177,068.81	183,986.26	6,917.45	3.91%	9,565.50	5.48%
2900 - OTHER SUPPORTING SERVICES	49,186.19	43,366.15	47,218.20	49,045.73	1,827.53	3.87%	5,679.58	13.10%
3000 - COMMUNITY SERVICES	26,953.81	20,610.49	25,234.86	26,292.33	1,057.47	4.19%	5,681.84	27.57%
3100 - DIR. OF COMMUNITY SERVICE	16,457.66	17,960.49	16,567.77	9,630.03	(6,937.74)	-41.87%	(8,330.46)	-46.38%
3500 - CUSTODY/CARE OF CHILD SER	187,993.42	192,166.94	140,686.55	157,619.48	16,932.93	12.04%	(34,547.46)	-17.98%
3540 - SCHOOL AGE CHILD CARE	127,803.55	129,183.93	134,558.89	139,808.76	5,249.87	3.90%	10,624.83	8.22%
3910 - HEADSTART	183,490.87	186,089.87	182,516.78	176,521.63	(5,995.15)	-3.28%	(9,568.24)	-5.14%
<b>50 IMRF FUND TOTAL</b>	<b>4,172,710.34</b>	<b>4,415,269.51</b>	<b>4,559,773.10</b>	<b>4,798,307.12</b>	<b>238,534.02</b>	<b>5.23%</b>	<b>383,037.61</b>	<b>8.68%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD</b>								
2530 - FACILITY ACQ/CONSERV SERV	1,223,066.90	0.00	0.00	18,711,701.00	18,711,701.00	100.00%	18,711,701.00	100.00%
<b>64 CAP. &amp; LIFE SAFETY PRJ FD TOTAL</b>	<b>1,223,066.90</b>	<b>0.00</b>	<b>0.00</b>	<b>18,711,701.00</b>	<b>18,711,701.00</b>	<b>100.00%</b>	<b>18,711,701.00</b>	<b>100.00%</b>
<b>70 WORKING CASH FUND</b>								
8110 - TRANSFERS	0.00	0.00	0.00	0.00	-	0.00%	-	0.00%
<b>70 WORKING CASH FUND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
<b>80 TORT FUND</b>								
2365 - RISK MANAGEMENT	339,850.54	1,177,117.00	1,759,493.90	1,851,629.00	92,135.10	5.24%	674,512.00	57.30%
2369 - LEGAL SERVICES	44,126.50	150,000.00	49,940.57	75,000.00	25,059.43	50.18%	(75,000.00)	-50.00%
<b>80 TORT FUND TOTAL</b>	<b>383,977.04</b>	<b>1,327,117.00</b>	<b>1,809,434.47</b>	<b>1,926,629.00</b>	<b>117,194.53</b>	<b>6.48%</b>	<b>599,512.00</b>	<b>45.17%</b>
<b>90 LIFE SAFETY FUND</b>								
2540 - OPERATIONS AND MAINTENANCE	121,940.65	125,000.00	114,299.00	125,000.00	10,701.00	9.36%	-	0.00%
<b>90 LIFE SAFETY FUND TOTAL</b>	<b>121,940.65</b>	<b>125,000.00</b>	<b>114,299.00</b>	<b>125,000.00</b>	<b>10,701.00</b>	<b>9.36%</b>	<b>-</b>	<b>0.00%</b>
<b>Total All Funds</b>	<b>143,541,510.29</b>	<b>157,003,929.85</b>	<b>155,897,291.68</b>	<b>183,450,550.69</b>	<b>27,553,259.01</b>	<b>17.67%</b>	<b>26,446,620.84</b>	<b>16.84%</b>

# **PARK SCHOOL FY23**



**Park School  
828 Main Street  
Evanston, IL 60202**

**Community Consolidated School District #65  
1500 McDaniel Avenue  
Evanston, IL 60201**

**Evanston Township High School District #202  
1600 Dodge Avenue  
Evanston, IL 60204**

**9/14/22**

REVENUES	2021-22 ADOPTED BUDGET	2021-22 UNAUDITED ACTUALS	% COLL'D	2022-23 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
<b>EDUCATION FUND</b>						
<u>FEDERAL</u>						
D.O.R.S. Flow Through	\$ 8,211	\$ 8,500	104%	\$ 10,200	20%	24%
Medicaid Match	\$ 29,339	\$ 14,670	50%	\$ 29,339	100%	0%
ESSER funds	\$ 168,688	\$ 168,688	100%	\$ 70,000	-59%	-59%
<u>STATE</u>						
Evidence Based Funding	\$ 372,247	\$ 372,247	100%	\$ 372,247	0%	0%
<u>LOCAL</u>						
Tuition from Other Districts (assumes 13 students)	\$ 1,295,103	\$ 1,629,209	126%	\$ 1,507,502	-7%	16%
<b>EDUCATION FUND TOTAL</b>	<b>\$ 1,873,588</b>	<b>\$ 2,193,313</b>	<b>117%</b>	<b>\$ 1,989,288</b>	<b>-9%</b>	<b>6%</b>
<b>OPERATIONS / MAINT. FUND</b>						
<u>LOCAL</u>						
Special Project Contributions	\$ —	\$ —	0%	\$ —	%	0%
<u>STATE</u>		.				
Evidence Based Funding	\$ 5,025	\$ 5,025	100%	\$ 5,025	0%	0%
<b>OPERATIONS / MAINT. FUND TOTAL</b>	<b>\$ 5,025</b>	<b>\$ 5,025</b>	<b>100%</b>	<b>\$ 5,025</b>	<b>0%</b>	<b>0%</b>
<b>TRANSPORTATION FUND</b>						
<u>STATE</u>						
Transportation	\$ 336,175	\$ 336,175	100%	\$ 369,793	10%	10%
Transportation—Summer	\$ 38,307	\$ 38,307	100%	\$ 42,138	10%	10%
<u>LOCAL</u>						
Out-of-District	\$ 78,800	\$ 28,358	36%	\$ 31,194	10%	-60%
<b>TRANSPORTATION FUND TOTAL</b>	<b>\$ 453,282</b>	<b>\$ 402,840</b>	<b>89%</b>	<b>\$ 443,124</b>	<b>10%</b>	<b>-2%</b>
<b>GRAND TOTAL — REVENUES</b>	<b>\$ 2,331,895</b>	<b>\$ 2,601,178</b>	<b>112%</b>	<b>\$ 2,437,437</b>	<b>-6%</b>	<b>5%</b>

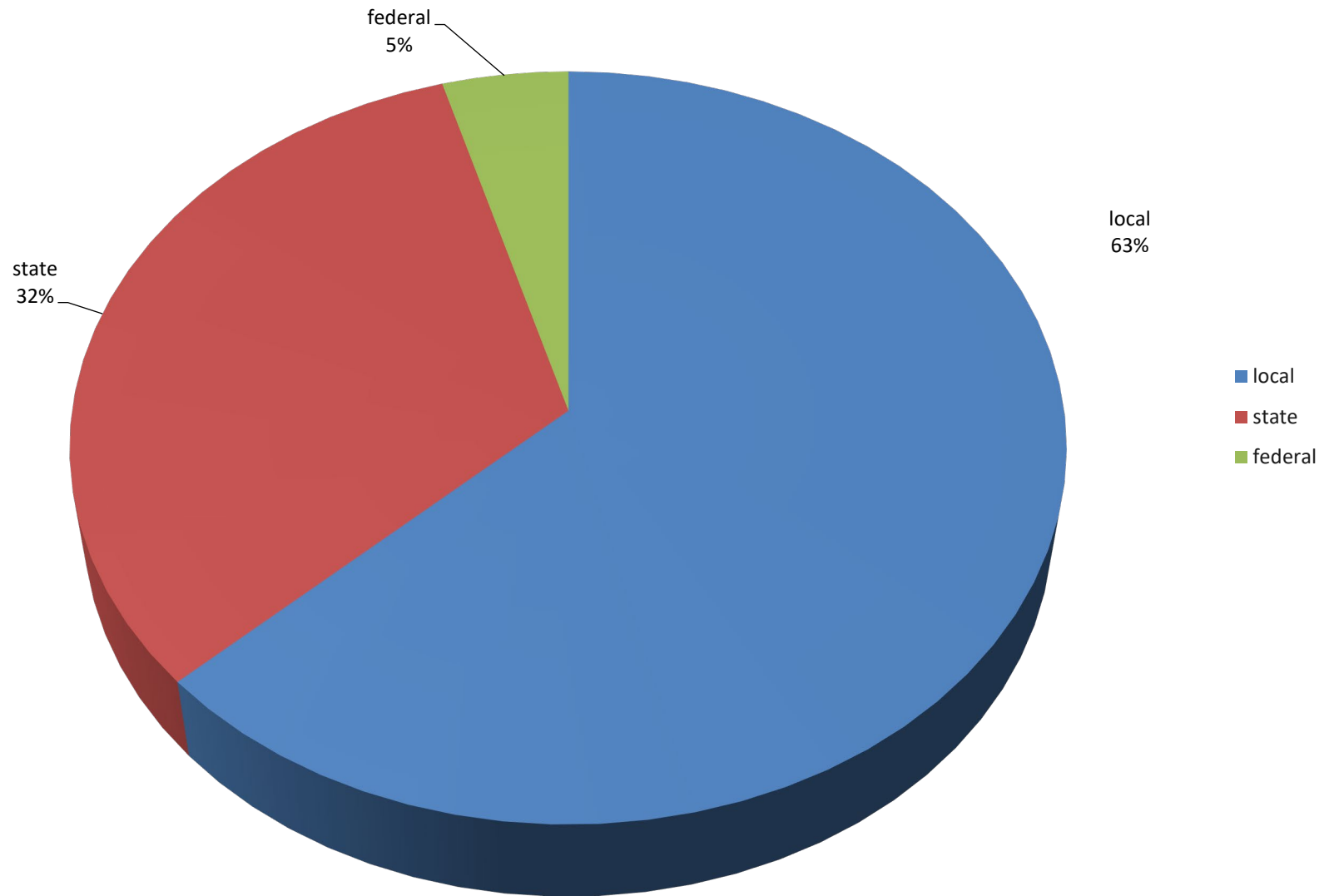
EXPENDITURES		2021-22 ADOPTED BUDGET	2021-22 UNAUDITED ACTUALS	% SPENT	2022-23 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
<b>EDUCATION FUND</b>							
<b>REGULAR TERM</b>							
<u>SALARIES / PERSONNEL</u>							
CERTIFIED		\$ 2,183,034	\$ 2,108,213	97%	\$2,259,224	7%	3%
NON-CERTIFIED		\$ 1,016,439	\$ 934,936	92%	\$1,255,017	34%	23%
D65 MGMT EXPENSE		\$ 110,452	\$ 110,452	100%	\$ 113,766	3%	3%
<b>TOTAL SALARIES / PERSONNEL</b>		<b>\$ 3,309,925</b>	<b>\$ 3,153,601</b>	<b>95%</b>	<b>\$3,628,007</b>	<b>15%</b>	<b>10%</b>
<u>EMPLOYEE BENEFITS</u>							
Dental Insurance		\$ 18,129	\$ 18,129	100%	\$ 13,053	-28%	-28%
Disability Insurance		\$ 9,262	\$ 6,547	71%	\$ 6,875	5%	-26%
Medical Insurance		\$ 357,655	\$ 289,730	81%	\$ 318,703	10%	-11%
Life Insurance		\$ 4,398	\$ 4,391	100%	\$ 4,600	5%	5%
Teacher's Pension Contributions		\$ 12,928	\$ 12,928	100%	\$ 13,316	3%	3%
Teacher Health Insurance System Contributions		\$ 19,209	\$ 19,209	100%	\$ 19,881	3%	3%
Employee Assistance Program		\$ 1,944	\$ 1,944	100%	\$ 1,944	0%	0%
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 423,525</b>	<b>\$ 352,878</b>	<b>83%</b>	<b>\$ 378,372</b>	<b>7%</b>	<b>-11%</b>
<u>PURCHASED SERVICES</u>							
Audit		\$ 7,000	\$ 6,386	91%	\$ 7,350	15%	5%
Insurance		\$ 1,577	\$ 1,577	100%	\$ 1,577	0%	0%
Other Professional Services		\$ 5,000	\$ 601	12%	\$ 50,000	8219%	900%
Postage		\$ 126	\$ 126	100%	\$ 126	0%	0%
Prof. Growth/Dev		\$ 1,500	\$ 1,500	100%	\$ 1,500	0%	0%
Telephone		\$ 3,983	\$ 3,983	100%	\$ 3,983	0%	0%
Unemployment Compensation		\$ 1,855	\$ 572	31%	\$ 1,000	75%	-46%
Data Communications		\$ 16,449	\$ 13,498	82%	\$ 13,498	0%	-18%
Worker's Compensation		\$ 42,469	\$ 42,469	100%	\$ 42,469	0%	0%
Teacher Sub		\$ 35,000	\$ 47,794	137%	\$ -	-100%	-100%
TA Sub		\$ 35,000	\$ 78,084	223%	\$ -	-100%	-100%
Teacher Sub PD		\$ 500	\$ 500	100%	\$ -	-100%	-100%
<b>TOTAL PURCHASED SERVICES</b>		<b>\$ 150,459</b>	<b>\$ 197,091</b>	<b>131%</b>	<b>\$ 121,503</b>	<b>-38%</b>	<b>-19%</b>
<u>SUPPLIES &amp; MATERIALS</u>							
Food		\$ 13,617	\$ 14,377	106%	\$ 15,239	6%	12%
Instructional Aids and Supplies		\$ 38,000	\$ 26,147	69%	\$ 20,000	-24%	-47%
Nursing Supplies		\$ 3,000	\$ 799	27%	\$ 3,000	275%	0%
Vocational Education		\$ 1,100	\$ 1,093	99%	\$ 1,100	1%	0%
<b>TOTAL SUPPLIES &amp; MATERIALS</b>		<b>\$ 55,717</b>	<b>\$ 42,416</b>	<b>76%</b>	<b>\$ 39,339</b>	<b>-7%</b>	<b>-29%</b>
<u>CAPITAL OUTLAY</u>							
Instructional Equipment		\$ 2,000	\$ 875	44%	\$ 2,000	129%	0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 2,000</b>	<b>\$ 875</b>	<b>44%</b>	<b>\$ 2,000</b>	<b>129%</b>	<b>0%</b>

<b><u>MISCELLANEOUS OBJECTS/TUITION</u></b>							
School Improvement Team	\$ 500	\$ 500	100%	\$ 500	0%	0%	
NSSEO Tuition/Membership	\$ 2,268	\$ 2,268	100%	\$ 2,268	0%	0%	
<b>TOTAL MISCELLANEOUS OBJECTS/TUITION</b>	<b>\$ 2,768</b>	<b>\$ 2,768</b>	<b>100%</b>	<b>\$ 2,768</b>	<b>0%</b>	<b>0%</b>	
<b><u>TRANSFERS</u></b>							
D.O.R.S. Flow Through	\$ 8,211	\$ 8,211	100%	\$ 10,200	24%	24%	
<b>TOTAL TRANSFERS</b>	<b>\$ 8,211</b>	<b>\$ 8,211</b>	<b>100%</b>	<b>\$ 10,200</b>	<b>100%</b>	<b>24%</b>	
<b><u>SUMMER SCHOOL</u></b>							
<b><u>SALARIES</u></b>							
Teachers - Summer School	\$ 138,241	\$ 97,500	71%	\$ 100,913	3%	-27%	
Teacher Aides-Summer School	\$ 48,800	\$ 48,800	100%	\$ 50,198	3%	3%	
<b>TOTAL SALARIES</b>	<b>\$ 187,041</b>	<b>\$ 146,300</b>	<b>78%</b>	<b>\$ 151,110</b>	<b>3%</b>	<b>-19%</b>	
<b>EDUCATION FUND TOTAL</b>	<b>\$ 4,139,647</b>	<b>\$ 3,904,140</b>	<b>94%</b>	<b>\$4,333,299</b>	<b>11%</b>	<b>5%</b>	
<b><u>OPERATIONS / MAINT. FUND</u></b>							
<b><u>SALARIES</u></b>							
Custodian	\$ 73,339	\$ 73,339	100%	\$ 77,504	6%	6%	
Overtime	\$ 3,000	\$ 19,071	636%	\$ 6,000	-69%	100%	
<b>TOTAL SALARIES</b>	<b>\$ 76,339</b>	<b>\$ 92,410</b>	<b>121%</b>	<b>\$ 83,504</b>	<b>-10%</b>	<b>9%</b>	
<b><u>EMPLOYEE BENEFITS</u></b>							
Dental Insurance	\$ 355	\$ 311	71%	\$ 311	0%	-13%	
Disability Insurance	\$ 299	\$ 212	113%	\$ 222	5%	-26%	
Life Insurance	\$ 182	\$ 206	113%	\$ 217	5%	19%	
Medical Insurance	\$ 7,006	\$ 6,842	98%	\$ 7,527	10%	7%	
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 7,843</b>	<b>\$ 7,571</b>	<b>97%</b>	<b>\$ 8,276</b>	<b>9%</b>	<b>6%</b>	
<b><u>PURCHASED SERVICES</u></b>							
Building Security	\$ 1,656	\$ 1,656	100%	\$ 3,312	100%	100%	
Pest Control	\$ 250	\$ 250	100%	\$ 250	0%	0%	
Property Insurance	\$ 24,470	\$ 24,470	100%	\$ 24,470	0%	0%	
Repair / Maintenance -Electric Equip	\$ 2,273	\$ 994	44%	\$ 1,743	75%	-23%	
Repair/ Maintenance - Elevators	\$ 1,918	\$ 932	49%	\$ 1,918	106%	0%	
Repair / Maintenance	\$ 4,313	\$ 1,743	40%	\$ 6,778	289%	57%	
Rubbish Removal	\$ 6,778	\$ 4,645	69%	\$ 6,778	46%	0%	
Landscaping Services	\$ -	\$ -		\$ 6,500	100%	100%	
Water	\$ 3,077	\$ 3,077	100%	\$ 3,077	0%	0%	
Worker's Compensation	\$ 992	\$ 992	100%	\$ 992	0%	0%	
<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 45,727</b>	<b>\$ 38,759</b>	<b>85%</b>	<b>\$ 55,818</b>	<b>44%</b>	<b>22%</b>	
<b><u>SUPPLIES &amp; MATERIALS</u></b>							
Custodial & Maintenance	\$ 3,613	\$ 1,160	32%	\$ 3,613	211%	0%	
Natural Gas	\$ 9,399	\$ 8,328	89%	\$ 9,161	10%	-3%	
Electricity	\$ 22,116	\$ 21,805	99%	\$ 23,986	10%	8%	

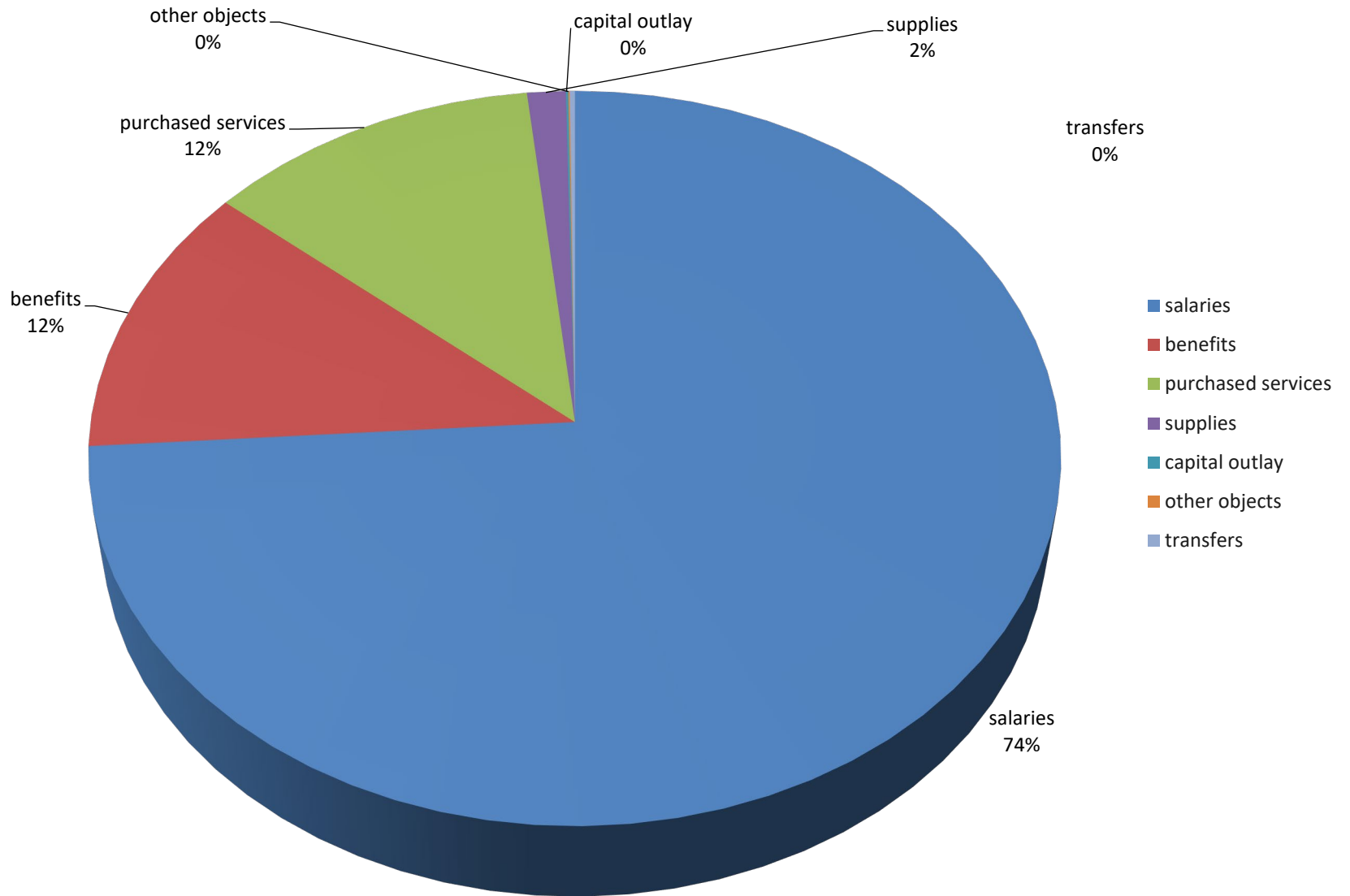
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	\$ 35,128	\$ 31,294	89%	\$ 36,760	17%	5%
<b>CAPITAL OUTLAY</b>						
Site Improvement	\$ 2,500	\$ -	0%	\$ 2,500	100%	0%
<b>TOTAL CAPITAL OUTLAY</b>	\$ 2,500	\$ -	0%	\$ 2,500	100%	0%
<b>OPERATIONS / MAINT. FUND TOTAL</b>	\$ 167,537	\$ 170,034	101%	\$ 186,858	10%	12%
<b>TRANSPORTATION FUND</b>						
<b>REGULAR TERM</b>						
Transportation Manager	\$ 3,928	\$ 3,927	100%	\$ 4,046	3%	3%
Bus Aides	\$ 100,000	\$ 111,903	112%	\$ 100,000	-11%	0%
Medical Insurance	\$ 1,075	\$ 1,075	100%	\$ 1,377	28%	28%
Dental Insurance	\$ 67	\$ 67	100%	\$ 64	-5%	-5%
Taxi	\$ 85,000	\$ 70,000	82%	\$ 80,500	15%	-5%
Transportation to / from School	\$ 356,187	\$ 313,302	88%	\$ 360,296	15%	1%
Field Trips	\$ 1,557	\$ 1,557	100%	\$ 1,788	15%	15%
<b>TOTAL — REGULAR TERM</b>	\$ 547,813	\$ 501,831	92%	\$ 548,070	9%	0%
<b>SUMMER SCHOOL</b>						
Special Education Aides	\$ 5,000	\$ 5,000	100%	\$ 5,000	0%	0%
Transportation to/from School	\$ 31,014	\$ 31,014	100%	\$ 34,115	10%	10%
<b>TOTAL — SUMMER SCHOOL</b>	\$ 36,014	\$ 36,014	100%	\$ 39,115	9%	9%
<b>TRANSPORTATION FUND TOTAL</b>	\$ 583,827	\$ 537,845	92%	\$ 587,186	9%	1%
<b>IMRF/SS FUND</b>						
IMRF	\$ 131,715	\$ 116,616	89%	\$ 121,280	4%	-8%
FICA -6.2%	\$ 96,950	\$ 88,831	92%	\$ 92,384	4%	-5%
Medicare-1.45%	\$ 55,892	\$ 48,052	86%	\$ 49,493	3%	-11%
<b>IMRF/SS FUND TOTAL</b>	\$ 284,557	\$ 253,499	89%	\$ 263,158	4%	-8%
<b>TOTAL EXPENDITURES — EDUC, O/M, TRANS, IMRF</b>	\$ 5,175,568	\$ 4,865,518	94%	\$5,370,500	10%	4%
<b>GRAND TOTAL EXPENDITURES</b>	\$ 5,175,568	\$ 4,865,518	94%	\$5,370,500	10%	4%

NET COST DISTRIBUTION SUMMARY (TO BE SUBSIDIZED BY D65 AND D202)		2022-23 FINAL BUDGET	2021-22 ADOPTED BUDGET	2022-23 BUDGET CHANGE (%)
<b>TOTAL EXPENDITURES</b>	<b>A</b>	<b>\$ 5,370,500</b>	<b>\$ 5,175,568</b>	<b>3.77%</b>
<b><u>OFFSETTING REVENUES:</u></b>				
<b><u>FEDERAL</u></b>				
D.O.R.S. Flow Through		\$ (10,200)	\$ (8,211)	24.22%
Medicaid Match		\$ (29,339)	\$ (29,339)	0.00%
ESSER funds		\$ (70,000)	\$ (168,688)	-58.50%
<b><u>STATE</u></b>				
Evidence Based Funding		\$ (377,272)	\$ (377,272)	0.00%
Transportation		\$ (411,930)	\$ (374,482)	10.00%
<b><u>LOCAL</u></b>				
Tuition from Other Districts		\$ (1,507,502)	\$ (1,295,103)	16.40%
Special Project Contributions		\$ -	\$ -	
Out-of-District Transportation		\$ (31,194)	\$ (78,800)	-60.41%
<b>TOTAL OFFSETTING REVENUES</b>	<b>B</b>	<b>\$ (2,437,437)</b>	<b>\$ (2,331,895)</b>	<b>4.53%</b>
<b>ADJUSTED NET COST</b>	<b>A-B</b>	<b>\$ 2,933,063</b>	<b>\$ 2,843,673</b>	<b>3.14%</b>
<b><i>District 202 (40%)</i></b>		<b>\$ 1,173,225</b>	<b>\$ 1,137,469</b>	<b>3.14%</b>
<b><i>District 65 (60%)</i></b>		<b>\$ 1,759,838</b>	<b>\$ 1,706,204</b>	<b>3.14%</b>
<b>TOTAL NET COST</b>		<b>\$ 2,933,063</b>	<b>\$ 2,843,673</b>	<b>3.14%</b>

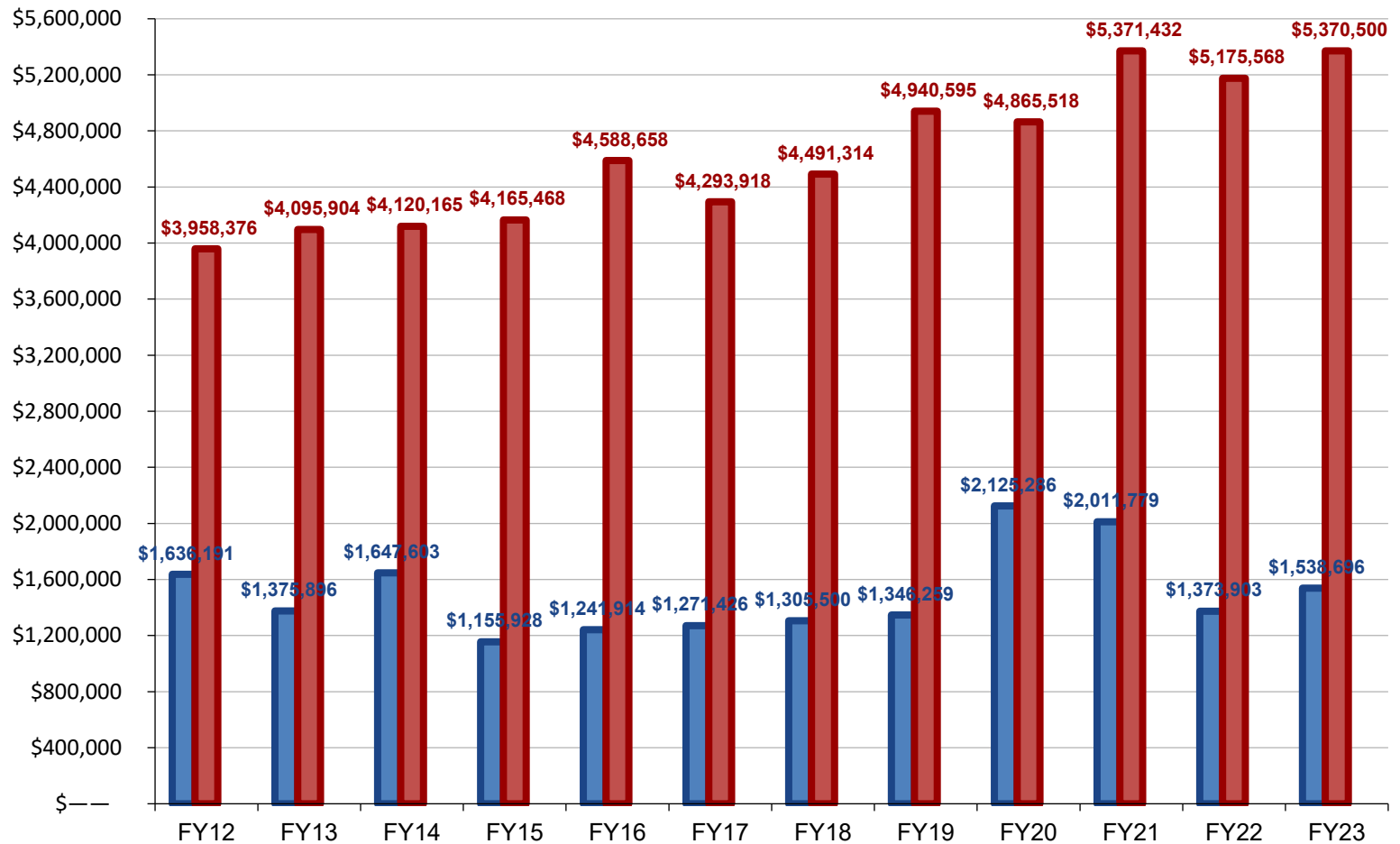
# FY23 Park School Revenues



# FY23 Park School Expenditures



# FY23 Park School Expenditures vs. Tuition Revenue



## Financial Section - Capital Projects

District 65 is responsible for ensuring adequate educational and operational facilities for the students and staff of the district. To fulfill this obligation, the District regularly engages in comprehensive long-range planning of school facility construction, renovation, and maintenance.

District 65 operates and maintains 1.2 million square feet of facilities space worth approximately \$139 million. The District has 19 facilities including 18 schools and programs, and one warehouse. The year the district buildings were built ranges from 1901 to 2002.

The Referendum approved by voters in April 2017 includes an allocation of \$1,025,000 per year, for life safety and capital projects. In FY21, due to the COVID-19 pandemic and the economic downturn, the FY21 budget did not include these funds. In FY22, this allocation is being added to the budget.

