

# Final Budget

## *Fiscal Year 2021-2022*



*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

Anya Tanyavutti	President	4/2023
Elisabeth “Biz” Lindsay-Ryan	Vice-President	4/2025
Joseph Hailpern	Member	4/2025
Sergio Hernandez	Member	4/2023
Soo La Kim	Member	4/2025
Donna Wang Su	Member	4/2025
Marquise Weatherspoon	Member	4/2023

### DISTRICT ADMINISTRATION

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



# Superintendent's Budget Message



Dear Staff, Families, and Community Members:

Welcome to the 2021-22 school year! I cannot express enough how excited I am to welcome all students and staff back into our buildings. The challenges we have collectively faced over the last two years are truly unprecedented. Similar to the experience of other school districts in Illinois, the COVID-19 pandemic has heavily impacted the district's already strained financial resources.

As you are likely aware, the District has been awarded over \$10 million in Elementary and Secondary School Emergency Funding (ESSER). These funds will allow the District, among other ways, to further support students and families to focus on reducing learning loss caused by the pandemic and school closures. Along with these opportunities, this school year will also see that further support is provided to our families in the shape of prioritizing restorative practices and conversations, high quality instruction and curricular support, and an unmatched commitment to furthering racial and educational equity for all District 65 students.

The budget document is an opportunity to align the District's priorities with resource allocation. This school year, District 65 will develop a new strategic plan to align its instructional and strategic priorities with its spending. The District will continue to restructure its financial position and reduce its footprint to align its expenditures with decreasing enrollment and instructional priorities. Further, the district is engaging in Master Facility Planning in coordination with the Student Assignment Project to develop a comprehensive Student Assignment Plan in order to modernize our district structure and address historic inequities that continue to most significantly impact students of color. As part of these processes, the District commits to continued engagement with all members of our community to seek further feedback on our financial practices. We encourage our community to stay up to date on our ongoing financial situation by reviewing information available through our weekly newsletters, our website, and our social media platforms. We host a number of updates regarding our budget and strategic priorities via [www.district65.net/business](http://www.district65.net/business) and encourage families to utilize this page as a resource for financial information.

I am looking forward to continued collaboration with our community to ensure all children have access to a high quality, robust educational experience in District 65 and to engaging in conversations that ensure we can do this in a financially sustainable manner. Thank you for your continued support of our students and our schools.

Sincerely,

Dr. Devon Horton

# FY22 Budget Executive Summary

The FY22 budget is the 20<sup>th</sup> 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
- Maintaining long-term financial sustainability

Due to the unprecedented global pandemic, in 2021-22 school year, opening schools safely in the fall is the number one priority.

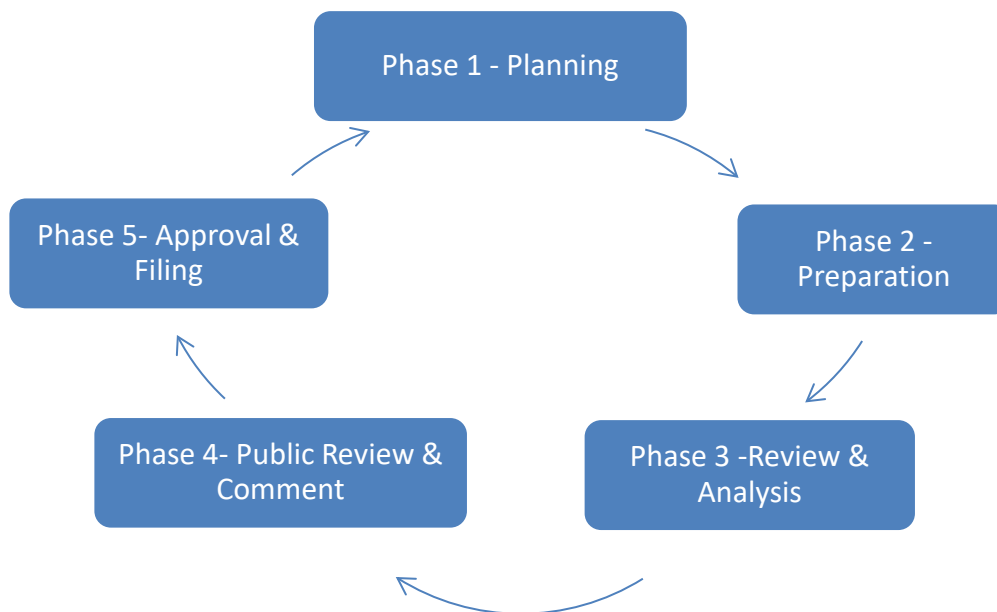
## District's Financial Position

The District's financial position, which had improved before the pandemic and was recognized by the state with the *Financial Recognition* rating, was challenged again by the global pandemic. The impact of the pandemic, which has been devastating to our entire community, has negatively affected the District's financial resources, instructions and even student enrollment. Although the District was able to secure over \$10 million in federal Elementary and Secondary School Emergency Relief Funds, the funding will not be enough to alleviate the impact of the pandemic, learning loss or reduce the structural deficit. In FY22, in order to balance the FY22 budget and reduce the structural deficit, the District reduced its operating expenditures by \$2.9 million. Over the next two years, the District will continue the process of audits and reviews to ultimately reduce the District's footprint and the structural deficit that has been plaguing the District for decades. In FY22, the District will develop the District's long-term strategic plan, which will determine the District's future instructional and strategic priorities.

## Budget Process and Priorities

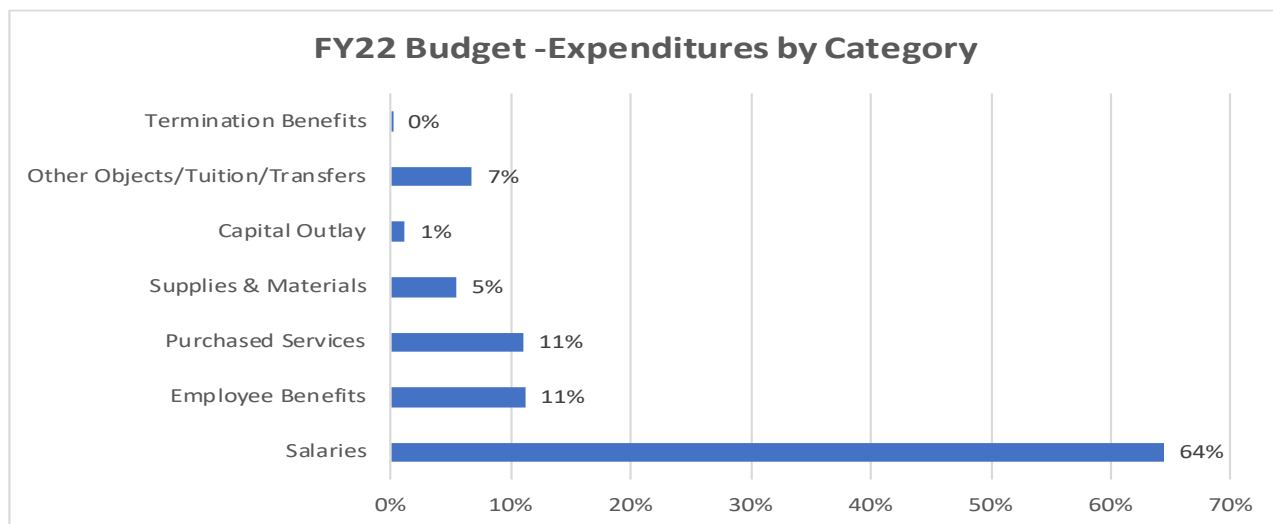
A school district's budget is the embodiment of its one-year operating plan. It is also the blueprint to accomplish program related goals and strategic objectives during the fiscal year. It includes estimates of expenses and anticipated revenues. The Illinois School Code requires all school boards to 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 and Analysis, Public Review and Comments, and Approval and Filing.*



### **Total FY22 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 FY22 budget approximately 75 cents of each dollar will be spent on salaries and employee benefits. The chart below illustrates expenditures by a category.



The tables below 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 2020-21	Unaudited Actuals 2020-21	Final Budget 2021-22	% Change Budget vs. Budget	% Change Budget vs. Actuals
Salaries	95,097,843	93,254,083	101,067,718	6%	8%
Employee Benefits	16,729,871	17,149,033	17,495,463	5%	2%
Purchased Services	15,482,445	15,596,761	17,263,940	12%	11%
Supplies & Materials	6,636,068	5,086,783	8,519,591	28%	67%
Capital Outlay	1,410,653	2,284,044	1,834,125	30%	-20%
Other					
Objects/Tuition/Transfers	10,438,479	9,932,267	10,613,787	2%	7%
Termination Benefits	98,232	205,201	209,305	113%	2%
<b>Total Expenditures</b>	<b>145,893,591</b>	<b>143,508,172</b>	<b>157,003,929</b>	<b>8%</b>	<b>9%</b>

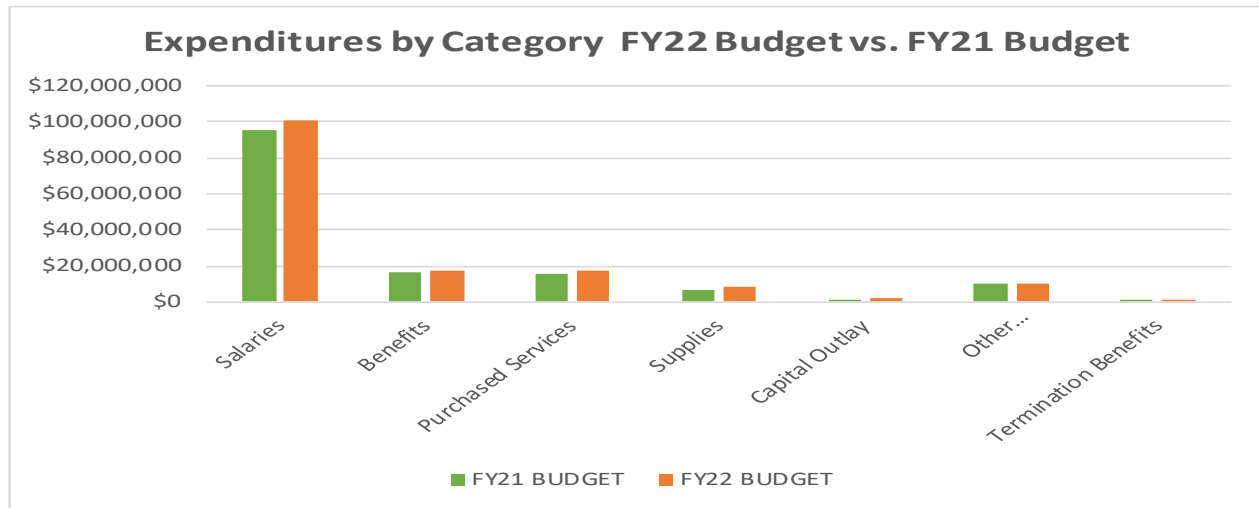
Overall expenditures are projected to increase by eight percent over the FY21 budget and nine percent over the FY21 actual expenditures. This is primarily due to contractual salary increases, expenditures previously prepaid with the FY20 surplus, which are being added to the FY22 budget, as well as new expenditures funded with ESSER funds. The FY22 budget includes 28.8 net new positions to address student needs, learning loss and operational needs. The majority of new positions are temporary and grant funded. The table below presents FY22 budgeted expenditures by fund.

Fund Name	Adopted Budget 2020-21	Unaudited Actuals 2020-21	Final Budget 2021-22	% Change Budget vs. Budget	% Change Budget vs. Actuals
Education	118,083,040	116,584,009	128,162,318	9%	10%
Buildings and Grounds	7,832,787	8,803,374	9,416,189	20%	7%
Special Education	3,005,720	2,521,873	2,794,756	-7%	11%
Debt Service	5,658,476	5,651,009	5,830,801	3%	3%
Transportation	5,183,810	3,944,699	4,932,479	-5%	25%
IMRF/Social Security	4,286,864	4,274,223	4,415,269	3%	3%
Capital Building Projects	1,157,019	1,223,067	-	-100%	-100%
Tort Liability	560,875	383,977	1,327,117	137%	246%
Life Safety	125,000	121,941	125,000	0%	3%
<b>Total Expenditures</b>	<b>145,893,591</b>	<b>143,508,172</b>	<b>157,003,929</b>	<b>8%</b>	<b>9%</b>

The largest increases from the last year's budget are noted in the Education, Buildings and Grounds, and Tort Liability funds. Contractual salary increases, ESSER-funded expenditures for Academic Learning Centers, teacher residents, guidance counselors, mental health practitioners, and technology infrastructure update expenditures are responsible for the nine percent increase in the Education fund; the cost of capital building projects, which were paused in FY21, is responsible for the 20 percent increase in the Buildings and Grounds Fund. The 137 percent increase in the Tort Liability fund is a result of Worker's Compensation and Property Liability

insurance premiums added to the budget in FY22. Both premiums for FY21 were prepaid in June of 2020 with the FY20 budget surplus.

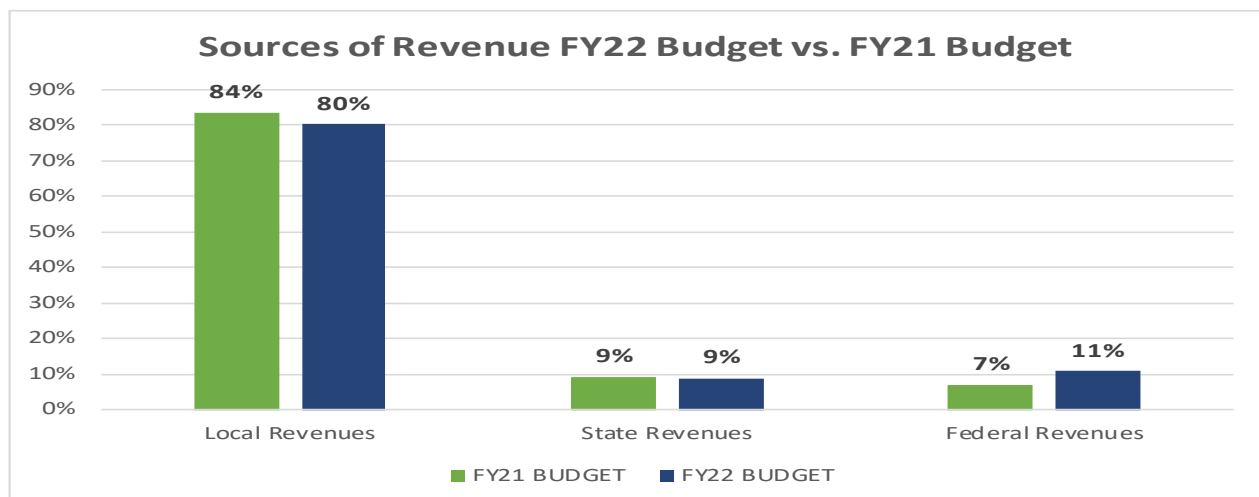
The graph below compares expenditures by category in the FY22 Budget to FY21 Budget.