As part of a renewed focus on facility evaluation, the District hired the architect firm of Cordogan Clark to conduct a detailed Master Facility Plan. The Facilities Condition Assessment Report (FCAR) was completed and presented to the Board of Education at the March 2022 meeting. The report revealed the current value of the required district facilities upgrades at \$189 million. Since the district is not able to afford the required repairs all at once, the administration has made the decision to identify strategic components that can be addressed across the District to begin making strides towards items requiring immediate repairs.

The available funding for 2023 work has been targeted at \$6 million. Working with the District Buildings and Grounds Department and architect, we have identified a number of potential scopes of work to target.

# Financial Section: Debt Service Extension Base (DSEB) and Current Debt

## **Debt Service Extension Base (DSEB)**

The Debt Service Extension Base has been established in 1994, when tax cap went into effect in Illinois. The DSEB is an amount that limits the amount of principal and interest that the District can levy to pay on loans or bonds each year. The DSEB for District 65 is determined by the dollar amount of principal and interest that the District is obligated to pay the year the District became subject to the cap. District 65's original DSEB was \$4.9 million. The amount remained constant until 2009, when a new law allowed the DSEB to increase annually by the Consumer Price Index (CPI).

In 2022, the District was able to refinance a portion of its existing debt and issue new bonds and lease certificates to finance the new school in the 5<sup>th</sup> Ward. The proceeds have been placed in the Capital Projects Fund and used to build the school. Lease certificate payments will be made with transportation services savings.

## **Current Debt**

The District currently has seven outstanding bond issuances. The table on the following page lists the District's outstanding debt.

## Community Consolidated Evanston/School District 65 Outstanding Debt Schedule

10/17/2022

Levy Year	Fiscal Year	Cal Year	Month	Due Dec 1 Series 2010B		Due Dec 1 Series 2013A		Due Dec 1 Series 2014		Due Dec 1 Series 2015		Due Dec 1 Series 2016		Due Dec 1 Series 2019		Due Dec 1 Series 2021		Total		Total Annual Payment
																		Principal	Interest	
2021	2023	2022	N/D	1,000,000	278,900	1,310,000	254,388							1,120,000	281,500	575,000	188,500	4,005,000	1,003,288	5,929,050
		2023	M/J		258,400		234,738								253,500		174,125	-	920,763	
2022	2024	2023	N/D	1,000,000	258,400	1,330,000	234,738					157,202	42,798	1,150,000	253,500	620,000	174,125	4,257,202	963,561	6,056,825
		2024	M/J		237,900		214,788								224,750		158,625	-	836,063	
2023	2025	2024	N/D	1,250,000	237,900	1,400,000	214,788					150,402	49,598	1,160,000	224,750	525,000	158,625	4,485,402	885,661	6,118,375
		2025	M/J		212,275		193,788								195,750		145,500	-	747,313	
2024	2026	2025	N/D	1,600,000	212,275	1,430,000	193,788							1,140,000	195,750	640,000	145,500	4,810,000	747,313	6,205,875
		2026	M/J		179,475		172,338								167,250		129,500	-	648,563	
2025	2027	2026	N/D	1,650,000	179,475	1,505,000	172,338							1,300,000	167,250	640,000	129,500	5,095,000	648,563	6,263,925
		2027	M/J		137,400		134,713								134,750		113,500	-	520,363	
2026	2028	2027	N/D	1,700,000	137,400	1,020,000	134,713	219,792	180,208					1,360,000	134,750	960,000	113,500	5,259,792	700,571	6,353,875
		2028	M/J		94,050		109,213								100,750		89,500	-	393,513	
2027	2029	2028	N/D	1,800,000	94,050	1,145,000	109,213	207,024	192,976					1,480,000	100,750	980,000	89,500	5,612,024	586,489	6,455,100
		2029	M/J		47,250		80,588								63,750		65,000	-	256,588	
2028	2030	2029	N/D	1,800,000	47,250	1,200,000	80,588	292,758	307,242					1,570,000	63,750	1,005,000	65,000	5,867,758	563,830	6,560,575
		2030	M/J				59,588								24,500		44,900	-	128,988	
2029	2031	2030	N/D			1,230,000	59,588	1,080,328	1,249,672	258,295	241,705			1,225,000	24,500	1,240,000	44,900	5,033,623	1,620,365	6,712,150
		2031	M/J				38,063										20,100	-	58,163	
2030	2032	2031	N/D			1,085,000	38,063	1,672,140	2,157,860	393,024	406,976					1,005,000	20,100	4,155,164	2,622,999	6,797,238
		2032	M/J				19,075											-	19,075	
2031	2033	2032	N/D			1,090,000	19,075	1,693,106	2,431,894	792,115	907,885							3,575,221	3,358,854	6,934,075
		2033	M/J															-	-	
2032	2034	2033	N/D					1,733,760	2,766,240	1,149,746	1,450,254							2,883,506	4,216,494	7,100,000
		2034	M/J															-	-	-
2033	2035	2034	N/D							2,405,282	3,364,718	287,128	347,872					2,692,410	3,712,590	6,405,000
		2034	M/J															-	-	-
2034	2036	2035	N/D									3,054,065	4,020,935					3,054,065	4,020,935	7,075,000
										3,648,797	4,461,203							60,786,167	30,180,895	90,967,063
					11,800,000	2,612,400	13,745,000	2,768,163	6,898,908	9,286,092	4,998,462	6,371,538	3,648,797	4,461,203	11,505,000	2,611,500	8,190,000	2,070,000		

# Informational Section



# Informational Section: Long-Term Financial Forecast

Updated financial projections included on the next page illustrate the District's anticipated financial health in fiscal years 2024-2028. Under the current assumptions, the District is projected to have balanced budgets through the 2023-24 fiscal year. Budget reductions and efficiencies, implemented in the 2021-22 schools year, as well as staff attrition savings implemented in the 2022-23 fiscal year, were able to lower the costs and consequently reduce these deficits.

District 65 is determined to preserve and protect its referendum reserves, which will be stored in the fund balance and if necessary, used later to offset operating deficits in future years. The administration is committed to managing District's finances in a prudent and conservative manner. The District will continue its work on the long-term restructure of the District's expenditures and the District's footprint to ensures long-term financial sustainability.

**EVANSTON/SKOKIE C.C. SCHOOL DISTRICT #65**  
**OPERATING FUNDS**  
**FINANCIAL PROJECTIONS FY24-FY28**  
*as of 9/14/22*

**REVENUES**

<b>Fiscal Year&gt;&gt;</b>	<b>ACTUALS</b>	<b>FINAL BUDGET</b>	<b>PROJ'D.</b>	<b>PROJ'D.</b>	<b>PROJ'D.</b>	<b>PROJ'D.</b>	<b>PROJ'D.</b>
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
1 PROPERTY TAXES	\$117,278,631	\$118,998,743	\$125,312,844	\$126,268,833	\$128,165,865	\$130,091,353	\$132,042,723
2 CPPRT	\$6,179,739	\$4,634,805	\$4,750,675	\$4,869,442	\$4,991,178	\$5,115,958	\$5,243,856
3 OTHER LOCAL REVENUES	2,365,430	3,476,940	\$3,584,849	\$3,683,770	\$3,764,968	\$3,848,759	\$3,944,978
4 <b>TOTAL LOCAL REVENUES</b>	<b>\$125,823,800</b>	<b>\$127,110,488</b>	<b>\$133,648,368</b>	<b>\$134,822,045</b>	<b>\$136,922,011</b>	<b>\$139,056,070</b>	<b>\$141,231,558</b>
5 <b>FLOW THROUGH REVENUES</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>
6 EVIDENCE BASED FUNDING	\$7,910,761	\$7,910,761	\$7,910,761	\$7,910,761	\$7,910,761	\$7,910,761	\$7,910,761
7 OTHER STATE AID	\$5,108,633	\$5,600,241	\$5,242,872	\$5,321,515	\$5,401,338	\$5,482,358	\$5,564,593
8 <b>TOTAL STATE REVENUES</b>	<b>\$13,019,394</b>	<b>\$13,511,002</b>	<b>\$13,153,633</b>	<b>\$13,232,276</b>	<b>\$13,312,099</b>	<b>\$13,393,119</b>	<b>\$13,475,354</b>
9 <b>FEDERAL REVENUES</b>	<b>\$15,768,338</b>	<b>\$16,328,196</b>	<b>\$11,636,707</b>	<b>\$11,764,625</b>	<b>\$12,058,740</b>	<b>\$12,360,209</b>	<b>\$12,669,214</b>
10 <b>TRANSFERS</b>	<b>\$1,202,104</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
11 <b>TOTAL REVENUES</b>	<b>\$155,813,636</b>	<b>\$157,249,686</b>	<b>\$158,738,708</b>	<b>\$160,118,946</b>	<b>\$162,592,850</b>	<b>\$165,109,398</b>	<b>\$167,676,126</b>
12 <b>REVENUE \$ CHANGE</b>	<b>\$15,351,729</b>	<b>\$1,436,050</b>	<b>\$1,489,022</b>	<b>\$1,380,238</b>	<b>\$2,473,904</b>	<b>\$2,516,548</b>	<b>\$2,566,729</b>
13 <b>REVENUE % CHANGE</b>	<b>10.93%</b>	<b>0.92%</b>	<b>0.95%</b>	<b>0.87%</b>	<b>1.55%</b>	<b>1.55%</b>	<b>1.55%</b>

**EXPENDITURES**

14 SALARIES*	\$97,759,633	\$105,289,871	\$107,047,671	\$109,966,909	\$113,934,227	\$117,557,676	\$121,266,509
15 BENEFITS**	\$16,019,825	\$18,564,512	\$19,674,875	\$20,969,399	\$22,238,985	\$23,620,801	\$24,598,496
16 PURCHASED SERVICES	\$22,294,220	\$19,221,875	\$17,557,969	\$17,996,918	\$18,446,841	\$18,908,012	\$19,380,712
17 SUPPLIES	\$7,575,113	\$6,998,088	\$5,958,415	\$6,107,376	\$6,260,060	\$6,416,561	\$6,576,976
18 CAPITAL OUTLAY***	\$856,767	\$1,924,700	\$1,868,268	\$1,914,974	\$1,962,849	\$2,011,920	\$2,062,218
19 OTHER OBJECTS/TUITION	\$5,310,772	\$4,513,422	\$4,919,630	\$5,362,397	\$5,845,012	\$6,371,063	\$6,944,459
20 TERMINATION BENEFITS	\$158,373	\$162,332	\$170,449	\$178,971	\$187,920	\$197,316	\$207,181
21 <b>TOTAL EXPENDITURES</b>	<b>\$149,974,703</b>	<b>\$156,674,800</b>	<b>\$157,197,276</b>	<b>\$162,496,944</b>	<b>\$168,875,893</b>	<b>\$175,083,349</b>	<b>\$181,036,551</b>
22 <b>EXP. \$ CHANGE</b>	<b>\$15,752,475</b>	<b>\$6,700,097</b>	<b>\$522,476</b>	<b>\$5,299,668</b>	<b>\$6,378,949</b>	<b>\$6,207,456</b>	<b>\$5,953,202</b>
23 <b>EXP. % CHANGE</b>	<b>11.74%</b>	<b>4.47%</b>	<b>0.33%</b>	<b>3.37%</b>	<b>3.93%</b>	<b>3.68%</b>	<b>3.40%</b>
24 <b>REVENUES - EXPENDITURES</b>	<b>\$5,838,933</b>	<b>\$574,886</b>	<b>\$1,541,432</b>	<b>(\$2,377,998)</b>	<b>(\$6,283,043)</b>	<b>(\$9,973,951)</b>	<b>(\$13,360,425)</b>
25 CONTRIBUTIONS TO REFERENDUM RESERVE REFERENDUM RESERVES SET ASIDE TO	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
26 MANAGE FUTURE BUDGET DEFICITS	\$4,600,000	\$300,000	\$1,300,000	\$0	\$0	\$0	\$0
27 <b>NET REVENUES -EXPENDITURES</b>	<b>\$238,933</b>	<b>\$274,886</b>	<b>\$241,432</b>	<b>(\$2,377,998)</b>	<b>(\$6,283,043)</b>	<b>(\$9,973,951)</b>	<b>(\$13,360,425)</b>
REFERENDUM RESERVES USED TO MANAGE							
28 FUTURE DEFICITS	\$0	\$0	\$0	\$2,377,998	\$6,283,043	\$9,973,951	\$13,360,425
REVENUES-EXPENDITURES WITH							
29 <b>REFERENDUM RESERVES</b>	<b>\$238,933</b>	<b>\$274,886</b>	<b>\$241,432</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$-</b>

**REFERENDUM RESERVES BALANCE**

AMOUNTS OF REFER. REVENUES RECEIVED							
30 ANNUALLY (ALSO INCLUDED IN LINE 1)	\$14,500,000	\$14,500,000	\$14,500,000	\$14,500,000	\$14,500,000	\$14,500,000	\$14,500,000
AMOUNT OF REFERENDUM RESERVES							
31 SAVED	\$4,600,000	\$300,000	\$1,300,000	\$0	\$0	\$0	\$0
CUMULATIVE BALANCE OF REFERENDUM							
32 <b>RESERVES</b>	<b>\$36,929,679</b>	<b>\$37,229,679</b>	<b>\$38,529,679</b>	<b>\$36,151,681</b>	<b>\$29,868,638</b>	<b>\$19,894,687</b>	<b>\$6,534,262</b>

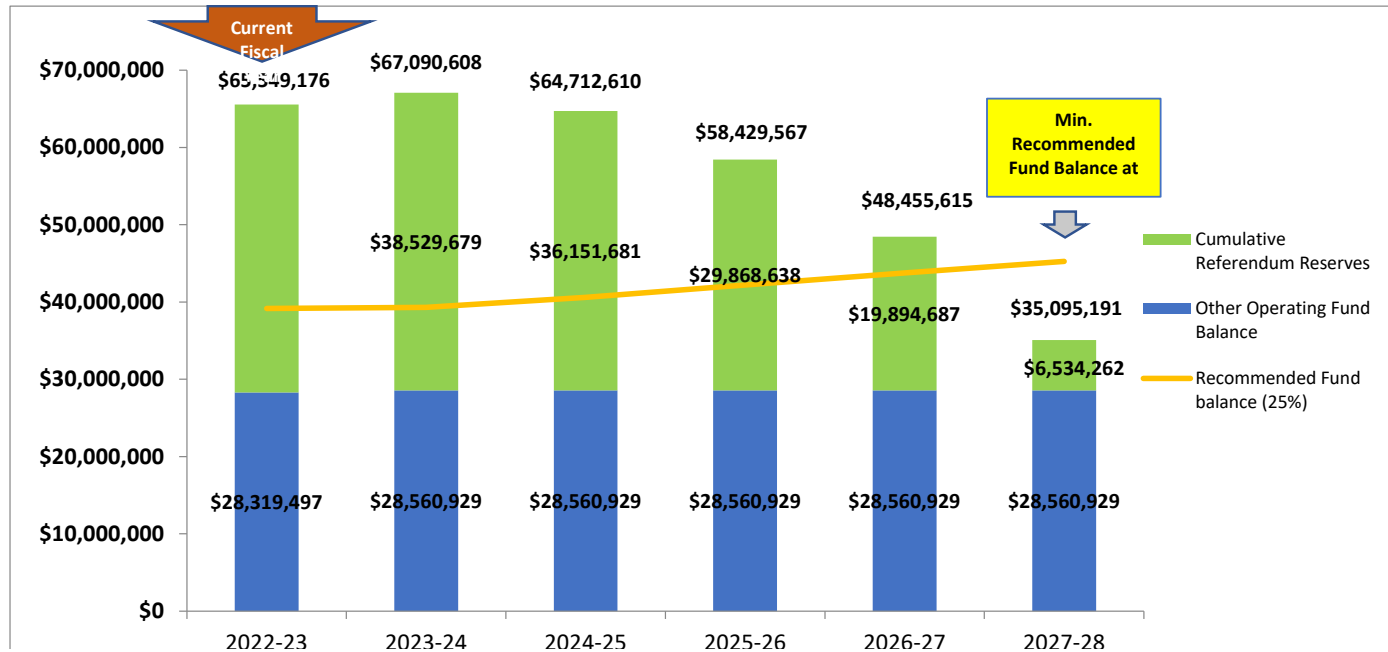
\* Cost of salaries in FY21-FY24 reflect DEC and ETAA salary agreements.

\*\* Benefits include pension cost shift for FY24 and beyond

\*\*\* Include capital building and some technology expenditures

**EVANSTON/SKOKIE C.C. SCHOOL DISTRICT #65**  
**OPERATING FUND BALANCE**  
**FINANCIAL PROJECTIONS FY24-FY28**  
*as of 9/14/22*

<u>Fiscal Year&gt;&gt;</u>	<u>ACTUALS</u> <u>2021-22</u>	<u>FINAL BUDGET</u> <u>2022-23</u>	<u>PROJ'D.</u> <u>2023-24</u>	<u>PROJ'D.</u> <u>2024-25</u>	<u>PROJ'D.</u> <u>2025-26</u>	<u>PROJ'D.</u> <u>2026-27</u>	<u>PROJ'D.</u> <u>2027-28</u>
1 TOTAL REVENUES	\$155,813,636	\$157,249,686	\$158,738,708	\$160,118,946	\$162,592,850	\$165,109,398	\$167,676,126
2 TOTAL EXPENDITURES	\$149,974,703	\$156,674,800	\$157,197,276	\$162,496,944	\$168,875,893	\$175,083,349	\$181,036,551
3 REVENUES-EXPENDITURES	<b>\$5,838,933</b>	<b>\$574,886</b>	<b>\$1,541,432</b>	<b>(\$2,377,998)</b>	<b>(\$6,283,043)</b>	<b>(\$9,973,951)</b>	<b>(\$13,360,425)</b>
4 CONTRIBUTIONS TO FUND BALANCE	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
5 REFERENDUM RESERVES SET ASIDE TO MANAGE FUTURE BUDGET DEFICITS	\$4,600,000	\$300,000	\$1,300,000	\$0	\$0	\$0	\$0
6 REVENUES-EXPENDITURES	<b>\$238,933</b>	<b>\$274,886</b>	<b>\$241,432</b>	<b>(\$2,377,998)</b>	<b>(\$6,283,043)</b>	<b>(\$9,973,951)</b>	<b>(\$13,360,425)</b>
7 BEGINNING FUND BALANCE	<b>\$59,135,357</b>	<b>\$64,974,290</b>	<b>\$65,549,176</b>	<b>\$67,090,608</b>	<b>\$64,712,610</b>	<b>\$58,429,567</b>	<b>\$48,455,615</b>
8 ENDING FUND BALANCE	<b>\$64,974,290</b>	<b>\$65,549,176</b>	<b>\$67,090,608</b>	<b>\$64,712,610</b>	<b>\$58,429,567</b>	<b>\$48,455,615</b>	<b>\$35,095,191</b>
9 FUND BALANCE AS % OF OPER. EXPENDITURE	<b>43%</b>	<b>42%</b>	<b>43%</b>	<b>40%</b>	<b>35%</b>	<b>28%</b>	<b>19%</b>



# Informational Section – District’s ISBE Financial Rating

In 2003, the Illinois State Board of Education (ISBE) developed the “School District Financial Profile” to help monitor the finances of school districts and identify which are in or are moving toward financial difficulty. The Profile uses five indicators which are individually scored and weighted to arrive at a Total Profile Score and applicable designation. Each indicator is calculated, and the result is placed in a category of a four, three, two or one, with four being the highest. Below are the list of indicators and their weights:

- Fund to balance ratio – 35 percent
- Expenditures to revenue ratio – 35 percent
- Days cash on hand -10 percent
- Percent of short-term borrowing ability remaining – 10 percent
- Percent of long-term debt margin remaining -10 percent

Financial Profile Designations include Financial Recognition, Financial Review, Financial Early Warning and Financial Watch. Financial Profile Designation include:

- **Financial Recognition** – If a district receives a score of 3.54 - 4.00, it is in the highest category of financial strength - Financial Recognition. These districts require little or no review or involvement by ISBE unless requested by the district.
- **Financial Review** - If a district receives a score of 3.08 - 3.53, it is in the next highest financial health category of Financial Review. Districts in this category will be given a limited review by ISBE, but they will be monitored for potential downward trends,
- **Financial Early Warning** - If a district receives a score of 2.62 - 3.07, it is placed in the category of Financial Early Warning. ISBE will be monitoring these districts closely and offering proactive technical assistance (e.g., financial projections and cash flow analysis, etc.)
- **Financial Watch** - If a district receives a score of 1.00 - 2.61, it is in the highest risk category of Financial Watch. ISBE monitors these districts very closely and offers them technical assistance including, but not limited to, financial projections, cash flow analysis, budgeting, personnel inventories, and enrollment projections.

**For fiscal year 2020-21, District 65 received a score of 3.9 out of 4.0 and a rating of Financial Recognition and 0.1 higher than in FY20. Financial Recognition is the highest The individual ratings were as follows:**

- Fund to balance ratio – 4
- Expenditures to revenue ratio – 4
- Days cash on hand -3
- Percent of short-term borrowing ability remaining – 4
- Percent of long-term debt margin remaining - 4

## School District Financial Profile

Evanston CCSD 65  
Elementary  
05-016-0650-04

Located in : Evanston  
Superintendent: Dr. Devon Horton

Cook

Basis of Accounting: Cash  
Under Tax Cap: Yes

### Financial Indicators :

#### Fund Balance to Revenue Ratio :

(Includes Educational, Operations & Maintenance, Transportation, Working Cash, and negative IMRF/FICA Funds)

Total Fund Balance divided by  
Total Revenue

The Fund Balance to Revenue Ratio reflects the impact of additional revenues to the existing fund balances of the district. Fund Balances, to a district, can be viewed as savings or checking account balances to the average citizen. A ratio of .25 or greater scores 4, between .25 and .10 scores 3, between .10 and zero scores 2 and a negative fund balance to revenue ratio scores 1.

#### Expenditure to Revenue Ratio :

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Total Expenditure divided by  
Total Revenues

The Expenditure to Revenue Ratio represents how much the school district is spending for every dollar they are bringing in as revenue. Equal to or less than \$1.00 has a score of 4, between \$1.00 and \$1.10 scores 3, between \$1.10 and \$1.20 scores 2 and spending of greater than \$1.20 scores 1. One-time expenditures made by the district, including construction costs, are included in this ratio. Upon review of the remaining fund balance when deficit spending occurs, the indicator score may be adjusted.

#### Days Cash on Hand :

(Includes Educational, Operations & Maintenance, Transportation, and Working Cash Funds)

Cash on Hand divided by  
Expenditures per Day

Days Cash on Hand reflects the number of days a school district would be able to pay their average bills without any additional revenues. 180 days or greater scores 4, between 90 and 180 scores 3, between 30 and 90 scores 2 and less than 30 days of cash on hand scores 1.

#### % of Short-Term Borrowing Max. Remaining :

Tax Anticipation Warrants  
Short-Term Debt Max. Available

Based on Tax Anticipation Warrants, this represents how much short-term debt the district may incur.

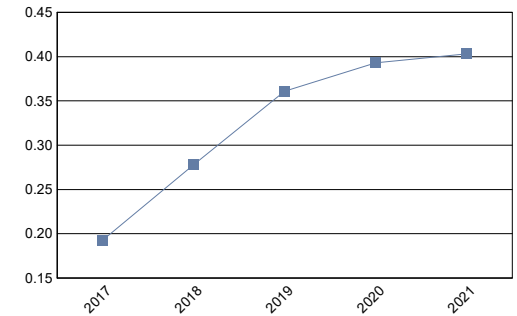
#### % of Long-Term Debt Margin Remaining :

Long-Term Debt Amount

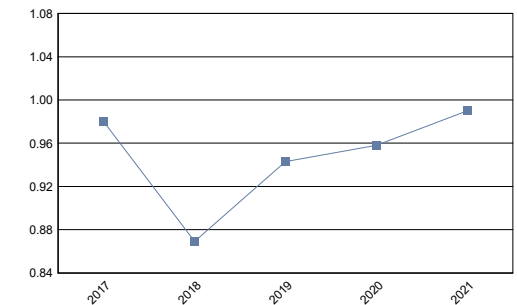
Represents how much long-term debt the district may incur.

Historical Data						
2017	2018	2019	2020	2021	Score	
0.19	0.278	0.361	0.393	0.403	4	
					Weighted Score	1.40
2017	2018	2019	2020	2021	Score	
0.98	0.87	0.943	0.958	0.990	4	
					Weighted Score	1.40
2017	2018	2019	2020	2021	Score	
71	115	137	147	147	3	
					Weighted Score	0.30
2017	2018	2019	2020	2021	Score	
100.00	100.00	100.00	100.00	100.00	4	
					Weighted Score	0.40
2017	2018	2019	2020	2021	Score	
62.04	64.22	65.460	73.52	75.10	4	
					Weighted Score	0.40

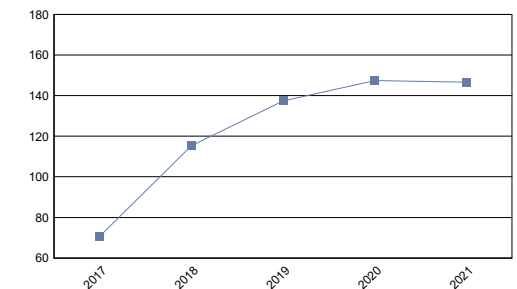
### Fund Balance to Revenue Ratio



### Expenditure to Revenue Ratio



### Days Cash on Hand



## School District Financial Profile

Evanston CCSD 65  
Elementary  
05-016-0650-04

Located in : Evanston  
Superintendent: Dr. Devon Horton

Cook

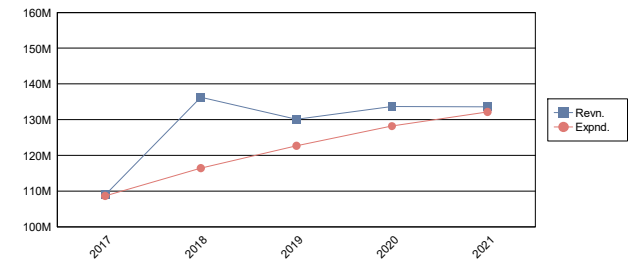
Basis of Accounting: Cash  
Under Tax Cap: Yes

### Historical Data

#### \*Operating Funds Summary :

	2017	2018	2019	2020	2021
Beginning Fund Balance	19,354,481	19,680,562	39,558,643	46,985,753	52,495,341
+ Revenues	108,960,015	136,311,721	130,146,310	133,697,488	133,577,639
- Expenditures	108,633,939	116,433,640	122,719,200	128,187,900	132,187,184
= Results of Operations	326,076	19,878,081	7,427,110	5,509,588	1,390,455
+ Other Receipts and Adjustments	0	0	0	0	0
Ending Fund Balance	19,680,557	39,558,643	46,985,753	52,495,341	53,885,796
Working Cash Ending Fund Balance	12,316,984	12,506,198	12,839,217	13,071,760	13,258,806

### Revenues and Expenditures



\* The Operating Funds include the Educational, Operations and Maintenance, Transportation and Working Cash Funds. For further analysis of the district's ability to levy and transfer monies into the operations of a district, the Working Cash Fund has been pulled separate below. Districts may transfer money from the working cash fund to any of the operating funds as a loan.

**COMMUNITY CONSOLIDATED  
SCHOOL DISTRICT NO. 65**

**FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEAR ENDED**

**JUNE 30, 2021**

**AND**

**INDEPENDENT AUDITORS' REPORT**

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

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# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

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## **Independent Auditors' Report**

To the Board of Education of  
Community Consolidated School District No. 65

### **Report on the Financial Statements**

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Community Consolidated School District No. 65, Illinois, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Community Consolidated School District No. 65's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control over financial reporting relevant to Community Consolidated School District No. 65's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of Community Consolidated School District No. 65's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of Community Consolidated School District No. 65, Illinois, as of June 30, 2021 and the respective changes in the modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

### ***Emphasis of Matter***

As discussed in Note 3, Community Consolidated School District No. 65 adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. Our opinions are not modified with respect to this matter.

### ***Basis of Accounting***

We draw attention to Note 1 to the financial statements, which describes the basis of accounting. The financial statements are prepared on the the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### ***Other Matters***

#### ***Other Information***


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Community Consolidated School District No. 65's basic financial statements. The other information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

#### ***Prior-Year Comparative Information***

We have previously audited Community Consolidated School District No. 65's 2020 financial statements, and we expressed unmodified audit opinions on the respective modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated November 23, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2021 on our consideration of Community Consolidated School District No. 65's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Community Consolidated School District No. 65's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Consolidated School District No. 65's internal control over financial reporting and compliance.



Oak Brook, Illinois  
October 31, 2021

# **Community Consolidated School District No. 65**

## **Management's Discussion and Analysis (Unaudited)**

### **As of and for the Year Ended June 30, 2021**

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The discussion and analysis of Community Consolidated School District No. 65's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2021. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is presented in the Management's Discussion and Analysis (the "MD&A").

#### **Financial Highlights**

- The District has reported \$153,373,844 in total assets, \$142,631 in deferred outflows of resources, and \$72,353,159 in total liabilities.
- Out of the \$153,373,844 in assets, \$91,613,955 in capital assets, \$61,562,709 on cash and cash investment that may be used to meet the District's ongoing obligations to citizens and creditors and \$197,180 due from another government.
- The District's liabilities are equal to \$72,353,159. This amount consists of \$68,235,989 are due after one year, and \$3,890,000 are due within one year. The District also has \$227,170 in payroll payables and other current liabilities.
- In total, net position increased by \$4,463,566. This represents a 5% increase from 2020 and is due to revenues exceeding expenses.
- General revenues accounted for \$129,183,554 in revenue or 61% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$81,870,042 or 39% of total revenues of \$211,053,596.
- The District had \$206,590,030 in expenses related to government activities. However, only \$81,870,042 of these expenses were offset by program specific charges and grants.

#### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The basic financial statements are comprised of three components:

- Government-wide financial statements,
- Fund financial statements, and
- Notes to basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

#### *Government-wide financial statements*

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

# **Community Consolidated School District No. 65**

## **Management's Discussion and Analysis (Unaudited)**

### **As of and for the Year Ended June 30, 2021**

---

The statement of net position - modified cash basis presents information on all District assets/deferred outflows of resources and liabilities/deferred inflows of resources arising from cash transactions, with the difference between them reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statements of activities - modified cash basis presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported with cash is received and disbursed. Additionally, activity related to acquisition, depreciation and year end balances of capital assets, as well as year end balances and related changes in long-term debt in its government-wide financial statements are reported.

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

#### *Fund financial statements*

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and fiduciary funds (the District maintains no proprietary or fiduciary funds).

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a school district's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Operations and Maintenance Fund, Transportation Fund, IMRF/Social Security Fund, Debt Service Fund, Capital Projects Fund, and Fire Prevention and Safety Fund, all of which are considered to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison schedule has been provided for each fund to demonstrate compliance with this budget.

# Community Consolidated School District No. 65

## Management's Discussion and Analysis (Unaudited)

### As of and for the Year Ended June 30, 2021

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#### *Notes to basic financial statements*

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### *Other information*

In addition to the basic financial statements and accompanying notes, this report also presents certain information concerning the District's net pension and OPEB liabilities.

#### **Government-Wide Financial Analysis**

The District's combined net position was higher on June 30, 2021, than it was the year before, increasing 5% to \$81,163,316.

<b>Table 1</b>		
<b>Condensed Statements of Net Position</b>		
<b>(in millions of dollars)</b>		
	<u><b>2020*</b></u>	<u><b>2021</b></u>
<b>Assets:</b>		
Current and other assets	\$ 58.6	\$ 61.7
Capital assets	<u>92.4</u>	<u>91.6</u>
Total assets	<u>151.0</u>	<u>153.3</u>
Total deferred outflows of resources	<u>0.2</u>	<u>0.1</u>
<b>Liabilities:</b>		
Current liabilities	0.1	0.2
Long-term debt outstanding	<u>75.0</u>	<u>72.1</u>
Total liabilities	<u>75.1</u>	<u>72.3</u>
<b>Net position:</b>		
Net investment in capital assets	22.8	25.9
Restricted	13.6	20.0
Unrestricted	<u>39.7</u>	<u>35.3</u>
Total net position	<u>\$ 76.1</u>	<u>\$ 81.2</u>

\*Prior year information has not been updated for the District's implementation of GASB Statement No. 84 in fiscal year 2020.

Revenues in the governmental activities of the District of \$211,053,596 exceeded expenses by \$4,463,566. This was attributable primarily to better than projected collection of property taxes and additional Corporate Personal Property Replacement Tax (CPPRT) revenues. In addition, due to COVID-19 pandemic certain operating expenditures, especially salaries and supplies were underspent.

**Community Consolidated School District No. 65**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2021**

<b>Table 2</b> <b>Changes in Net Position</b> <b>(in millions of dollars)</b>		
	<u><b>2020*</b></u>	<u><b>2021</b></u>
<b>Revenues:</b>		
<i>Program revenues:</i>		
Charges for services	\$ 2.3	\$ 1.0
Operating grants & contributions	76.0	80.7
Capital grants & contributions	0.3	0.2
<i>General revenues:</i>		
Taxes	117.8	120.4
Evidenced based funding	7.9	7.9
Other	1.3	0.9
Total revenues	<u>205.6</u>	<u>211.1</u>
<b>Expenses:</b>		
Instruction	136.2	142.2
Pupil & instructional staff services	16.0	17.1
Administration & business	15.3	14.9
Transportation	4.1	3.9
Operations & maintenance	9.4	8.8
Interest & fees	3.1	2.8
Other	15.3	16.9
Total expenses	<u>199.4</u>	<u>206.6</u>
Increase (decrease) in net position	6.2	4.5
Net position, beginning of year	<u>61.5</u>	<u>76.7</u>
Net position, end of year	<u>\$ 67.7</u>	<u>\$ 81.2</u>

\*Prior year information has not been updated for the District's implementation of GASB Statement No. 84 in fiscal year 2020.

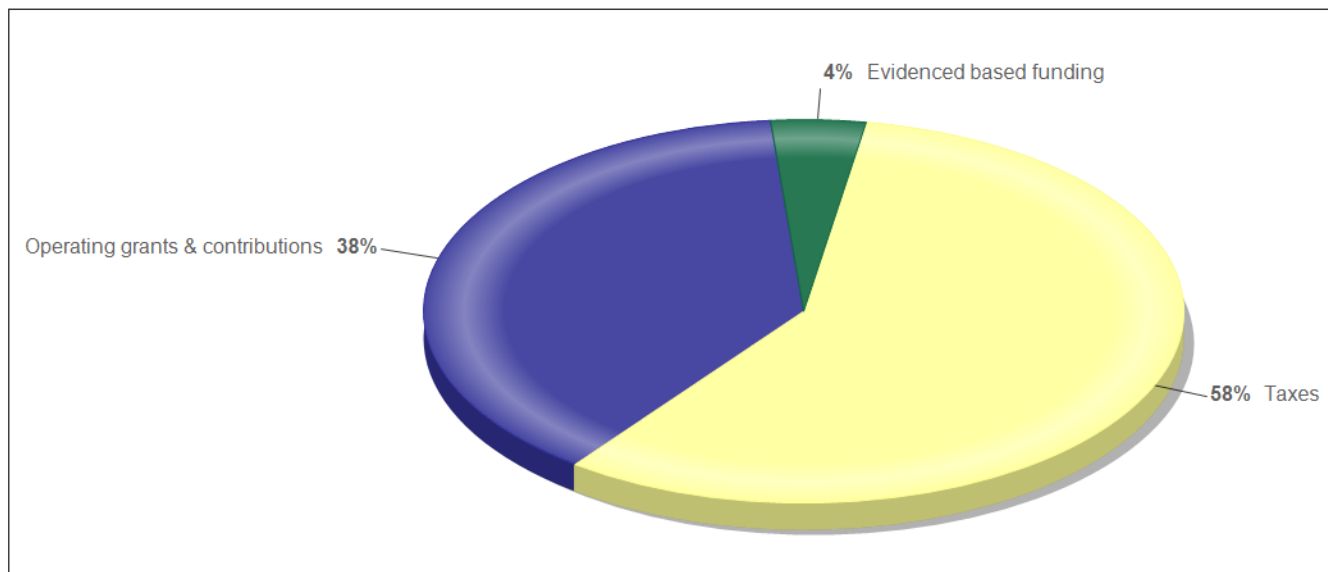
Property taxes accounted for the largest portion of the District's revenues, contributing 58%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$206,590,030, mainly related to instruction and direct student services.

The decrease in *Charges for Services* revenue is a result of the COVID-19 pandemic and school closure, which have resulted in the loss of childcare and student fees as well as lunch sales.

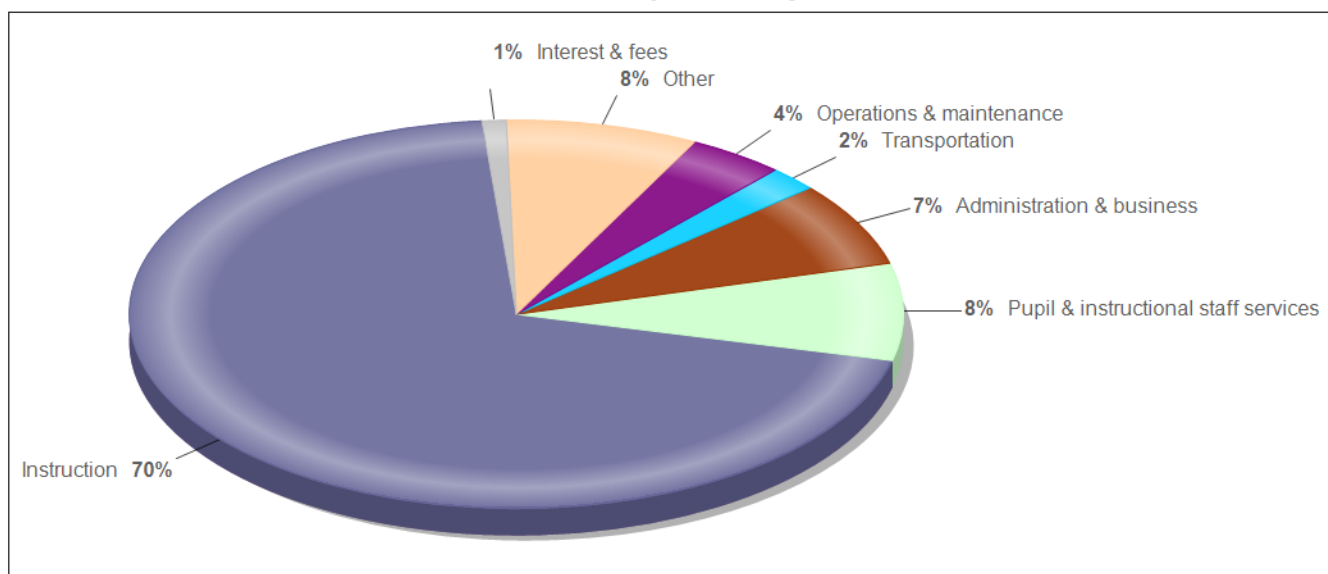
**Community Consolidated School District No. 65**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2021**

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**District-Wide Revenues by Source**



**District-Wide Expenses by Function**



# Community Consolidated School District No. 65

## Management's Discussion and Analysis (Unaudited)

### As of and for the Year Ended June 30, 2021

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#### Financial Analysis of the District's Funds

Charts above illustrate the District's revenues and expenditures. The General Fund (Educational Accounts) experienced an operational deficit of \$3,248,772. The budget included a \$2,109,765. Both revenues and expenditures were collected at 99 percent at \$116,919,819 and \$119,951,597, respectively. The fund balance decreased from \$34,208,582 to \$30,959,810.

The fund balance in the Debt Service fund increased from \$823,731 to \$1,056,792.

#### General Fund Budgetary Highlights

The District's General Funds balance decreased from \$48,695,190 to \$46,708,489. The budgeted deficit was \$1,594,293 and the actual deficit was \$1,986,701. Funds included in the General Fund include: Educational, Tort, and the Working Cash Accounts. The loss of childcare and student fees as well as lunch sales, caused by the COVID-19 pandemic, is responsible for the loss of revenues.

#### Capital Assets and Debt Administration

##### *Capital assets*

By the end of 2021, the District had compiled a total investment of \$159,847,188 (\$91,613,955 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$2,775,682. More detailed information about capital assets can be found in Note 5 of the basic financial statements.

<b>Table 3</b> <b>Capital Assets (net of depreciation)</b> <b>(in millions of dollars)</b>			
	<u>2020</u>		<u>2021</u>
Land	\$ 3.0	\$	3.0
Buildings	86.2		85.9
Equipment	<u>3.2</u>		<u>2.7</u>
Total	<u>\$ 92.4</u>	<u>\$</u>	<u>91.6</u>

##### *Long-term debt*

The District retired \$3,813,552 in bonds in 2021. At the end of fiscal 2021, the District had a debt margin of \$195,786,163. More detailed information on long-term debt can be found in Note 6 of the basic financial statements.

<b>Table 4</b> <b>Outstanding Long-Term Debt</b> <b>(in millions of dollars)</b>			
	<u>2020</u>		<u>2021</u>
General obligation bonds	\$ 75.0	\$	72.1
Total	<u>\$ 75.0</u>	<u>\$</u>	<u>72.1</u>

# **Community Consolidated School District No. 65**

## **Management's Discussion and Analysis (Unaudited)**

### **As of and for the Year Ended June 30, 2021**

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#### **Factors Bearing on the District's Future**

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

The Public Act 89-1 as amended continues in force. The legislation limits the levy increase to the lesser of the consumer price index (CPI) or 5 percent, and mandates the use of the prior year equalized assessed valuation (EAV) amount to generate property tax receipts. This "tax cap" continues to limit the District's tax collection ability. In addition, the COVID-19 pandemic may affect the District's collection rate of property taxes.

Legislative discussions are still ongoing for a property tax freeze plan. While no bill is currently close to being passed, this could add a future additional limitation on the District's tax collection ability.

#### **Requests for Information**

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office:

Business Office  
Community Consolidated School District No. 65  
1500 McDaniel Avenue  
Evanston, Illinois 60201

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65**

## STATEMENT OF NET POSITION - MODIFIED CASH BASIS

AS OF JUNE 30, 2021

	GOVERNMENTAL ACTIVITIES
<b>Assets</b>	
Cash and investments	\$ 60,916,424
Student activity cash	629,655
Receivables (net of allowance for uncollectibles):	
Intergovernmental	197,180
Capital assets:	
Land	2,966,736
Capital assets being depreciated, net of accumulated depreciation	<u>88,647,219</u>
Total assets	<u>153,357,214</u>
<b>Deferred outflows of resources</b>	
Deferred charge on refunding	<u>142,631</u>
Total deferred outflows of resources	<u>142,631</u>
<b>Liabilities</b>	
Payroll deductions payable	112,606
Other current liabilities	97,910
Long-term liabilities:	
Other long-term liabilities - due within one year	3,890,000
Other long-term liabilities - due after one year	<u>68,235,989</u>
Total liabilities	<u>72,336,505</u>
<b>Net position</b>	
Net investment in capital assets	25,922,043
Restricted for:	
Tort immunity	2,489,873
Special education	2,600,222
Operations and maintenance	5,501,366
Student transportation	4,795,469
Retirement benefits	3,392,104
Debt service	1,056,792
Capital projects	78,523
Unrestricted	<u>35,326,948</u>
Total net position	<u>\$ 81,163,340</u>

See Notes to Basic Financial Statements

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

FOR THE YEAR ENDED JUNE 30, 2021

		PROGRAM REVENUE			NET (EXPENSES) REVENUE AND CHANGES IN NET POSITION
FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
<b>Governmental activities</b>					
Instruction:					
Regular programs	\$ 51,007,752	\$ 718,513	\$ 325,118	\$ -	\$ (49,964,121)
Special programs	21,400,949	-	11,876,590	-	(9,524,359)
Other instructional programs	4,929,053	-	164,751	-	(4,764,302)
Student activities	241,800	250,706	-	-	8,906
State retirement contributions	64,759,217	-	64,759,217	-	-
Support Services:					
Pupils	10,600,299	-	-	-	(10,600,299)
Instructional staff	6,502,917	-	206,698	-	(6,296,219)
General administration	4,842,388	-	-	-	(4,842,388)
School administration	6,965,394	-	-	-	(6,965,394)
Business	3,102,988	725	1,917,335	-	(1,184,928)
Transportation	3,910,628	3,552	1,226,769	-	(2,680,307)
Operations and maintenance	8,805,112	-	217,018	203,074	(8,385,020)
Central	7,961,720	-	-	-	(7,961,720)
Other supporting services	2,579,099	-	-	-	(2,579,099)
Community services	6,217,106	-	-	-	(6,217,106)
Interest and fees	2,763,608	-	-	-	(2,763,608)
Total governmental activities	\$ 206,590,030	\$ 973,496	\$ 80,693,496	\$ 203,074	(124,719,964)

### General revenues:

#### Taxes:

Real estate taxes, levied for general purposes	91,107,426
Real estate taxes, levied for specific purposes	20,625,759
Real estate taxes, levied for debt service	5,794,693
Personal property replacement taxes	2,835,085
State aid-formula grants	7,898,714
Investment income	821,805
Miscellaneous	<u>100,072</u>
Total general revenues	<u>129,183,554</u>

Change in net position 4,463,590

Net position, beginning of year (as restated) 76,699,750

Net position, end of year \$ 81,163,340

See Notes to Basic Financial Statements

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****GOVERNMENTAL FUNDS**

BALANCE SHEET - MODIFIED CASH BASIS

AS OF JUNE 30, 2021

WITH COMPARATIVE TOTALS AS OF JUNE 30, 2020

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Assets</b>				
Cash and investments	\$ 46,092,170	\$ 5,501,366	\$ 4,795,469	\$ 3,392,104
Student activity cash	629,655	-	-	-
Receivables (net allowance for uncollectibles):				
Intergovernmental	<u>197,180</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 46,919,005</u>	<u>\$ 5,501,366</u>	<u>\$ 4,795,469</u>	<u>\$ 3,392,104</u>
<b>Liabilities</b>				
Other current liabilities	\$ 97,910	\$ -	\$ -	\$ -
Payroll deductions payable	<u>112,606</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>210,516</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance</b>				
Restricted	5,090,095	5,501,366	4,795,469	3,392,104
Assigned	629,655	-	-	-
Unassigned	<u>40,988,739</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>46,708,489</u>	<u>5,501,366</u>	<u>4,795,469</u>	<u>3,392,104</u>
Total liabilities and fund balance	<u>\$ 46,919,005</u>	<u>\$ 5,501,366</u>	<u>\$ 4,795,469</u>	<u>\$ 3,392,104</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2021	2020
\$ 1,056,792	\$ 40,694	\$ 37,829	\$ 60,916,424	\$ 58,518,238
-	-	-	629,655	-
-	-	-	197,180	193,730
<u>\$ 1,056,792</u>	<u>\$ 40,694</u>	<u>\$ 37,829</u>	<u>\$ 61,743,259</u>	<u>\$ 58,711,968</u>
\$ -	\$ -	\$ -	\$ 97,910	\$ -
-	-	-	112,606	112,685
-	-	-	210,516	112,685
1,056,792	40,694	37,829	19,914,349	13,531,687
-	-	-	629,655	-
-	-	-	40,988,739	45,067,596
<u>1,056,792</u>	<u>40,694</u>	<u>37,829</u>	<u>61,532,743</u>	<u>58,599,283</u>
<u>\$ 1,056,792</u>	<u>\$ 40,694</u>	<u>\$ 37,829</u>	<u>\$ 61,743,259</u>	<u>\$ 58,711,968</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## RECONCILIATION OF THE GOVERNMENTAL FUNDS

### BALANCE SHEET - MODIFIED CASH BASIS TO THE STATEMENT OF NET POSITION - MODIFIED CASH BASIS AS OF JUNE 30, 2021

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Total fund balances - governmental funds - modified cash basis		\$ 61,532,743
Amounts reported for governmental activities in the Statement of Net Position - Modified Cash Basis are different because:		
Net capital assets used in governmental activities and included in the Statement of Net Position - Modified Cash Basis do not require the expenditure of financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet - Modified Cash Basis.		91,613,955
Deferred charge on refunding included in the Statement of Net Position - Modified Cash Basis is not available to pay for current period expenditures and, therefore, is not included in the Governmental Funds Balance Sheet - Modified Cash Basis.		142,631
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Position - Modified Cash Basis.		
Balances at June 30, 2021 are:		
Bonds payable	\$ (66,945,912)	
Accretion on capital appreciation bonds	<u>(5,180,077)</u>	
		<u>(72,125,989)</u>
Net position of governmental activities - modified cash basis		<u>\$ 81,163,340</u>

See Notes to Basic Financial Statements

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## GOVERNMENTAL FUNDS

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Revenues</b>				
Property taxes	\$ 92,202,939	\$ 10,610,187	\$ 4,042,867	\$ 4,768,030
Corporate personal property replacement taxes	2,114,973	564,182	-	155,930
State aid	47,825,857	5,467	1,344,576	-
Federal aid	10,135,568	217,018	-	-
Investment income	504,805	55,783	81,977	84,484
Student activities	250,706	-	-	-
Other	806,445	12,865	3,552	-
Total revenues	<u>153,841,293</u>	<u>11,465,502</u>	<u>5,472,972</u>	<u>5,008,444</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular programs	49,281,199	-	-	610,483
Special programs	18,459,257	-	-	722,758
Other instructional programs	4,691,907	-	-	152,883
Student activities	241,800	-	-	-
State retirement contributions	35,492,419	-	-	-
Support Services:				
Pupils	9,960,965	-	-	425,264
Instructional staff	6,245,158	-	-	131,209
General administration	4,520,575	-	-	172,315
School administration	6,631,387	-	-	199,237
Business	2,745,094	-	-	251,391
Transportation	-	-	3,757,717	41,821
Operations and maintenance	-	7,830,816	-	537,942
Central	7,425,189	-	-	335,184
Other supporting services	2,485,832	534	-	49,527
Community services	5,609,053	-	62,826	542,700
Payments to other districts and gov't units	1,810,957	93,002	(70,466)	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	<u>227,202</u>	<u>802,958</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>155,827,994</u>	<u>8,727,310</u>	<u>3,750,077</u>	<u>4,172,714</u>
Excess (deficiency) of revenues over expenditures	<u>(1,986,701)</u>	<u>2,738,192</u>	<u>1,722,895</u>	<u>835,730</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Principal on bonds sold	-	-	-	-
Premium on bonds sold	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(1,986,701)	2,738,192	1,722,895	835,730
Fund balance, beginning of year (as restated)	<u>48,695,190</u>	<u>2,763,174</u>	<u>3,072,574</u>	<u>2,556,374</u>
Fund balance, end of year	<u>\$ 46,708,489</u>	<u>\$ 5,501,366</u>	<u>\$ 4,795,469</u>	<u>\$ 3,392,104</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL	
			2021	2020
\$ 5,794,693	\$ -	\$ 109,162	\$ 117,527,878	\$ 115,548,578
-	-	-	2,835,085	2,235,170
-	-	-	49,175,900	46,854,110
-	-	-	10,352,586	9,861,570
89,376	5,126	254	821,805	1,024,713
-	-	-	250,706	-
-	-	-	822,862	2,601,968
<u>5,884,069</u>	<u>5,126</u>	<u>109,416</u>	<u>181,786,822</u>	<u>178,126,109</u>
-	-	-	49,891,682	48,656,296
-	-	-	19,182,015	18,467,344
-	-	-	4,844,790	4,939,975
-	-	-	241,800	-
-	-	-	35,492,419	33,295,605
-	-	-	10,386,229	9,325,330
-	-	-	6,376,367	6,369,542
-	-	-	4,692,890	6,285,052
-	-	-	6,830,624	5,402,372
-	-	-	2,996,485	3,309,813
-	-	-	3,799,538	4,035,720
-	67,939	23,186	8,459,883	9,183,277
-	-	-	7,760,373	7,092,309
-	-	-	2,535,893	1,879,642
-	-	-	6,214,579	6,188,901
-	-	-	1,833,493	1,735,270
3,570,000	-	-	3,570,000	17,800,000
2,081,008	-	-	2,081,008	2,429,386
-	1,155,128	98,755	2,284,043	5,779,170
<u>5,651,008</u>	<u>1,223,067</u>	<u>121,941</u>	<u>179,474,111</u>	<u>192,175,004</u>
<u>233,061</u>	<u>(1,217,941)</u>	<u>(12,525)</u>	<u>2,312,711</u>	<u>(14,048,895)</u>
-	-	-	-	9,461,038
-	-	-	-	(9,461,038)
-	-	-	-	14,610,000
-	-	-	-	2,270,774
-	-	-	-	16,880,774
233,061	(1,217,941)	(12,525)	2,312,711	2,831,879
823,731	1,258,635	50,354	59,220,032	55,767,495
<u>\$ 1,056,792</u>	<u>\$ 40,694</u>	<u>\$ 37,829</u>	<u>\$ 61,532,743</u>	<u>\$ 58,599,374</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65**  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
- MODIFIED CASH BASIS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2021

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Net change in fund balances - total governmental funds - modified cash basis	\$ 2,312,711
Amounts reported for governmental activities in the Statement of Activities - Modified Cash Basis are different because:	
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities - Modified Cash Basis, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeds current year net capital outlay in the current period.	(736,521)
The issuance of long-term debt (bonds, capital leases, etc.) provides current financial resources to the governmental funds, while its principal repayment consumes current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This is the amount by which current year principal repayments exceeded proceeds from current year long- term financing arrangements.	2,656,244
Governmental funds report the effects of premiums, discounts and similar items when the debt is issued. However, these amounts are deferred and amortized in the Statement of Activities - Modified Cash Basis. This is the amount of the current year, net effect of these differences.	243,552
In the Statement of Activities - Modified Cash Basis, operating expenses are measured by the amounts incurred during the year. However, certain of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:	
Deferred charge on refunding	\$ (12,396)
	(12,396)
Change in net position of governmental activities - modified cash basis	<u>\$ 4,463,590</u>

See Notes to Basic Financial Statements

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Community Consolidated School District No. 65 (the "District") operates as a public school system governed by a seven-member board. The District is organized under the School Code of the State of Illinois, as amended. The District serves the communities of Evanston and parts of Skokie. The accounting policies of the District conform to the modified cash basis of accounting as applicable to the local governmental units of this type. This modified basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The following is a summary of the more significant accounting policies of the District:

### Reporting Entity

This report includes all of the funds of the District. The reporting entity for the District consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The District has not identified any organizations that meet this criteria.

The District is the administrative agent for the Evanston District 65 and 202 Joint Agreement for the Park School (the Joint Agreement), a joint venture of Evanston School Districts 65 and 202. The Joint Agreement is considered a separate entity for financial reporting purposes and issued its own basic financial statements which are available at 1500 McDaniel Avenue, Evanston, Illinois.

### Basis of Presentation

#### *Government-wide Financial Statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. The District's operating activities are all considered "governmental activities", that is, activities normally supported by taxes and intergovernmental revenues. The District has no operating activities that would be considered "business activities".

The statement of activities demonstrates the degree to which the direct cash disbursements of a given function are offset by program receipts. Direct cash disbursement are those that are clearly identifiable with a specific function. Program receipts include (1) amounts paid by the recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program receipts are reported instead as general receipts.

#### *Governmental Funds Financial Statements*

Governmental funds financial statements are organized and operated on the basis of funds and are used to account for the District's general governmental activities. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, fund balance, revenues and expenditures. The minimum number of funds is maintained consistent with legal and managerial requirements.

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Separate financial statements are provided for all governmental funds.

#### Measurement Focus and Basis of Accounting

The government-wide financial statements and the fund financial statements are reported using the modified cash basis of accounting. Assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenditures are recognized when they result from cash transactions with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In the government-wide financial statements, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as described above. In the governmental fund financial statements, the current financial resources measurement focus is used. Only current financial assets, deferred outflows of resources, liabilities, and deferred inflows of resources are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period.

As a result of the use of the modified cash basis of accounting, certain assets and deferred inflows of resources and their related revenues, (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and deferred inflows of resources and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

#### Major Governmental Funds

General Fund - the general operating fund of the District. It accounts for all financial resources except those required to be accounted for in another fund. This fund is primarily used for most of the instructional and administrative aspects of the District's operations. Revenues consist largely of local property taxes and state government aid.

This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.

Special Revenue Funds - account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes, other than those accounted for in the Debt Service Fund or Capital Projects Funds.

*Operations and Maintenance Fund* - accounts for expenditures made for repair and maintenance of the District's buildings and land. Revenue consists primarily of local property taxes.

*Transportation Fund* - accounts for all revenue and expenditures made for student transportation. Revenue is derived primarily from local property taxes and state reimbursement grants.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

*Municipal Retirement / Social Security Fund* - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for non-certified employees. Revenue to finance the contributions is derived primarily from local property taxes and personal property replacement taxes.

Debt Service Fund - accounts for the accumulation of resources that are restricted, committed, or assigned for, and the payment of, long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

Capital Project Funds - accounts for the financial resources that are restricted, committed, or assigned to be used for the acquisition or construction of, and/or additions to, major capital facilities.

*Capital Projects Fund* - accounts for construction projects and renovations financed through bond issues.

*Fire Prevention and Life Safety Fund* - accounts for State-approved life safety projects financed through serial bond issues or local property taxes levied specifically for such purposes.

## Assets, Liabilities and Net Position or Equity

### *Deposits and Investments*

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at cost.

### *Receivables and Payables*

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". These amounts are eliminated in the governmental activities column in the statement of net position. Receivables are expected to be collected within one year.

### *Property Tax Revenues*

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2020 levy resolution was approved during the November 16, 2020 board meeting. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 in any year is liable for taxes of that year.

The tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The PTELA limitation is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations and tax increment finance district property becoming eligible for taxation. The CPI rates applicable to the 2020 and 2019 tax levies were 2.3% and 1.9%, respectively.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Property taxes are collected by the Cook County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments: the first due on March 1 and the second due on the later of August 1 or 30 days after the second installment tax bill is mailed. The first installment is an estimated bill, and is fifty-five percent of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. Property taxes are normally collected by the District within 60 days of the due date.

In accordance with the modified cash basis of accounting, the District recognizes property tax revenue when received. As such, property tax revenues recognized in each of the funds during fiscal year 2021 include portions of the 2019 and 2020 levies billed to taxpayers during fiscal year 2021. Historically, the District has never received the entire amount of its gross property tax levy for a particular year.

The following table provides the District's 2020 extension, 2020 levy rate, maximum rates allowed per referendum and statutory maximum tax rate for the educational account, transportation fund, operations and maintenance fund, special education account, and fire prevention and life safety fund:

<i>Fund</i>	<i>Tax Rates</i>			
	<i>2020 Extension</i>	<i>2020 Levy - Tax Rate</i>	<i>Maximum Allowed Per Referendum</i>	<i>Statutory Maximum</i>
General Fund:				
Educational Account	\$ 90,013,150	\$ 2.3826	\$ 3.5000	\$ -
Special Education Account	4,187,892	1.1090	0.4000	0.4000
Operations and Maintenance Fund	11,885,168	0.3146	0.3750	0.5500
Transportation Fund	4,376,670	0.1159	0.2000	-
Fire Prevention and Life Safety Fund	118,970	0.0031	0.0500	0.1000

### *Personal Property Replacement Taxes*

Personal property replacement taxes are first allocated to the Municipal Retirement / Social Security Fund, and the balance is allocated to the remaining funds at the discretion of the District.

### *Capital Assets*

Capital assets, which include land, buildings, and other equipment are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual cost of more than \$500 and an estimated useful life of more than 1 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Depreciation of capital assets is provided using the straight-line method over the following estimated useful lives:

<i>Assets</i>	<i>Years</i>
Buildings and improvements	10-80 Years
Equipment	5-20 Years

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

### *Deferred Outflows of Resources*

A deferred outflow of resources represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arise from advance refunding of debt. The difference between the cost of the securities placed in trust for future payment of refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide statements.

### *Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the applicable bonds using the effective interest method. The balance at year end for premiums/discounts is shown as an increase or decrease in the liability section of the statement of net position.

In the fund financial statements, governmental funds recognize bond premiums and discounts during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

### *Equity Classifications*

Equity is classified as net position in the government-wide financial statements and displayed in three components:

*Net investment in capital assets* - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets less than any unspent debt proceeds.

*Restricted net position* - Consists of net position with constraints placed on its use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

*Unrestricted net position* - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources.

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

Equity is classified as fund balance in the fund financial statements and displayed in five components:

*Nonspendable* - includes amounts not in spendable form, such as inventory, or amounts required to be maintained intact legally or contractually (principal endowment) (e.g. inventory, pre-paid items, permanent scholarships). As of June 30, 2021, the District has no nonspendable fund balance amounts.

*Restricted* - includes amounts constrained for a specific purpose by external parties (e.g. Debt Service, Capital Projects, State and Federal Grant Funds).

*Committed* - includes amounts constrained for a specific purpose by a government using its highest level of decision making authority, the Board of Education. This formal action (a resolution) must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Board of Education board that originally created the commitment. As of June 30, 2021, the District has no committed fund balance amounts.

*Assigned* - includes general fund amounts constrained for a specific purpose by the Board of Education or by an official that has been delegated authority to assign amounts. No one has been designated by the Board of Education to assign amounts for a specific purpose. The Board of Education may also take official action to assign amounts. Additionally, all remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed are considered assigned. Assignments may take place after the end of the reporting period. As of June 30, 2021, the District had no assigned fund balance amounts.

*Unassigned* - includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

The assigned fund balances are for purpose of the respective funds as described above in the Major Governmental Funds section.

Governmental fund balances reported on the fund financial statements at June 30, 2021 are as follows:

The assigned fund balance in the General Fund of \$629,655 is for student activity purposes. The restricted fund balance in the General Fund is comprised of \$2,489,873 for tort immunity and \$2,600,222 for special education. The remaining restricted fund balances are for the purpose of the respective funds as described above in the Major Governmental Funds section. The committed and assigned fund balances are for the purpose of the respective fund as described above in the Major Governmental Funds section.

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

#### *Comparative Data*

The financial statements include summarized prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2020, from which such summarized information was derived.

#### *Eliminations and Reclassifications*

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified.

### NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

#### **Budgetary Data**

Except for the exclusion of on-behalf payments from other governments, discussed below, the budgeted amounts for the Governmental Funds are adopted on the cash basis, which is consistent with cash basis of accounting prescribed by the program accounting manual for Illinois school districts.

The Board of Education follows these procedures in establishing the budgetary data reflected in the general purpose financial statements:

1. The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December, a tax levy resolution is filed with the county clerk to obtain tax revenues.
4. Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education, after following the public hearing process mandated by law.
5. Formal budgetary integration is employed as a management control device during the year for all governmental funds.
6. All budget appropriations lapse at the end of the fiscal year.