### 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 FY22 Property Taxes will be limited to the 2.3 percent CPI factor (2019). Other Local Revenues, which account for two percent of revenues, include investment income, student and childcare fees, lunch sales and other miscellaneous revenues. Several of these revenues are still being negatively affected by the pandemic.

State revenues are derived from two sources: Evidence Based Funding, which replaced General State Aid, and Other State Aid, which includes state grants and categorical programs, such as Orphanage, Transportation or early Childhood. Federal Aid includes Title grants, Medicaid, Headstart and ESSER funding. The chart below compares FY22 revenues to FY21 revenues by source. It clearly shows the impact of federal ESSER funding on the District's budget.



All assumptions affecting FY22 operating revenues and expenditures are discussed in the Financial Section of the report. An updated financial forecast, including referendum reserves for FY23-FY26, is included in the Informational Section of the report.

# Organizational Section





# District 65 Mission Statement

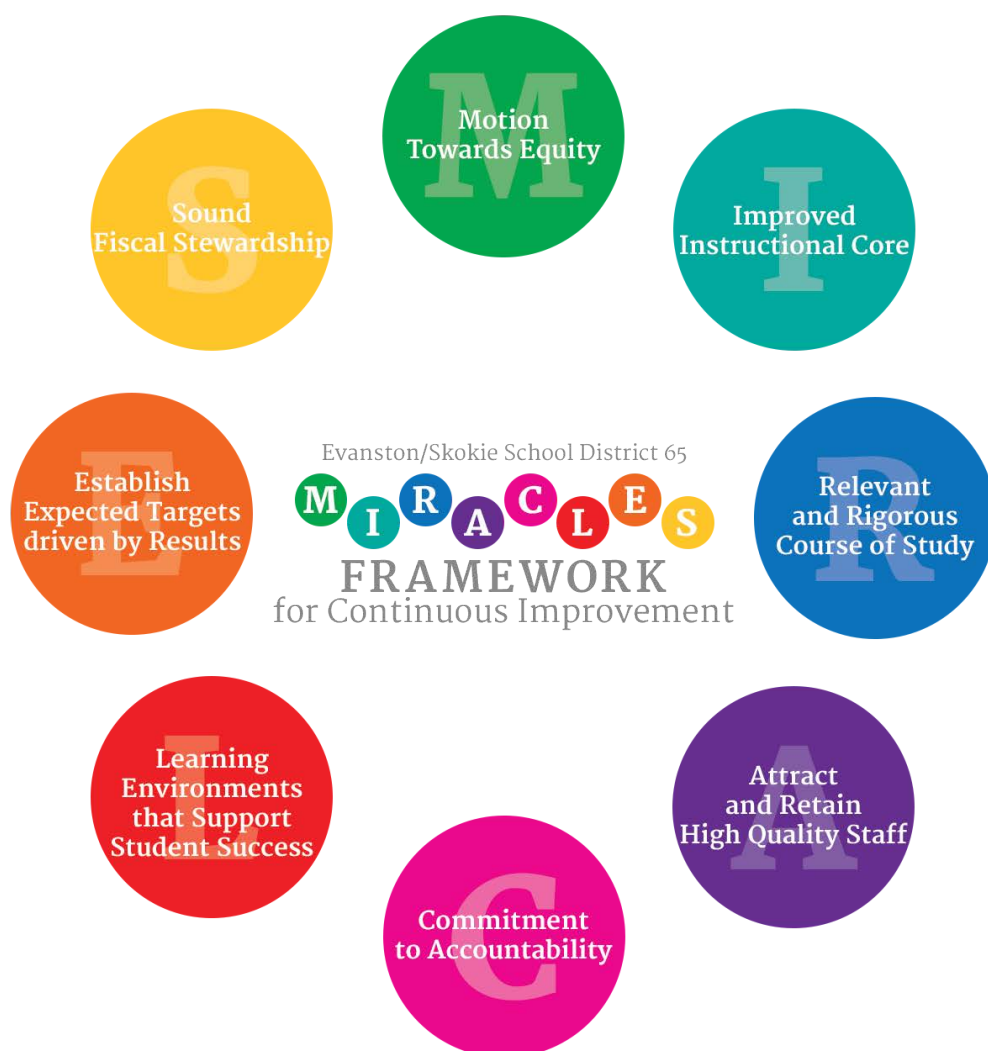
Working together as a community, we will inspire creativity and prepare each student to achieve academically, grow personally, and contribute positively to a global society. *Every child, Every day, Whatever it takes.*

# FRAMEWORK

In the 2020-2021 school year, Evanston/Skokie School District 65 implemented a set of bold strategies to increase student achievement. This work takes a robust, collective approach across the entire district, all schools, and throughout the city. 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 is able 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.

MIRACLES represents the District's commitment to continuous improvement through a formal plan which incorporates district-wide priorities as well as other data sources.



## 2021-2022 SCHOOL YEAR



# BOARD OF EDUCATION



**Dr. Devon Horton**  
Superintendent



**Dr. LaTarsha Green**  
Deputy Superintendent

Director of Professional Learning  
Manager of Student Assignment  
King Arts Principal

Bessie Rhodes Principal



**Adeela Qureshi**  
School Board Secretary



**Maria Valenzuela**  
Executive Assistant



**Tyler Hughes**  
Executive Assistant



**Dr. Stacy Beardsley**  
Assistant Superintendent  
of Curriculum and Instruction

Director of MTSS & SEL  
Director of EvanSTEM  
Director of Literacy  
Director of Mathematics  
Director of Science  
Director of Social Sciences  
Director of Instructional Technology



**Dr. Romy DeCristofaro**  
Assistant Superintendent  
of Student Services

Director of Special Services  
Director of Multilingual Services  
Director of Early Childhood  
Health Services Coordinator  
Park Principal  
Rice Children's Center Principal  
Quality Assurance Manager (Head Start)  
Quality Assurance Manager (Early Head Start)



**Terrance Little**  
Assistant Superintendent  
of Schools

(10) Elementary Principals  
(3) Middle School Principals  
Dean of Culture and Climate



**Dr. Andalib Khelghati**  
Interim Assistant Superintendent  
of Human Resources

(2) Employee Service Coordinators  
(2) HR Operations Specialists  
Diversity Hiring Specialist  
Director of CREATE  
(2) HR Partners  
HRIS Analyst



**Kylie Klein**  
Director of Research,  
Accountability, and Data

Assessment Data Analyst  
Data Specialist  
Grants Manager  
Project Analyst I  
Project Analyst II  
Manager of Student Information Systems



**Raphael Obafemi**  
Chief  
Financial Officer

Business Manager  
Business Office/Compliance Manager  
Director of Buildings & Grounds  
Transportation Services Coordinator  
Nutrition Services Coordinator  
Director of Technology  
Purchasing Agent

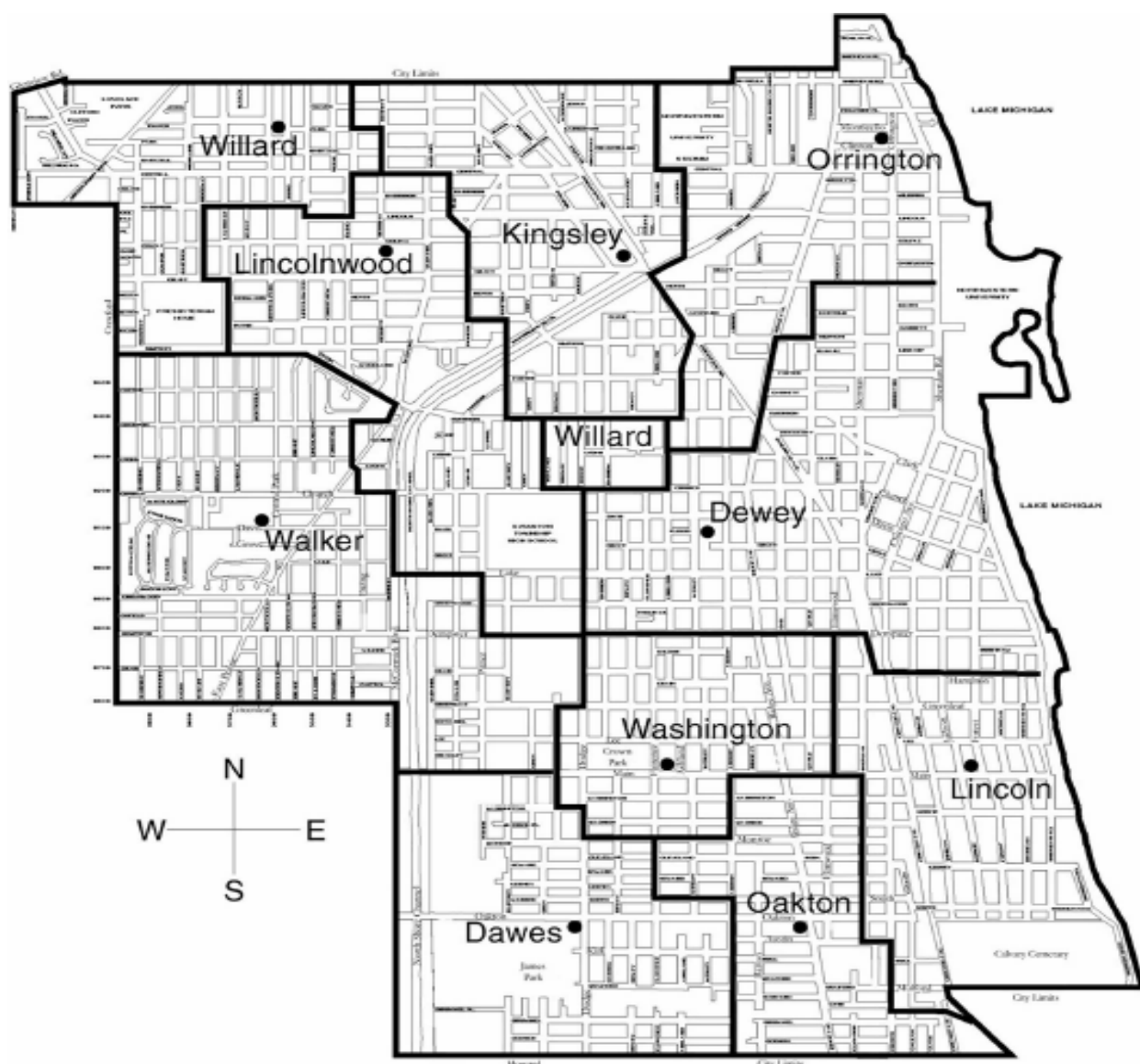


**Melissa Messinger**  
Director of  
Communications

Communications Specialist  
Community Engagement Facilitator  
Bilingual Support Specialist

## 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: Dr. Kimberly Watson

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: Dr. Amber Henderson



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: 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: Michelle Cooney