The budget amounts shown in the financial statements are as originally adopted because there were no amendments during the past fiscal year.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

## NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - (CONTINUED)

### Budget Reconciliations

The Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds (Modified Cash basis) includes "on-behalf" payments received and made for the amounts contributed by the State of Illinois for the employer's share of the Teachers Retirement System pension. The District does not budget for these amounts. The differences between the budget and Modified Cash basis are as follows:

	<b>Revenues</b>	<b>Expenditures</b>
General Fund Budgetary Basis	\$ 118,348,874	\$ 120,335,575
To adjust for on-behalf payments received	-	35,492,419
To adjust for on-behalf payments made	<u>35,492,419</u>	<u>-</u>
General Fund GAAP Basis	<u>\$ 153,841,293</u>	<u>\$ 155,827,994</u>

### Excess of Expenditures over Budget

For the year ended June 30, 2021, expenditures exceeded budget in the Operations & Maintenance Fund and the Capital Projects Fund by \$894,523, and \$66,048, respectively. The budget variances were supported by available financial resources.

## NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES

In January 2017, the Governmental Accounting Standards Board issued statement No. 84 - *Fiduciary Activities*. This Statement improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes. This standard was implemented July 1, 2020.

## NOTE 4 - DEPOSITS AND INVESTMENTS

At year end, the District's cash and investments was comprised of the following:

	<b>Carrying Value</b>	<b>Statement Balances</b>	<b>Associated Risks</b>
Deposits	\$ 44,070,456	\$ 51,094,895	Custodial credit risk
Illinois Funds	27,276	27,276	Credit risk
ISDLAF+	<u>17,448,347</u>	<u>17,448,347</u>	Credit risk
Total	<u>\$ 61,546,079</u>	<u>\$ 68,570,518</u>	
Reconciliation to financial statements			
Per statement of net position			
Cash and investments	\$ 60,916,424		
Student activity cash	<u>629,655</u>		
Total	<u>\$ 61,546,079</u>		

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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### NOTE 4 - DEPOSITS AND INVESTMENTS - (CONTINUED)

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from participating members. The trust is not registered with the SEC as an investment company. Investments are rated AAAM and are valued at share price, which is the price for which the investment could be sold.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are rated AAAM and are valued at Illinois Funds' share price, which is the price for which the investment could be sold.

*Custodial Credit Risk - Deposits.* With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. As of June 30, 2021, the bank balance of the District's deposit with financial institutions totaled \$51,094,895; of which was fully collateralized and insured.

*Custodial Credit Risk - Investments.* With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring all investments be secured by private insurance or collateral.

Separate cash and investment accounts are not maintained for all District funds; instead, the individual funds maintain their invested and uninvested balances in the common checking and investment accounts, with accounting records being maintained to show the portion of the common account balance attributable to each participating fund.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

## NOTE 5 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2021 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<b><u>Capital assets not being depreciated:</u></b>				
Land	\$ 2,966,736	\$ -	\$ -	\$ 2,966,736
Total capital assets not being depreciated	<u>2,966,736</u>	<u>-</u>	<u>-</u>	<u>2,966,736</u>
<b><u>Capital assets being depreciated:</u></b>				
Buildings	141,587,087	1,802,919	-	143,390,006
Equipment	<u>13,254,204</u>	<u>236,242</u>	<u>-</u>	<u>13,490,446</u>
Total capital assets being depreciated	<u>154,841,291</u>	<u>2,039,161</u>	<u>-</u>	<u>156,880,452</u>
<b><u>Less Accumulated Depreciation for:</u></b>				
Buildings	55,362,375	2,138,095	-	57,500,470
Equipment	<u>10,095,176</u>	<u>637,587</u>	<u>-</u>	<u>10,732,763</u>
Total accumulated depreciation	<u>65,457,551</u>	<u>2,775,682</u>	<u>-</u>	<u>68,233,233</u>
Net capital assets being depreciated	<u>89,383,740</u>	<u>(736,521)</u>	<u>-</u>	<u>88,647,219</u>
Net governmental activities capital assets	<u>\$ 92,350,476</u>	<u>\$ (736,521)</u>	<u>\$ -</u>	<u>\$ 91,613,955</u>

Depreciation expense was recognized in the operating activities of the District as follows:

<i>Governmental Activities</i>	<i>Depreciation</i>
Regular programs	\$ 1,112,381
Special programs	385,441
Other instructional programs	84,263
Pupils	211,546
Instructional staff	126,550
General administration	84,863
School administration	134,770
Business	106,767
Transportation	111,090
Operations and maintenance	209,186
Central	165,619
Other supporting services	<u>43,206</u>
Total depreciation expense - governmental activities	<u>\$ 2,775,682</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

## NOTE 6 - LONG TERM LIABILITIES

*Changes in General Long-term Liabilities.* The following is the long-term liability activity for the District for the year ended June 30, 2021:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
General obligation bonds	\$ 72,722,488	\$ 913,756	\$ 3,570,000	\$ 70,066,244	\$ 3,890,000
Unamortized premium	2,532,327	-	262,056	2,270,271	-
Unamortized discount	(229,030)	-	(18,504)	(210,526)	-
Total bonds payable	<u>75,025,785</u>	<u>913,756</u>	<u>3,813,552</u>	<u>72,125,989</u>	<u>3,890,000</u>
Total long-term liabilities - governmental activities	<u>\$ 75,025,785</u>	<u>\$ 913,756</u>	<u>\$ 3,813,552</u>	<u>\$ 72,125,989</u>	<u>\$ 3,890,000</u>

*General Obligation Bonds.* General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

<b>Purpose</b>	<b>Interest Rates</b>	<b>Original Indebtedness</b>	<b>Face Amount</b>	<b>Carrying Amount</b>
Series 2010B General Obligation Bonds dated November 4, 2010 are due in annual installments through December 1, 2029	4.1% - 5.25%	\$ 11,800,000	\$ 11,800,000	\$ 11,800,000
Series 2010C General Obligation Bonds dated November 4, 2010 are due in annual installments through December 1, 2021	1.0% - 3.95%	1,200,000	1,000,000	1,000,000
Series 2012 General Obligation Bonds dated June 4, 2012 are due in annual installments through December 1, 2031	2.0% - 3.0%	9,700,000	9,000,000	9,000,000
Series 2013 General Obligations Bonds dated May 7, 2013 are due in annual installments through December 1, 2032	3.0% - 5.0%	15,000,000	15,000,000	15,000,000
Series 2014 General Obligation Capital Appreciation Bonds dated April 28, 2014 are due in annual installments through December 1, 2033	4.47% - 4.94%	6,898,908	16,185,000	9,640,783
Series 2015 General Obligation Capital Appreciation Bonds dated March 17, 2015 are due in annual installments through December 1, 2034	4.25% - 4.49%	4,998,462	11,370,000	6,557,864
Series 2016 General Obligation Capital Appreciation Bonds dated April 5, 2016 are due in annual installments through December 1, 2035	3.17% - 4.32%	3,648,797	8,110,000	4,527,598
Series 2019 General Obligation Bonds dated October 8, 2019 are due in annual installments through December 1, 2030	3.00% - 5.00%	<u>14,610,000</u>	<u>12,540,000</u>	<u>12,540,000</u>
Total		<u>\$ 67,856,167</u>	<u>\$ 85,005,000</u>	<u>\$ 70,066,245</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

## NOTE 6 - LONG TERM LIABILITIES - (CONTINUED)

Annual debt service requirements to maturity for general obligation bonds are as follows for governmental type activities:

	<i>Principal</i>	<i>Interest</i>	<i>Total</i>
2022	\$ 3,890,000	\$ 1,954,675	\$ 5,844,675
2023	4,130,000	1,804,050	5,934,050
2024	4,380,000	1,651,700	6,031,700
2025	4,610,000	1,491,750	6,101,750
2026	4,870,000	1,316,625	6,186,625
2027 - 2031	28,915,000	3,195,225	32,110,225
2032 - 2036	<u>34,210,000</u>	<u>91,213</u>	<u>34,301,213</u>
Total	<u>\$ 85,005,000</u>	<u>\$ 11,505,238</u>	<u>\$ 96,510,238</u>

The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2021, the statutory debt limit for the District was \$260,672,330, providing a debt margin of \$195,786,163.

## NOTE 7 - RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. The District participates in various insurance cooperatives to cover these risks which provide coverage at pooled rates.

## NOTE 8 - JOINT AGREEMENTS

The District is the administrative agent for the Evanston District 65 and 202 Joint Agreement for the Park School, a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these are not included as component units of the District. The Joint Agreement is considered a separate entity for financial reporting purposes and issued its own basic financial statements which are available at 1500 McDaniel Avenue, Evanston, Illinois.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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## NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS

### Teachers' Health Insurance Security

*Plan Description.* The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services."

*Benefits Provided.* The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

*On Behalf Contributions to THIS Fund.* The State of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members which were 1.24% of pay during the year ended June 30, 2021. State of Illinois contributions of \$937,108 were recognized as revenues and expenditures by the District during the year in the General Fund based on the current financial resources measurement basis. On the economic resources measurement basis, the District recognizes revenues and expenses of \$3,241,109 in Governmental Activities equal to the proportion of the State of Illinois's OPEB expense associated with the employer.

*Contributions.* The District also makes contributions to THIS Fund. The District's THIS Fund contribution was 0.92% during the year ended June 30, 2021. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2021, the District paid \$450,806 to the THIS Fund, respectively, which was \$244,468 lower than the required contribution for the year.

*THIS Fiduciary Net Position.* Detailed information about the THIS Fund's fiduciary net position as of June 30, 2020 is available in the separately issued THIS Annual Financial Report.

*Net OPEB Liability.* At June 30, 2021, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for the state's retiree insurance support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the collection net OPEB liability	\$ 75,981,245
State's proportionate share of the collective net OPEB liability associated with the District	<u>102,933,895</u>
Total	<u>\$ 178,915,140</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

### NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2020, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2020 and 2019, the District's proportion was 0.284192% and 0.282798%, respectively.

*Actuarial Assumptions.* The net OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50
Salary Increases	4.00% to 9.50%
Investment Rate of Return	0.00%
Healthcare Cost Trend Rates - Initial	Medicare and Non-Medicare - 8.25%
Healthcare Cost Trend Rates - Ultimate	4.25%
Fiscal Year the Ultimate Rate is Reached	2037

Mortality rates were based on the RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. For disabled annuitants, mortality rates were based on the RP-Disabled Annuitant table. Mortality rates for pre-retirement were based on the RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2014 through June 30, 2017.

*Discount Rate.* At June 30, 2020, the discount rate used to measure the total OPEB liability was a blended rate of 2.45%, which was a change from the June 30, 2019 rate of 3.13%. Since THIS is financed on a pay-as-you-go basis, the discount rate is based on the 20-year general obligation bond index.

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate.* The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.45%) or 1-percentage-point higher (3.45%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 91,318,708</u>	<u>\$ 75,981,245</u>	<u>\$ 63,830,130</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

## NOTE 9 - OTHER POST-EMPLOYMENT BENEFITS - (CONTINUED)

*Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate.* The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (initial rate of 7.25% decreasing to an ultimate rate of 3.25%) for non-Medicare coverage and initial rate of 7.25% decreasing to an ultimate rate of 3.25% for Medicare coverage) or 1-percentage-point higher (initial rate of 9.25% decreasing to an ultimate rate of 5.25%) for non-Medicare coverage and initial rate of 9.25% decreasing to an ultimate rate of 5.25% for Medicare coverage) than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	\$ 61,112,073	\$ 75,981,245	\$ 96,081,587

*OPEB Expense.* District OPEB expense, as part of the June 30, 2020 valuation, was \$2,644,618. For the year ended June 30, 2021, the District recognized on-behalf revenue and expenditures of \$3,241,109 for support provided by the state.

## NOTE 10 - RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. Each retirement system is discussed below.

### Teachers' Retirement System

*Plan Description.* The District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/cafrs/fy2020>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

*Benefits Provided.* TRS provides retirement, disability, and death benefits. *Tier 1* members have TRS or reciprocal system service prior to January 1, 2011. *Tier 1* members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service.

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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### NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

*Tier 2* members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for *Tier 2* are identical to those of *Tier 1*. Death benefits are payable under a formula that is different from *Tier 1*.

Essentially all *Tier 1* retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. *Tier 2* annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional *Tier 3* hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring *Tier 1* members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested *Tier 1* and *2* members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

*Contributions.* The State of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020 was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the District, is submitted to TRS by the District.

*On Behalf Contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2021, State of Illinois contributions recognized by the District were based on the state's proportionate share of with the pension expense associated with the District, and the District recognized revenue and expenses of \$61,518,108 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$34,555,311 in the General Fund based on the current financial resources measurement basis.

*2.2 Formula Contributions.* Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2021, were \$372,677.

*Federal and Trust Fund Contributions.* When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total District normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much more higher.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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### NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

For the year ended June 30, 2021, the District pension contribution was 10.41 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2021, were \$77,261, which was equal to the District's required contribution.

*Salary increases over 6 percent.* The District is also required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. For the year ended June 30, 2021, the District paid \$8,653 to TRS for employer contributions due on salary increases in excess of 6 percent.

*Excess sick leave.* A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2021, the District paid \$13,146 to TRS for sick leave days granted in excess of the normal annual allotment.

*TRS Fiduciary Net Position.* Detailed information about the TRS's fiduciary net position as of June 30, 2020 is available in the separately issued TRS Comprehensive Annual Financial Report.

*Net Pension Liability.* At June 30, 2021, the District has a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount allocated to the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the collective net pension liability	\$ 7,374,783
State's proportionate share of the collective net pension liability associated with the District	<u>577,631,279</u>
Total	<u>\$ 585,006,062</u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019, and rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2020, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2020 and 2019, the District's proportion was 0.00855392 percent and 0.00890505 percent, respectively.

*Summary of Significant Accounting Policies.* For purposes of measuring the collective net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TRS and additions to/deductions from TRS fiduciary net position have been determined on the same basis as they are reported by TRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*Actuarial Assumptions.* The assumptions used to measure the total pension liability in the June 30, 2020 actuarial valuation included (a) 7.00% investment rate of return net of pension plan investment expense, including inflation, (b) projected salary increases varies by amount of service credit, and (c) inflation of 2.50%.

*Mortality.* Mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are used on a fully-generational basis using projection table MP-2017. The assumptions were based on the results of an experience study dated September 18, 2018.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

## NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

*Long-Term Expected Real Rate of Return.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
U.S. equities large cap	16.50 %	6.10 %
U.S. equities small/mid cap	2.30 %	7.20 %
International equities developed	12.20 %	7.00 %
Emerging market equities	3.00 %	9.40 %
U.S. bonds core	7.00 %	2.20 %
U.S. bonds high yield	2.50 %	4.10 %
International debt developed	3.10 %	1.50 %
Emerging international debt	3.20 %	4.50 %
Real estate	16.00 %	5.70 %
Private debt	5.20 %	6.30 %
Hedge funds (absolute return)	10.00 %	4.30 %
Private equity	15.00 %	10.50 %
Infrastructure	4.00 %	6.20 %

*Discount Rate.* At June 30, 2020, the discount rate used to measure the total pension liability was a blended rate of 7.00 percent, which was the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2020 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. *Tier 1's* liability is partially funded by *Tier 2* members, as the *Tier 2* member contribution is higher than the cost of *Tier 2* benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

## NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

*Discount Rate Sensitivity.* The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
District's proportionate share of the collective net pension liability	\$ 8,951,643	\$ 7,374,783	\$ 6,076,570

*Pension Expense.* District pension expense, as part of the June 30, 2020 valuation, was \$870,470. For the year ended June 30, 2021, the District recognized TRS-related pension expense of \$449,938 and on-behalf revenue and expense of \$61,518,108 for support provided by the state.

### Illinois Municipal Retirement Fund

*Plan Description.* The District's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer pension plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at [www.imrf.org](http://www.imrf.org).

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Public Act 96-0889 created a second tier for IMRF's Regular Plan. IMRF assigns a benefit tier to a member when he or she is enrolled in IMRF. The tier is determined by the member's first IMRF participation date. If the member first participated in IMRF before January 1, 2011, they participate in *Regular Tier 1*. If the member first participated in IMRF on or after January 1, 2011, they participate in *Regular Tier 2*.

For *Regular Tier 1*, pension benefits vest after eight years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under *Regular Tier 1*, the pension is increased by 3% of the original amount on January 1 every year after retirement. For *Regular Tier 2*, pension benefits vest after ten years of service. Participating members who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under *Regular Tier 2*, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of 3% of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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### NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

*Plan Membership.* At December 31, 2020, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	313
Inactive, non-retired members	682
Active members	493
Total	<u><u>1,488</u></u>

*Contributions.* As set by statute, District employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The statute requires the District to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's actuarially determined contribution rate for calendar year 2020 was 8.47 percent of annual covered payroll. The District also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Net Pension Liability/(Asset).* The net pension liability/(asset) was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

*Summary of Significant Accounting Policies.* For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*Actuarial Assumptions.* The assumptions used to measure the total pension liability in the December 31, 2020 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 2.85% to 13.75%, and (c) price inflation of 2.25%. The retirement age is based on experience-based table of rates that are specific to the type of eligibility condition. The tables were last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.

*Mortality.* For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020 were used. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020 were used.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

## NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

*Long-Term Expected Real Rate of Return.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risk	
		One Year Arithmetic	Ten Year Geometric
Equities	37.00 %	6.35 %	5.00 %
International equities	18.00 %	7.65 %	6.00 %
Fixed income	28.00 %	1.40 %	1.30 %
Real estate	9.00 %	7.10 %	6.20 %
Alternatives	7.00 %		
Private equity		10.35 %	6.95 %
Hedge funds		N/A	N/A
Commodities		3.90 %	2.85 %
Cash equivalents	1.00 %	0.70 %	0.70 %

*Discount Rate.* The discount rate used to measure the total pension liability for IMRF was 7.25%. The discount rate calculated using the December 31, 2019 measurement date was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments of 7.50% was blended with the index rate of 3.78% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2020 to arrive at a discount rate of 7.25 used to determine the total pension liability. The year ending December 31, 2120 is the last year in the 2021 to 2120 projection period for which projected benefit payments are fully funded.

*Discount Rate Sensitivity.* The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Total pension liability	\$ 99,722,008	\$ 89,407,269	\$ 81,352,634
Plan fiduciary net position	<u>96,394,877</u>	<u>96,394,877</u>	<u>96,394,877</u>
Net pension liability/(asset)	<u>\$ 3,327,131</u>	<u>\$ (6,987,608)</u>	<u>\$ (15,042,243)</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

## NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

*Changes in Net Pension Liability/(Asset).* The District's changes in net pension liability/(asset) for the calendar year ended December 31, 2020 was as follows:

	<i>Increase (Decrease)</i>		
	<i>Total Pension Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net Pension Liability/(Asset)</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2019	\$ 86,800,889	\$ 85,479,707	\$ 1,321,182
Service cost	2,037,584	-	2,037,584
Interest on total pension liability	6,203,231	-	6,203,231
Differences between expected and actual experience of the total pension liability	(181,298)	-	(181,298)
Change of assumptions	(937,395)	-	(937,395)
Benefit payments, including refunds of employee contributions	(4,515,742)	(4,515,742)	-
Contributions - employer	-	1,659,572	(1,659,572)
Contributions - employee	-	882,918	(882,918)
Net investment income	-	12,043,865	(12,043,865)
Other (net transfer)	-	844,557	(844,557)
Balances at December 31, 2020	<u>\$ 89,407,269</u>	<u>\$ 96,394,877</u>	<u>\$ (6,987,608)</u>

*Pension Expense.* District pension expense/(revenue), as part of the December 31, 2020 valuation, was \$(2,245,776). For the year ended June 30, 2021, the District recognized pension expense of \$1,659,572.

## NOTE 11 - CONTINGENT LIABILITIES

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorneys, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

## NOTE 12 - RESTATEMENT

Net position and beginning fund balances have been restated due to the implementation of GASB Statement No. 84 - *Fiduciary Activities*. The restatement is necessary to present student activity amounts within the governmental activities and governmental funds

	<b>Governmental Activities</b>
Net position as previously reported, June 30, 2020	\$ 76,079,001
Adjustment to record student activity net position as of June 30, 2020	<u>620,749</u>
Net position as restated, June 30, 2020	<u><u>\$ 76,699,750</u></u>
	<b>General Fund</b>
Fund balance as previously reported, June 30, 2020	\$ 48,074,441
Adjustment to to record student activity fund balances as of June 30, 2020	<u>620,749</u>
Fund balance as restated, June 30, 2020	<u><u>\$ 48,695,190</u></u>

Comparative total columns of the previous year have been restated to reflect these changes.

## NOTE 13 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 87, *Leases*, GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 93, *Replacement of Interbank Offered Rates*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*.

The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87, which was postponed by one and a half years.

When they become effective, application of these standards may restate portions of these financial statements.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## ILLINOIS MUNICIPAL RETIREMENT FUND

### SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION LIABILITY AND RELATED RATIOS Six Most Recent Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Total pension liability</b>			
Service cost	\$ 2,037,584	\$ 1,968,587	\$ 1,799,803
Interest	6,203,231	5,913,682	5,762,224
Differences between expected and actual experience	(181,298)	309,948	(1,255,310)
Changes of assumptions	(937,395)	-	2,261,639
Benefit payments, including refunds of member contributions	(4,515,742)	(3,950,123)	(3,878,615)
<b>Net change in total pension liability</b>	<u>2,606,380</u>	<u>4,242,094</u>	<u>4,689,741</u>
<b>Total pension liability - beginning</b>	<u>86,800,889</u>	<u>82,558,795</u>	<u>77,869,054</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 89,407,269</u>	<u>\$ 86,800,889</u>	<u>\$ 82,558,795</u>
<b>Plan fiduciary net position</b>			
Employer contributions	1,659,572	\$ 1,427,478	\$ 1,732,828
Employee contributions	882,918	908,975	853,402
Net investment income	12,043,865	13,774,741	(4,266,198)
Benefit payments, including refunds of member contributions	(4,515,742)	(3,950,123)	(3,878,615)
Other (net transfer)	844,557	(561,386)	123,117
<b>Net change in plan fiduciary net position</b>	<u>10,915,170</u>	<u>11,599,685</u>	<u>(5,435,466)</u>
<b>Plan fiduciary net position - beginning</b>	<u>85,479,707</u>	<u>73,880,022</u>	<u>79,315,488</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 96,394,877</u>	<u>\$ 85,479,707</u>	<u>\$ 73,880,022</u>
<b>Employer's net pension liability (asset) - ending (a) - (b)</b>	<u>\$ (6,987,608)</u>	<u>\$ 1,321,182</u>	<u>\$ 8,678,773</u>
<b>Plan fiduciary net position as a percentage of the total pension liability/(asset)</b>	107.82%	98.48%	89.49%
<b>Covered payroll</b>	19,593,526	\$ 19,601,893	\$ 18,513,130
<b>Employer's net pension liability/(asset) as a percentage of covered payroll</b>	-35.66%	6.74%	46.88%

**Notes to Schedule:**

The District implemented GASB Statement No. 68 in fiscal year 2016. Information prior to fiscal year 2016 is not available.

Actuary valuations are as of December 31st, which is 6 months prior to the end of the fiscal year.

<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 1,875,140	\$ 1,828,991	\$ 1,815,538
5,679,986	5,351,607	5,164,233
(40,035)	997,989	(706,344)
(2,516,745)	(91,127)	86,582
<u>(3,849,750)</u>	<u>(3,805,069)</u>	<u>(3,741,236)</u>
1,148,596	4,282,391	2,618,773
<u>76,720,458</u>	<u>72,438,067</u>	<u>69,819,294</u>
<u>\$ 77,869,054</u>	<u>\$ 76,720,458</u>	<u>\$ 72,438,067</u>
\$ 1,672,072	\$ 1,627,768	\$ 1,597,478
826,640	814,822	774,762
12,406,220	4,519,920	339,306
(3,849,750)	(3,805,069)	(3,741,236)
<u>(1,951,498)</u>	<u>941,094</u>	<u>(1,402,659)</u>
9,103,684	4,098,535	(2,432,349)
<u>70,211,804</u>	<u>66,113,269</u>	<u>68,545,618</u>
<u>\$ 79,315,488</u>	<u>\$ 70,211,804</u>	<u>\$ 66,113,269</u>
<u>\$ (1,446,434)</u>	<u>\$ 6,508,654</u>	<u>\$ 6,324,798</u>
101.86%	91.52%	91.27%
\$ 17,739,315	\$ 17,012,691	\$ 16,519,940
-8.15%	38.26%	38.29%

See Auditors' Report and Notes to Required Supplementary Information

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## ILLINOIS MUNICIPAL RETIREMENT FUND SCHEDULE OF EMPLOYER CONTRIBUTIONS Six Most Recent Fiscal Years

	2021	2020	2019	2018
Actuarially determined contribution	\$ 1,659,572	\$ 1,421,137	\$ 1,732,829	\$ 1,656,852
Contributions in relation to the actuarially determined contribution	(1,659,572)	(1,427,478)	(1,732,828)	(1,672,072)
Contribution deficiency (excess)	\$ -	\$ (6,341)	\$ 1	\$ (15,220)
Covered payroll	\$ 19,593,526	\$ 19,601,893	\$ 18,513,130	\$ 17,739,315
Contributions as a percentage of covered payroll	8.47%	7.28%	9.36%	9.43%
		2017	2016	
Actuarially determined contribution		\$ 1,628,115	\$ 1,597,478	
Contributions in relation to the actuarially determined contribution		(1,628,115)	(1,597,478)	
Contribution deficiency (excess)		\$ -	\$ -	
Covered payroll		\$ 17,012,691	\$ 16,519,940	
Contributions as a percentage of covered payroll		9.57%	9.67%	

### Notes to Schedule:

The District implemented GASB Statement No. 68 in fiscal year 2016. Information prior to fiscal year 2016 is not available.

### Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which are 6 months prior to the beginning of the fiscal year in which contributions are reported.

### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	23 years
Asset valuation method	5-Year Smoothed Market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 Employee Mortality Table, adjusted to match current IMRF experience

### Other information:

There were no benefit changes during the year.

See Auditors' Report and Notes to Required Supplementary Information

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## TEACHERS' RETIREMENT SYSTEM

### SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND DISTRICT CONTRIBUTIONS Six Most Recent Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>
District's proportion of the net pension liability	0.0085539183%	0.0089050452%	0.0094000000%
District's proportionate share of the net pension liability	\$ 7,374,783	\$ 7,222,719	\$ 7,319,459
State's proportionate share of the net pension liability	<u>577,631,279</u>	<u>514,033,011</u>	<u>501,413,611</u>
Total net pension liability	<u>\$ 585,006,062</u>	<u>\$ 521,255,730</u>	<u>\$ 508,733,070</u>
Covered payroll	\$ 75,573,219	\$ 71,977,391	\$ 67,289,456
District's proportionate share of the net pension liability as a percentage of covered payroll	9.76%	10.03%	10.88%
Plan fiduciary net position as a percentage of the total pension liability	37.80%	39.60%	40.00%
Contractually required contribution	\$ 517,423	\$ 517,787	\$ 491,988
Contributions in relation to the contractually required contribution	<u>(449,938)</u>	<u>(527,787)</u>	<u>(500,212)</u>
Contribution deficiency (excess)	<u>\$ 67,485</u>	<u>\$ (10,000)</u>	<u>\$ (8,224)</u>
Contributions as a percentage of covered payroll	0.5954%	0.7333%	0.7200%

#### Notes to Schedule:

The District implemented GASB 68 in 2016. Information for fiscal years prior to 2016 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

#### Key Assumptions:

Long-term expected rate of return	7.00%	7.00%	7.00%
Municipal bond index	2.21%	3.50%	3.87%
Single equivalent discount rate	7.00%	7.00%	7.00%
Inflation rate	2.50%	2.50%	2.50%
Projected salary increases	4.00% to 9.50%	4.00% to 9.50%	4.00% to 9.50%
	varying by service	varying by service	varying by service

See Auditors' Report and Notes to Required Supplementary Information

<u>2018</u>	<u>2017</u>	<u>2016</u>
2.4496000000%	1.9459000000%	0.0219000000%
\$ 18,714,610	\$ 15,360,105	\$ 14,339,002
<u>468,470,966</u>	<u>50,993,932</u>	<u>396,388,510</u>
<u>\$ 487,185,576</u>	<u>\$ 66,354,037</u>	<u>\$ 410,727,512</u>
\$ 64,079,569	\$ 63,528,725	\$ 61,015,492
29.21%	24.18%	23.50%
39.30%	36.40%	41.50%
\$ 475,030	\$ 896,797	\$ 822,397
<u>(481,023)</u>	<u>(962,813)</u>	<u>(775,827)</u>
<u>\$ (5,993)</u>	<u>\$ (66,016)</u>	<u>\$ 46,570</u>
0.7100%	1.5000%	1.2200%
7.00%	7.00%	7.50%
3.58%	2.85%	3.73%
7.00%	6.83%	7.47%
2.50%	2.50%	3.00%
3.25% to 9.25%	3.25% to 9.25%	3.75% to 9.75%
varying by service	varying by service	varying by service

See Auditors' Report and Notes to Required Supplementary Information

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65**

**TEACHERS' HEALTH INSURANCE SECURITY FUND**  
**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE**  
**OF THE NET OPEB LIABILITY AND DISTRICT CONTRIBUTIONS**  
**Four Most Recent Fiscal Years**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.28419120%	0.28279800%	0.28386200%	0.27854800%
District's proportionate share of the net OPEB liability	\$ 75,981,245	\$ 78,271,291	\$ 74,785,966	\$ 72,281,938
State's proportionate share of the net OPEB liability	<u>102,933,895</u>	<u>105,989,314</u>	<u>100,421,252</u>	<u>94,924,187</u>
Total net OPEB liability	<u>\$ 178,915,140</u>	<u>\$ 184,260,605</u>	<u>\$ 175,207,218</u>	<u>\$ 167,206,125</u>
Covered payroll	71,977,391	\$ 71,977,391	\$ 67,289,456	\$ 64,079,569
District's proportionate share of the net OPEB liability as a percentage of covered payroll	105.56%	108.74%	111.14%	112.80%
Plan fiduciary net position as a percentage of the total pension liability	0.70%	0.25%	-0.07%	-0.17%
Contractually required contribution	\$ 695,274	\$ 662,192	\$ 639,297	\$ 1,386,163
Contributions in relation to the contractually required contribution	<u>(450,806)</u>	<u>(662,192)</u>	<u>(638,797)</u>	<u>(1,385,785)</u>
Contribution deficiency (excess)	<u>\$ 244,468</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 378</u>
Contributions as a percentage of covered payroll	0.6263%	0.9200%	0.9493%	2.1626%

**Notes to Schedule:**

The District implemented GASB 75 in fiscal year 2018. Information for fiscal years prior to 2018 is not applicable.