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: Max Weinberg

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



## 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).



## Oakton Elementary

*Grades K-5*

Principal: Dr. Michael Allen

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

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

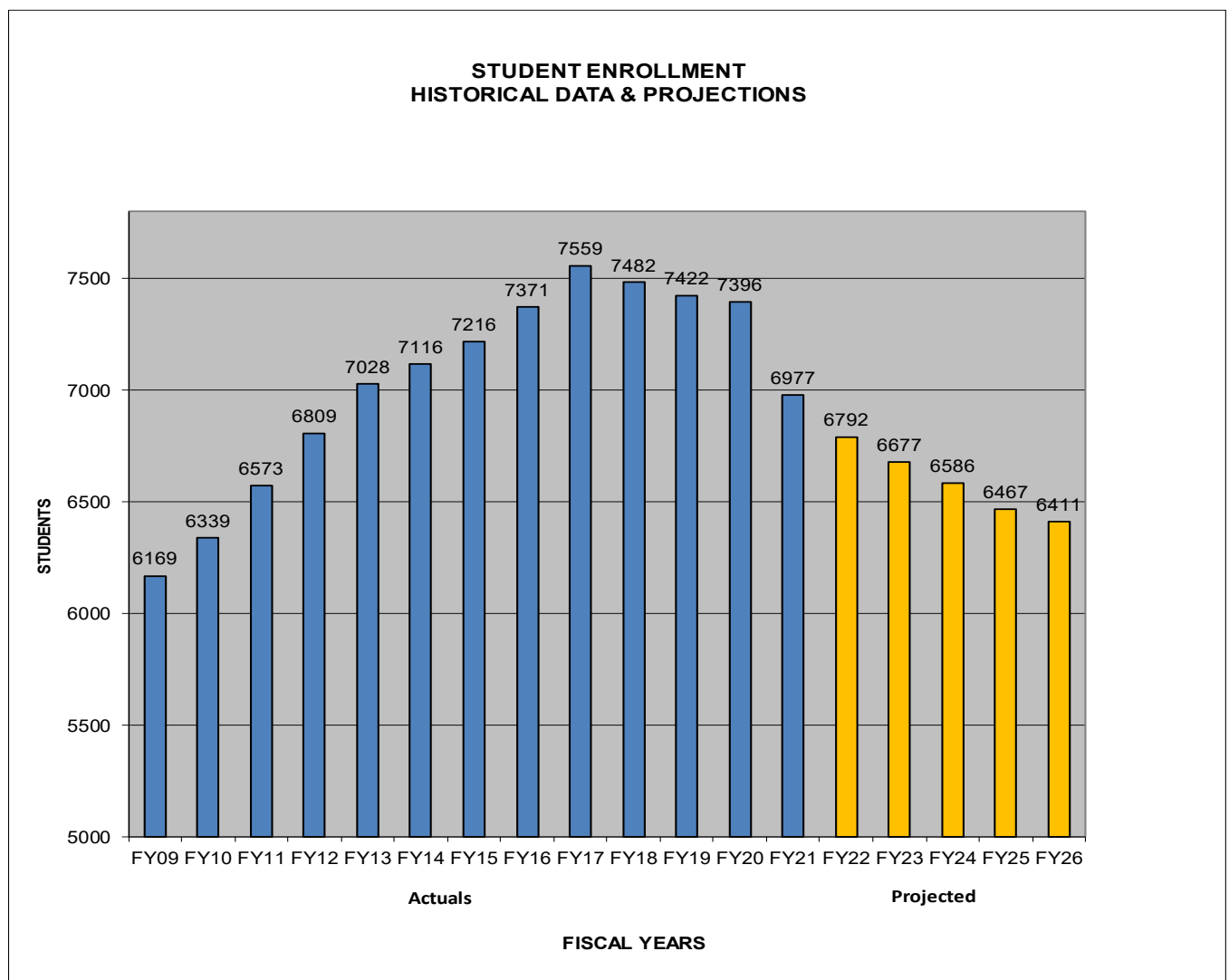


# Student Enrollment & Demographics

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

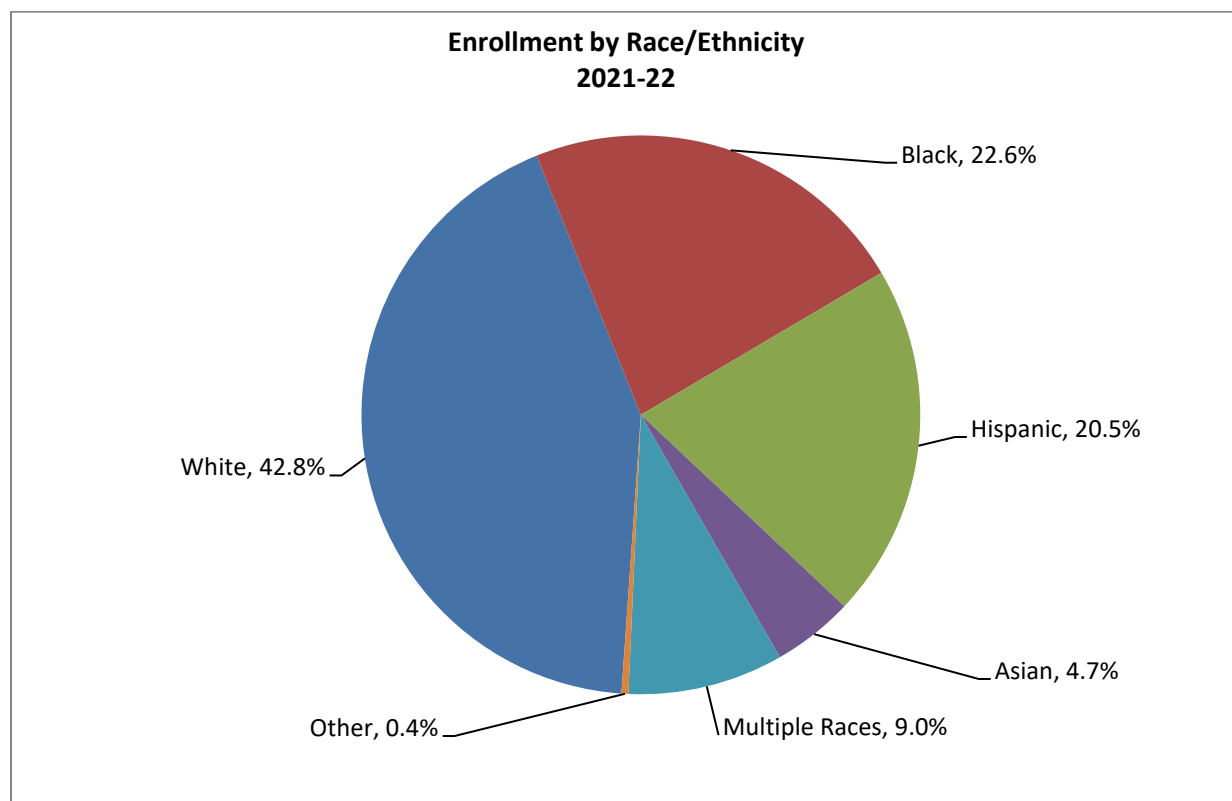
## Student Enrollment

In FY22, the District is projected to serve 6,792 students, which reflects a decrease of 185 students from FY21. Although this downward enrollment trend is expected to continue in the future, the most recent trend has been exacerbated by the COVID-19 pandemic. During the previous 14 years, the District's enrollment has increased by 623 students or 10 percent.



## **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 FY21, 13 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.

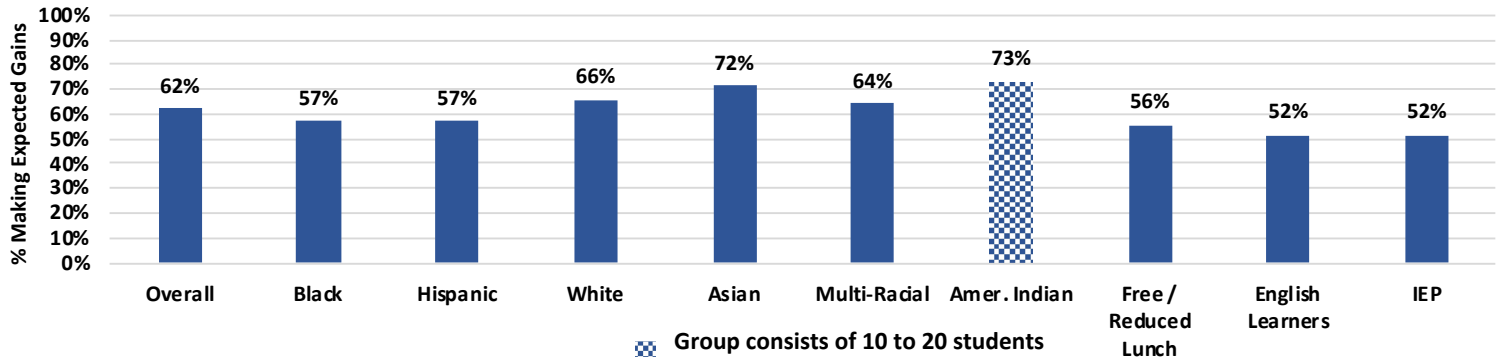
### **Low Income Students**

The number of economically disadvantaged students has been declining since FY12. Currently, 36.6 percent of the District's students are eligible for free or reduced-price lunches.

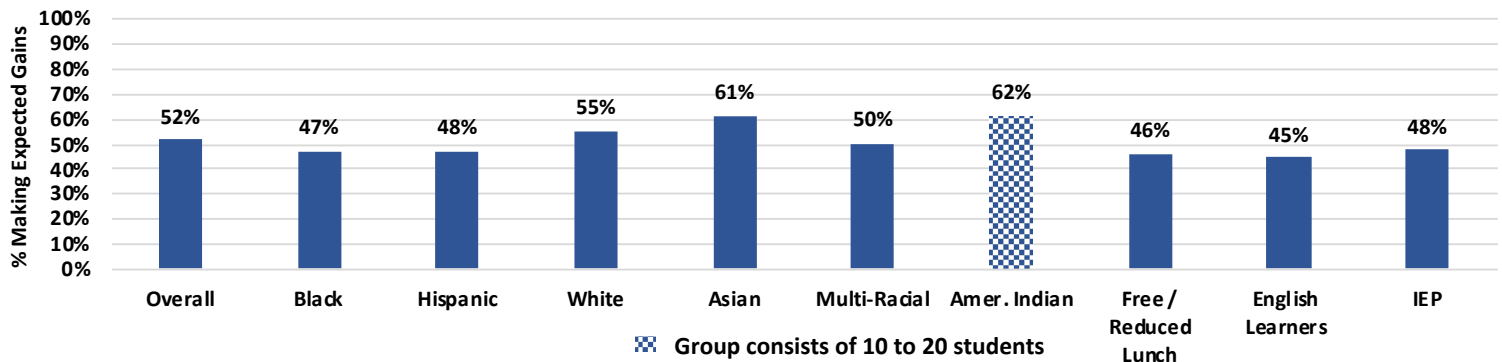
# Student Achievement

## STUDENTS MAKING EXPECTED GAINS ON MAP (*winter to winter*)\*

Making Expected Gains (ELA)



Making Expected Gains (Math)



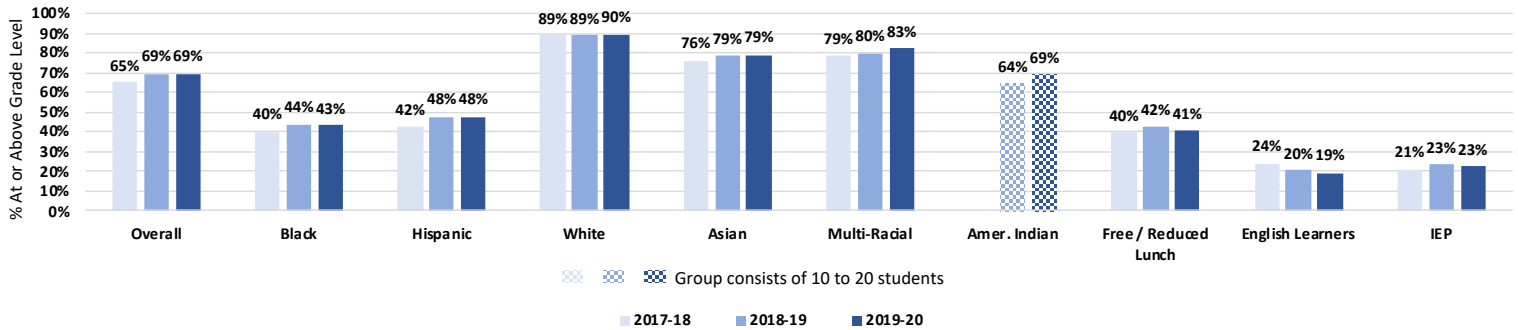
### What does “Making Expected Gains” mean?

These charts show the percent of students who met or exceeded their individual growth targets on NWEA’s MAP test and are therefore “Making Expected Gains”. A student’s expected gains are based on the “typical” growth of students who have similar prior assessment results.

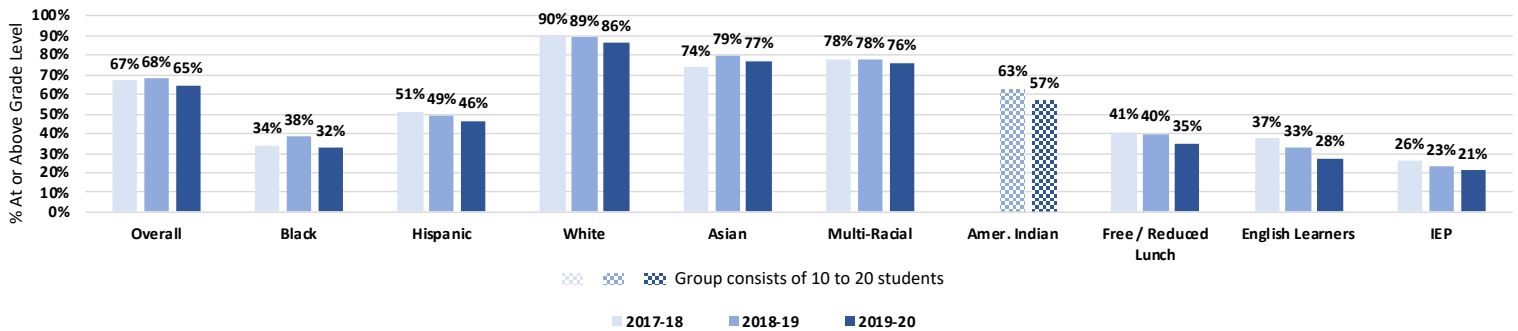
**Note:** Due to the pandemic, Spring assessments were not conducted so only Winter assessments are included.

# STUDENTS AT OR ABOVE THE 50TH PERCENTILE\*

At or Above Grade Level (ELA)



At or Above Grade Level (Math)

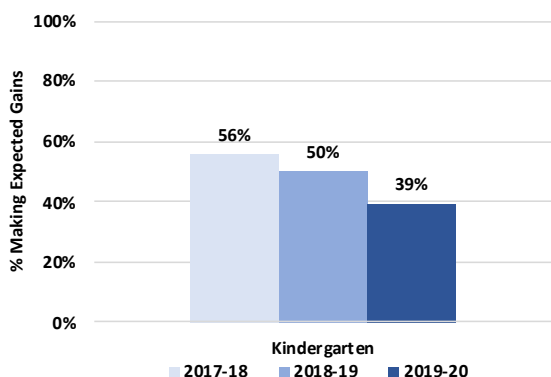


## What does “% At or Above Grade Level” mean?

These charts show the percent of students who are scoring at or above the 50th percentile. Students at the 50th percentile are performing at the typical, or average, level for students in their grade. This is an attainment measure that includes students from grades 3-8.

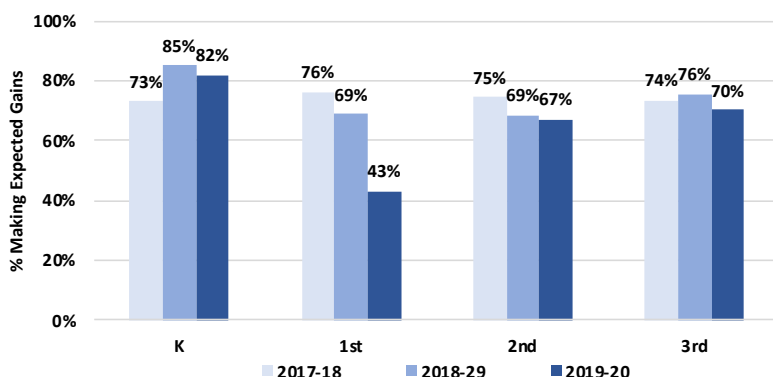
## additional MEASURES

### Illinois Snapshot of Early Literacy



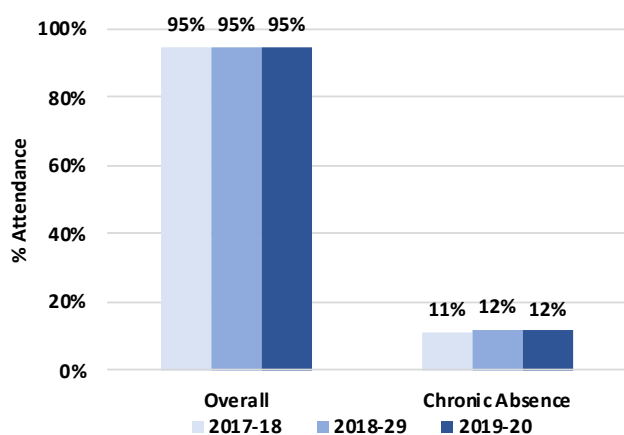
ISEL is an assessment administered to kindergarten students that provides an estimate of kindergarten readiness on four areas of skill. In 2020, a student is considered "Kindergarten Ready" when they score at or above the 50th percentile on three of the four skills we assess.

### Developmental Reading Assessment



DRA is a tool used to assess literacy in grades K-3. This chart shows the percent of students achieving benchmarks on the winter assessment.

### Attendance



?

Because of the effects of Covid-19, D65 decided to transition to remote learning on Friday March 13, 2020 (the 2nd week of March). As a result, attendance measures for the school year 2019-20 are reported through the last day of in-person learning. In an attempt to be consistent with our reporting of attendance data for the previous three years we are only reporting attendance data up through the second week of March in each year presented in this chart, regardless of in-person learning status.