Actuary valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

**Key Assumptions:**

Long-term expected rate of return	0.00%	0.00%	0.00%	0.00%
Municipal bond index	2.45%	3.13%	3.62%	3.56%
Single equivalent discount rate	2.45%	3.13%	3.62%	3.56%
Inflation rate	2.50%	2.50%	2.75%	2.75%
Healthcare cost trend rates - initial	Medicare and Non-Medicare - 8.25%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%	Medicare - 9.00% Non-Medicare - 8.00%
Healthcare cost trend rates - ultimate	4.25%	4.50%	4.50%	4.50%
Mortality	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See Auditors' Report and Notes to Required Supplementary Information

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 88,806,989	\$ 87,296,307	\$ (1,510,682)	\$ 88,540,671
Tort immunity levy	1,013,947	1,095,513	81,566	1,564,372
Special education levy	3,410,876	3,811,119	400,243	3,324,117
Corporate personal property replacement taxes	1,333,950	2,114,973	781,023	1,667,437
Regular tuition from pupils or parents (in state)	83,752	19,673	(64,079)	56,234
Investment income	471,500	504,805	33,305	628,676
Sales to pupils - lunch	184,163	725	(183,438)	260,976
Sales to pupils - breakfast	5,261	-	(5,261)	12,726
Sales to pupils - a la carte	97,694	-	(97,694)	128,162
Sales to adults	43,956	-	(43,956)	80,086
Fees	1,610,540	447,087	(1,163,453)	1,396,751
Student activities	339,636	250,706	(88,930)	-
Contributions and donations from private sources	238,738	100,072	(138,666)	277,227
Refund of prior years' expenditures	-	-	-	35,044
Other	405,709	238,888	(166,821)	257,778
Total local sources	98,046,711	95,879,868	(2,166,843)	98,230,257
<b>Flow-through revenue from one LEA to another LEA</b>				
Flow-through revenue from state sources	150,000	-	(150,000)	-
Flow-through revenue from federal sources	150,000	-	(150,000)	-
Total flow-through	300,000	-	(300,000)	-
<b>State sources</b>				
Evidence based funding	7,885,820	7,898,714	12,894	7,898,534
Special education - private facility tuition	846,397	920,151	73,754	852,747
Special education - orphanage - individual	1,450,528	1,570,222	119,694	1,450,528
Special education - orphanage - summer	55,670	77,506	21,836	55,670
State free lunch & breakfast	13,229	5,617	(7,612)	13,229
Learning improvement - change grants	4,500	-	(4,500)	-
Truant alternative/optional education	60,000	72,792	12,792	66,581
Early childhood - block grant	1,646,463	1,754,693	108,230	1,646,463
State charter schools	-	11,052	11,052	-
Other restricted revenue from state sources	73,381	22,691	(50,690)	71,587
Total state sources	12,035,988	12,333,438	297,450	12,055,339

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Federal sources</b>				
Head start	\$ 2,712,249	\$ 3,609,930	\$ 897,681	\$ 2,712,251
Breakfast start-up	89,009	-	(89,009)	-
National school lunch program	794,817	2,357	(792,460)	794,819
School breakfast program	-	1,472	1,472	89,010
Summer food service admin/program	-	1,644,273	1,644,273	-
Child care commodity/SFS 13-adult day care	62,070	85,930	23,860	154,693
Food service - other	-	177,686	177,686	178,504
Title I - Low income	916,969	961,775	44,806	997,776
Title I - Low income - neglected, private	25,041	24,142	(899)	39,618
Title I - Other	50,000	7,312	(42,688)	142,050
Title IV - Other	375,810	-	(375,810)	-
Federal - special education - preschool flow- throu	56,720	60,044	3,324	57,285
Federal - special education - IDEA - flow- through	2,040,247	1,864,616	(175,631)	1,984,937
Federal - special education - IDEA - room & board	447,519	283,656	(163,863)	448,394
Build America bond interest reimbursements	215,250	203,074	(12,176)	-
Other ARRA funds - XI	800,000	-	(800,000)	-
Emergency immigrant assistance	150,591	-	(150,591)	-
Title III - English language acquisition	-	91,959	91,959	150,591
Title II - Teacher quality	160,174	206,698	46,524	216,163
Medicaid matching funds - administrative outreach	384,187	516,845	132,658	296,552
Medicaid matching funds - fee-for-service program	952,881	102,424	(850,457)	1,024,415
Other restricted revenue from federal sources	-	291,375	291,375	334,712
Total federal sources	10,233,534	10,135,568	(97,966)	9,621,770
Total revenues	120,616,233	118,348,874	(2,267,359)	119,907,366

## Expenditures

### Instruction

#### Regular programs

Salaries	43,268,385	42,301,540	966,845	41,166,195
Employee benefits	4,463,642	4,788,824	(325,182)	4,174,959
Purchased services	1,223,240	880,783	342,457	1,269,109
Supplies and materials	1,870,692	1,309,782	560,910	1,440,165
Capital outlay	46,500	24,714	21,786	32,228
Other objects	600	270	330	1,151
Total	<u>50,873,059</u>	<u>49,305,913</u>	<u>1,567,146</u>	<u>48,083,807</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Pre-K programs</b>				
Salaries	\$ 719,748	\$ 683,111	\$ 36,637	\$ 716,235
Employee benefits	124,479	138,333	(13,854)	116,882
Purchased services	18,583	9,219	9,364	14,570
Supplies and materials	<u>10,000</u>	<u>149,518</u>	<u>(139,518)</u>	<u>195,087</u>
Total	<u>872,810</u>	<u>980,181</u>	<u>(107,371)</u>	<u>1,042,774</u>
<b>Special education programs</b>				
Salaries	11,319,108	11,797,735	(478,627)	10,705,783
Employee benefits	1,444,741	1,488,557	(43,816)	1,331,415
Purchased services	550,541	725,836	(175,295)	699,720
Supplies and materials	50,500	21,551	28,949	68,768
Capital outlay	4,000	-	4,000	-
Other objects	<u>967,040</u>	<u>-</u>	<u>967,040</u>	<u>-</u>
Total	<u>14,335,930</u>	<u>14,033,679</u>	<u>302,251</u>	<u>12,805,686</u>
<b>Special education programs Pre-K</b>				
Salaries	880,486	885,707	(5,221)	896,365
Employee benefits	121,807	127,031	(5,224)	114,373
Purchased services	19,289	24,824	(5,535)	100,852
Supplies and materials	<u>6,050</u>	<u>13,765</u>	<u>(7,715)</u>	<u>12,963</u>
Total	<u>1,027,632</u>	<u>1,051,327</u>	<u>(23,695)</u>	<u>1,124,553</u>
<b>Remedial and supplemental programs K - 12</b>				
Salaries	791,086	656,384	134,702	756,555
Employee benefits	160,106	142,748	17,358	107,055
Purchased services	-	12,262	(12,262)	5,925
Supplies and materials	<u>81,000</u>	<u>40,984</u>	<u>40,016</u>	<u>85,460</u>
Total	<u>1,032,192</u>	<u>852,378</u>	<u>179,814</u>	<u>954,995</u>
<b>Interscholastic programs</b>				
Salaries	50,000	9,573	40,427	140,435
Purchased services	-	-	-	13,635
Supplies and materials	<u>5,000</u>	<u>4,494</u>	<u>506</u>	<u>6,290</u>
Total	<u>55,000</u>	<u>14,067</u>	<u>40,933</u>	<u>160,360</u>
<b>Summer school programs</b>				
Salaries	368,979	276,118	92,861	379,084
Purchased services	140,000	55,837	84,163	117,000
Supplies and materials	<u>41,500</u>	<u>727</u>	<u>40,773</u>	<u>11,064</u>
Total	<u>550,479</u>	<u>332,682</u>	<u>217,797</u>	<u>507,148</u>
<b>Gifted programs</b>				
Salaries	31,903	10,100	21,803	27,280
Purchased services	-	10,500	(10,500)	4,746
Other objects	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,875</u>
Total	<u>31,903</u>	<u>20,600</u>	<u>11,303</u>	<u>41,901</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2021  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Bilingual programs</b>				
Salaries	\$ 2,830,756	\$ 2,930,709	\$ (99,953)	\$ 2,627,073
Employee benefits	288,480	348,426	(59,946)	272,485
Purchased services	7,000	40,394	(33,394)	49,171
Supplies and materials	<u>30,000</u>	<u>24,848</u>	<u>5,152</u>	<u>60,124</u>
Total	<u>3,156,236</u>	<u>3,344,377</u>	<u>(188,141)</u>	<u>3,008,853</u>
<b>Special education programs K -12 - private tuition</b>				
Other objects	<u>3,005,720</u>	<u>2,521,873</u>	<u>483,847</u>	<u>2,882,752</u>
Total	<u>3,005,720</u>	<u>2,521,873</u>	<u>483,847</u>	<u>2,882,752</u>
<b>Student activities</b>				
Other objects	<u>560,892</u>	<u>241,800</u>	<u>319,092</u>	<u>-</u>
Total	<u>560,892</u>	<u>241,800</u>	<u>319,092</u>	<u>-</u>
Total instruction	<u>75,501,853</u>	<u>72,698,877</u>	<u>2,802,976</u>	<u>70,612,829</u>
<b>Support services</b>				
<b>Pupils</b>				
<b>Attendance and social work services</b>				
Salaries	2,969,400	2,846,656	122,744	2,919,107
Employee benefits	330,229	327,706	2,523	310,075
Purchased services	219,500	141,469	78,031	164
Supplies and materials	<u>99,450</u>	<u>4,604</u>	<u>94,846</u>	<u>6,853</u>
Total	<u>3,618,579</u>	<u>3,320,435</u>	<u>298,144</u>	<u>3,236,199</u>
<b>Health services</b>				
Salaries	873,933	806,426	67,507	860,126
Employee benefits	159,271	182,067	(22,796)	149,550
Purchased services	11,320	2,874	8,446	12,867
Supplies and materials	9,000	5,641	3,359	17,749
Capital outlay	<u>7,250</u>	<u>6,534</u>	<u>716</u>	<u>4,479</u>
Total	<u>1,060,774</u>	<u>1,003,542</u>	<u>57,232</u>	<u>1,044,771</u>
<b>Psychological services</b>				
Salaries	1,331,240	1,349,620	(18,380)	1,201,696
Employee benefits	84,142	91,482	(7,340)	79,007
Purchased services	-	18,601	(18,601)	20,501
Supplies and materials	<u>-</u>	<u>11,138</u>	<u>(11,138)</u>	<u>11,476</u>
Total	<u>1,415,382</u>	<u>1,470,841</u>	<u>(55,459)</u>	<u>1,312,680</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Speech pathology and audiology services</b>				
Salaries	\$ 1,711,128	\$ 1,789,401	\$ (78,273)	\$ 1,635,264
Employee benefits	160,351	186,856	(26,505)	150,566
Purchased services	12,000	-	12,000	-
Supplies and materials	<u>12,000</u>	<u>1,696</u>	<u>10,304</u>	<u>13,558</u>
Total	<u>1,895,479</u>	<u>1,977,953</u>	<u>(82,474)</u>	<u>1,799,388</u>
<b>Other support services - pupils</b>				
Salaries	1,569,905	1,565,827	4,078	1,450,769
Employee benefits	73,181	93,438	(20,257)	80,265
Purchased services	90,550	535,463	(444,913)	3,245
Supplies and materials	140,000	-	140,000	-
Capital outlay	<u>14</u>	<u>-</u>	<u>14</u>	<u>-</u>
Total	<u>1,873,650</u>	<u>2,194,728</u>	<u>(321,078)</u>	<u>1,534,279</u>
Total pupils	<u>9,863,864</u>	<u>9,967,499</u>	<u>(103,635)</u>	<u>8,927,317</u>
<b>Instructional staff</b>				
<b>Improvement of instructional services</b>				
Salaries	3,079,598	2,907,878	171,720	3,081,800
Employee benefits	311,844	307,672	4,172	307,048
Purchased services	986,296	836,270	150,026	1,062,603
Supplies and materials	88,834	303,722	(214,888)	91,241
Other objects	<u>74,430</u>	<u>18,339</u>	<u>56,091</u>	<u>45,972</u>
Total	<u>4,541,002</u>	<u>4,373,881</u>	<u>167,121</u>	<u>4,588,664</u>
<b>Educational media services</b>				
Salaries	1,438,909	1,439,329	(420)	1,372,368
Employee benefits	158,941	158,900	41	149,240
Purchased services	8,000	5,346	2,654	5,716
Supplies and materials	<u>48,587</u>	<u>39,866</u>	<u>8,721</u>	<u>41,098</u>
Total	<u>1,654,437</u>	<u>1,643,441</u>	<u>10,996</u>	<u>1,568,422</u>
<b>Assessment and testing</b>				
Salaries	98,418	104,475	(6,057)	99,931
Purchased services	52,000	27,636	24,364	19,810
Supplies and materials	<u>115,300</u>	<u>95,725</u>	<u>19,575</u>	<u>-</u>
Total	<u>265,718</u>	<u>227,836</u>	<u>37,882</u>	<u>119,741</u>
Total instructional staff	<u>6,461,157</u>	<u>6,245,158</u>	<u>215,999</u>	<u>6,276,827</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****GENERAL FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS****FOR THE YEAR ENDED JUNE 30, 2021****WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020**

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>General administration</b>				
<b>Board of education services</b>				
Salaries	\$ 101,769	\$ 84,143	\$ 17,626	\$ 64,320
Employee benefits	22,669	23,234	(565)	21,285
Purchased services	66,418	105,663	(39,245)	64,572
Supplies and materials	10,500	3,580	6,920	6,245
Capital outlay	-	4,010	(4,010)	-
Other objects	50,000	18,500	31,500	44,817
Total	251,356	239,130	12,226	201,239
<b>Executive administration services</b>				
Salaries	504,539	515,175	(10,636)	414,337
Employee benefits	63,617	85,033	(21,416)	16,617
Purchased services	16,500	14,547	1,953	6,978
Supplies and materials	10,250	11,307	(1,057)	7,349
Capital outlay	1,000	-	1,000	-
Total	595,906	626,062	(30,156)	445,281
<b>Special area administration services</b>				
Salaries	2,311,051	2,356,032	(44,981)	2,245,618
Employee benefits	188,441	346,532	(158,091)	282,359
Purchased services	37,000	30,565	6,435	22,176
Supplies and materials	5,000	3,555	1,445	4,202
Capital outlay	500	-	500	-
Total	2,541,992	2,736,684	(194,692)	2,554,355
<b>Tort immunity services</b>				
Salaries	10,000	-	10,000	5,006
Purchased services	740,250	909,315	(169,065)	2,955,486
Supplies and materials	100,000	13,394	86,606	21,795
Capital outlay	60,625	60,625	-	-
Total	910,875	983,334	(72,459)	2,982,287
Total general administration	4,300,129	4,585,210	(285,081)	6,183,162
<b>School administration</b>				
<b>Office of the principal services</b>				
Salaries	5,828,693	5,854,495	(25,802)	4,576,210
Employee benefits	650,324	652,416	(2,092)	490,728
Purchased services	148,000	82,746	65,254	108,920
Total	6,627,017	6,589,657	37,360	5,175,858

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Other support services - school administration</b>				
Salaries	\$ 53,500	\$ 41,730	\$ 11,770	\$ 51,356
Total	53,500	41,730	11,770	51,356
Total school administration	6,680,517	6,631,387	49,130	5,227,214
<b>Business</b>				
<b>Direction of business support services</b>				
Salaries	397,482	374,622	22,860	372,314
Employee benefits	46,879	46,797	82	44,017
Purchased services	12,500	7,749	4,751	8,000
Supplies and materials	2,000	2,114	(114)	2,611
Capital outlay	500	-	500	1,000
Total	459,361	431,282	28,079	427,942
<b>Fiscal services</b>				
Salaries	449,257	444,872	4,385	439,306
Employee benefits	80,058	79,956	102	75,172
Purchased services	32,000	23,353	8,647	33,287
Supplies and materials	2,500	2,271	229	2,000
Capital outlay	500	1,456	(956)	749
Total	564,315	551,908	12,407	550,514
<b>Food services</b>				
Salaries	954,508	869,621	84,887	868,332
Employee benefits	138,505	132,083	6,422	130,052
Purchased services	81,200	27,153	54,047	65,641
Supplies and materials	1,129,000	734,503	394,497	1,018,855
Capital outlay	12,000	23,324	(11,324)	2,018
Total	2,315,213	1,786,684	528,529	2,084,898
Total business	3,338,889	2,769,874	569,015	3,063,354
<b>Central</b>				
<b>Planning, research, development and evaluation services</b>				
Salaries	431,826	425,028	6,798	658,355
Employee benefits	38,533	53,558	(15,025)	68,106
Purchased services	31,500	888	30,612	7,376
Supplies and materials	2,800	1,722	1,078	797
Total	504,659	481,196	23,463	734,634

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Information services</b>				
Salaries	\$ 188,215	\$ 183,895	\$ 4,320	\$ 112,336
Employee benefits	7,200	32,860	(25,660)	-
Purchased services	21,200	31,454	(10,254)	25,078
Supplies and materials	<u>2,300</u>	<u>2,156</u>	<u>144</u>	<u>69</u>
Total	<u>218,915</u>	<u>250,365</u>	<u>(31,450)</u>	<u>137,483</u>
<b>Staff services</b>				
Salaries	680,677	650,306	30,371	643,996
Employee benefits	187,566	173,645	13,921	175,080
Purchased services	132,500	101,412	31,088	124,065
Supplies and materials	9,500	1,996	7,504	5,713
Capital outlay	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>
Total	<u>1,010,743</u>	<u>927,359</u>	<u>83,384</u>	<u>948,854</u>
<b>Data processing services</b>				
Salaries	1,083,879	1,051,309	32,570	1,144,949
Employee benefits	154,621	177,162	(22,541)	160,383
Purchased services	3,034,575	3,968,287	(933,712)	2,930,416
Supplies and materials	796,492	569,511	226,981	697,600
Capital outlay	-	87,721	(87,721)	507,547
Other objects	<u>449,278</u>	<u>-</u>	<u>449,278</u>	<u>-</u>
Total	<u>5,518,845</u>	<u>5,853,990</u>	<u>(335,145)</u>	<u>5,440,895</u>
Total central	<u>7,253,162</u>	<u>7,512,910</u>	<u>(259,748)</u>	<u>7,261,866</u>
<b>Other supporting services</b>				
Salaries	202,909	227,799	(24,890)	-
Employee benefits	1,749,288	1,656,566	92,722	1,564,458
Purchased services	314,100	394,297	(80,197)	224,780
Supplies and materials	2,000	1,968	32	-
Termination benefits	<u>98,232</u>	<u>205,202</u>	<u>(106,970)</u>	<u>77,514</u>
Total	<u>2,366,529</u>	<u>2,485,832</u>	<u>(119,303)</u>	<u>1,866,752</u>
Total support services	<u>40,264,247</u>	<u>40,197,870</u>	<u>66,377</u>	<u>38,806,492</u>
<b>Community services</b>				
Salaries	4,125,295	3,776,594	348,701	4,017,350
Employee benefits	695,429	657,014	38,415	628,197
Purchased services	1,039,385	1,013,601	25,784	805,647
Supplies and materials	184,177	133,677	50,500	105,531
Capital outlay	-	18,818	(18,818)	9,475
Other objects	<u>8,000</u>	<u>28,167</u>	<u>(20,167)</u>	<u>11,253</u>
Total community services	<u>6,052,286</u>	<u>5,627,871</u>	<u>424,415</u>	<u>5,577,453</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****GENERAL FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Payments to other districts and governmental units</b>				
<b>Payments for special education programs - tuition</b>				
Other objects	\$ 392,140	\$ 1,810,957	\$ (1,418,817)	\$ 1,595,831
Total	392,140	1,810,957	(1,418,817)	1,595,831
Total payments to other districts and governmental units	392,140	1,810,957	(1,418,817)	1,595,831
Total expenditures	122,210,526	120,335,575	1,874,951	116,592,605
Excess (deficiency) of revenues over expenditures	(1,594,293)	(1,986,701)	(392,408)	3,314,761
<b>Other financing sources (uses)</b>				
Principal on bonds sold	-	-	-	4,730,519
Transfer among funds	-	-	-	(4,730,519)
Net change in fund balance	\$ (1,594,293)	(1,986,701)	\$ (392,408)	3,314,761
Fund balance, beginning of year (as restated)		48,695,190		44,759,680
Fund balance, end of year		\$ 46,708,489		\$ 48,074,441

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****OPERATIONS AND MAINTENANCE FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL****FOR THE YEAR ENDED JUNE 30, 2021****WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020**

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 9,330,355	\$ 10,610,187	\$ 1,279,832	\$ 8,837,979
Corporate personal property replacement taxes	355,839	564,182	208,343	444,799
Investment income	52,015	55,783	3,768	69,354
Rentals	29,267	-	(29,267)	29,267
Services provided other LEA's	51,020	-	(51,020)	-
Other	15,311	12,865	(2,446)	11,320
Total local sources	<u>9,833,807</u>	<u>11,243,017</u>	<u>1,409,210</u>	<u>9,392,719</u>
<b>State sources</b>				
Early childhood - block grant	5,467	5,467	-	5,467
School infrastructure - maintenance projects	-	-	-	50,000
Total state sources	<u>5,467</u>	<u>5,467</u>	<u>-</u>	<u>55,467</u>
<b>Federal sources</b>				
Other restricted revenue from federal sources	-	217,018	217,018	-
Total federal sources	<u>-</u>	<u>217,018</u>	<u>217,018</u>	<u>-</u>
Total revenues	<u>9,839,274</u>	<u>11,465,502</u>	<u>1,626,228</u>	<u>9,448,186</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Operation and maintenance of plant services</b>				
Salaries	3,737,202	3,591,513	145,689	3,715,942
Employee benefits	498,379	357,788	140,591	468,611
Purchased services	1,787,672	1,934,266	(146,594)	2,223,511
Supplies and materials	1,584,137	1,947,249	(363,112)	1,468,670
Capital outlay	55,000	784,110	(729,110)	1,887,555
Other objects	169,915	-	169,915	30
Total	<u>7,832,305</u>	<u>8,614,926</u>	<u>(782,621)</u>	<u>9,764,319</u>
Total business	<u>7,832,305</u>	<u>8,614,926</u>	<u>(782,621)</u>	<u>9,764,319</u>
<b>Other supporting services</b>				
Employee benefits	482	534	(52)	482
Total	<u>482</u>	<u>534</u>	<u>(52)</u>	<u>482</u>
Total support services	<u>7,832,787</u>	<u>8,615,460</u>	<u>(782,673)</u>	<u>9,764,801</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****OPERATIONS AND MAINTENANCE FUND**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Community services</b>				
Capital outlay	\$ -	\$ 18,848	\$ (18,848)	\$ -
Total community services	-	18,848	(18,848)	-
<b>Payments to other districts and government units</b>				
<b>Payments for special education programs</b>				
Other objects	-	93,002	(93,002)	98,524
Total	-	93,002	(93,002)	98,524
Total payments to other districts and government units	-	93,002	(93,002)	98,524
Total expenditures	7,832,787	8,727,310	(894,523)	9,863,325
Excess (deficiency) of revenues over expenditures	2,006,487	2,738,192	731,705	(415,139)
<b>Other financing sources (uses)</b>				
Permanent transfer from working cash fund - abatement	-	-	-	4,730,519
Transfer to capital projects fund	-	-	-	(4,730,519)
Net change in fund balance	\$ 2,006,487	2,738,192	\$ 731,705	(415,139)
Fund balance, beginning of year		2,763,174		3,178,313
Fund balance, end of year		\$ 5,501,366		\$ 2,763,174

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****TRANSPORTATION FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL****FOR THE YEAR ENDED JUNE 30, 2021****WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020**

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 3,703,240	\$ 4,042,867	\$ 339,627	\$ 4,621,805
Regular transportation fees from pupils or parents	19,724	3,552	(16,172)	33,897
Investment income	76,987	81,977	4,990	102,646
Total local sources	<u>3,799,951</u>	<u>4,128,396</u>	<u>328,445</u>	<u>4,758,348</u>
<b>State sources</b>				
Transportation - regular/vocational	27,103	26,267	(836)	26,350
Transportation - special education	1,323,773	1,200,502	(123,271)	1,303,542
Early childhood - block grant	117,807	117,807	-	117,807
Total state sources	<u>1,468,683</u>	<u>1,344,576</u>	<u>(124,107)</u>	<u>1,447,699</u>
Total revenues	<u>5,268,634</u>	<u>5,472,972</u>	<u>204,338</u>	<u>6,206,047</u>
<b>Expenditures</b>				
<b>Support Services</b>				
<b>Business</b>				
<b>Pupil transportation services</b>				
Salaries	549,042	270,629	278,413	505,206
Employee benefits	32,786	23,545	9,241	30,784
Purchased services	4,383,120	3,463,543	919,577	3,414,547
Supplies and materials	500	-	500	91
Other objects	124,158	-	124,158	-
Total	<u>5,089,606</u>	<u>3,757,717</u>	<u>1,331,889</u>	<u>3,950,628</u>
Total business	<u>5,089,606</u>	<u>3,757,717</u>	<u>1,331,889</u>	<u>3,950,628</u>
Total support services	<u>5,089,606</u>	<u>3,757,717</u>	<u>1,331,889</u>	<u>3,950,628</u>
<b>Community services</b>				
Purchased services	<u>94,205</u>	<u>62,826</u>	<u>31,379</u>	<u>63,602</u>
Total community services	<u>94,205</u>	<u>62,826</u>	<u>31,379</u>	<u>63,602</u>
<b>Payments to other districts and government units</b>				
<b>Payments for special education programs</b>				
Other objects	-	(70,466)	70,466	40,915
Total	<u>-</u>	<u>(70,466)</u>	<u>70,466</u>	<u>40,915</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****TRANSPORTATION FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL****FOR THE YEAR ENDED JUNE 30, 2021****WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020**

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
Total payments to other districts and government units	\$ -	\$ (70,466)	\$ 70,466	\$ 40,915
Total expenditures	5,183,811	3,750,077	1,433,734	4,055,145
Net change in fund balance	<u>\$ 84,823</u>	1,722,895	<u>\$ 1,638,072</u>	2,150,902
Fund balance, beginning of year		3,072,574		921,672
Fund balance, end of year		<u>\$ 4,795,469</u>		<u>\$ 3,072,574</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL****FOR THE YEAR ENDED JUNE 30, 2021****WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020**

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 1,881,542	\$ 2,784,144	\$ 902,602	\$ 3,187,312
Social security/Medicare only levy	1,854,656	1,983,886	129,230	1,498,478
Corporate personal property replacement taxes	98,347	155,930	57,583	122,934
Investment income	78,773	84,484	5,711	105,031
Total local sources	3,913,318	5,008,444	1,095,126	4,913,755
<b>Federal sources</b>				
Build America bond interest reimbursements	-	-	-	239,800
Total federal sources	-	-	-	239,800
Total revenues	3,913,318	5,008,444	1,095,126	5,153,555
<b>Expenditures</b>				
<b>Instruction</b>				
Regular programs	631,238	610,483	20,755	604,717
Pre-K programs	30,945	31,395	(450)	31,497
Special education programs	744,911	675,800	69,111	651,500
Special education programs Pre-K	37,931	36,965	966	36,589
Remedial and supplemental programs K - 12	11,350	9,993	1,357	11,269
Remedial and supplemental programs Pre-K	19,169	-	19,169	18,512
CTE programs	2,617	1,379	1,238	1,508
Interscholastic programs	6,847	132	6,715	6,606
Summer school programs	31,975	17,758	14,217	25,821
Gifted programs	779	143	636	751
Bilingual programs	97,726	102,076	(4,350)	94,244
Total instruction	1,615,488	1,486,124	129,364	1,483,014
<b>Support services</b>				
<b>Pupils</b>				
Attendance and social work services	58,300	53,289	5,011	55,813
Health services	117,764	108,663	9,101	107,657
Psychological services	19,416	20,343	(927)	18,104
Speech pathology and audiology services	26,343	26,486	(143)	24,392
Other support services - pupils	215,374	216,483	(1,109)	196,526
Total pupils	437,197	425,264	11,933	402,492
<b>Instructional staff</b>				
Improvement of instructional staff	57,548	108,579	(51,031)	71,472
Educational media services	19,665	19,865	(200)	18,909
Assessment and testing	2,423	2,765	(342)	2,334
Total instructional staff	79,636	131,209	(51,573)	92,715

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL****FOR THE YEAR ENDED JUNE 30, 2021****WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020**

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>General administration</b>				
Board of education services	\$ 10,036	\$ 13,159	\$ (3,123)	\$ 9,616
Executive administration services	18,753	21,229	(2,476)	18,088
Special area administration services	<u>77,228</u>	<u>137,927</u>	<u>(60,699)</u>	<u>74,186</u>
Total general administration	<u>106,017</u>	<u>172,315</u>	<u>(66,298)</u>	<u>101,890</u>
<b>School administration</b>				
Office of the principal services	184,036	198,647	(14,611)	174,428
Other support services - school administration	<u>760</u>	<u>590</u>	<u>170</u>	<u>730</u>
Total school administration	<u>184,796</u>	<u>199,237</u>	<u>(14,441)</u>	<u>175,158</u>
<b>Business</b>				
Direction of business support services	37,069	35,504	1,565	35,750
Fiscal services	49,881	49,241	640	47,567
Facilities acquisition and construction service	16,073	8,808	7,265	15,523
Operations and maintenance of plant services	550,672	529,134	21,538	527,104
Pupil transportation services	96,259	41,821	54,438	85,092
Food services	134,257	134,665	(408)	128,914
Internal services	<u>39,343</u>	<u>31,981</u>	<u>7,362</u>	<u>37,995</u>
Total business	<u>923,554</u>	<u>831,154</u>	<u>92,400</u>	<u>877,945</u>
<b>Central</b>				
Planning, research, development and evaluation services	104,589	69,097	35,492	100,651
Information services	15,602	27,078	(11,476)	15,067
Staff services	70,200	70,660	(460)	67,733
Data processing services	<u>160,365</u>	<u>168,349</u>	<u>(7,984)</u>	<u>154,539</u>
Total central	<u>350,756</u>	<u>335,184</u>	<u>15,572</u>	<u>337,990</u>
<b>Other supporting services</b>	<u>12,872</u>	<u>49,527</u>	<u>(36,655)</u>	<u>12,408</u>
Total support services	<u>2,094,828</u>	<u>2,143,890</u>	<u>(49,062)</u>	<u>2,000,598</u>
<b>Community services</b>	<u>576,453</u>	<u>542,700</u>	<u>33,753</u>	<u>557,321</u>
Total expenditures	<u>4,286,769</u>	<u>4,172,714</u>	<u>114,055</u>	<u>4,040,933</u>
Net change in fund balance	<u>\$ (373,451)</u>	835,730	<u>\$ 1,209,181</u>	1,112,622
Fund balance, beginning of year		<u>2,556,374</u>		<u>1,443,843</u>
Fund balance, end of year		<u>\$ 3,392,104</u>		<u>\$ 2,556,465</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****DEBT SERVICE FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL****FOR THE YEAR ENDED JUNE 30, 2021****WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020**

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 5,622,820	\$ 5,794,693	\$ 171,873	\$ 3,894,964
Investment income	<u>83,337</u>	<u>89,376</u>	<u>6,039</u>	<u>111,117</u>
Total local sources	<u>5,706,157</u>	<u>5,884,069</u>	<u>177,912</u>	<u>4,006,081</u>
Total revenues	<u>5,706,157</u>	<u>5,884,069</u>	<u>177,912</u>	<u>4,006,081</u>
<b>Expenditures</b>				
<b>Debt services</b>				
<b>Interest on short term debt</b>				
Other interest on short term debt	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>
Total	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>-</u>
<b>Payments on long term debt</b>				
Interest on long term debt	2,076,476	2,076,475	1	2,233,453
Principal payments on long term debt	<u>3,570,000</u>	<u>3,570,000</u>	<u>-</u>	<u>17,800,000</u>
Total	<u>5,646,476</u>	<u>5,646,475</u>	<u>1</u>	<u>20,033,453</u>
<b>Other debt service</b>				
Purchased services	<u>-</u>	<u>4,533</u>	<u>(4,533)</u>	<u>195,933</u>
Total	<u>-</u>	<u>4,533</u>	<u>(4,533)</u>	<u>195,933</u>
Total debt services	<u>5,658,476</u>	<u>5,651,008</u>	<u>7,468</u>	<u>20,229,386</u>
Total expenditures	<u>5,658,476</u>	<u>5,651,008</u>	<u>7,468</u>	<u>20,229,386</u>
Excess (deficiency) of revenues over expenditures	<u>47,681</u>	<u>233,061</u>	<u>185,380</u>	<u>(16,223,305)</u>
<b>Other financing sources (uses)</b>				
Principal on bonds sold	-	-	-	9,879,481
Premium on bonds sold	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,270,774</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,150,255</u>
Net change in fund balance	<u>\$ 47,681</u>	233,061	<u>\$ 185,380</u>	(4,073,050)
Fund balance, beginning of year		<u>823,731</u>		<u>4,896,781</u>
Fund balance, end of year		<u>\$ 1,056,792</u>		<u>\$ 823,731</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****CAPITAL PROJECTS FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL****FOR THE YEAR ENDED JUNE 30, 2021****WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020**