## Evanston/Skokie School District 65

### FY22 Budget Calendar

<b>Date</b>	<b>Activity</b>	<b>Venue</b>	<b>Responsibility</b>
December 7, 2020	Adoption of FY22 Budget Calendar by the Board of Education	Board Meeting	Board of Education/ Superintendent/Chief Financial and Operations Officer/Business Manager
January – February, 2021	FY21 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 8, 2021	Financial Projections FY22–FY26	Board Finance Committee Meeting	Chief Financial and Operations Officer/ Business Manager
February 2021	FY22 Budget building process begins	Business Office Task	Business Manager/ Program Directors
March - April 2021	Meetings with Program Directors re ZBB FY22 Budget Requests	Business Office Task	Program Directors /Business Manager
March 31, 2021	Cut-off date for FY21 non-grant Purchase Orders	Business Office Task	Purchasing Agent
April 2021	Meeting with Park School Principal re FY22 Budget	Business Office Task	Park School Principal /Business Manager
April 2021	Review of Staffing Allocations	Human Resources / C&I/Business Office Task	Asst. Supt for HR/ Assistant Superintendent of Schools/Chief Financial and Operations Officer/ Business Manager
May 3, 2021	Review FY22 budget process to-date	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer /Business Manager
May 2021	Finalization of staff needs and cost estimates for FY22	Business Office & Executive Cabinet Task	Superintendent / Chief Financial and Operations Officer/Business Manager
May 27, 2021	Presentation of Park School draft budget for FY22 to Park School Budget Committee	Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager /Park School Principal
June 2021	Finalization of head-count estimate for FY22	Administration Task	Asst. Supt for HR / Assistant Superintendent of Schools/Chief Financial and Operations Officer/Business Manager
June 7, 2021	Review of unaudited actual expenditures /revenues FY21 and Draft FY22 Budget	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager
August 9, 2021	Presentation of District 65 and Joint Agreement FY22 Tentative Budgets	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager
August 23, 2021	Publication of Notice of Public Hearing for the Tentative FY22 Budgets	Business Office Task	Business Office & Compliance Manager
September 27, 2021	Public Hearing and Adoption of FY22 Budgets	Board of Education Meeting	Superintendent / Chief Financial and Operations Officer /Business Manager
By October 27, 2021	Filing of FY22 Budget	Business Office Task	Superintendent/ Chief Financial and Operations Officer /Business Manager, Business Office & Compliance Manager

# FINANCIAL SECTION



## Financial Section – FY22 Budget Snap-Shot

A summary chart of key budget assumptions for the FY22 budget is presented below:

Category of Assumption	Description of Assumption
<b>Balance Sheet</b>	
Operating Fund Balance	\$59.9 million estimated operating fund balance as of 6/30/21; 44% solvency ratio (recommended solvency ratio is 25-40%)
Bond Rating-Current	Aa2
Balanced Budget Status	Balanced budget projected for FY22 (school year 2021-2022)
<b>Enrollment</b>	
Current Enrollment	Decrease of 185 students in FY21 to 6,792
ELL Enrollment	15% of total enrollment
<b>Revenues</b>	
CPI Factor	2.3% (2019) affecting 2020 levy and FY22 budget
Referendum Funds	\$14.5 mil included in the FY22 budget and subsequent years
Other Local Revenues	16% decrease from FY21 budget due to lower interest rates and COVID-19 pandemic affecting several local revenues
Evidence Based Formula	Stable amount in FY22 and beyond
State Categorical	Stable amount in FY22 and beyond
Federal Revenues	66% increase from the FY21 budget due ESSER stimulus funding
<b>Expenditures</b>	
Salaries	The overall cost of salaries is projected to increase by approximately 6%, from the FY21 budget, due to collective bargaining agreement contractual obligations, new positions and ESSER expenditures
Benefits	Overall benefits are projected to increase by 5% from the FY21 budget. Medical insurance premiums will decrease by 1.9%
Staffing Level	A net increase of 2% due to enrollment and student and programmatic needs
Non-personnel Expenditures	A \$5.3 million increase in non-personnel expenditures due to reinstated expenditures and ESSER funded expenditures
<b>Operating Funds Totals</b>	
Operating Revenues	\$151.4 million
Operating Expenditures	\$151 million
<b>All Funds Totals</b>	
All Funds Revenues	\$157.6 million
All Funds Expenditures	\$157 million
<b>Financial Projections</b>	
Future Budgets	FY23-FY25: deficit budgets are projected. In FY21, the District laid out a 3-year plan to balance future budgets and reduce structural deficits
ISBE Financial Rating	Financial Recognition (FY20), the best category of financial rating

# Financial Section – FY22 Operating & All Funds

The tables below illustrate a summary of the FY22 Operating Funds Budget and FY22 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 2021-22 budget.

## Operating Funds: FY21 Budget, FY21 Unaudited Actual and FY22 Final Budget

<b>REVENUES</b>	<b>FY21 BUDGET</b>	<b>FY21 ACTUALS</b>	<b>VARIANCE</b>	<b>FY22 BUDGET</b>	<b>\$ CHANGE VS. FY21 ACTUALS</b>	<b>% CHANGE VS. FY21 ACTUALS</b>	<b>\$ CHANGE VS. FY21 BUDGET</b>	<b>% CHANGE VS. FY21 BUDGET</b>
Property Taxes	\$110,001,605	\$111,700,343	1,698,738	\$114,858,859	3,158,516	3%	4,857,254	4%
Corp. Prop. Replacement Tax	\$1,788,136	\$2,835,084	1,046,948	\$2,243,951	(591,133)	-21%	455,815	25%
Other Local Revenues	\$3,464,410	\$1,551,356	(1,913,054)	\$2,931,635	1,380,279	89%	(532,775)	-15%
Flow Through Revenues	\$300,000	\$0	(300,000)	\$300,000	300,000	0%	-	0%
Evidence Based Funding (State)	\$7,885,820	\$7,898,714	12,894	\$7,910,761	12,047	0%	24,941	0%
State Aid Categorical	\$5,624,318	\$5,784,177	159,859	\$6,132,001	347,824	6%	507,683	9%
Federal Aid	\$10,233,534	\$10,154,226	(79,308)	\$16,973,444	6,819,218	67%	6,739,910	66%
<b>Total</b>	<b>\$139,297,823</b>	<b>\$139,923,900</b>	<b>626,077</b>	<b>\$151,350,651</b>	<b>11,426,751</b>	<b>8%</b>	<b>12,052,828</b>	<b>9%</b>
<b>EXPENDITURES</b>	<b>FY22 BUDGET</b>	<b>FY21 ACTUALS</b>	<b>VARIANCE</b>	<b>FY22 BUDGET</b>	<b>\$ CHANGE VS. FY21 ACTUALS</b>	<b>% CHANGE VS. FY21 ACTUALS</b>	<b>\$ CHANGE VS. FY21 BUDGET</b>	<b>% CHANGE VS. FY21 BUDGET</b>
Salaries	\$94,942,843	\$93,195,166	1,747,677	\$101,067,718	7,872,552	8%	6,124,875	6%
Benefits	\$16,722,853	\$17,140,011	(417,158)	\$17,495,463	355,452	2%	772,610	5%
Purchased Services	\$15,310,445	\$15,569,043	(258,598)	\$17,226,940	1,657,897	11%	1,916,495	13%
Supplies	\$6,449,068	\$5,086,783	1,362,285	\$8,519,591	3,432,808	67%	2,070,523	32%
Capital Outlay	\$637,653	\$1,030,161	(392,508)	\$1,734,125	703,964	68%	1,096,472	172%
Other Objects/Tuition/Transfers	\$4,792,003	\$4,285,791	506,212	\$4,794,986	509,195	12%	2,983	0%
Termination Benefits	\$98,232	\$205,201	(106,969)	\$209,305	4,104	2%	111,073	113%
<b>Total</b>	<b>\$138,953,097</b>	<b>\$136,512,156</b>	<b>2,440,941</b>	<b>\$151,048,128</b>	<b>\$14,535,972</b>	<b>11%</b>	<b>12,095,031</b>	<b>9%</b>
<b>REVENUES-EXPENDITURES</b>	<b>\$344,726</b>	<b>\$3,411,744</b>	<b>\$3,067,018</b>	<b>\$ 302,523</b>	<b>\$ (3,109,221)</b>		<b>\$ (42,203)</b>	
<b>FUND BALANCE-BEG. OF YEAR</b>	<b>\$56,466,563</b>	<b>\$56,466,563</b>		<b>\$59,878,307</b>				
<b>FUND BALANCE-END OF YEAR</b>	<b>\$56,811,289</b>	<b>\$59,878,307</b>		<b>\$60,180,830</b>				

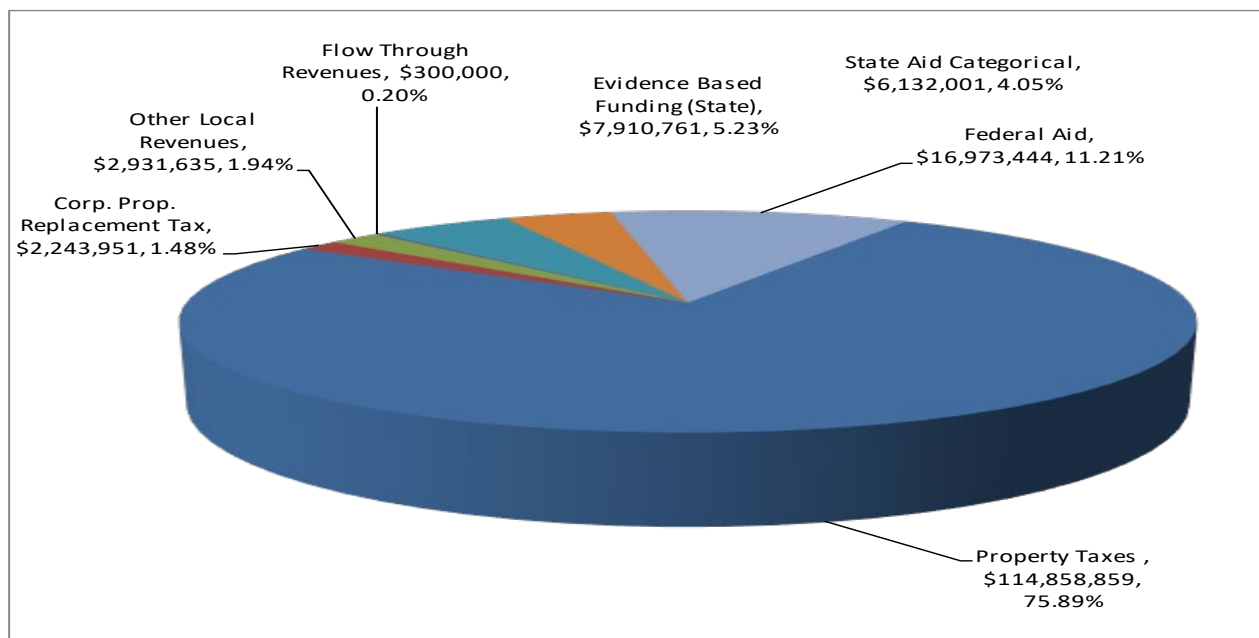
## All Funds: FY21 Budget, FY21 Unaudited Actual and FY22 Final Budget

<b>REVENUES</b>	<b>FY21 BUDGET</b>	<b>FY21 ACTUALS</b>	<b>VARIANCE</b>	<b>FY22 BUDGET</b>	<b>\$ CHANGE VS. FY21 ACTUALS</b>	<b>% CHANGE VS. FY21 ACTUALS</b>	<b>\$ CHANGE VS. FY21 BUDGET</b>	<b>% CHANGE VS. FY21 BUDGET</b>
Property Taxes	\$115,725,421	\$117,527,878	1,802,457	\$121,106,669	3,578,791	3%	5,381,248	5%
Corp. Prop. Replacement Tax	\$1,788,136	\$2,835,084	1,046,948	\$2,243,951	(591,133)	-21%	455,815	25%
Other Local Revenues	\$3,552,762	\$1,646,111	(1,906,651)	\$2,973,421	1,327,310	81%	(579,341)	-16%
Flow Through Revenues	\$300,000	\$0	(300,000)	\$300,000	300,000	0%	-	0%
Evidence Based Funding (State)	\$7,885,820	\$7,898,714	12,894	\$7,910,761	12,047	0%	24,941	0%
State Aid Categorical	\$5,624,318	\$5,784,178	159,860	\$6,132,001	347,823	6%	507,683	9%
Federal Aid	\$10,233,534	\$10,154,226	(79,308)	\$16,973,444	6,819,218	67%	6,739,910	66%
<b>Total</b>	<b>\$145,109,991</b>	<b>\$145,846,191</b>	<b>736,200</b>	<b>\$157,640,247</b>	<b>11,794,056</b>	<b>8%</b>	<b>12,530,256</b>	<b>9%</b>
<b>EXPENDITURES</b>	<b>FY21 BUDGET</b>	<b>FY21 ACTUALS</b>	<b>VARIANCE</b>	<b>FY22 BUDGET</b>	<b>\$ CHANGE VS. FY21 ACTUALS</b>	<b>% CHANGE VS. FY21 ACTUALS</b>	<b>\$ CHANGE VS. FY21 BUDGET</b>	<b>% CHANGE VS. FY21 BUDGET</b>
Salaries	\$95,097,843	\$93,254,083	1,843,760	\$101,067,718	7,813,635	8%	5,969,875	6%
Benefits	\$16,729,872	\$17,149,033	(419,161)	\$17,495,463	346,430	2%	765,591	5%
Purchased Services	\$15,457,445	\$15,596,761	(139,316)	\$17,263,940	1,667,179	11%	1,806,495	12%
Supplies	\$6,636,068	\$5,086,783	1,549,285	\$8,519,591	3,432,808	67%	1,883,523	28%
Capital Outlay	\$1,435,653	\$2,284,044	(848,391)	\$1,834,125	(449,919)	-20%	398,472	28%
Other Objects/Tuition/Transfers	\$10,438,479	\$9,932,266	506,213	\$10,613,787	681,521	7%	175,308	2%
Termination Benefits	\$98,232	\$205,201	(106,969)	\$209,305	\$4,104	2%	111,073	113%
<b>Total</b>	<b>\$145,893,592</b>	<b>\$143,508,171</b>	<b>2,385,421</b>	<b>\$157,003,929</b>	<b>\$13,495,758</b>	<b>9%</b>	<b>11,110,337</b>	<b>8%</b>
<b>REVENUES-EXPENDITURES</b>	<b>(783,601)</b>	<b>2,338,020</b>	<b>3,121,621</b>	<b>\$ 636,318</b>	<b>-\$1,701,702</b>		<b>1,419,919</b>	
<b>FUND BALANCE-BEG. OF YEAR</b>	<b>\$58,599,283</b>	<b>\$58,599,283</b>		<b>\$60,937,303</b>				
<b>FUND BALANCE-END OF YEAR</b>	<b>\$57,815,682</b>	<b>\$60,937,303</b>		<b>\$61,573,621</b>				

## Financial Section – FY22 Revenues

### Assumptions – Operating Revenues

The following assumptions were used to estimate the operating revenues in FY22 Final Budget. The operating revenues in FY22 are expected to increase by \$11.4 million or eight percent from the FY21 unaudited actual revenues and nine percent and \$12 million from the FY21 budget due to Elementary and Secondary School Emergency Relief funding. 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 Law Limit (PTELL), which limits increases to five percent or the CPI factor, whichever is less. The **2019 CPI factor of 2.3 percent**, which was used to calculate the 2020 tax levy, will determine the growth in property taxes in fiscal year 2021-22. The **2020 CPI of 1.4 percent**, will be used to calculate the 2021 tax levy, will affect the 2022-23 property taxes. The District assumes a **1.5 percent** CPI factor for subsequent levies. Property tax refunds are also reflected in the budget. The collection of property taxes, which was reduced for the 2019 levy due to the beginning of the worldwide pandemic, is projected to be restored to 98.5 percent. Total property taxes are projected to increase by three percent from the FY21 projected actuals and four percent from the budget and will be equal to \$114.9 million in fiscal year 2021-22.
- Corporate Personal Property Replacement Tax (CPPRT) – CPPRT revenues are projected to revert to the pre COVID-19 level and decrease from the FY21 projected actuals. The revenues are projected to decrease by 21 percent from the FY21 actuals and increase 25 percent over the FY21 budget. Additional CPPRT funds received in FY21 were a result of one-time adjustments. A percentage of CPPRT revenue will continue to be allocated to Operations & Maintenance, IMRF and the Tort Liability Funds. Total amount is estimated at \$2.2 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 89 percent over the 2020-21 unaudited actuals but decrease by 15 percent from the FY21 budget. The decrease affects primarily the investment income, lunch sales and childcare fees. The total amount of *Other Local Revenues* will equal approximately \$2.9 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 FY22 budget includes four payments in the total amount of \$6.1 million.
- Federal Aid - Federal funding received through the Individuals with Disabilities Education Act (IDEA), Headstart and Title Grants, is projected to continue at stable levels. The budget includes reduced amounts of Medicaid and Department of Human Services revenues which are still being affected by the pandemic. In addition, the budget includes \$0.4 million of ESSER I funds, \$3 million of ESSER II revenues and \$4 million of ESSER III. The District was awarded over \$10 million in ESSER grants of which over \$2 million was spent in FY21. The FY22 budget reflects the carry over funding. The total amount of Federal Aid is estimated to be \$17 million.

Overall, operating revenues are projected to increase by eight percent from the 2020-21 unaudited actuals and nine percent over the 2020-21 budget. The effects of this historic pandemic were alleviated by the federal ESSER funding which helped the District to cover the cost of pandemic mitigation, remote learning and learning loss costs.

### **Non-operating Revenues**

Non-operating revenues, approximately \$6.3 million, include the Debt Service and Life Safety fund property taxes. 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 2019.

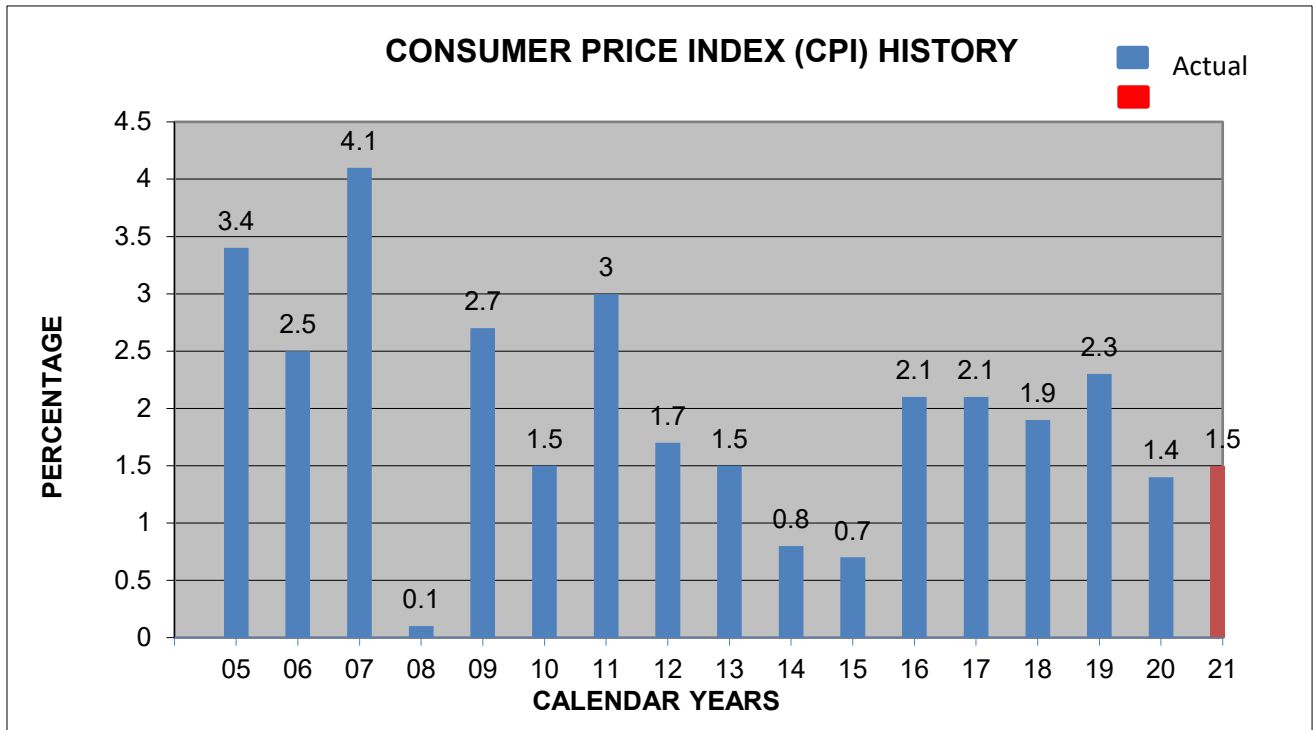
### **Property Taxes and Consumer Price Index (CPI) Factor**

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.

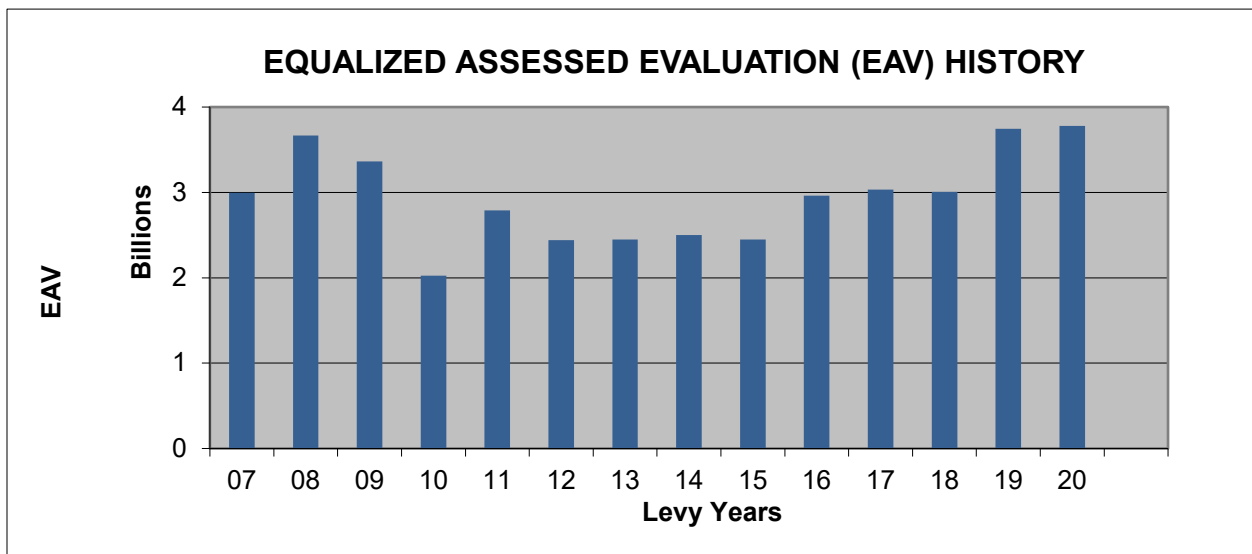


The chart on the next page illustrates the history of the CPI factor. It should be noted that the CPI factor was under one percent in calendar years 2014 and 2015. The nominal revenue increase caused by low CPI factors is contributing to the District's structural deficits along with expenditures outpacing revenue growth. The district assumes a CPI of 1.5 percent when projecting the growth in future property taxes.



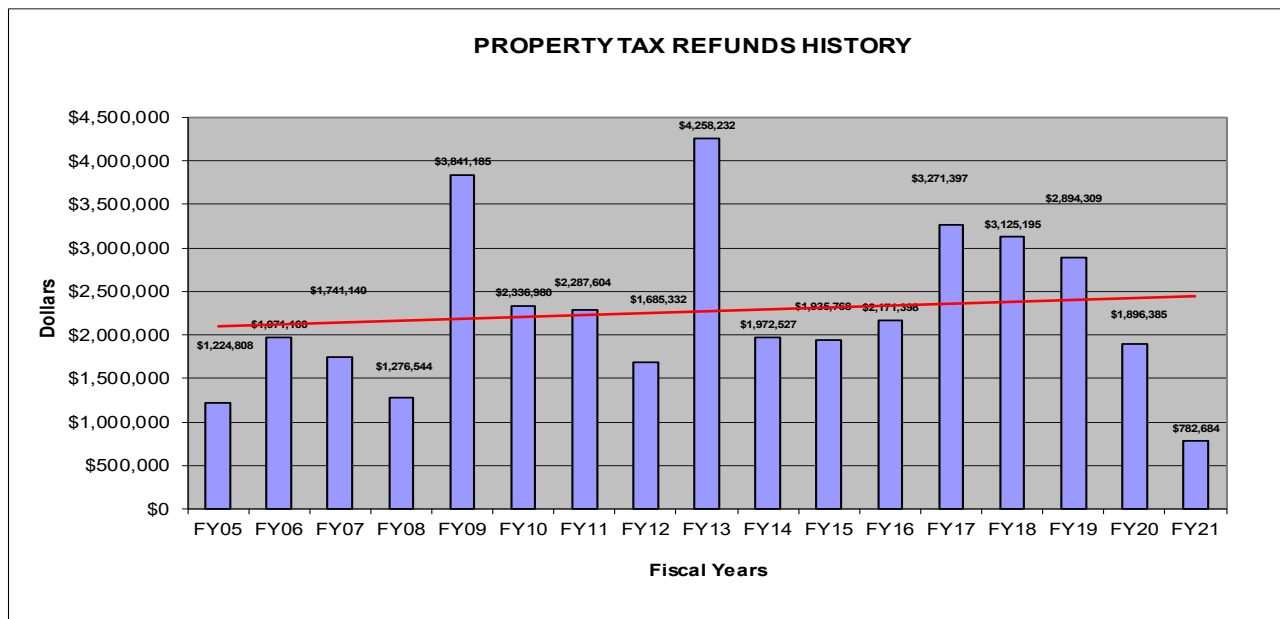
### **New Property and Equalized Assessed Valuation (EAV)**

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 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.

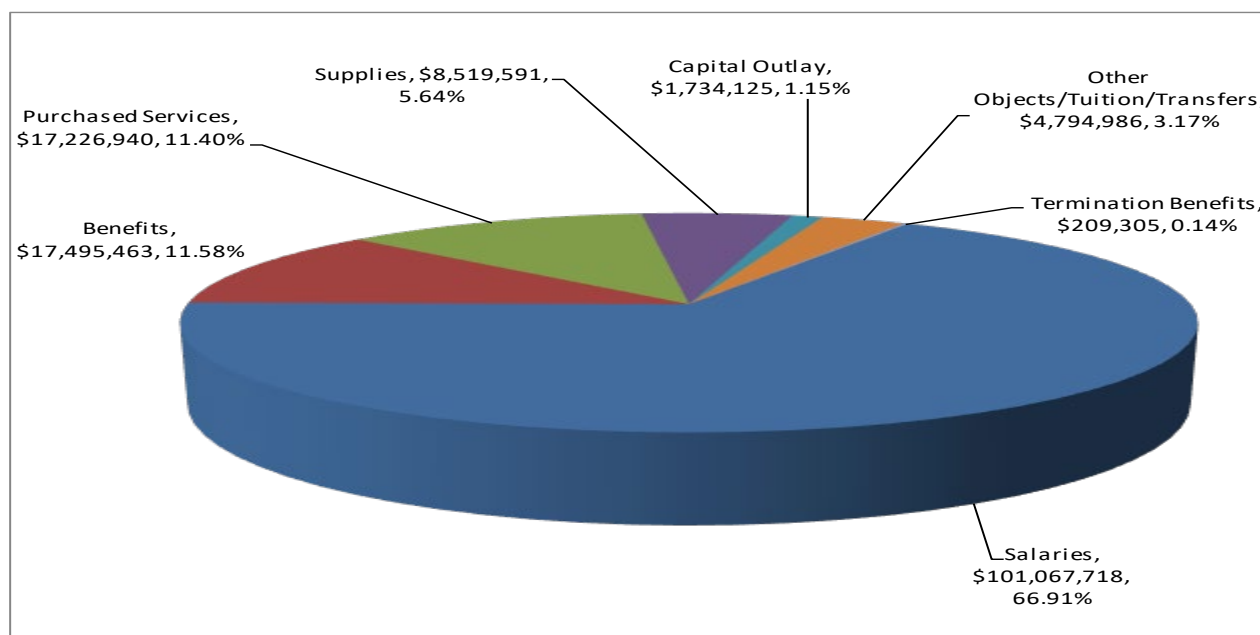
### **Federal Aid**

Federal Aid includes \$7.4 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 is 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 is using it to fund mental health practitioners, eight middle school counselor and academic skill centers. In fiscal year 2021-22, the District is funding instructional student supplies for all students with ESSER. In the past year, these supplies have been paid from fees assessed on students.

## Financial Section- FY22 Expenditures by Category

### Assumptions – Operating Expenditures

The following assumptions were used to estimate operating expenditures in the FY22 Final Budget. The operating expenditures are expected to increase by \$14.5 million or 11 percent from the FY21 unaudited actual revenues and \$12.1 million or nine percent from the FY21 adopted 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 Educational Secretarial and Clerical Association (DESC) and Evanston Association of Childcare Professional (EACCP) union contracts through 2021-22. Fiscal year 2020-21, was the last year of District 65 Evanston Custodial and Maintenance union. The increase in the total cost of salaries in fiscal year 2021-22 is approximately eight percent, over the 2020-21 actuals, and six percent over the 2020-21 budget. The increase is due to negotiated contractual increases, ESSER and CREATE grant funding as well as the new positions included in the 2021-22 budget. The budget reflects savings from over 25 certified retirements as well as 15 eliminated positions (see tables 2 & 3 budget reductions for details), including three central administration positions. The new positions added to the FY22 budget were either budget neutral or funded with the federal ESSER funding. These positions include the following:

- 19 Teacher Residents (funded with CREATE grant)
- 1 CREATE Director (funded with CREATE and ESSER grants)
- 8 Guidance Counselors (funded with ESSER grant)
- 2 Mental Health Practitioners (funded with ESSER grant)
- 1 Coordinator of Academic Skill Center (paid with ESSER grant)
- 16 Lead Tutors and 48 Academic Tutors (paid with ESSER grant)
- 1 Director of Buildings and Grounds and Transportation (replaced the consulting position and resulted in savings)

- JEH Building Concierge (budget neutral and replaces consulting services)
- 1 ESL teacher due to student enrollment
- 1 Special Education Teacher due to student needs
- 3 Content Facilitators due to student needs
- 2 Central Office support positions

The majority of grant funded positions added to the FY22 budget are temporary and will be eliminated once the funding is exhausted. The total cost of salaries is projected to be \$101.1 million.