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
Investment income	\$ 4,779	\$ 5,126	\$ 347	\$ 6,371
Contributions and donations from private sources	-	-	-	22,500
Total local sources	4,779	5,126	347	28,871
Total revenues	4,779	5,126	347	28,871
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Facilities acquisition and construction service</b>				
Salaries	155,000	58,917	96,083	150,364
Employee benefits	7,019	9,022	(2,003)	6,590
Purchased services	135,000	-	135,000	531,657
Supplies and materials	187,000	-	187,000	69,275
Capital outlay	673,000	1,155,128	(482,128)	3,217,300
Total	1,157,019	1,223,067	(66,048)	3,975,186
Total business	1,157,019	1,223,067	(66,048)	3,975,186
Total support services	1,157,019	1,223,067	(66,048)	3,975,186
Total expenditures	1,157,019	1,223,067	(66,048)	3,975,186
Excess (deficiency) of revenues over expenditures	(1,152,240)	(1,217,941)	(65,701)	(3,946,315)
<b>Other financing sources (uses)</b>				
Transfer among funds	-	-	-	4,730,519
Total other financing sources (uses)	-	-	-	4,730,519
Net change in fund balance	\$ (1,152,240)	(1,217,941)	\$ (65,701)	784,204
Fund balance, beginning of year		1,258,635		474,431
Fund balance, end of year		\$ 40,694		\$ 1,258,635

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****FIRE PREVENTION AND LIFE SAFETY FUND****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL****FOR THE YEAR ENDED JUNE 30, 2021****WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020**

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 100,996	\$ 109,162	\$ 8,166	\$ 78,880
Investment income	<u>236</u>	<u>254</u>	<u>18</u>	<u>1,518</u>
Total local sources	<u>101,232</u>	<u>109,416</u>	<u>8,184</u>	<u>80,398</u>
Total revenues	<u>101,232</u>	<u>109,416</u>	<u>8,184</u>	<u>80,398</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>Business</b>				
<b>Facilities acquisition and construction service</b>				
Purchased services	25,000	-	25,000	-
Capital outlay	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total	<u>125,000</u>	<u>-</u>	<u>125,000</u>	<u>-</u>
<b>Operation and maintenance of plant services</b>				
Purchased services	-	23,186	(23,186)	6,000
Capital outlay	<u>-</u>	<u>98,755</u>	<u>(98,755)</u>	<u>116,819</u>
Total	<u>-</u>	<u>121,941</u>	<u>(121,941)</u>	<u>122,819</u>
Total business	<u>125,000</u>	<u>121,941</u>	<u>3,059</u>	<u>122,819</u>
Total support services	<u>125,000</u>	<u>121,941</u>	<u>3,059</u>	<u>122,819</u>
Total expenditures	<u>125,000</u>	<u>121,941</u>	<u>3,059</u>	<u>122,819</u>
Net change in fund balance	<u>\$ (23,768)</u>	<u>(12,525)</u>	<u>\$ 11,243</u>	<u>(42,421)</u>
Fund balance, beginning of year		<u>50,354</u>		<u>92,775</u>
Fund balance, end of year		<u>\$ 37,829</u>		<u>\$ 50,354</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****GENERAL FUND**COMBINING BALANCE SHEET - MODIFIED CASH BASIS  
AS OF JUNE 30, 2021

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Assets</b>				
Cash and investments	\$ 30,343,491	\$ 2,489,873	\$ 13,258,806	\$ 46,092,170
Student activity cash	629,655	-	-	629,655
Receivables (net allowance for uncollectibles):				
Intergovernmental	197,180	-	-	197,180
Total assets	<u>\$ 31,170,326</u>	<u>\$ 2,489,873</u>	<u>\$ 13,258,806</u>	<u>\$ 46,919,005</u>
<b>Liabilities and fund balance</b>				
<b>Liabilities</b>				
Other current liabilities	\$ 97,910	\$ -	\$ -	\$ 97,910
Payroll deductions payable	112,606	-	-	112,606
Total liabilities	<u>210,516</u>	<u>-</u>	<u>-</u>	<u>210,516</u>
<b>Fund balance</b>				
Restricted	2,600,222	2,489,873	-	5,090,095
Assigned	629,655	-	-	629,655
Unassigned	27,729,933	-	13,258,806	40,988,739
Total fund balance	<u>30,959,810</u>	<u>2,489,873</u>	<u>13,258,806</u>	<u>46,708,489</u>
Total liabilities and fund balance	<u>\$ 31,170,326</u>	<u>\$ 2,489,873</u>	<u>\$ 13,258,806</u>	<u>\$ 46,919,005</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## GENERAL FUND

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

FOR THE YEAR ENDED JUNE 30, 2021

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Revenues</b>				
Property taxes	\$ 91,107,426	\$ 1,095,513	\$ -	\$ 92,202,939
Corporate personal property replacement taxes	1,780,433	334,540	-	2,114,973
State aid	47,825,857	-	-	47,825,857
Federal aid	10,135,568	-	-	10,135,568
Investment income	288,809	28,950	187,046	504,805
Student activities	250,706	-	-	250,706
Other	806,445	-	-	806,445
Total revenues	<u>152,195,244</u>	<u>1,459,003</u>	<u>187,046</u>	<u>153,841,293</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular programs	49,281,199	-	-	49,281,199
Special programs	18,459,257	-	-	18,459,257
Other instructional programs	4,691,907	-	-	4,691,907
Student activities	241,800	-	-	241,800
State retirement contributions	35,492,419	-	-	35,492,419
Support Services:				
Pupils	9,960,965	-	-	9,960,965
Instructional staff	6,245,158	-	-	6,245,158
General administration	4,197,222	323,353	-	4,520,575
School administration	6,631,387	-	-	6,631,387
Business	2,745,094	-	-	2,745,094
Central	7,425,189	-	-	7,425,189
Other supporting services	2,485,832	-	-	2,485,832
Community services	5,609,053	-	-	5,609,053
Payments to other districts and gov't units	1,810,957	-	-	1,810,957
Capital outlay	166,577	60,625	-	227,202
Total expenditures	<u>155,444,016</u>	<u>383,978</u>	<u>-</u>	<u>155,827,994</u>
Net change in fund balance	(3,248,772)	1,075,025	187,046	(1,986,701)
Fund balance, beginning of year (as restated)	<u>34,208,582</u>	<u>1,414,848</u>	<u>13,071,760</u>	<u>48,695,190</u>
Fund balance, end of year	<u>\$ 30,959,810</u>	<u>\$ 2,489,873</u>	<u>\$ 13,258,806</u>	<u>\$ 46,708,489</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
General levy	\$ 88,806,989	\$ 87,296,307	\$ (1,510,682)	\$ 88,540,671
Special education levy	3,410,876	3,811,119	400,243	3,324,117
Corporate personal property replacement taxes	1,122,950	1,780,433	657,483	1,403,687
Regular tuition from pupils or parents (in state)	83,752	19,673	(64,079)	56,234
Investment income	270,100	288,809	18,709	360,144
Sales to pupils - lunch	184,163	725	(183,438)	260,976
Sales to pupils - breakfast	5,261	-	(5,261)	12,726
Sales to pupils - a la carte	97,694	-	(97,694)	128,162
Sales to adults	43,956	-	(43,956)	80,086
Fees	1,610,540	447,087	(1,163,453)	1,396,751
Student activities	339,636	250,706	(88,930)	-
Contributions and donations from private sources	238,738	100,072	(138,666)	277,227
Refund of prior years' expenditures	-	-	-	35,044
Other	405,709	238,888	(166,821)	257,778
Total local sources	96,620,364	94,233,819	(2,386,545)	96,133,603
<b>Flow-through revenue from one LEA to another LEA</b>				
Flow-through revenue from state sources	150,000	-	(150,000)	-
Flow-through revenue from federal sources	150,000	-	(150,000)	-
Total flow-through	300,000	-	(300,000)	-
<b>State sources</b>				
Evidence based funding	7,885,820	7,898,714	12,894	7,898,534
Special education - private facility tuition	846,397	920,151	73,754	852,747
Special education - orphanage - individual	1,450,528	1,570,222	119,694	1,450,528
Special education - orphanage - summer	55,670	77,506	21,836	55,670
State free lunch & breakfast	13,229	5,617	(7,612)	13,229
Learning improvement - change grants	4,500	-	(4,500)	-
Truant alternative/optional education	60,000	72,792	12,792	66,581
Early childhood - block grant	1,646,463	1,754,693	108,230	1,646,463
State charter schools	-	11,052	11,052	-
Other restricted revenue from state sources	73,381	22,691	(50,690)	71,587
Total state sources	12,035,988	12,333,438	297,450	12,055,339

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	2020 ACTUAL
<b>Federal sources</b>				
Head start	\$ 2,712,249	\$ 3,609,930	\$ 897,681	\$ 2,712,251
Breakfast start-up	89,009	-	(89,009)	-
National school lunch program	794,817	2,357	(792,460)	794,819
School breakfast program	-	1,472	1,472	89,010
Summer food service admin/program	-	1,644,273	1,644,273	-
Child care commodity/SFS 13-adult day care	62,070	85,930	23,860	154,693
Food service - other	-	177,686	177,686	178,504
Title I - Low income	916,969	961,775	44,806	997,776
Title I - Low income - neglected, private	25,041	24,142	(899)	39,618
Title I - Other	50,000	7,312	(42,688)	142,050
Title IV - Other	375,810	-	(375,810)	-
Federal - special education - preschool flow- throu	56,720	60,044	3,324	57,285
Federal - special education - IDEA - flow- through	2,040,247	1,864,616	(175,631)	1,984,937
Federal - special education - IDEA - room & board	447,519	283,656	(163,863)	448,394
Build America bond interest reimbursements	215,250	203,074	(12,176)	-
Other ARRA funds - XI	800,000	-	(800,000)	-
Emergency immigrant assistance	150,591	-	(150,591)	-
Title III - English language acquisition	-	91,959	91,959	150,591
Title II - Teacher quality	160,174	206,698	46,524	216,163
Medicaid matching funds - administrative outreach	384,187	516,845	132,658	296,552
Medicaid matching funds - fee-for-service program	952,881	102,424	(850,457)	1,024,415
Other restricted revenue from federal sources	-	291,375	291,375	334,712
Total federal sources	<u>10,233,534</u>	<u>10,135,568</u>	<u>(97,966)</u>	<u>9,621,770</u>
Total revenues	<u>119,189,886</u>	<u>116,702,825</u>	<u>(2,487,061)</u>	<u>117,810,712</u>

## Expenditures

### Instruction

#### Regular programs

Salaries	43,268,385	42,301,540	966,845	41,166,195
Employee benefits	4,463,642	4,788,824	(325,182)	4,174,959
Purchased services	1,223,240	880,783	342,457	1,269,109
Supplies and materials	1,870,692	1,309,782	560,910	1,440,165
Capital outlay	46,500	24,714	21,786	32,228
Other objects	600	270	330	1,151
Total	<u>50,873,059</u>	<u>49,305,913</u>	<u>1,567,146</u>	<u>48,083,807</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Pre-K programs</b>				
Salaries	\$ 719,748	\$ 683,111	\$ 36,637	\$ 716,235
Employee benefits	124,479	138,333	(13,854)	116,882
Purchased services	18,583	9,219	9,364	14,570
Supplies and materials	<u>10,000</u>	<u>149,518</u>	<u>(139,518)</u>	<u>195,087</u>
Total	<u>872,810</u>	<u>980,181</u>	<u>(107,371)</u>	<u>1,042,774</u>
<b>Special education programs</b>				
Salaries	11,319,108	11,797,735	(478,627)	10,705,783
Employee benefits	1,444,741	1,488,557	(43,816)	1,331,415
Purchased services	550,541	725,836	(175,295)	699,720
Supplies and materials	50,500	21,551	28,949	68,768
Capital outlay	4,000	-	4,000	-
Other objects	<u>967,040</u>	<u>-</u>	<u>967,040</u>	<u>-</u>
Total	<u>14,335,930</u>	<u>14,033,679</u>	<u>302,251</u>	<u>12,805,686</u>
<b>Special education programs Pre-K</b>				
Salaries	880,486	885,707	(5,221)	896,365
Employee benefits	121,807	127,031	(5,224)	114,373
Purchased services	19,289	24,824	(5,535)	100,852
Supplies and materials	<u>6,050</u>	<u>13,765</u>	<u>(7,715)</u>	<u>12,963</u>
Total	<u>1,027,632</u>	<u>1,051,327</u>	<u>(23,695)</u>	<u>1,124,553</u>
<b>Remedial and supplemental programs K - 12</b>				
Salaries	791,086	656,384	134,702	756,555
Employee benefits	160,106	142,748	17,358	107,055
Purchased services	-	12,262	(12,262)	5,925
Supplies and materials	<u>81,000</u>	<u>40,984</u>	<u>40,016</u>	<u>85,460</u>
Total	<u>1,032,192</u>	<u>852,378</u>	<u>179,814</u>	<u>954,995</u>
<b>Interscholastic programs</b>				
Salaries	50,000	9,573	40,427	140,435
Purchased services	-	-	-	13,635
Supplies and materials	<u>5,000</u>	<u>4,494</u>	<u>506</u>	<u>6,290</u>
Total	<u>55,000</u>	<u>14,067</u>	<u>40,933</u>	<u>160,360</u>
<b>Summer school programs</b>				
Salaries	368,979	276,118	92,861	379,084
Purchased services	140,000	55,837	84,163	117,000
Supplies and materials	<u>41,500</u>	<u>727</u>	<u>40,773</u>	<u>11,064</u>
Total	<u>550,479</u>	<u>332,682</u>	<u>217,797</u>	<u>507,148</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Gifted programs</b>				
Salaries	\$ 31,903	\$ 10,100	\$ 21,803	\$ 27,280
Purchased services	-	10,500	(10,500)	4,746
Other objects	-	-	-	9,875
Total	31,903	20,600	11,303	41,901
<b>Bilingual programs</b>				
Salaries	2,830,756	2,930,709	(99,953)	2,627,073
Employee benefits	288,480	348,426	(59,946)	272,485
Purchased services	7,000	40,394	(33,394)	49,171
Supplies and materials	30,000	24,848	5,152	60,124
Total	3,156,236	3,344,377	(188,141)	3,008,853
<b>Special education programs K -12 - private tuition</b>				
Other objects	3,005,720	2,521,873	483,847	2,882,752
Total	3,005,720	2,521,873	483,847	2,882,752
<b>Student activities</b>				
Other objects	560,892	241,800	319,092	-
Total	560,892	241,800	319,092	-
Total instruction	75,501,853	72,698,877	2,802,976	70,612,829
<b>Support services</b>				
<b>Pupils</b>				
<b>Attendance and social work services</b>				
Salaries	2,969,400	2,846,656	122,744	2,919,107
Employee benefits	330,229	327,706	2,523	310,075
Purchased services	219,500	141,469	78,031	164
Supplies and materials	99,450	4,604	94,846	6,853
Total	3,618,579	3,320,435	298,144	3,236,199
<b>Health services</b>				
Salaries	873,933	806,426	67,507	860,126
Employee benefits	159,271	182,067	(22,796)	149,550
Purchased services	11,320	2,874	8,446	12,867
Supplies and materials	9,000	5,641	3,359	17,749
Capital outlay	7,250	6,534	716	4,479
Total	1,060,774	1,003,542	57,232	1,044,771

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Psychological services</b>				
Salaries	\$ 1,331,240	\$ 1,349,620	\$ (18,380)	\$ 1,201,696
Employee benefits	84,142	91,482	(7,340)	79,007
Purchased services	-	18,601	(18,601)	20,501
Supplies and materials	-	11,138	(11,138)	11,476
Total	<u>1,415,382</u>	<u>1,470,841</u>	<u>(55,459)</u>	<u>1,312,680</u>
<b>Speech pathology and audiology services</b>				
Salaries	1,711,128	1,789,401	(78,273)	1,635,264
Employee benefits	160,351	186,856	(26,505)	150,566
Purchased services	12,000	-	12,000	-
Supplies and materials	12,000	1,696	10,304	13,558
Total	<u>1,895,479</u>	<u>1,977,953</u>	<u>(82,474)</u>	<u>1,799,388</u>
<b>Other support services - pupils</b>				
Salaries	1,569,905	1,565,827	4,078	1,450,769
Employee benefits	73,181	93,438	(20,257)	80,265
Purchased services	90,550	535,463	(444,913)	3,245
Supplies and materials	140,000	-	140,000	-
Capital outlay	14	-	14	-
Total	<u>1,873,650</u>	<u>2,194,728</u>	<u>(321,078)</u>	<u>1,534,279</u>
Total pupils	<u>9,863,864</u>	<u>9,967,499</u>	<u>(103,635)</u>	<u>8,927,317</u>
<b>Instructional staff</b>				
<b>Improvement of instructional services</b>				
Salaries	3,079,598	2,907,878	171,720	3,081,800
Employee benefits	311,844	307,672	4,172	307,048
Purchased services	986,296	836,270	150,026	1,062,603
Supplies and materials	88,834	303,722	(214,888)	91,241
Other objects	74,430	18,339	56,091	45,972
Total	<u>4,541,002</u>	<u>4,373,881</u>	<u>167,121</u>	<u>4,588,664</u>
<b>Educational media services</b>				
Salaries	1,438,909	1,439,329	(420)	1,372,368
Employee benefits	158,941	158,900	41	149,240
Purchased services	8,000	5,346	2,654	5,716
Supplies and materials	48,587	39,866	8,721	41,098
Total	<u>1,654,437</u>	<u>1,643,441</u>	<u>10,996</u>	<u>1,568,422</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Assessment and testing</b>				
Salaries	\$ 98,418	\$ 104,475	\$ (6,057)	\$ 99,931
Purchased services	52,000	27,636	24,364	19,810
Supplies and materials	115,300	95,725	19,575	-
Total	265,718	227,836	37,882	119,741
Total instructional staff	6,461,157	6,245,158	215,999	6,276,827
<b>General administration</b>				
<b>Board of education services</b>				
Salaries	101,769	84,143	17,626	64,320
Employee benefits	22,669	23,234	(565)	21,285
Purchased services	66,418	105,663	(39,245)	64,572
Supplies and materials	10,500	3,580	6,920	6,245
Capital outlay	-	4,010	(4,010)	-
Other objects	50,000	18,500	31,500	44,817
Total	251,356	239,130	12,226	201,239
<b>Executive administration services</b>				
Salaries	504,539	515,175	(10,636)	414,337
Employee benefits	63,617	85,033	(21,416)	16,617
Purchased services	16,500	14,547	1,953	6,978
Supplies and materials	10,250	11,307	(1,057)	7,349
Capital outlay	1,000	-	1,000	-
Total	595,906	626,062	(30,156)	445,281
<b>Special area administration services</b>				
Salaries	2,311,051	2,356,032	(44,981)	2,245,618
Employee benefits	188,441	346,532	(158,091)	282,359
Purchased services	37,000	30,565	6,435	22,176
Supplies and materials	5,000	3,555	1,445	4,202
Capital outlay	500	-	500	-
Total	2,541,992	2,736,684	(194,692)	2,554,355
<b>Tort immunity services</b>				
Purchased services	-	599,356	(599,356)	659,112
Total	-	599,356	(599,356)	659,112
Total general administration	3,389,254	4,201,232	(811,978)	3,859,987

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>School administration</b>				
<b>Office of the principal services</b>				
Salaries	\$ 5,828,693	\$ 5,854,495	\$ (25,802)	\$ 4,576,210
Employee benefits	650,324	652,416	(2,092)	490,728
Purchased services	148,000	82,746	65,254	108,920
Total	6,627,017	6,589,657	37,360	5,175,858
<b>Other support services - school administration</b>				
Salaries	53,500	41,730	11,770	51,356
Total	53,500	41,730	11,770	51,356
Total school administration	6,680,517	6,631,387	49,130	5,227,214
<b>Business</b>				
<b>Direction of business support services</b>				
Salaries	397,482	374,622	22,860	372,314
Employee benefits	46,879	46,797	82	44,017
Purchased services	12,500	7,749	4,751	8,000
Supplies and materials	2,000	2,114	(114)	2,611
Capital outlay	500	-	500	1,000
Total	459,361	431,282	28,079	427,942
<b>Fiscal services</b>				
Salaries	449,257	444,872	4,385	439,306
Employee benefits	80,058	79,956	102	75,172
Purchased services	32,000	23,353	8,647	33,287
Supplies and materials	2,500	2,271	229	2,000
Capital outlay	500	1,456	(956)	749
Total	564,315	551,908	12,407	550,514
<b>Food services</b>				
Salaries	954,508	869,621	84,887	868,332
Employee benefits	138,505	132,083	6,422	130,052
Purchased services	81,200	27,153	54,047	65,641
Supplies and materials	1,129,000	734,503	394,497	1,018,855
Capital outlay	12,000	23,324	(11,324)	2,018
Total	2,315,213	1,786,684	528,529	2,084,898
Total business	3,338,889	2,769,874	569,015	3,063,354

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## EDUCATIONAL ACCOUNTS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
Central				
Planning, research, development and evaluation services				
Salaries	\$ 431,826	\$ 425,028	\$ 6,798	\$ 658,355
Employee benefits	38,533	53,558	(15,025)	68,106
Purchased services	31,500	888	30,612	7,376
Supplies and materials	<u>2,800</u>	<u>1,722</u>	<u>1,078</u>	<u>797</u>
Total	<u>504,659</u>	<u>481,196</u>	<u>23,463</u>	<u>734,634</u>
Information services				
Salaries	188,215	183,895	4,320	112,336
Employee benefits	7,200	32,860	(25,660)	-
Purchased services	21,200	31,454	(10,254)	25,078
Supplies and materials	<u>2,300</u>	<u>2,156</u>	<u>144</u>	<u>69</u>
Total	<u>218,915</u>	<u>250,365</u>	<u>(31,450)</u>	<u>137,483</u>
Staff services				
Salaries	680,677	650,306	30,371	643,996
Employee benefits	187,566	173,645	13,921	175,080
Purchased services	132,500	101,412	31,088	124,065
Supplies and materials	9,500	1,996	7,504	5,713
Capital outlay	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>
Total	<u>1,010,743</u>	<u>927,359</u>	<u>83,384</u>	<u>948,854</u>
Data processing services				
Salaries	1,083,879	1,051,309	32,570	1,144,949
Employee benefits	154,621	177,162	(22,541)	160,383
Purchased services	3,034,575	3,968,287	(933,712)	2,930,416
Supplies and materials	796,492	569,511	226,981	697,600
Capital outlay	-	87,721	(87,721)	507,547
Other objects	<u>449,278</u>	<u>-</u>	<u>449,278</u>	<u>-</u>
Total	<u>5,518,845</u>	<u>5,853,990</u>	<u>(335,145)</u>	<u>5,440,895</u>
Total central	<u>7,253,162</u>	<u>7,512,910</u>	<u>(259,748)</u>	<u>7,261,866</u>
Other supporting services				
Salaries	202,909	227,799	(24,890)	-
Employee benefits	1,749,288	1,656,566	92,722	1,564,458
Purchased services	314,100	394,297	(80,197)	224,780
Supplies and materials	2,000	1,968	32	-
Termination benefits	<u>98,232</u>	<u>205,202</u>	<u>(106,970)</u>	<u>77,514</u>
Total	<u>2,366,529</u>	<u>2,485,832</u>	<u>(119,303)</u>	<u>1,866,752</u>
Total support services	<u>39,353,372</u>	<u>39,813,892</u>	<u>(460,520)</u>	<u>36,483,317</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****EDUCATIONAL ACCOUNTS**

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL - NON-GAAP BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Community services</b>				
Salaries	\$ 4,125,295	\$ 3,776,594	\$ 348,701	\$ 4,017,350
Employee benefits	695,429	657,014	38,415	628,197
Purchased services	1,039,385	1,013,601	25,784	805,647
Supplies and materials	184,177	133,677	50,500	105,531
Capital outlay	-	18,818	(18,818)	9,475
Other objects	<u>8,000</u>	<u>28,167</u>	<u>(20,167)</u>	<u>11,253</u>
Total community services	<u>6,052,286</u>	<u>5,627,871</u>	<u>424,415</u>	<u>5,577,453</u>
<b>Payments to other districts and governmental units</b>				
<b>Payments for special education programs - tuition</b>				
Other objects	<u>392,140</u>	<u>1,810,957</u>	<u>(1,418,817)</u>	<u>1,595,831</u>
Total	<u>392,140</u>	<u>1,810,957</u>	<u>(1,418,817)</u>	<u>1,595,831</u>
Total payments to other districts and governmental units	<u>392,140</u>	<u>1,810,957</u>	<u>(1,418,817)</u>	<u>1,595,831</u>
Total expenditures	<u>121,299,651</u>	<u>119,951,597</u>	<u>1,348,054</u>	<u>114,269,430</u>
Excess (deficiency) of revenues over expenditures	<u>(2,109,765)</u>	<u>(3,248,772)</u>	<u>(1,139,007)</u>	<u>3,541,282</u>
Net change in fund balance	<u>\$ (2,109,765)</u>	<u>(3,248,772)</u>	<u>\$ (1,139,007)</u>	<u>3,541,282</u>
Fund balance, beginning of year (as restated)		<u>34,208,582</u>		<u>30,046,551</u>
Fund balance, end of year		<u>\$ 30,959,810</u>		<u>\$ 33,587,833</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****TORT IMMUNITY AND JUDGMENT ACCOUNTS****SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL****FOR THE YEAR ENDED JUNE 30, 2021****WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020**

	2021			2020
	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET	ACTUAL
<b>Revenues</b>				
<b>Local sources</b>				
Tort immunity levy	\$ 1,013,947	\$ 1,095,513	\$ 81,566	\$ 1,564,372
Corporate personal property replacement taxes	211,000	334,540	123,540	263,750
Investment income	<u>26,993</u>	<u>28,950</u>	<u>1,957</u>	<u>35,989</u>
Total local sources	<u>1,251,940</u>	<u>1,459,003</u>	<u>207,063</u>	<u>1,864,111</u>
Total revenues	<u>1,251,940</u>	<u>1,459,003</u>	<u>207,063</u>	<u>1,864,111</u>
<b>Expenditures</b>				
<b>Support services</b>				
<b>General administration</b>				
<b>Claims paid from self insurance fund</b>				
Purchased services	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
<b>Risk management and claims service payments</b>				
Salaries	10,000	-	10,000	5,006
Purchased services	290,250	309,959	(19,709)	2,296,374
Supplies and materials	100,000	13,394	86,606	21,795
Capital outlay	<u>60,625</u>	<u>60,625</u>	<u>-</u>	<u>-</u>
Total	460,875	383,978	76,897	2,323,175
Total general administration	<u>560,875</u>	<u>383,978</u>	<u>176,897</u>	<u>2,323,175</u>
Total support services	<u>560,875</u>	<u>383,978</u>	<u>176,897</u>	<u>2,323,175</u>
Total expenditures	<u>560,875</u>	<u>383,978</u>	<u>176,897</u>	<u>2,323,175</u>
Net change in fund balance	<u>\$ 691,065</u>	1,075,025	<u>\$ 383,960</u>	(459,064)
Fund balance, beginning of year		<u>1,414,848</u>		<u>1,873,912</u>
Fund balance, end of year		<u>\$ 2,489,873</u>		<u>\$ 1,414,848</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65****WORKING CASH ACCOUNTS**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS -  
BUDGET TO ACTUAL

FOR THE YEAR ENDED JUNE 30, 2021

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020

	2021		VARIANCE WITH FINAL BUDGET	2020 ACTUAL
	ORIGINAL AND FINAL BUDGET	ACTUAL		
<b>Revenues</b>				
<b>Local sources</b>				
Investment income	\$ 174,407	\$ 187,046	\$ 12,639	\$ 232,543
Total local sources	174,407	187,046	12,639	232,543
Total revenues	174,407	187,046	12,639	232,543
<b>Expenditures</b>				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	174,407	187,046	12,639	232,543
<b>Other financing sources (uses)</b>				
Principal on bonds sold	-	-	-	4,730,519
Transfer among funds	-	-	-	(4,730,519)
Net change in fund balance	\$ 174,407	187,046	\$ 12,639	232,543
Fund balance, beginning of year		13,071,760		12,839,217
Fund balance, end of year		\$ 13,258,806		\$ 13,071,760

**Community Consolidated School District No. 65**

**Schedule of Assessed Valuations, Tax Rates, Extension & Collections**

	Tax year		
	2020	2019	2018
Assessed Valuations	\$ 3,777,859,861	\$ 3,746,975,853	\$ 3,006,428,290
Tax Rates:			
General Fund:			
Educational Account	2.3826	2.3803	2.9412
Tort Immunity Account	0.0315	0.0300	0.0343
Special Education Account	0.1109	0.0989	0.1131
Operations & Maintenance Fund	0.3146	0.2727	0.3118
Transportation Fund	0.1159	0.1079	0.1233
Municipal Retirement/Social Security Fund:			
Illinois Municipal Retirement Fund	0.0787	0.0749	0.0856
Social Security	0.0567	0.0539	0.0617
Debt Service Fund	0.1639	0.1628	0.2165
Fire Prevention and Life Safety Fund	0.0031	0.0030	0.0034
<b>Total</b>	<b>3.2579</b>	<b>3.1844</b>	<b>3.8909</b>
<b>Extended tax rate</b>	<b>3.258</b>	<b>3.185</b>	<b>3.891</b>
Tax Extensions:			
General Fund:			
Educational Account	\$ 90,013,150	\$ 89,190,702	\$ 88,425,693
Tort Immunity Account	1,189,706	1,122,830	1,030,000
Special Education Account	4,187,892	3,705,336	3,399,000
Operations & Maintenance Fund	11,885,168	10,217,746	9,373,000
Transportation Fund	4,376,670	4,042,186	3,708,000
Municipal Retirement/Social Security Fund:			
Illinois Municipal Retirement Fund	2,974,263	2,807,073	2,575,000
Social Security	2,141,470	2,021,093	1,854,000
Debt Service Fund	6,190,301	6,100,413	6,508,608
Fire Prevention and Life Safety Fund	118,970	112,283	103,000
<b>Total</b>	<b>123,077,590</b>	<b>119,319,662</b>	<b>116,976,301</b>
Tax Collections:			
Through June 30	\$ 62,517,139	\$ 61,621,362	\$ 59,672,090
Subsequent collections	-	56,182,401	54,885,831
<b>Total</b>	<b>62,517,139</b>	<b>117,803,763</b>	<b>114,557,921</b>
	50.79%	98.73%	97.93%