<b>Table 1: Changes in District 65 personnel in FTEs (by category)*</b>				
<b>Category</b>	<b>2020-21 Number of FTEs</b>	<b>2021-22 Number of FTEs</b>	<b>Net Change</b>	<b>% Net Change</b>
Teachers	653.30	651.30	-2.00	0%
Support Staff**	86.00	90.00	4.00	5%
Central Office Administrators	27.00	27.00	0.00	0%
Dean of Culture and Climate	2.00	1.00	-1.00	100%
Custodians	52.00	52.00	0.00	0%
Principals	15.00	15.00	0.00	0%
Social Workers	36.40	37.80	1.40	4%
Teacher Residents (ESSER funded)	0.00	19.00	19.00	100%
Special Education Teacher Assistants	108.00	104.00	-4.00	-4%
Speech Therapists	21.10	22.20	1.10	5%
Instructional Coaches	22.00	25.00	3.00	14%
Librarians	15.00	15.00	0.00	0%
Psychologists	13.50	13.70	0.20	1%
School-Age Childcare Staff	25.00	25.00	0.00	0%
Assistant Principals	15.00	15.00	0.00	0%
Guidance Counselors (ESSER funded)	0.00	8.00	8.00	100%
Mental Health Practitioners (ESSER funded)	0.00	2.00	2.00	100%
Food Service Staff	44.00	42.00	-2.00	-5%
Computer Lab/Technology Assistants	10.00	6.00	-4.00	-40%
Occupational/Physical Therapists	9.00	7.80	-1.20	-13%
Teacher Assistants (General and Bilingual)	19.00	20.00	1.00	5%
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	23.45	24.75	1.30	6%
Buildings and Grounds Supervisors	1.00	1.00	0.00	0%
Nurses/Vision	4.00	6.00	2.00	50%
<b>Totals</b>	<b>1235.75</b>	<b>1264.55</b>	<b>28.80</b>	<b>2%</b>
* These figures do not include Park School				
** Support staff includes school secretaries, central office secretaries, executive assistants, and				

**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 Teachers’ Retirement System [TRS]). Medical insurance premiums are

projected to decrease by approximately 1.9 percent. Although, the budget does not include the pension cost shift, approximately \$0.4 million, the expense will be kept in the long-term projections for FY23 and beyond. The total cost of benefits will be approximately \$17.5 million.

**Purchased Services** – Purchased Services are projected to increase by 11 percent over the 2020-21 unaudited actuals and 13 percent over the 2020-21 budget. The budget includes items such as Worker’s Compensation and Commercial Liability insurance premiums, which were previously prepaid with the FY20 surplus, thus did NOT exist in the 2020-21 budget. Contractual transportation services are increasing by 3.8 percent. Also, the budget includes over \$1.1 million in ESSER funded purchased services as well as \$0.25 million to enhance the District’s technology infrastructure upgrade. The total cost of purchased services is estimated at \$17.2 million.

**Supplies** – Expenditures for supplies in fiscal year 2021-22 are projected to increase by 67 percent over fiscal year 2020-21 actuals and 32 percent over the 2020-21 budget. The increase is a result of \$2.5 million of ESSER funded expenditures, as well as the increase in utilities. The total cost of supplies will be approximately \$8.5 million.

**Capital Outlay** – Capital expenditures are projected to increase by 68 percent over the 2020-21 unaudited actuals and 172 percent over the 2020-21 budget to \$1.7 million. The District is adding to the operating budget 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.

**Other Objects/Special Education Tuition** – This category includes the net cost of Park School and Special Education tuition. The overall category is projected to increase by 12 percent from the 2020-21 projected actuals. The District is projected to spend approximately \$3.1 million for Special Education tuition and \$1.7 million for Park School in fiscal year 2021-22

**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 \$209,305.

### **Non-Operating Budget**

The fiscal year 2021-22 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 bond debt. The amount of debt (principal and interest) scheduled to be paid in 2021-22 will equal approximately \$5.8 million.

In the fall, using the recommendations from the Master Facility plan, the District will decide how to allocate \$1.025 million so projects can also be funded from the operating budget.

### **Budget Reductions**

The District was able to balance its FY22 budget by reducing operating expenditures. The FY22 final budget includes over \$2.9 million in budget reductions and operating efficiencies. These savings are comprised of budget savings approved by the Board approved in March and subsequent savings. Table 2 illustrates the budget reductions approved by the Board in March, while Table 3 illustrates subsequent administrative budget reductions approved subsequently.

<b>Table 2 (District Wide Budget Reductions)</b>		
Category	Amount	Description
Transportation Services	\$400,000	Change in bell schedules
Facilities	\$426,000	Reduction in repair and maintenance budget
Nutrition Services	\$55,900	Reduction in staffing (5 server positions)
Special Services	\$65,300	Reduction in consulting services and supplies
Early Childhood	\$123,105	Savings from retirements and reorganization of support staff
Multilingual Department	\$5,500	Reduction in instructional supplies
School Operations	70,560	Reduction in professional development and training
Research, Accountability & Data (RAD)	\$20,000	Reduction in consulting services
Human Resources	\$30,700	Reduction in vacant positions, supplies
Business Office	\$10,000	Reduction in consulting services
Curriculum & Instructions	\$476,000	Elimination of Library Media Assistants, reorganization of interventionist support
Equity, Diversity, Family & Community Engagement	\$25,000	Reduction in consulting services and training & workshops
Information Services	\$90,000	Reduction in consultants, contractual services, and equipment
Professional Learning	\$5,707	Reduction in training and workshop budget
Student Assignments	\$18,250	Reduction in Professional Development and Training budget
District Wide	\$100,000	Reduction in training/PD budget district wide
<b>Total</b>	<b>\$1,922,022</b>	

<b>Table 3 (Administrative Budget Reductions)</b>		
Category	Amount	Description
Elimination of District's paid cell phones.	\$120,000	Elimination of District paid phones
Reduction in contractual Professional Development allocations.	\$95,000	This reduction will affect the contractual allocation of PD funds for principals, assistant principals, cabinet members and other administrators.
Reduction of STEM Curriculum Coordinator	\$201,216	The position was a temporary position, the functions will have to be distributed back to the STEM director or other Curriculum and Instruction coordinators.
Elimination of 1 Dean Culture and Climate position	\$118,032	The functions will have to be absorbed by the remaining Dean.
The Assistant Superintendent of Schools role will be absorbed internally	\$233,505	The position will not be filled in FY22 and will be reexamined in FY23.
Savings from ending ARAMARK contract	\$50,000	The District will hire the Buildings & Grounds director. This change will result in savings.
Salary Freeze for Administrators and certain Miscellaneous positions	\$226,000	The one-year salary freezes for the administration as well several miscellaneous employees
<b>Total</b>	<b>\$1,043,753</b>	

Overall operating expenditures are projected to increase by 11 percent over the fiscal year 2020-21 actuals and nine percent over the 2020-21 budget.

# Financial Section- Spending Aligned with Priorities

During the FY22, 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 FY22 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 hired 19 Teacher Residents, which will be funded with ESSER grant - **\$570,000.**
- b. The District hired CREATE Director who is funded with CREATE and ESSER grants - **\$110,000 plus benefits.**
- c. The District is committed to providing English Learners with high-quality instruction; one additional ESL teacher will be hired due to increased student enrollment – **\$60,000 plus benefits.**
- d. The District will hire three content facilitators due to teacher assistant positions. The net cost is **\$240,000 plus benefits.**
- e. The District has redesigned its intervention program and created 18 interventionist positions, which were budget neutral.
- f. The budget reflects a new **\$80,000** allocation for elementary Social Studies materials and **\$10,000** Middle school social studies materials.
- g. The District will hire an Academic Skills Center Coordinator (**\$60,000 plus benefits**), 16 lead tutors (**\$272,000**) and 48 academic tutors (**\$734,000**) to address learning loss resulting from the pandemic. The entire cost will be covered with the ESSER grant.
- h. The District will hire eight Guidance Counselors, who will be paid with ESSER funds - **\$520,000 plus benefits.**
- i. The District hired Mental Health Practitioners (**\$180,000 plus benefits**). The positions will be covered with ESSER grant.

- j. To reduce costs the District hired a Director of Buildings and Grounds and Transportation **(\$120,000 plus benefits)**. Previously these functions were performed by ARAMARK. The District will save approximately \$50,000.
- k. To improve customer service and enhance building security, the District hired a concierge at the JEH building. The cost of the position **(\$60,000 plus benefits)** is budget neutral; the functions were previously performed by a security company.
- l. To provide additional support to administration, two central office support positions were added **(\$120,000 plus benefits)**.
- m. The District will continue to ensure safety of students and staff. The budget includes additional allocation for air quality **(\$250,000)**, building cleaning and school supplies **(\$200,000)**, bottle fillers **(\$60,625)**. These expenditures will be covered with ESSER funds.
- n. The budget includes additional allocation for summer school to address learning loss **(\$200,000)**.
- o. The District will update its technology infrastructure **(\$250,000)**.

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 are determined to reduce or eliminate the structural deficit that have been plaguing the District for decades. Moreover, the administration is 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 will be done in phases and will attempt 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 will be divided into phases, which are illustrated below.

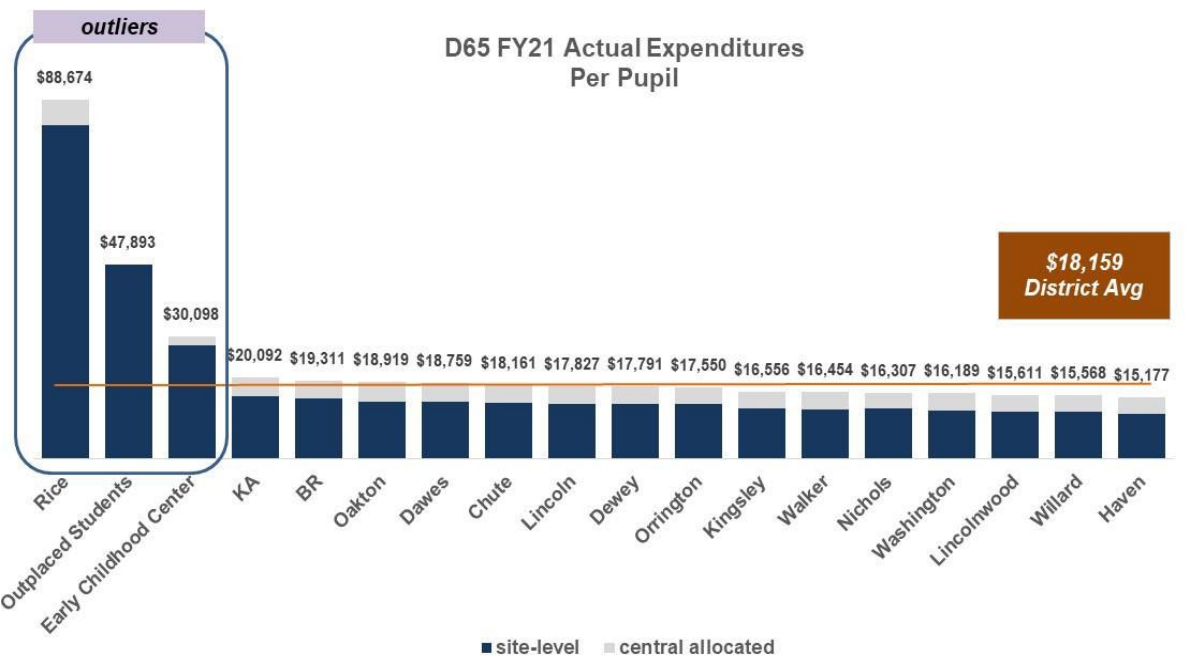
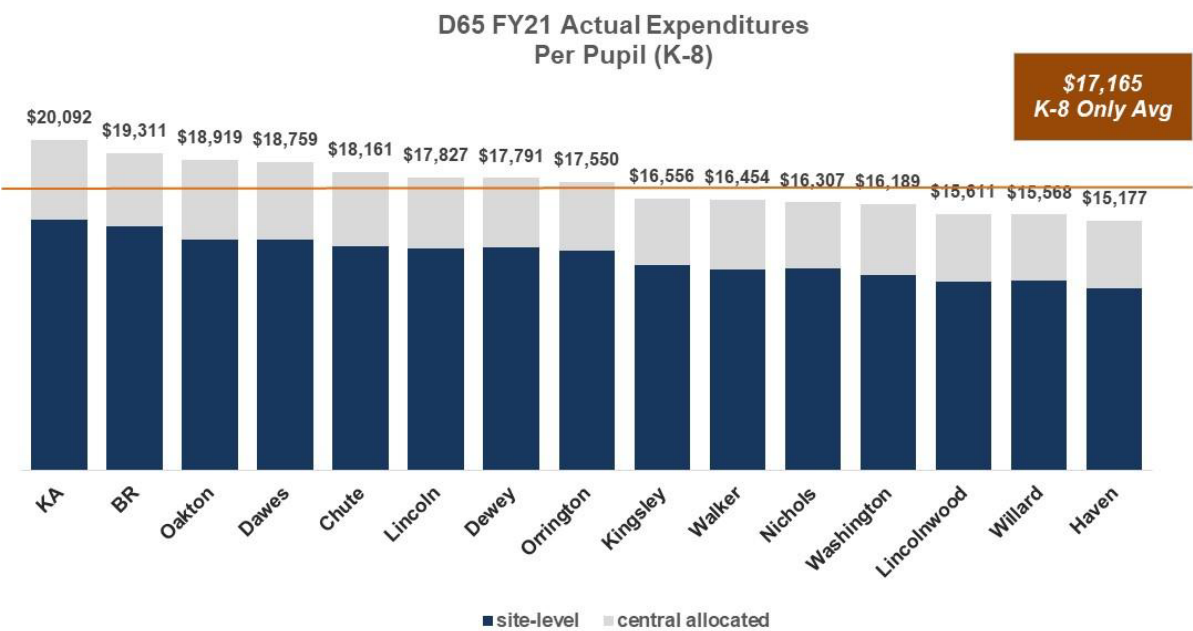
<b><u>Phase 1</u></b> <b><u>(FY21 to be implemented in FY22)</u></b>	<b><u>Phase 2</u></b> <b><u>(FY22 to be implemented in FY22-FY23)</u></b>	<b><u>Phase 3</u></b> <b><u>(To be implemented in FY23-FY24)</u></b>
<ul style="list-style-type: none"><li>• Impact of the COVID-19 pandemic on the District's 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 2 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)**

In FY19, Illinois school districts began reporting expenditures by site. The main premise of ESSA is equity and a belief that the students with the greatest needs deserve the greatest share of our public education resources. As a result, 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 FY21 was presented to the Board and the public in September of 2021. The highlights from that reports are presented on the next page.

# FY21 Site Based Expenditure Report



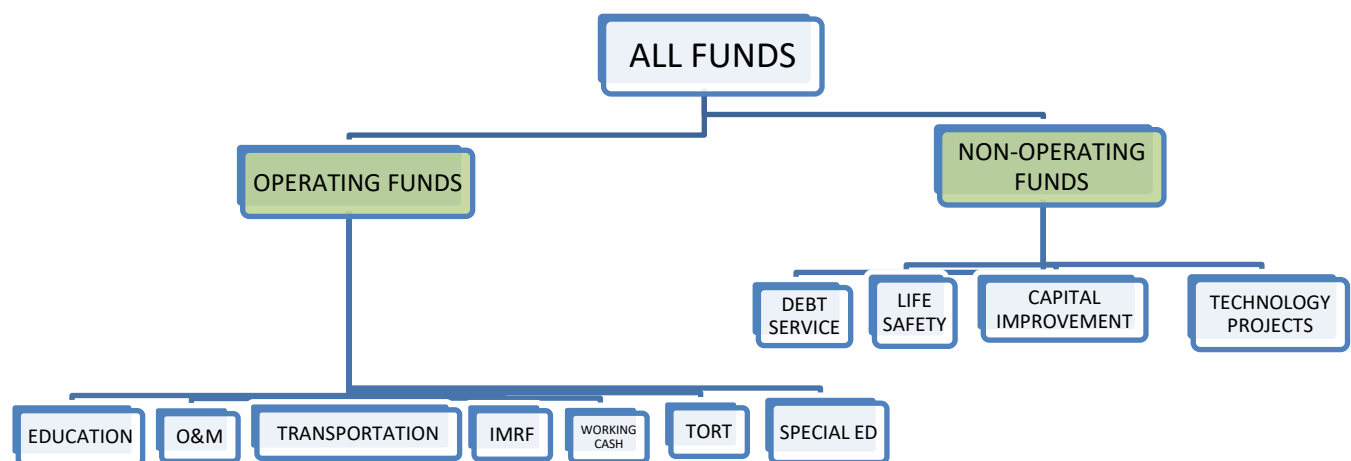
# Financial Section – Expenditures by Fund

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.

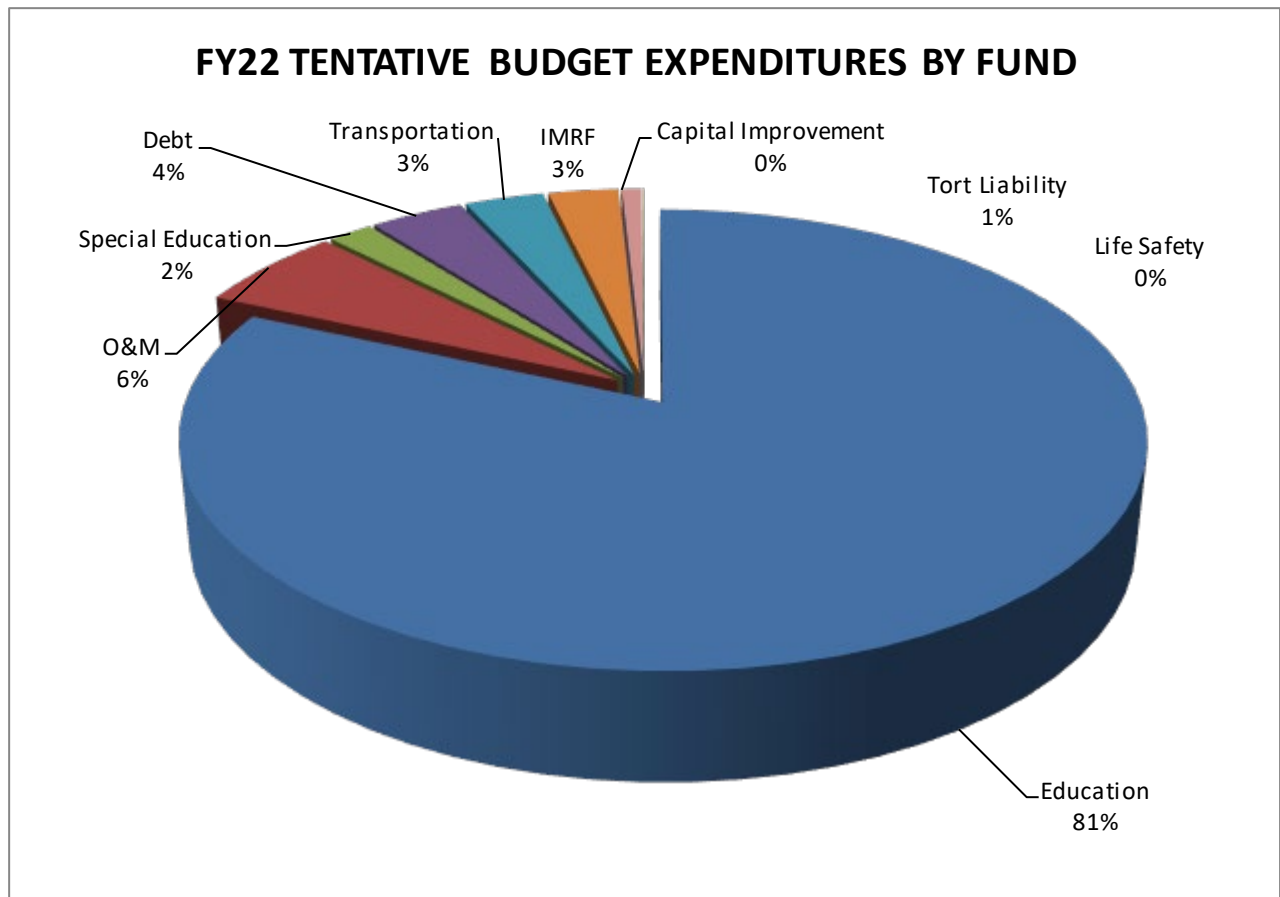
**Debt Service Fund**

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 FY20 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 FY21 budget, FY21 unaudited actuals and the final FY22 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 FY22 Budget by function.

## FY22 EXPENDITURES BY FUNCTION

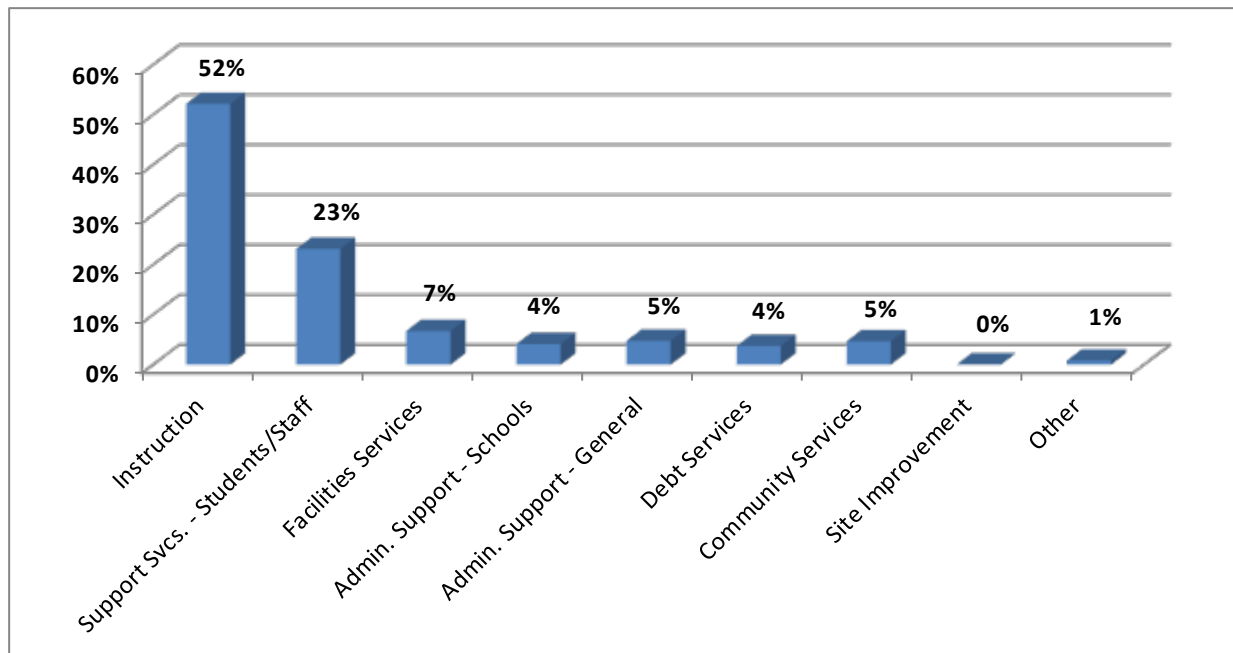
FUNCTION GROUP	FY21 BUDGET	%	FY21 ACTUALS	%	FY22 BUDGET	%
Instruction	76,556,469	52%	74,901,251	52%	81,453,787	52%
Support Svcs. - Students/Staff	32,629,989	22%	31,075,151	22%	36,439,114	23%
Facilities Services	8,563,875	6%	9,466,911	7%	10,523,155	7%
Admin. Support - Schools	6,865,312	5%	6,833,726	5%	6,516,011	4%
Admin. Support - General	6,530,699	4%	7,268,227	5%	7,401,216	5%
Debt Services	5,658,476	4%	5,651,008	4%	5,830,801	4%
Community Services	6,628,738	5%	6,704,852	5%	7,612,729	5%
Site Improvement	1,157,019	1%	1,223,067	1%	0	0%
Other	1,303,015	1%	383,977	0%	1,227,117	1%
<b>ALL FUNCTIONS</b>	<b>145,893,592</b>	<b>100%</b>	<b>143,508,171</b>	<b>100%</b>	<b>157,003,929</b>	<b>100%</b>

The bar graph on the next page shows that over half of the school budget is devoted to instruction. Student Support Services, which directly support students, accounts for 23 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.

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

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



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

# Financial Section: FY22 Budget Program Summaries

## CURRICULUM & INSTRUCTION: ELEMENTARY PROGRAMS

(18% 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. ESL 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 23,410,655	\$ 23,334,990	\$ 24,369,128	\$ 1,034,137	4%	\$ 958,473	4%
Benefits	\$ 2,634,388	\$ 2,700,577	\$ 2,649,978	\$ (50,599)	-2%	\$ 15,590	1%
Purchased Services	\$ 820,334	\$ 291,572	\$ 1,020,866	\$ 729,294	250%	\$ 200,532	24%
Supplies	\$ 613,915	\$ 390,580	\$ 676,696	\$ 286,116	73%	\$ 62,781	10%
<b>Elementary Programs Totals</b>	<b>\$ 27,479,292</b>	<b>\$ 26,717,719</b>	<b>\$ 28,716,667</b>	<b>\$ 1,998,948</b>	<b>7%</b>	<b>\$ 1,237,375</b>	<b>5%</b>

### New initiatives for FY22 include:

- The Budget reflects a new allocation of \$80,000 for elementary Social Studies materials
- The budget reflects an additional allocation for summer school (\$200,000) to address learning loss



## CURRICULUM & INSTRUCTION: MIDDLE SCHOOL PROGRAMS

(9% 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 12,169,269	\$ 12,213,200	\$ 12,598,499	\$ 385,299	3%	\$ 429,230	4%
Benefits	\$ 1,502,673	\$ 1,566,280	\$ 1,535,562	\$ (30,718)	-2%	\$ 32,889	2%
Purchased Services	\$ 362,037	\$ 278,608	\$ 319,207	\$ 40,599	15%	\$ (42,830)	-12%
Supplies	\$ 455,878	\$ 116,859	\$ 449,806	\$ 332,947	285%	\$ (6,072)	-1%
Other Objects/Tuition/Transfers	\$ 40,000	\$ 39,897	\$ -	\$ (39,897)	-100%	\$ (40,000)	0%
<b>Middle School Programs Totals</b>	<b>\$ 14,529,857</b>	<b>\$ 14,214,844</b>	<b>\$ 14,903,074</b>	<b>\$ 728,127</b>	<b>5%</b>	<b>\$ 373,217</b>	<b>3%</b>

### New initiatives for FY22:

- The budget reflects a new allocation (\$10,000) for Social Studies materials

## CURRICULUM & INSTRUCTION: LITERACY PROGRAMS

(2% 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. In FY22, the Literacy program was redesigned, and several Reading Specialists became Interventionists. 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 2,926,704	\$ 2,801,071	\$ 1,979,616	\$ (821,456)	-29%	\$ (947,088)	-32%
Benefits	\$ 445,449	\$ 378,332	\$ 301,455	\$ (76,877)	-20%	\$ (143,994)	-32%
Purchased Services	\$ 193,000	\$ 73,021	\$ 193,000	\$ 119,979	164%	\$ -	0%
Supplies	\$ 187,500	\$ 178,230	\$ 193,900	\$ 15,670	9%	\$ 6,400	3%
<b>Literacy Programs Totals</b>	<b>\$ 3,752,653</b>	<b>\$ 3,430,655</b>	<b>\$ 2,667,971</b>	<b>\$ (762,684)</b>	<b>-22%</b>	<b>\$ (1,084,682)</b>	<b>-29%</b>

### New initiatives for FY22:

- The decrease in the overall budget represents a shift in personnel cost allocation; several reading specialists became interventionists who were moved to a separate budget program under the Curriculum & Instructions department

## CURRICULUM & INSTRUCTION: FINE ARTS PROGRAMS

(5% 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 6,857,902	\$ 6,786,418	\$ 6,906,783	\$ 120,366	2%	\$ 48,881	1%
Benefits	\$ 734,885	\$ 778,995	\$ 768,753	\$ (10,242)	-1%	\$ 33,868	5%
Purchased Services	\$ 32,385	\$ 25,596	\$ 32,385	\$ 6,789	27%	\$ -	0%
Supplies	\$ 119,330	\$ 105,747	\$ 118,615	\$ 12,867	12%	\$ (715)	-1%
Capital Outlay	\$ 36,500	\$ 22,905	\$ 46,000	\$ 23,095	101%	\$ 9,500	26%
Other Objects/Tuition/Transfers	\$ 600	\$ 270	\$ 600	\$ 330	122%	\$ -	0%
<b>Fine Arts Totals</b>	<b>\$ 7,781,602</b>	<b>\$ 7,719,931</b>	<b>\$ 7,873,136</b>	<b>\$ 153,205</b>	<b>2%</b>	<b>\$ 91,534</b>	<b>1%</b>

### New initiatives for FY22:

- No new initiatives in FY22

## 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 5,812,945	\$ 5,849,070	\$ 5,486,003	\$ (363,067)	-6%	\$ (326,942)	-6%
Benefits	\$ 823,320	\$ 847,226	\$ 830,211	\$ (17,015)	-2%	\$ 6,891	1%
Purchased Services	\$ 148,000	\$ 82,745	\$ 121,500	\$ 38,755	47%	\$ (26,500)	-18%
Supplies	\$ 30,000	\$ 10,855	\$ 30,000	\$ 19,145	176%	\$ -	0%
Capital Outlay	\$ 10,000	\$ 1,809	\$ 10,000	\$ 8,191	453%	\$ -	0%
<b>School Administration Totals</b>	<b>\$ 6,824,265</b>	<b>\$ 6,791,706</b>	<b>\$ 6,477,714</b>	<b>\$ (313,991)</b>	<b>-5%</b>	<b>\$ (346,551)</b>	<b>-5%</b>

### New initiatives for FY22:

- In FY22, the allocation for professional growth and development was reduced by 50 percent. In addition, building p- cards and district provided cell phones have been eliminated

## 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 director, 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 370,909	\$ 327,911	\$ 474,419	\$ 146,507	45%	\$ 103,510	28%
Benefits	\$ 65,948	\$ 60,932	\$ 60,312	\$ (620)	-1%	\$ (5,636)	-9%
Purchased Services	\$ 196,784	\$ 125,195	\$ 142,300	\$ 17,105	14%	\$ (54,484)	-28%
Supplies	\$ 321,956	\$ 181,763	\$ 269,750	\$ 87,987	48%	\$ (52,206)	-16%
<b>STEM Totals</b>	<b>\$ 955,597</b>	<b>\$ 695,802</b>	<b>\$ 946,781</b>	<b>\$ 250,979</b>	<b>36%</b>	<b>\$ (8,816)</b>	<b>-1%</b>

### New initiatives for FY22:

- No new initiatives for FY22.