**Community Consolidated School District No. 65**

**Schedule of Debt Service Requirements  
June 30, 2021**

	Year Ending June 30,	Principal	Interest	Total
<hr/>				
Total general obligation bonds				
	2022	\$ 3,890,000	\$ 1,954,675	\$ 5,844,675
	2023	4,130,000	1,804,050	5,934,050
	2024	4,337,202	1,694,498	6,031,700
	2025	4,560,402	1,541,348	6,101,750
	2026	4,870,000	1,316,625	6,186,625
	2027	5,155,000	1,108,175	6,263,175
	2028	5,299,792	1,053,083	6,352,875
	2029	5,632,024	826,826	6,458,850
	2030	5,862,758	695,917	6,558,675
	2031	4,793,623	1,683,027	6,476,650
	2032	4,150,164	2,636,974	6,787,138
	2033	3,575,221	3,358,854	6,934,075
	2034	2,883,506	4,216,494	7,100,000
	2035	2,692,410	3,712,590	6,405,000
	2036	3,054,065	4,020,935	7,075,000
		<hr/>	<hr/>	<hr/>
		\$ 64,886,167	\$ 31,624,071	\$ 96,510,238
Accumulated Accreted Interest		5,180,077	(5,180,077)	-
		<hr/>	<hr/>	<hr/>
		\$ 70,066,244	\$ 26,443,994	\$ 96,510,238
		<hr/>	<hr/>	<hr/>

General Obligation Bonds  
Series 2010B  
Dated November 4, 2010

2022	\$ -	\$ 557,800	\$ 557,800
2023	1,000,000	537,300	1,537,300
2024	1,000,000	496,300	1,496,300
2025	1,250,000	450,175	1,700,175
2026	1,600,000	391,750	1,991,750
2027	1,650,000	316,875	1,966,875
2028	1,700,000	231,450	1,931,450
2029	1,800,000	141,300	1,941,300
2030	1,800,000	47,250	1,847,250
	<hr/>	<hr/>	<hr/>
	\$ 11,800,000	\$ 3,170,200	\$ 14,970,200
	<hr/>	<hr/>	<hr/>

General Obligation Bonds  
Series 2010C  
Dated November 4, 2010

2022	\$ 1,000,000	\$ 19,750	\$ 1,019,750
	<hr/>	<hr/>	<hr/>
	\$ 1,000,000	\$ 19,750	\$ 1,019,750
	<hr/>	<hr/>	<hr/>

**Community Consolidated School District No. 65**

**Schedule of Debt Service Requirements  
June 30, 2021**

	Year Ending June 30,	Principal	Interest	Total
General Obligation Bonds				
Series 2012				
Dated June 4, 2012				
	2022	\$ 600,000	\$ 228,500	\$ 828,500
	2023	700,000	214,625	914,625
	2024	700,000	198,875	898,875
	2025	600,000	183,500	783,500
	2026	700,000	167,250	867,250
	2027	700,000	149,750	849,750
	2028	1,000,000	128,000	1,128,000
	2029	1,000,000	101,250	1,101,250
	2030	1,000,000	73,750	1,073,750
	2031	1,000,000	45,000	1,045,000
	2032	1,000,000	15,000	1,015,000
		<u>\$ 9,000,000</u>	<u>\$ 1,505,500</u>	<u>\$ 10,505,500</u>
General Obligation Bonds				
Series 2013				
Dated May 7, 2013				
	2022	\$ 1,255,000	\$ 533,875	\$ 1,788,875
	2023	1,310,000	489,125	1,799,125
	2024	1,330,000	449,525	1,779,525
	2025	1,400,000	408,575	1,808,575
	2026	1,430,000	366,125	1,796,125
	2027	1,505,000	307,050	1,812,050
	2028	1,020,000	243,925	1,263,925
	2029	1,145,000	189,800	1,334,800
	2030	1,200,000	140,175	1,340,175
	2031	1,230,000	97,650	1,327,650
	2032	1,085,000	57,138	1,142,138
	2033	1,090,000	19,075	1,109,075
		<u>\$ 15,000,000</u>	<u>\$ 3,302,038</u>	<u>\$ 18,302,038</u>
General Obligation Bonds				
Series 2014				
Dated April 28, 2014				
	2028	\$ 219,792	\$ 180,208	\$ 400,000
	2029	207,024	192,976	400,000
	2030	292,758	307,242	600,000
	2031	1,080,328	1,249,672	2,330,000
	2032	1,672,140	2,157,860	3,830,000
	2033	1,693,106	2,431,894	4,125,000
	2034	1,733,760	2,766,240	4,500,000
		<u>\$ 6,898,908</u>	<u>\$ 9,286,092</u>	<u>\$ 16,185,000</u>
Accumulated Accreted Interest		2,741,875	(2,741,875)	-
		<u>\$ 9,640,783</u>	<u>\$ 6,544,217</u>	<u>\$ 16,185,000</u>

**Community Consolidated School District No. 65**

**Schedule of Debt Service Requirements  
June 30, 2021**

	Year Ending June 30,	Principal	Interest	Total
<b>General Obligation Bonds</b>				
Series 2015				
Dated March 17, 2015	2031	\$ 258,295	\$ 241,705	\$ 500,000
	2032	393,024	406,976	800,000
	2033	792,115	907,885	1,700,000
	2034	1,149,746	1,450,254	2,600,000
	2035	2,405,282	3,364,718	5,770,000
		<u>\$ 4,998,462</u>	<u>\$ 6,371,538</u>	<u>\$ 11,370,000</u>
Accumulated Accreted Interest		1,559,401	(1,559,401)	-
		<u>\$ 6,557,863</u>	<u>\$ 4,812,137</u>	<u>\$ 11,370,000</u>
<b>General Obligation Bonds</b>				
Series 2016				
Dated April 5, 2016	2024	\$ 157,202	\$ 42,798	\$ 200,000
	2025	150,402	49,598	200,000
	2035	287,128	347,872	635,000
	2036	3,054,065	4,020,935	7,075,000
		<u>\$ 3,648,797</u>	<u>\$ 4,461,203</u>	<u>\$ 8,110,000</u>
Accumulated Accreted Interest		878,801	(878,801)	-
		<u>\$ 4,527,598</u>	<u>\$ 3,582,402</u>	<u>\$ 8,110,000</u>
<b>General Obligation Bonds</b>				
Series 2019				
Dated October 8, 2019	2022	\$ 1,035,000	\$ 614,750	\$ 1,649,750
	2023	1,120,000	563,000.00	1,683,000
	2024	1,150,000	507,000.00	1,657,000
	2025	1,160,000	449,500.00	1,609,500
	2026	1,140,000	391,500.00	1,531,500
	2027	1,300,000	334,500	1,634,500
	2028	1,360,000	269,500	1,629,500
	2029	1,480,000	201,500	1,681,500
	2030	1,570,000	127,500	1,697,500
	2031	1,225,000	49,000	1,274,000
		<u>\$ 12,540,000</u>	<u>\$ 3,507,750</u>	<u>\$ 16,047,750</u>

**EVANSTON / SKOKIE COMMUNITY CONSOLIDATED SCHOOL DISTRICT 65**

**BOARD OF EDUCATION POLICY MANUAL**

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## **Operational Services**

### **Fiscal and Business Management**

The Superintendent is responsible for the School District's fiscal and business management. This responsibility includes annually preparing and presenting the District's statement of affairs to the Board of Education and publishing it before December 1, as required by State law.

The Superintendent shall ensure the efficient and cost-effective operation of the District's business management using computers, computer software, data management, communication systems, and electronic networks, including electronic mail, the Internet, and security systems. Each person using the District's electronic and telecommunication network shall sign an "Acceptable Use Agreement" (AUA).

### **Budget Planning**

Each January, the School Board adopts a proposed budget calendar, indicating dates for presentation by the Superintendent of receipts, estimates, preliminary expenditure recommendations by funds, and major School Board actions affecting the budget.

The District's fiscal year is from July 1 until June 30. The Superintendent shall present to the Board of Education, no later than the first regular meeting in August, a tentative budget with appropriate explanation. This budget shall represent the culmination of an ongoing process of planning for the fiscal support needed for the District's educational program. The District's budget shall be entered upon the Illinois State Board of Education's "School District Budget Form."

### **Preliminary Adoption Procedures**

After receiving the Superintendent's proposed budget, the Board of Education sets the date, place, and time for:

1. A public hearing on the proposed budget, and
2. The proposed budget to be available to the public for inspection.

The Board of Education Secretary shall arrange to publish a notice in a local newspaper stating the date, place, and time of the proposed budget's availability for public inspection and the public hearing. The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the proposed budget shall be reviewed and the public shall be invited to make comment to the Board of Education.

### **Final Adoption Procedures**

The Board of Education adopts a budget before the end of the first quarter of each fiscal year (September 30) or by such alternative procedure as State law may define.

The Board of Education adopts the budget by roll call vote. The budget resolution shall be incorporated into the meeting's official minutes. Board of Education members' names voting yea and nay shall be recorded in the minutes.

The Superintendent or designee shall: (1) post the District's final annual budget, itemized by receipts and expenditures, on the District's Internet website, and (2) notify parents/guardians that the budget is posted and provide the website's address.

The Superintendent or designee shall file a certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in the following fiscal year (certified by the District's Chief Fiscal Officer) with the County Clerk within 30 days of the budget's adoption.

The Superintendent or designee shall: (1) make all preparations necessary in order for the Board to timely file its Certificate of Tax Levy, including preparations to comply with the Truth in Taxation Act, and (2) file a Certificate of Tax Levy with the County Clerk, on or before the last Tuesday in December. The Certificate lists the amount of property tax money to be provided for the various funds in the budget.

Any amendments to the budget or Certificate of Tax Levy shall be made as provided in the School Code and Truth in Taxation Act.

#### Budget Amendments

The Board of Education may amend the budget by the same procedure as provided for in the original adoption.

#### Implementation

The Superintendent or designee shall implement the District's budget and provide the Board of Education with a monthly financial report that includes all deficit fund balances. The amount budgeted as the expenditure in each fund is the maximum amount that may be expended for that category, except when a transfer of funds is authorized by the Board of Education.

The Board shall act on all interfund loans, interfund transfers, transfers within funds, and transfers from the working cash fund if one exists.

LEGAL REF.: 35 ILCS 200/18-55 et seq.  
105 ILCS 5/10-17, 5/10-22.33, 5/17-1, 5/17-1.2, 5/17-2A, 5/17-3.2, 5/17-11, 5/20-5, and 5/20-8.

CROSS REF.: 6:235 (Access to Electronic Networks)

ADOPTED: December 17, 2007

## **Operational Services**

### **Identity Protection**

The collection, storage, use, and disclosure of social security numbers by the School District shall be consistent with State and federal laws. The goals for managing the District's collection, storage, use, and disclosure of social security numbers are to:

1. Limit all activities involving social security numbers to those circumstances that are authorized by State or federal law.
2. Protect each social security number collected or maintained by the District from unauthorized disclosure.

The Superintendent is responsible for ensuring that the District complies with the Identity Protection Act, 5 ILCS 179/. Compliance measures shall include each of the following:

1. All employees having access to social security numbers in the course of performing their duties shall be trained to protect the confidentiality of social security numbers. Training should include instructions on the proper handling of information containing social security numbers from the time of collection through the destruction of the information.
2. Only employees who are required to use or handle information or documents that contain social security numbers shall have access to such information or documents.
3. Social security numbers requested from an individual shall be provided in a manner that makes the social security number easily redacted if the record is required to be released as part of a public records request.
4. When collecting a social security number or upon request by an individual, a statement of the purpose(s) for which the District is collecting and using the social security number shall be provided.
5. Notification to an individual whenever his or her personal information was acquired by an unauthorized person; *personal information* is an individual's name in combination with his or her social security number, driver's license number or State identification card number, or financial account information.
6. Disposal of materials containing personal information in a manner that renders the personal information unreadable, unusable, and undecipherable; *personal information* has the meaning stated in #5, above.
7. All employees must be advised of this policy's existence and a copy of the policy must be made available to each employee. The policy must also be made available to any member of the public, upon request.

No District employee shall collect, store, use, or disclose an individual's social security number unless specifically authorized by the Superintendent.

LEGAL REF.: 5 ILCS 179/, Identity Protection Act.

CROSS REF: 2:250 (Access to District Public Records), 5:150 (Personnel Records), 7:340 (Student Records)

ADOPTED: May 2, 2011

AMENDED: May 20, 2013

**Operational Services****Fund Balance**

The Superintendent or designee shall maintain fund balances adequate to ensure the District's ability to maintain levels of service and pay its obligations in a prompt manner in spite of unforeseen events or unexpected expenses. The School District seeks to establish, over time, a fund balance of 25% of the annual expenditures in the operating funds. The finance committee will meet by December 31st of each year to review the status of this fund balance goal. The date of measurement shall be June 30 of each fiscal year, and the measurement shall be consistent with what reported in the District's Annual Financial Report filed with the Illinois State Board of Education.

ADOPTED: June 2, 2014

## **Operational Services**

### **Revenue and Investments**

#### **Revenue**

The Superintendent or designee is responsible for making all claims for property tax revenue, State Aid, special State funds for specific programs, federal funds, and categorical grants.

#### **Investments**

The Superintendent shall either appoint a Chief Financial Officer or serve as one. The Chief Financial Officer shall invest money that is not required for current operations, in accordance with this policy and State law.

The Chief Financial Officer and Superintendent shall use the standard of prudence when making investment decisions. They shall use the judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital as well as its probable income.

#### **Investment Objectives**

The objectives for the School District's investment activities are:

1. Safety of Principal - Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.
2. Liquidity - The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.
3. Rate of Return - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.
4. Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

#### **Authorized Investments**

The Chief Financial Officer may invest any District funds in any investment as authorized in 30 ILCS 235/2, and Acts amended thereto.

Except as provided herein, investments may be made only in banks, savings banks, savings and loan associations, or credit unions that are insured by the Federal Deposit Insurance Corporation or other approved share insurer.

#### **Selection of Depositories, Investment Managers, Dealers, and Brokers**

The Chief Financial Officer or designee shall establish a list of appropriate depositories, dealers and brokers based upon the creditworthiness, reputation, minimal capital requirements, qualifications under State law, as well as a long history of dealing with public fund entities. The Board will review and approve the list in accordance with legal requirements.

### Collateral Requirements

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized in accordance with the Public Funds Investment Act, 30 ILCS 235/. The Superintendent or designee shall keep the Board informed of collateral agreements.

### Safekeeping and Custody Arrangements

The preferred method for safekeeping is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board (GASB) Statement No. 3 Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, Category I, the highest recognized safekeeping procedures.

### Controls and Report

The Chief Financial Officer shall establish a system of internal controls and written operational procedures to prevent losses from fraud, employee error, misrepresentation by third parties, or imprudent employee action. The District will secure bonds in accordance with legal requirements.

The Chief Financial Officer shall provide a monthly investment report to the Board. The report will: (1) reflect investment objectives, (2) identify each security by class or type, cash value, and interest rate or income earned, (3) identify those institutions providing investment services to the District, and (4) may include any other relevant information.

Upon the recommendation of the Superintendent, the Board may authorize the transfer of interest income from the fund in which it was budgeted to the fund most in need of that income. This provision does not apply when the use of interest earned on a particular fund is restricted.

### Ethics and Conflicts of Interest

The Board of Education and District officials will avoid any investment transaction or practice that in appearance or fact might impair public confidence. Board members are bound by the Board policy 2:100, *Board Member Conflict of Interest*. No District employee having influence on the District's investment decisions shall:

1. Have any interest, directly or indirectly, in any investments in which the District is authorized to invest,
2. Have any interest, directly or indirectly, in the sellers, sponsors, or managers of those investments, or
3. Receive, in any manner, compensation of any kind from any investments in that the agency is authorized to invest.

LEGAL REF.: 30 ILCS 235/  
105 ILCS 5/8-7, 5/10-22.44, 5/17-1, and 5/17-11.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:10 (Fiscal and Business Management), 4:80 (Accounting and Audits)

ADOPTED: May 17, 2010

## **Operational Services**

### **Incurring Debt**

The Superintendent shall provide early notice to the Board of Education of the District's need to borrow money. The Superintendent or designee shall prepare all documents and notices necessary for the Board of Education, at its discretion, to: (1) issue State Aid Anticipation Certificates, tax anticipation warrants, working cash fund bonds, bonds, notes, and other evidence of indebtedness, or (2) establish a line of credit with a bank or other financial institution.

LEGAL REF.: 30 ILCS 305/2 and 352/1 et seq.  
50 ILCS 420/.  
105 ILCS 5/17-16, 5/17-17, 5/18-18, and 5/19-1 et seq.

CROSS REF.: 4:10 (Fiscal and Business Management)

ADOPTED: October 20, 2014

## **Operational Services**

### **Insufficient Fund Checks and Debt Recovery**

The Superintendent or designee is responsible for charging appropriate fees for returned checks written to the District that are not honored upon presentation to the respective bank or other depository institution for any reason. The Superintendent is authorized to contact the Board Attorney whenever necessary to seek collection of the returned check amount, fee, collection costs and expenses, and interest.

### **Delinquent Debt Recovery**

The Superintendent is authorized to seek collection of delinquent debt owed the District to the fullest extent of the law.

LEGAL REF.: 15 ILCS 405/10.05 and 10.05d.  
810 ILCS 5/3-806.

ADOPTED: January 20, 2015

AMENDED: October 19, 2015

## **Operational Services**

### **Payment Procedures**

The Treasurer shall prepare a list of all due and paid bills and payrolls indicating vendor name and amount. These bills and payrolls shall be reviewed by the Treasurer after which they will be presented to the Board of Education at the Board's first regular monthly meeting or, if necessary, a special meeting for approval by resolution on a retroactive basis. Approval of all bills and payrolls shall be given by a roll call vote and the votes shall be recorded in the minutes.

The Treasurer is authorized, without further Board approval, to pay Social Security taxes, wages, pension contributions, utility bills, and other recurring bills.

Revolving funds for school cafeterias, athletics, petty cash, or similar purposes may be used, provided such funds are maintained in accordance with Board policy 4:80, *Accounting and Audits*, and remain in the custody of an employee who is properly bonded according to State law.

LEGAL REF.: 105 ILCS 5/8-16, 5/10-7, and 5/10-20.19.  
23 Ill.Admin.Code §100.70.

CROSS REF.: 4:55 (Use of Credit and Procurement Cards), 4:60 (Purchases and Contracts),  
4:80 (Accounting and Audits)

ADOPTED: December 13, 2010

AMENDED: October 19, 2015

## **Operational Services**

### **Use of Credit and Procurement Cards**

The Superintendent and employees designated by the Superintendent are authorized to use District credit and procurement cards to simplify the acquisition, receipt, and payment of purchases and travel expenses incurred on the District's behalf. Credit and procurement cards shall only be used for those expenses that are for the District's benefit and serve a valid and proper public purpose; they shall not be used for personal purchases. Cardholders are responsible for exercising due care and judgment and for acting in the District's best interests.

The Superintendent or designee shall manage the use of District credit and procurement cards by employees. It is the Board's responsibility, through the audit and approval process, to determine whether District credit and procurement card use by the Superintendent is appropriate.

In addition to the other limitations contained in this and other Board policies, District credit and procurement cards are governed by the following restrictions:

1. Credit and/or procurement cards may only be used to pay certain job-related expenses or to make purchases on behalf of the Board or District or any student activity fund, or for purposes that would otherwise be addressed through a conventional revolving fund.
2. The Superintendent or designee shall instruct the issuing bank to block the cards' use at unapproved merchants.
3. Each cardholder, other than the Superintendent, may charge no more than \$3,000 within a given month without prior authorization from the Superintendent.
4. The Superintendent or designee must approve the use of a District credit or procurement card whenever such use is by telephone, fax, and the Internet. Permission shall be withheld when the use violates any Board policy, is from a vendor whose reputation has not been verified, or would be more expensive than if another available payment method were used.
5. The consequences for unauthorized purchases include, but are not limited to, reimbursing the District for the purchase amount, loss of cardholding privileges, and, if made by an employee, discipline up to and including discharge.
6. All cardholders must sign a statement affirming that they are familiar with this policy.
7. The Superintendent shall implement a process whereby all purchases using a District credit or procurement card are reviewed and approved by someone other than the cardholder or someone under the cardholder's supervision.
8. Cardholders must submit the original, itemized receipt to document all purchases.
9. No individual may use a District credit or procurement card to make purchases in a manner contrary to State law, including, but not limited to, the bidding and other purchasing requirements in 105 ILCS 5/10-20.21, or any Board policy.
10. The Superintendent or designee shall account for any financial or material reward or rebate offered by the company or institution issuing the District credit or procurement card and shall ensure that it is used for the District's benefit.

LEGAL REF.: 105 ILCS 5/10-20.21.  
23 Ill.Admin.Code §100.70(d).

CROSS REF.: 4:50 (Payment Procedures), 4:60 (Purchases and Contracts), 4:80 (Accounting and Audits), 4:90 (Activity Funds)

ADOPTED: October 20, 2014

## **Operational Services**

### **Credit Cards**

District credit card expenditures will be reviewed by the Business Office for verification of expenditures (receipts or other acceptable documentation), coding to appropriate account numbers with available budget balances, and signature of administrator responsible for the credit card. The District will not issue payment for sales tax.

ADOPTED: June 18, 2007

## **Operational Services**

### **Purchases and Contracts**

The Superintendent shall manage the District's purchases and contracts in accordance with the law, the standards set forth in this policy, and other applicable Board policies.

#### **Standards for Purchasing and Contracting**

All purchases and contracts shall be entered into in accordance with Illinois law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the Board of Education.

All purchases and contracts should support a recognized District function or purpose as well as provide good quality products and services at a reasonable cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption. The District shall not participate in the purchase of items, goods, or services that are to become the personal property of individuals.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items outside budget parameters require prior Board approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of \$25,000 must comply with the State law bidding procedure, 105 ILCS 5/10-20.21, unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with 105 ILCS 5/19b-1 et seq.
4. Third party non-instructional services must comply with 105 ILCS 5/10-22.34c.
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with 105 ILCS 5/10-20.21. The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. The purchase of paper and paper products must comply with 105 ILCS 5/10-20.19c and Board policy 4:70, *Resource Conservation*.
7. Each contractor with the District is bound by each of the following:
  - a. In accordance with 105 ILCS 5/10-21.9(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in 105 ILCS 5/21B-80 to have direct, daily contact at a District school or school-related activity with one or more student(s); and (2) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.

- b. In accordance with 105 ILCS 5/24-5: (1) concerning each employee who begins providing services in the District after June 16, 2014, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease if the employee will have direct, daily contact with one or more student(s); and (2) require any new or existing employee who has and will have direct, daily contact with one or more student(s) to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Illinois Department of Public Health rules or order of a local health official.

The Superintendent or designee shall: (1) execute the reporting and website posting mandates in State law concerning District contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

LEGAL REF.: 105 ILCS 5/10-20.19c, 5/10-20.21, 5/10-21.9, 5/10-22.34c, 5/19b-1 et seq., and 5/24-5.  
820 ILCS 130/.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150 (Facility Management and Building Programs), 4:175 (Convicted Child Sex Offender; Criminal Background Check and/or Screening; Notifications)

ADOPTED: October 20, 2014

## **Operational Services**

### **Dealing with Local Firms, Minority and Women Suppliers**

The Business Office shall maintain a list of interested bidders for various types of goods and services. In addition, major contractors shall give consideration to Evanston/Skokie and women and minority-owned subcontractors. The District will actively seek to identify and purchase needed goods and services from Evanston/Skokie and women and minority-owned suppliers.

ADOPTED: June 18, 2007

## **Operational Services**

### **Resource Conservation**

The Superintendent shall manage a program of energy and resource conservation and education for the District that includes:

1. Full utilization of materials prior to disposal.
2. Limited use of disposable materials, including double-sided copies whenever possible.
3. Limited use of non-biodegradable products.
4. Greater participation in recycling programs for waste (e.g. solid waste, building materials, electronics, etc.)
5. Adherence to energy Board Energy Policies.
6. Adherence to Board Idling Policy.

The Superintendent or designee shall develop procedures for purchasing recycled paper and paper products in amounts that will, at a minimum, meet the requirements of the School Code. The Superintendent or designee shall purchase Green Cleaning products that at a minimum meet the requirements of the School Code.

### **Energy Management Conservation Policy**

1. School Board members will work to conserve energy and natural resources while exercising sound financial management.
2. The implementation of this policy is the joint responsibility all employees, teachers, parents, students, and board members, and all are responsible to cooperate for successful implementation.
3. The district will document energy consumption and costs. The district will communicate the goals and the development of the program to local media upon request.
4. Energy audits shall be conducted and conservation program outlines will be updated annually. The energy systems of each campus will be used to ensure that an efficient energy posture is maintained on a daily basis.

### **Anti-idling Policy**

The District prohibits idling of cars or buses for periods of time longer than necessary to pick-up and drop-off students.

LEGAL REF.: 105 ILCS 5/10-20.19c and 5/17-2.11.

CROSS REF.: 4:150 (Facility Management and Building Programs)

ADOPTED: August 12, 2008

## **Operational Services**

### **Accounting and Audits**

The School District's accounting and audit services shall comply with the *Requirements for Accounting, Budgeting, Financial Reporting, and Auditing*, as adopted by the Illinois State Board of Education, State and federal laws and regulations, and generally accepted accounting principles. Determination of liabilities and assets, prioritization of expenditures of governmental funds, and provisions for accounting disclosures shall be made in accordance with government accounting standards as directed by the auditor designated by the Board. The Superintendent, in addition to other assigned financial responsibilities, shall report monthly on the District's financial performance, both income and expense, in relation to the financial plan represented in the budget.

### **Annual Audit**

At the close of each fiscal year, the Superintendent shall arrange an audit of the District funds, accounts, statements, and other financial matters. The audit shall be performed by an independent certified public accountant designated by the Board and be conducted in conformance with prescribed standards and legal requirements. A complete and detailed written audit report including the Annual Financial Report (AFR) shall be provided to each Board member and to the Superintendent.

The Superintendent shall annually, on or before October 15, submit an original and one copy of the audit to the appropriate Intermediate Service Center.

### **Inventories**

The Superintendent or designee is responsible for establishing and maintaining accurate inventory records. The inventory record of supplies and equipment shall include a description of each item, quantity, location, purchase date, and cost or estimated replacement cost.

### **Disposition of District Property**

The Superintendent or designee shall notify the Board, as necessary, of the following so that the Board may consider its disposition: (1) District personal property (property other than buildings and land) that is no longer needed for school purposes, and (2) school site, building, or other real estate that is unnecessary, unsuitable, or inconvenient. Notwithstanding the above, the Superintendent or designee may unilaterally dispose of personal property of a diminutive value.

### **Taxable Fringe Benefits**

The Superintendent or designee shall ensure compliance with the Internal Revenue Service regulations regarding taxable fringe benefits and when to report an employee's personal use of District property or equipment as taxable compensation.

### **Controls for Revolving Funds and Petty Cash**

The Board of Education must approve all bank accounts opened or established in District school(s) names or with the District's Federal Employer Identification Number (FEIN). Employees opening such accounts without prior approval from the Board of Education will be subject to discipline. Bank accounts held in the name of a school, department, or program are limited to a maximum balance of \$500.00. All expenditures from these bank accounts must be supported with documentation, including signed invoices or receipts. Employees approving expenditures without proper documentation are subject to discipline.

All deposits into these bank accounts must be accompanied with a clear description of their intended purpose. The Superintendent or designee shall submit monthly reports and an annual summary of all receipts and expenditures of these bank accounts to the Board of Education.

Administrators choosing to maintain such bank accounts must submit monthly reports and an annual summary of all receipts and expenditures of these bank accounts. In addition, administrators maintaining these bank accounts must reconcile these accounts on a monthly basis and submit copies of the reconciliations and bank statements to the Business Office. Misuse of such bank accounts could result in the closure of the account and/or discipline of employees.

#### Control Requirements for Checks

All checks issued by the School District must be signed by either the Superintendent or Treasurer, except that checks from an account containing student activity funds and revolving accounts may be signed by the respective account custodian.

#### Internal Controls

The Superintendent is primarily responsible for establishing and implementing a system of internal controls for safeguarding the District's finances. The control objectives are to ensure efficient business and financial practices, reliable financial reporting, and compliance with State law and Board policies, and to prevent losses from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

LEGAL REF.: 105 ILCS 5/2-3.27, 5/2-3.28, 5/3-7, 5/3-15.1, 5/5-22, 5/10-21.4, 5/10-20.19, 5/10-22.8, and 5/17-1 et seq.  
23 Ill.Admin.Code Part 100.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards), 4:90 (Activity Funds)

ADOPTED: June 18, 2007

AMENDED: May 17, 2010; February 22, 2011; January 23, 2012

## **Operational Services**

### **Activity Funds**

The Board, upon the Superintendent or designee's recommendation, establishes student activity funds to be managed by student organizations under the guidance and direction of a staff member for educational, recreational, or cultural purposes.

The Superintendent or designee shall be responsible for supervising student activity funds in accordance with Board policy, 4:80, *Accounting and Audits*; State law, and the Illinois State Board of Education rules for student activity funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with the School Code. The treasurer shall have all of the responsibilities specific to the treasurer listed in the Illinois State Board of Education rules for school activity funds, including the authority to make loans between activity funds.

Unless otherwise instructed by the Board, a student activity fund's balance will carry over to the next fiscal year. An account containing student activity funds that is inactive for 12 consecutive months shall be closed and its funds transferred to another student activity fund or authorized fund with a similar purpose.

LEGAL REF.: 105 ILCS 5/8-2 and 5/10-20.19.  
23 Ill.Admin.Code §§100.20 and 100.80.

CROSS REF.: 4:80 (Accounting and Audits), 7:325 (Student Fund-Raising Activities)

ADOPTED: October 20, 2014

## **Operational Services**

### **Insurance Management**

The Superintendent shall recommend and maintain all insurance programs that provide the broadest and most complete coverage available at the most economical cost, consistent with sound insurance principles.

The insurance program shall include:

1. Liability coverage to insure against any loss or liability of the School District and the listed individuals against civil rights damage claims and suits, constitutional rights damage claims and suits, and death and bodily injury and property damage claims and suits, including defense costs, when damages are sought for negligent or wrongful acts allegedly committed in the scope of employment or under the Board's direction or related to any mentoring services provided to the District's certified staff members; Board members; employees; volunteer personnel authorized by 105 ILCS 5/10-22.34, 5/10-22.34a, and 5/10-22.34b; mentors of certified staff members authorized in 105 ILCS 5/21A-5 et seq. (new teacher), 105 ILCS 5/2-3.53a (new principal), and 2-3.53b (new superintendents); and student teachers.
2. Comprehensive property insurance covering a broad range of causes of loss involving building and personal property. The coverage amount shall normally be for the replacement cost or the insurable value.
3. Workers' Compensation to protect the individual employees against financial loss in case of a work-related injury, certain types of disease, or death incurred in an employee-related situation.
4. Employee insurance programs.

Also, please also refer to the following Agreements:

- the current Professional Agreement between the Board of Education School District 65, Evanston, Illinois, and District 65 Educators' Council.
- the current Agreement between the Board of Education of School District No. 65, Evanston, Illinois and Evanston Association of Child Care Professionals, Illinois Education Association – NEA.
- the current Agreement between the Board of Education of School District No. 65, Evanston, Illinois and District 65 Educational Secretarial and Clerical Association, Illinois Education Association – NEA.
- the current Agreement between the Board of Education of School District No. 65 and Evanston Custodial/Maintenance Association, Illinois Education Association – NEA.
- the current Agreement between the Board of Education of School District 65, Evanston, Illinois, and Evanston Teacher Assistants Association, Illinois Association – NEA.

LEGAL REF.: Consolidated Omnibus Budget Reconciliation Act, P. L. 99-272, ¶ 1001, 100 Stat. 222, 4980B(f) of the I.R.S. Code, 42 U.S.C. §300bb-1 et seq.  
105 ILCS 5/10-20.20, 5/10-22.3, 5/10-22.3a, 5/10-22.3b, 5/10-22.3f, 5/10-22.34, 5/10-22.34a, and 5/10-22.34b.  
215 ILCS 5/.  
750 ILCS 75/.  
820 ILCS 305/.  
  
ADOPTED: November 19, 2012

## **Operational Services**

### **Transportation**

The District shall provide free transportation for elementary students in grades K through 5 in the District not attending Magnet Schools or other specially designated schools or programs: (1) residing at a distance of one and one-half miles or more from their attendance schools, unless the Board has certified to the Illinois State Board of Education that adequate public transportation is available or (2) residing within one and one-half miles from their attendance schools where walking to school or to a pick-up point or bus stop would constitute a serious hazard due to vehicular traffic or rail crossing according to the Illinois Department of Transportation (IDOT) criteria and where such a hazard has been approved by the IDOT, and adequate public transportation is not available. A student's parent(s)/guardian(s) may file a petition with the Board of Education requesting transportation due to the existence of a serious safety hazard. Free transportation services and vehicle adaptation for special education students shall be provided if included in the students' individualized educational programs. English Language Learners (ELL) enrolled in bilingual education programs not located in their regular attendance center shall receive free transportation. The District may provide transportation to and from school-sponsored activities. Non-public school students shall be transported in accordance with State law. Homeless students shall be transported in accordance with Section 45/1-15 of the Education for Homeless Children Act.

No busing shall be provided for students attending schools on permissive transfers outside their regular attendance areas. Students attending magnet schools will receive transportation services as described in policy 4:112, *Transportation for Magnet School Students*.

If a student is at a location within the District, other than his or her residence, for child care purposes at the time for transportation to and/or from school, that location may be considered for purposes of determining the 1½ miles from the school attended. Unless the Superintendent or designee establishes new routes, pick-up and drop-off locations for students in day care must be along the District's regular routes. The District will not discriminate among types of locations where day care is provided, which may include the premises of licensed providers, relatives' homes, or neighbors' homes.

Bus schedules and routes shall be determined by the bus company in conjunction with the Transportation Manager and shall be altered only with the Superintendent or designee's approval and direction. In establishing the routes, the pick-up and discharge points should be as safe as possible.

No school employee may transport students in school or private vehicles unless authorized by the administration.

Every vehicle regularly used for the transportation of students must pass safety inspections in accordance with State law and Illinois Department of Transportation regulations. The strobe light on a school bus may be illuminated only when the bus is actually being used as a school bus and (1) is stopping or stopped for loading or discharging students on a highway outside an urban area, or (2) is bearing one or more students. The Superintendent shall implement procedures in accordance with State law for accepting comment calls about school bus driving.

All contracts for charter bus services must contain the clause prescribed by State law regarding criminal background checks for bus drivers.

#### Pre-Trip and Post-Trip Vehicle Inspection

The District's student transportation provider shall implement and provide the District with verification of a pre-trip and post-trip inspection procedure to ensure that the school bus driver: (1) tests the two-way radio or cellular radio telecommunication device and ensures that it is functioning properly before the bus is operated, and (2) walks to the rear of the bus before leaving the bus at the end of each route, work shift, or work day, to check the bus for children or other passengers in the bus.

LEGAL REF.: McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.  
105 ILCS 5/10-22.22 and 5/29-1 et seq.  
105 ILCS 45/1-15.  
625 ILCS 5/1-148.3a-5, 5/1-182, 5/11-1414.1, 5/12-813, 5/12-813.1, 5/12-815,  
5/12-816, 5/12-821, and 5/13-109.  
23 Ill.Admin.Code §§1.510 and 226.750; Part 120.  
92 Ill.Admin.Code §440-3.

CROSS REF.: 4:170 (Safety), 5:100 (Staff Development), 5:120 (Ethics), 5:280 (Educational Support Personnel - Duties and Qualifications), 6:140 (Education of Homeless Children), 7:220 (Bus Conduct)

ADOPTED: May 17, 2010

AMENDED March 26, 2012; January 20, 2015

**Operational Services****Transportation of Magnet School Students**

Busing will be provided for those students attending magnet schools or other specifically designated schools or programs who: (1) reside at a distance of one and one-half miles or more from their school, or (2) reside within one and one-half miles of their school where walking to school or to a pick-up point or bus stop constitutes a serious hazard due to vehicular traffic or rail crossing according to the Illinois Department of Transportation (IDOT) criteria and where such a hazard has been approved by the IDOT, and adequate public transportation is not available.

Two-thirds of the cost of transportation will be borne by parents and one-third by the District except when students are eligible for free or reduced-price lunches. Students meeting free lunch criteria will be provided free transportation and students meeting reduced lunch criteria will be billed a reduced rate for transportation services.

ADOPTED: June 18, 2007

AMENDED: May 19, 2014

## **Operational Services**

### **Food Services**

Good nutrition shall be promoted in the District's meal programs and in other food and beverages that are sold to students during the school day. The Superintendent shall manage a food service program that complies with this policy and is in alignment with Board policy 6:50, *School Wellness*. Food or beverage items sold to students as part of a reimbursable meal under the School Breakfast Program or the National School Lunch Program must consist of nutritious, well-balanced, and age-appropriate meals that reflect food and nutrition requirements specified by the U.S. Dept. of Agriculture. The type and amounts of food and beverages sold to students before school and during the regular school day in any school that participates in the School Breakfast Program or the National School Lunch Program shall comply with any applicable mandates in the Illinois State Board of Education's School Food Service rule and the federal rules implementing the National School Lunch Act and Child Nutrition Act.

The food service program shall restrict the sale of foods of minimal nutritional value as defined by the U.S. Department of Agriculture in the food service areas during meal periods. All revenue from the sale of any food or beverages sold in competition with the School Breakfast Program or National School Lunch Program to students in food service areas during the meal period shall accrue to the nonprofit school lunch program account.

LEGAL REF.: B. Russell National School Lunch Act, 42 U.S.C. §1751 et seq.  
Child Nutrition Act of 1966, 42 U.S.C. §1771 et seq.  
7 C.F.R. Parts 210 and 220, Nutrition Standards in the National School Lunch and  
School Breakfast Programs.  
105 ILCS 125/.  
23 Ill.Admin.Code Part 305, School Food Service.

CROSS REF.: 4:130 (Free and Reduced-Price Food Services), 6:50 (School Wellness)

ADOPTED: June 18, 2012

## **Operational Services**

### **Free and Reduced-Price Food Services**

#### **Notice**

The Superintendent shall be responsible for implementing the District's free and reduced-price food services policy and all applicable programs.

#### **Eligibility Criteria and Selection of Children**

A student's eligibility for free and reduced-price food services shall be determined by the income eligibility guidelines, family-size income standards, set annually by the U.S. Department of Agriculture and distributed by the Illinois State Board of Education.

#### **Notification**

At the beginning of each school year, by letter, the District shall notify students and their parents/guardians of: (1) eligibility requirements for free and reduced-price food service; (2) the application process; (3) the name and telephone number of a contact person for the program; and (4) other information required by federal law. The Superintendent shall provide the same information to: (1) informational media, the local unemployment office, and any major area employers contemplating layoffs; and (2) the District's website (if applicable), all school newsletters, or students' registration materials. Parents/guardians enrolling a child in the District for the first time, any time during the school year, shall receive the eligibility information.

#### **Nondiscrimination Assurance**

The District shall avoid publicly identifying students receiving free or reduced-price meals and shall use methods for collecting meal payments that prevent identification of children receiving assistance.

#### **Appeal**

A family may appeal the District's decision to deny an application for free and reduced-price food services or to terminate such services as outlined by the U.S. Department of Agriculture in 7 C.F.R. §245.7, Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools. The Superintendent shall establish a hearing procedure for adverse eligibility decisions and provide by mail a copy of them to the family. The District may also use these procedures to challenge a child's continued eligibility for free or reduced-price meals or milk.

During an appeal, students previously receiving food service benefits shall not have their benefits terminated. Students who were denied benefits shall not receive benefits during the appeal.

The Superintendent shall keep on file for a period of 3 years a record of any appeals made and the hearing record. The District shall also maintain accurate and complete records showing the data and method used to determine the number of eligible students served free and reduced-price food services. These records shall be maintained for 3 years.

LEGAL REF.: U.S. Dept. of Agriculture, Food and Nutrition Service, National School Lunch Program, 7 C.F.R. Part 210.  
U.S. Dept. of Agriculture, Food and Nutrition Service, Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools, 7 C.F.R. Part 245.  
105 ILCS 125/ et seq. and 126/.  
23 Ill.Admin.Code §305.10 et seq.

ADOPTED: May 17, 2010

## **Operational Services**

### **Waiver of Student Fees**

The Superintendent will recommend to the Board for adoption what fees, if any, will be charged for the use of textbooks, consumable materials, extracurricular activities, and other school fees. Students will be charged for the loss of or damage to school books or other school-owned materials.

All school student fees as defined by the Illinois State Board of Education (ISBE) are waived for students who meet the eligibility criteria for a fee waiver contained in this policy. Such fees are reduced for students who meet the legal eligibility criteria for reduced lunch. Families that are eligible for reduced lunch are charged reduced General and Classroom Activity Fees. Families who are unable to pay the full fee at the beginning of the school year may utilize a payment plan. Families who do not qualify for free lunch but because of special circumstances are not able to pay the fees, may apply for an administrative fee waiver. Student receiving fee waivers or reduced fees are not exempt from charges for lost and damaged books, locks, materials, supplies, and equipment.

### **Notification**

The Superintendent shall ensure that applications for fee waivers are widely available and distributed according to State law and ISBE rule and that provisions for assisting parents/guardians in completing the application are available.

### **Eligibility Criteria**

A student shall be eligible for a fee waiver when the student currently lives in a household that meets the same income guidelines, with the same limits based on household size, that are used for The National School Lunch Program.

The Superintendent or designee will give additional consideration where one or more of the following factors are present:

- Illness in the family;
- Unusual expenses such as fire, flood, storm damage, etc.;
- Seasonal employment;
- Unemployment;
- Emergency situations;
- When one or more of the parents/guardians are involved in a work stoppage.

### **Verification**

The Superintendent or designee must follow the verification requirements of 7 C.F.R. 245.6a when using the free lunch or breakfast eligibility guidelines pursuant to The National School Lunch Act as the basis for waiver of the student's fee(s).

If a student receiving a fee waiver is found to be no longer eligible during the school year, the Superintendent or designee shall notify the student's parent/guardian and charge the student a prorated amount based upon the number of school days remaining in the school year.

### **Determination and Appeal**

Within 30 calendar days after the receipt of a waiver request, the Superintendent or designee shall mail a notice to the parent/guardian whenever a waiver request is denied. The denial notice shall include: (1) the reason for the denial, (2) the process and timelines for making an appeal, and (3) a

statement that the parent/guardian may reapply for a waiver any time during the school year if circumstances change. If the denial is appealed, the District shall follow the procedures for the resolution of appeals as provided in the Illinois State Board of Education rule on waiver of fees.

LEGAL REF.: 105 ILCS 5/10-20.13, 5/10-22.25, 5/27-24.2, and 5/28-19.2.  
23 Ill.Admin.Code §1.245 [may contain unenforceable provisions].

CROSS REF.: 4:130 (Free and Reduced-Price Food Services)

ADOPTED: June 18, 2007

AMENDED: December 9, 2009; September 27, 2010; May 20, 2013

## **Operational Services**

### **Facility Management and Building Programs**

The Superintendent shall manage the District's facilities and grounds as well as facility construction and building programs in accordance with the law, the standards set forth in this policy, and other applicable Board policies. The Superintendent or designee shall cooperate with and facilitate: (1) inspections of schools by the appropriate Intermediate Service Center and State Fire Marshal or designee, and (2) review of plans and specifications for future construction or alterations of a school if requested by the relevant municipality, county (if applicable), or fire protection district.

### **Standards for Managing Buildings and Grounds**

All District buildings and grounds shall be adequately maintained in order to provide an appropriate and safe physical environment for learning and teaching. The Superintendent or designee shall provide the Board with periodic reports on maintenance data and projected maintenance needs that include cost analysis. This policy is not intended to discourage efforts to improve the appearance of buildings or grounds that are consistent with the designated use of those buildings and grounds.

### **Art Conservation, Restoration, and Preservation**

The Superintendent or designee shall develop procedures that promote the documentation, conservation, restoration, and preservation of art in District 65 schools. The term "art" may include, but is not limited to, murals, freestanding structures, wood relief carvings, easel paintings, rare tile installations, stained glass, plaster casts, integral architectural rudiments of buildings, and an assortment of other objects including dioramas and ornamented fireplaces on District 65 property.

All works of art, whether purchased by or donated to the Board or individual schools or through partnering organizations, are the property of the Board of Education. Art work may not be removed from any site without written permission from the Superintendent or designee. The Superintendent shall notify the Board, as necessary, of removal of art work from school buildings.

The Superintendent or designee will ensure that all works of art are securely installed or properly stored when not on display. The District will maintain an accurate and up-to-date catalogue of all works of art, with the location of the art clearly indicated. Any damaged or missing items will be reported in writing to the Superintendent.

Art in the District that is identified as damaged will be evaluated to determine the fiscal aesthetic feasibility of restoration. The Superintendent or designee shall work in partnership with community organizations towards these goals.

### **Standards for Green Cleaning**

For each District school with 50 or more students, the Superintendent or designee shall establish and supervise a green cleaning program that complies with the guidelines established by the Illinois Green Government Coordinating Council.

### **Standards for Facility Construction and Building Programs**

As appropriate, the Board of Education will authorize the production of a comprehensive study to determine the need for facility construction and expansion. On an annual basis, the Superintendent or designee shall provide the Board with projected facility needs, enrollment trends, and other data impacting facility use. Board of Education approval is needed for all new facility construction and expansion.

When making decisions pertaining to design and construction of school facilities, the Board of Education will confer with members of the staff and community, the Illinois State Board of

Education, and educational and architectural consultants, as it deems appropriate. The Board's facility goals are to:

1. Integrate facilities planning with other aspects of planning and goal-setting.
2. Base educational specifications for school buildings on identifiable student needs.
3. Design buildings for sufficient flexibility to permit new or modified programs.
4. Design buildings for maximum potential for community use.
5. Meet or exceed all safety requirements.
6. Meet requirements on the accessibility of school facilities to disabled persons as specified in State or federal law.
7. Provide for low maintenance costs, energy efficiency, and minimal environmental impact.

#### Naming Buildings and Facilities

Recognizing that the name for a school building, facility, or ground or field reflects on its public image, the Board's primary consideration will be to select a name that enhances the credibility and stature of the school or facility. Any request to name or rename an existing facility should be submitted to the Board of Education. When a facility is to be named or renamed, the Board President will appoint a special committee to consider nominations and make a recommendation, along with supporting rationale, to the Board. The Board will make the final selection. The committee shall operate under the following guidelines:

1. The committee will encourage input from the community, staff members, and students.
2. Consideration will be given to names of local communities, neighborhoods, streets, landmarks, historical considerations, and individuals who have made a contribution to the District, community, State, or nation.
3. The name will not duplicate or cause confusion with the names of existing facilities in the District.
4. Cost considerations.

The Superintendent or designee may name a room or designate some area on a school's property in honor of an individual or group that has performed outstanding service to the school without using this policy.

LEGAL REF.: 42 U.S.C. §12101 et seq.  
20 ILCS 3130/, Green Buildings Act.  
105 ILCS 5/10-20.46, 5/10-22.36, 5/17-2.11, 140/, and 230/.  
410 ILCS 25/, Environmental Barriers Act.  
820 ILCS 130/, Prevailing Wage Act.  
23 Ill.Admin.Code Part 151, School Construction Program; Part 180, Health/Life Safety Code for Public Schools; and Part 2800, Green Cleaning for Elementary and Secondary Schools.  
71 Ill.Admin.Code Part 400, Illinois Accessibility Code.

CROSS REF.: 2:150 (Committees), 2:170 (Procurement of Architectural, Engineering, and Land Surveying Services), 4:60 (Purchases and Contracts), 8:70 (Accommodating Individuals with Disabilities)

ADOPTED: June 17, 2008

AMENDED: February 16, 2010; February 22, 2011

## **Operational Services**

### **Environmental Quality of Buildings and Grounds**

The Superintendent shall take all reasonable measures to protect: (1) the safety of District personnel, students, and visitors on District premises from risks associated with hazardous materials and (2) the environmental quality of the District's buildings and grounds. Before pesticides are used on District premises, the Superintendent or designee shall notify employees and parents/guardians of students as required by the Structural Pest Control Act, 225 ILCS 235/, and the Lawn Care Products Application and Notice Act, 415 ILCS 65/.

### **Bloodborne Pathogen Exposure Control Plan**

"Universal precautions" will be observed at all District facilities in order to prevent contact with blood or other potentially infectious materials. Universal precautions is an approach to infection control which requires that all human blood and certain other human body fluids be treated as if known to be infectious for HIV, HBV, and other bloodborne pathogens, regardless of the perceived status of the source individual.

LEGAL REF.: 29 C.F.R. §1910.1030, Occupational Exposure to Bloodborne Pathogens, as adopted by the Illinois Department of Labor, 56 Ill.Admin.Code §350.300(c).  
29 C.F.R. §1910.1200, Occupational Safety and Health Administration Hazard Communication Standards, as adopted by 820 ILCS 255/1.5, Toxic Substances Disclosure to Employees Act.  
20 ILCS 3130/, Green Buildings Act.  
105 ILCS 5/10-20.17a; 5/10-20.48; 135/; and 140/, Green Cleaning School Act.  
225 ILCS 235/, Structural Pest Control Act.  
415 ILCS 65/, Lawn Care Products Application and Notice Act.  
820 ILCS 255/, Toxic Substances Disclosure to Employees Act. (*inoperative*)  
23 Ill.Admin.Code §1.330, Toxic Materials Training.

CROSS REF.: 4:150 (Facility Management and Building Programs), 4:170 (Safety)

ADOPTED: October 20, 2014

## Operational Services

### Safety

#### Safety and Security

All District operations, including the education program, shall be conducted in a manner that will promote the safety and security of everyone on District property or at a District event. The Superintendent or designee shall develop, implement, and maintain a comprehensive safety and security plan that includes, without limitation:

1. An emergency operations plan(s) addressing prevention, preparation, response, and recovery for each school;
2. Provisions for a coordinated effort with local law enforcement and fire officials, emergency medical services personnel, and the Board Attorney;
3. A school safety drill plan;
4. Instruction in safe bus riding practices; and
5. A clear, rapid, factual, and coordinated system of internal and external communication.

In the event of an emergency that threatens the safety of any person or property, students and staff are encouraged to follow the best practices discussed for their building regarding the use of any available cellular telephones.

#### School Safety Drill Plan

During every academic year, each school building that houses school children shall conduct, at a minimum, each of the following in accordance with the School Safety Drill Act, 105 ILCS 128/:

1. Three school evacuation drills
2. One bus evacuation drill
3. One severe weather and shelter-in-place drill
4. One law enforcement drill

#### Automated External Defibrillator (AED)

The Superintendent or designee shall implement a written plan for responding to medical emergencies at the District's physical fitness facilities in accordance with the Fitness Facility Medical Emergency Preparedness Act. The plan shall provide for an automated external defibrillator (AED) to be available according to State law requirements. This policy does not create an obligation to use an AED nor is it intended to create any expectation that an AED will be present or a trained person will be present and/or able to use an AED.

#### Carbon Monoxide Alarms

The Superintendent or designee shall implement a plan with the District's local fire officials to:

1. Determine which school buildings to equip with approved *carbon monoxide alarms* or *carbon monoxide detectors*,
2. Locate the required carbon monoxide alarms or carbon monoxide detectors within 20 feet of a carbon monoxide emitting device, and
3. Incorporate carbon monoxide alarm or detector activation procedures into each school building that requires a carbon monoxide alarm or detector. The Superintendent or designee shall ensure each school building annually reviews these procedures.

#### Soccer Goal Safety

The Superintendent or designee shall implement the Movable Soccer Goal Safety Act in accordance with the guidance published by the Illinois Department of Public Health. Implementation of the Act shall be directed toward improving the safety of movable soccer goals by requiring that they be properly anchored.

#### Electronic Surveillance

Electronic visual and audio surveillance recordings may be used in school district buildings to monitor conduct and to promote and maintain a safe environment for students and other building occupants. The content of electronic recordings is confidential and is subject to District policies and procedures and only those people with a legitimate educational or administrative purpose may view the recordings. Surveillance cameras will not be located in Pre-K-8 and Park School classrooms, clothes changing locker rooms, restrooms, or employee break rooms. No expectation of privacy exists in the areas of electronic surveillance recordings.

Appropriate District personnel in connection with investigation of suspected criminal conducts, security violations, or incidents may review data from the electronic surveillance equipment. Access to data from the electronic surveillance will be limited to appropriate administrative personnel and law enforcement agencies.

Generally, the contents of the electronic surveillance recordings are not student records; such recordings are exempt from the Eavesdropping Act. Only those people with a legitimate educational or administrative purpose may view and/or listen to the electronic surveillance video and/or audio recordings. If the content of an electronic recording becomes the subject of a student disciplinary hearing, it will be treated like other evidence in the proceeding.

Appropriate disciplinary action may be taken for misconduct that is captured via an electronic surveillance recording up to and including suspension and expulsion.

Violations of local, state, or federal law may subject violators to prosecution by appropriate law enforcement authorities. The District reserves the right to provide copies of electronic surveillance recordings to law enforcement agencies as deemed appropriate by the Superintendent or designee.

Students are prohibited from tampering with electronic surveillance recording devices. Students who violate this policy shall be disciplined in accordance with the Board's discipline policy and shall reimburse the School District for any necessary repairs or replacement.

Unsafe School Choice Option

The unsafe school choice option allows students to transfer to another District school or to a public charter school within the District. The unsafe school choice option is available to:

1. All students attending a persistently dangerous school, as defined by State law and identified by the Illinois State Board of Education.
2. Any student who is a victim of a violent criminal offense, as defined by 725 ILCS 120/3, that occurred on school grounds during regular school hours or during a school-sponsored event.

The Superintendent or designee shall develop procedures to implement the unsafe school choice option.

Emergency Closing

The Superintendent is authorized to close school(s) in the event of hazardous weather or other emergency that threatens the safety of students, staff members, or school property.

Annual Review

The Board or its designee will annually review each school building's safety and security plans, protocols, and procedures, as well as each building's compliance with the school safety drill plan.

LEGAL REF.: 105 ILCS 5/10-20.2, 5/10-20.56, 5/18-12, 5/18-12.5, and 128/210 ILCS 74/, Physical Fitness Facility Medical Emergency Preparedness Act.

CROSS REF.: 4:110 (Transportation), 4:175 (Convicted Child Sex Offender; Criminal Background Check and/or Screen; Notifications), 4:180 (Pandemic Preparedness), 5:30 (Hiring Process and Criteria), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

ADOPTED: December 13, 2010

AMENDED: June 20, 2011; March 26, 2012; November 19, 2012; May 20, 2013; October 20, 2014; January 25, 2016

## **Operational Services**

### **Convicted Child Sex Offender; Criminal Background Check and/or Screen; Notifications**

#### **Persons Prohibited on School Property without Prior Permission**

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender meets either of the following two exceptions:

1. The offender is a parent/guardian of a student attending the school and has notified the Building Principal of his or her presence at the school for the purpose of: (i) attending a conference with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or
2. The offender received permission to be present from the Board of Education, Superintendent, or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent or designee shall supervise a child sex offender whenever the offender is in a child's vicinity. If a student is a sex offender, the Superintendent or designee shall develop guidelines for managing his or her presence in school.

#### **Criminal Background Check and/or Screen**

The Superintendent or designee shall perform the criminal background check and/or screen required by State law or Board policy for employees; student teachers; students doing field or clinical experience other than student teaching; contractors' employees who have direct, daily contact with one or more children; and resource persons and volunteers. He or she shall take appropriate action based on the result of any criminal background check and/or screen.

#### **Notification to Parents/Guardians**

The Superintendent shall develop procedures for the distribution and use of information from law enforcement officials under the Sex Offender Community Notification Law and the Murderer and Violent Offender Against Youth Community Notification Law. The Superintendent or designee shall serve as the District contact person for purposes of these laws. The Superintendent and Building Principal shall manage a process for schools to notify the parents/guardians during school registration that information about sex offenders is available to the public as provided in the Sex Offender Community Notification Law. This notification must occur during school registration and at other times as the Superintendent or Building Principal determines advisable.

LEGAL REF.: 20 ILCS 2635/, Uniform Conviction Information Act.  
720 ILCS 5/11-9.3.  
730 ILCS 152/, Sex Offender Community Notification Law.  
730 ILCS 154/75-105, Murderer and Violent Offender Against Youth Community Notification Law.

CROSS REF.: 5:30 (Hiring Process and Criteria), 6:250 (Community Resource Persons and Volunteers), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

ADOPTED: October 20, 2014

## **Operational Services**

### **Pandemic Preparedness**

The Board of Education recognizes that the District will play an essential role along with the local health department and emergency management agencies in protecting the public's health and safety if an influenza pandemic occurs. A pandemic influenza is a worldwide outbreak of a virus for which there is little or no natural immunity and no vaccine; it spreads quickly to people who have not been previously exposed to the new virus.

To prepare the School District community for a pandemic, the Superintendent or designee shall: (1) learn and understand the roles that the federal, State, and local government would play in an epidemic; (2) form a pandemic planning team consisting of appropriate District personnel and community members to identify priorities and oversee the development and implementation of a comprehensive pandemic influenza school action plan; and (3) build awareness of the final plan among staff, students, and community.

### **Emergency School Closing**

In the case of a pandemic, any decision for an emergency school closing will be made by the Superintendent in consultation with and, if necessary, at the direction of the District's local health department, emergency management agencies, and the appropriate Intermediate Service Center.

LEGAL REF.: 105 ILCS 5/10-16.7 and 5/10-20.5.  
Ill. Dept. of Public Health Act (Part 1), 20 ILCS 2305/2(b).  
Ill. Emergency Management Agency Act, 20 ILCS 3305.  
Ill. Educational Labor Relations Act, 115 ILCS 5/.

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 2:20 (Powers and Duties of the Board of Education; Indemnification), 4:170 (Safety), 7:90 (Release During School Hours), 8:100 (Relations with Other Organizations and Agencies)

ADOPTED: December 17, 2007

AMENDED: February 22, 2011; June 18, 2012

## Glossary

**Accrual Basis of Accounting** - Records the financial effects of transactions and other events and circumstances that have cash consequences in the periods in which those transactions, events and circumstances *occur*, regardless of the timing of related cash flows. A major difference between accrual accounting and modified accrual accounting is the timing of recognition of revenues, expenses, gains, and losses.

**Appropriated Fund Balance** – Unexpended revenue from prior years, which is carried forward to balance the budget in the current budget year.

**Appropriation** – A specific amount of money authorized by a tax-levying body for expenses and obligations that occur within a specific time frame.

**Assets** - What the District owns.

**Average Daily Attendance (ADA)** – Attendance is the presence of a student on days when school is in session. A student is counted as present only when he/she is actually at school, present at another activity sponsored by the school as part of the schools' program, or personally supervised by a member of the staff. The total number of days of attendance for all students divided by the total number of days in a given period gives the average daily attendance. The three best days are used as an average in Illinois.

**Balanced Budget** – A budget with total expenditures not exceeding total revenues and monies available in the fund balance and within an individual fund is considered balanced.

**Budget** – A financial operating plan for a given period of time consisting of proposed expenses and the expected funding.

**Budget Calendar** – The schedule of key dates used in the preparation and adoption of the annual budget.

**Budget Year** – The fiscal year for which a budget is proposed and a budget resolution is adopted (July 1 to June 30).

**Capital Outlay** – Fixed assets which have a value of more than \$500 and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Cash Basis of Accounting** – Provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash.

**Categorical Grants** – Grants received from another governmental unit to be used or expended on specific programs for activities.

**Current Expense** – Those expenditures of a recurring nature covering services, supplies, equipment, and payments to individuals or other agencies.

**Employee (or Fringe) Benefits** – Non-salary compensation provided to employees as part of their employment. Examples: hospitalization, dental and life insurance, Social Security (FICA), Illinois Municipal Retirement Fund, Teachers Retirement System and retirement system participation.

**Evidence Based Funding (EBF)** – New state formula for funding public education, in which funds follow individual students and his or her needs. Replaced General State Aid in 2017.

**Every Student Succeeds Act (ESSA)** – Site based budgeting methodology, in which spending follows students.

**Expenditure** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Expense** – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

**Fiscal Year** – The twelve-month period of time to which the annual budget applies. By law, all Illinois school systems must observe a fiscal year that begins on July 1 and ends on June 30.

**Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**Fund** – An independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

**Fund Balance** - The excess of the assets of a fund over its liabilities, reserves, and carryover.

**GAAP** – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal** - A statement of broad direction, purpose or intent based on the needs of the community.

**Governmental Funds Type** – Most of the Board's basic services are included in the governmental funds, which generally focus on two things – how cash and other assets can readily be converted to cash flow in and out, and the balances left at year-end that are available for spending. The district has several governmental funds: Education Fund, Operations and Maintenance Fund, Special Education Fund, Working Cash Fund, IMRF Fund, Life Safety Fund, Tort Fund, Transportation Fund, Capital Projects Fund and the Debt Service Fund.

**Grant** – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**IDEA**-Individuals with Disabilities Education Act.

**Instructional Supplies** – Materials used to help students learn such as workbooks, pencils, art supplies and paper.

**Liabilities** – Obligations for which repayment is expected to occur.

**Local Funding** – Funding from the following sources: county appropriation, supplemental tax, revenues from state funding, fund balance appropriated and other miscellaneous revenue sources which are neither state nor federal.

**Modified Accrual Basis of Accounting** – Recognizes an economic transaction or event as revenues in the operating statement when the revenues are both *measurable and available* to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

**Net Position** – The amount that remains after liabilities have been paid off or are otherwise satisfied.

**Object Codes** – The object code indicates the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in the Chart of Accounts:

01000 -Salaries  
02000 - Employee Benefits  
03000 - Purchased Services  
04000 - Supplies and Materials  
05000 - Capital Outlay  
06000 - Other Objects/Tuition  
07000 - Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures.

**Operating Expenses** – The cost for personnel, materials, purchased services and equipment required for a department to function.

**Per Pupil Allotment** – An allocation based on a per student basis as determined by the board of education. All dollar amounts are based on the current year tenth-day enrollment figures.

**Per pupil Expenditure** – The total amount of funds expended divided by the number of students affected.

**Program** – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Reserve** – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resources** – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue** - Sources of income financing the operations of government.

**Source of Revenue** – Revenues are classified according to their source or point of origin.

**State Formula** – The calculations used by the state to fund various allotments to the local education agency.

**Supplies and Materials** – Expendable materials and operating supplies necessary to conduct departmental operations.

**Title I** – A federally funded categorical and supplementary program which provides federal assistance to state and local school systems through the Elementary and Secondary Education Act of 1965 (ESEA). Its goals are to help low-achieving children succeed in the classroom, attain grade level proficiency, and acquire the higher-level skills that all children are expected to master.

**Undesignated Fund Balance** – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

## **CONTACT US**

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**EVANSTON/SKOKIE  
SCHOOL DISTRICT 65**

Every Child, Every Day, Whatever It Takes