## CURRICULUM & INSTRUCTION: ELL PROGRAMS

(3% 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 FY21	Actuals FY21	Budget FY22	\$ Change vs.		% Change	
				FY21	Actuals	FY21	Budget
Salaries	\$ 3,076,097	\$ 3,161,903	\$ 3,503,709	\$ 341,806		11%	\$ 427,612
Benefits	\$ 410,483	\$ 471,784	\$ 506,207	\$ 34,422		7%	\$ 95,724
Purchased Services	\$ 73,000	\$ 78,478	\$ 74,500	\$ (3,978)		-5%	\$ 1,500
Supplies	\$ 49,584	\$ 24,902	\$ 34,084	\$ 9,182		37%	\$ (15,500)
<b>ELL Programs Totals</b>	<b>\$ 3,609,164</b>	<b>\$ 3,737,068</b>	<b>\$ 4,118,500</b>	<b>\$ 381,432</b>		<b>10%</b>	<b>\$ 509,336</b>

### New initiatives for FY22:

- One new ESL teacher (1 FTE) will be 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. The increase in FY22 salaries is a result of Interventionist positions shifted to the C&I budget from the Literacy budget.

### Budget Summary

Curriculum & Instruction	Budget FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 3,044,898	\$ 2,790,694	\$ 3,573,756	\$ 783,063	28%	\$ 528,858	17%
Benefits	\$ 244,261	\$ 378,269	\$ 512,095	\$ 133,826	35%	\$ 267,834	110%
Purchased Services	\$ 606,310	\$ 545,213	\$ 570,700	\$ 25,487	5%	\$ (35,610)	-6%
Supplies	\$ 149,950	\$ 622,495	\$ 415,674	\$ (206,821)	-33%	\$ 265,724	177%
Capital Outlay	\$ 500	\$ -	\$ 1,000	\$ 1,000	-100%	\$ 500	100%
Other Objects/Tuition/Transfers	\$ 74,430	\$ 18,340	\$ 72,090	\$ 53,750	293%	\$ (2,340)	-3%
<b>Curriculum &amp; Instruction Totals</b>	<b>\$ 4,120,349</b>	<b>\$ 4,355,010</b>	<b>\$ 5,145,315</b>	<b>\$ 790,305</b>	<b>18%</b>	<b>\$ 1,024,966</b>	<b>25%</b>

### New initiatives for FY22:

- An increase in *Salaries* and *Benefits* is result of several Interventionist positions shifted from the Literacy budget to the C&I budget

## 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 Equity, Diversity and Family and Community Engagement, Dean of Climate and Culture, Community Schools Resource Coordinator and Equity Coach. 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	Budget FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21	% Actuals	\$ Change vs. Budget	% Change
Salaries*	\$ 675,222	\$ 552,699	\$ 450,717	\$ (101,982)	-18%	\$ (224,505)	-33%
Benefits	\$ 106,447	\$ 200,926	\$ 200,111	\$ (815)	0%	\$ 93,664	0%
Purchased Services	\$ 145,000	\$ 129,979	\$ 116,750	\$ (13,229)	-10%	\$ (28,250)	-19%
Supplies	\$ 10,000	\$ 3,080	\$ 10,500	\$ 7,420	241%	\$ 500	0%
<b>Nutrition Services Totals</b>	<b>\$ 936,669</b>	<b>\$ 886,684</b>	<b>\$ 778,077</b>	<b>\$ (108,606)</b>	<b>-12%</b>	<b>\$ (158,592)</b>	<b>-17%</b>

### New initiatives for FY22:

- In FY22, the District eliminated one Dean of Climate and Culture position. The functions were absorbed by the remaining Dean of Climate and Culture. The cost of the Diversity Hiring Specialist was transferred to the Human Resources department.



## STUDENT SERVICES: SPECIAL SERVICES PROGRAMS

(20 % 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 21,228,337	\$ 21,285,483	\$ 22,666,121	\$ 1,380,638	6%	\$ 1,437,784	7%
Benefits	\$ 3,456,749	\$ 3,525,047	\$ 3,482,291	\$ (42,756)	-1%	\$ 25,542	1%
Purchased Services	\$ 663,151	\$ 854,575	\$ 601,325	\$ (253,250)	-30%	\$ (61,826)	-9%
Supplies	\$ 160,050	\$ 59,756	\$ 90,800	\$ 31,044	52%	\$ (69,250)	-43%
Capital Outlay	\$ 11,250	\$ 6,534	\$ 3,500	\$ (3,034)	-46%	\$ (7,750)	-69%
Other Objects/Tuition/Transfers	\$ 4,324,900	\$ 3,887,394	\$ 4,340,425	\$ 453,031	12%	\$ 15,525	0%
<b>Special Services Totals</b>	<b>\$ 29,844,437</b>	<b>\$ 29,618,789</b>	<b>\$ 31,184,462</b>	<b>\$ 1,565,673</b>	<b>5%</b>	<b>\$ 1,340,025</b>	<b>4%</b>

### New initiatives for FY22:

- The District will hire eight Guidance Counselors, who will be paid with ESSER funds - \$520,000 plus benefits.
- The District hired Mental Health Practitioners (\$180,000 plus benefits). The positions will be covered with ESSER grant.

## 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 1,083,879	\$ 1,051,310	\$ 1,163,594	\$ 112,284	11%	\$ 79,715	7%
Benefits	\$ 314,153	\$ 344,998	\$ 346,762	\$ 1,765	1%	\$ 32,609	10%
Purchased Services	\$ 3,064,575	\$ 3,979,430	\$ 3,643,103	\$ (336,327)	-8%	\$ 578,528	19%
Supplies	\$ 796,492	\$ 569,511	\$ 586,492	\$ 16,981	3%	\$ (210,000)	-26%
Capital Outlay	\$ 449,278	\$ 87,721	\$ 380,500	\$ 292,779	334%	\$ (68,778)	-15%
<b>Information Services Totals</b>	<b>\$ 5,708,377</b>	<b>\$ 6,032,970</b>	<b>\$ 6,120,451</b>	<b>\$ 87,482</b>	<b>1%</b>	<b>\$ 412,074</b>	<b>7%</b>

### New initiatives for FY22:

- The budget includes two additional IT Specialists
- The District will update its technology infrastructure **(\$250,000)**

## 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, Business Manager, 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 846,738	\$ 819,495	\$ 841,340	\$ 21,844	3%	\$ (5,398)	-1%
Benefits	\$ 212,242	\$ 210,490	\$ 210,477	\$ (13)	0%	\$ (1,765)	-1%
Purchased Services	\$ 43,500	\$ 30,103	\$ 69,250	\$ 39,147	130%	\$ 25,750	59%
Supplies	\$ 4,500	\$ 4,385	\$ 4,500	\$ 115	3%	\$ -	0%
Capital Outlay	\$ 1,000	\$ 1,456	\$ 1,000	\$ (456)	-31%	\$ -	0%
<b>Business Services Totals</b>	<b>\$ 1,107,980</b>	<b>\$ 1,065,930</b>	<b>\$ 1,126,567</b>	<b>\$ 60,637</b>	<b>6%</b>	<b>\$ 18,587</b>	<b>2%</b>

### New initiatives for FY22:

- The Business Office will continue to implement the new Enterprise Resource Planning (ERP) system
- The increase in Purchased Service reflects the cost of temporary help to cover vacant positions in the Business Office

## 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 770,906	\$ 727,624	\$ 887,743	\$ 160,118	22%	\$ 116,837	15%
Benefits	\$ 216,633	\$ 211,195	\$ 211,179	\$ (16)	0%	\$ (5,454)	-3%
Purchased Services	\$ 46,700	\$ 22,606	\$ 49,050	\$ 26,444	117%	\$ 2,350	5%
Supplies	\$ 951,500	\$ 531,697	\$ 1,005,000	\$ 473,303	89%	\$ 53,500	6%
Capital Outlay	\$ 12,000	\$ 23,324	\$ 8,000	\$ (15,324)	-66%	\$ (4,000)	-33%
<b>Nutrition Services Totals</b>	<b>\$ 1,997,739</b>	<b>\$ 1,516,447</b>	<b>\$ 2,160,971</b>	<b>\$ 644,525</b>	<b>43%</b>	<b>\$ 163,232</b>	<b>8%</b>

### New initiatives for FY22:

- The *Supply* budget reflects a reinstated Food budget
- The increase in *Salaries* reflect contractual increases in the FY22 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, and custodial and maintenance staff. Non-personnel expenditures include the custodial supplies, repair and maintenance supplies, utilities, Aramark, technical and other purchased services, and capital outlay. The program is funded primarily with local funds. In FY22, the budget also includes ESSER 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 3,737,203	\$ 3,591,513	\$ 4,185,064	\$ 593,551	17%	\$ 447,861	12%
Benefits	\$ 1,104,948	\$ 901,026	\$ 1,004,155	\$ 103,129	11%	\$ (100,793)	-9%
Purchased Services	\$ 1,787,672	\$ 1,934,267	\$ 1,403,890	\$ (530,377)	-27%	\$ (383,782)	-21%
Supplies	\$ 1,584,137	\$ 1,947,249	\$ 2,071,412	\$ 124,163	6%	\$ 487,275	31%
Capital Outlay	\$ 55,000	\$ 802,958	\$ 1,132,000	\$ 329,042	41%	\$ 1,077,000	1958%
Other Objects	\$ 169,915	\$ 169,065	\$ 163,362	\$ (5,703)	-3%	\$ (6,553)	-4%
<b>Buildings &amp; Grounds Totals</b>	<b>\$ 8,438,875</b>	<b>\$ 9,346,077</b>	<b>\$ 9,959,882</b>	<b>\$ 613,805</b>	<b>7%</b>	<b>\$ 1,521,007</b>	<b>18%</b>

### New initiatives for FY22:

- In FY22, the District hired the Director of Buildings and Grounds, who was previously provided through Aramark. This has resulted in savings.
- To improve customer service and enhance building security, the District hired a concierge at the JEH building. The cost of the position (**\$60,000 plus benefits**) is budget neutral; the functions were previously performed by a security company.
- District will continue to ensure safety of students and staff. The budget includes additional allocation for air quality (**\$250,000**), building cleaning and school supplies (**\$200,000**), bottle fillers (**\$60,625**). These expenditures will be covered with ESSER funds.

## 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 549,042	\$ 270,629	\$ 556,479	\$ 285,850	106%	\$ 7,437	1%
Benefits	\$ 129,045	\$ 67,158	\$ 74,264	\$ 7,106	11%	\$ (54,781)	-42%
Purchased Services	\$ 4,477,325	\$ 3,526,368	\$ 4,221,056	\$ 694,688	20%	\$ (256,269)	-6%
Supplies	\$ 500	\$ -	\$ 500	\$ 500	0%	\$ -	0%
Other Objects	\$ 124,158	\$ 124,168	\$ 130,544	\$ 6,376	5%	\$ 6,386	5%
<b>Transportation Totals</b>	<b>\$ 5,280,070</b>	<b>\$ 3,988,322</b>	<b>\$ 4,982,843</b>	<b>\$ 994,521</b>	<b>25%</b>	<b>\$ (297,227)</b>	<b>-6%</b>

### New initiatives for FY22:

- The budget reflects an increase transportation costs due to the Positive Connections contract and going back to in person instructions

## 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 431,826	\$ 507,090	\$ 544,621	\$ 37,532	7%	\$ 112,795	26%
Benefits	\$ 142,200	\$ 139,710	\$ 122,199	\$ (17,511)	-13%	\$ (20,001)	-14%
Purchased Services	\$ 31,500	\$ 888	\$ 5,750	\$ 4,862	547%	\$ (25,750)	-82%
Supplies	\$ 118,100	\$ 97,447	\$ 118,300	\$ 20,853	21%	\$ 200	0%
Capital Outlay	\$ -			\$ -	100%	\$ -	100%
<b>RAD Totals</b>	<b>\$ 723,626</b>	<b>\$ 745,135</b>	<b>\$ 790,870</b>	<b>\$ 45,735</b>	<b>6%</b>	<b>\$ 67,244</b>	<b>9%</b>

### New initiatives for FY22:

- No new initiatives in FY22



## 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, Diversity Hiring Specialist, 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21	% Actuals Change	\$ Change vs. FY21	% Budget Change
Salaries	\$ 680,677	\$ 650,306	\$ 799,632	\$ 149,326	23%	\$ 118,955	17%
Benefits	\$ 260,642	\$ 244,231	\$ 254,448	\$ 10,216	4%	\$ (6,194)	-2%
Purchased Services	\$ 132,500	\$ 101,412	\$ 126,750	\$ 25,338	25%	\$ (5,750)	-4%
Supplies	\$ 9,500	\$ 1,996	\$ 3,300	\$ 1,304	65%	\$ (6,200)	-65%
Capital Outlay	\$ 500	\$ -	\$ 500	\$ 500	0%	\$ -	0%
<b>Human Resources Totals</b>	<b>\$ 1,083,819</b>	<b>\$ 997,946</b>	<b>\$ 1,184,630</b>	<b>\$ 186,684</b>	<b>19%</b>	<b>\$ 100,811</b>	<b>9%</b>

### New initiatives for FY22:

- HR department continues to implementation the Enterprise Resource Planning (ERP)
- The increase in salaries reflects the Diversity Hiring Specialist position who is being charged to the HR department in FY22

## EARLY CHILDHOOD PROGRAMS

(4% 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

	Budget FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
<b>Early Childhood Center</b>							
Salaries	\$ 3,118,090	\$ 3,090,001	\$ 3,175,793	\$ 85,791	3%	\$ 57,703	2%
Benefits	\$ 884,319	\$ 928,508	\$ 921,023	\$ (7,485)	-1%	\$ 36,704	4%
Purchased Services	\$ 975,825	\$ 928,973	\$ 1,076,490	\$ 147,517	16%	\$ 100,665	10%
Supplies	\$ 142,899	\$ 114,026	\$ 261,082	\$ 147,056	129%	\$ 118,183	83%
Capital Outlay	\$ -	\$ 18,818	\$ 80,000	\$ 61,182	325%	\$ 80,000	0%
Dues and Fees	\$ 8,000	\$ 28,167	\$ 32,965	\$ 4,798	17%	\$ 24,965	312%
<b>Early Childhood Center Totals</b>	<b>\$ 5,129,133</b>	<b>\$ 5,108,495</b>	<b>\$ 5,547,353</b>	<b>\$ 438,859</b>	<b>9%</b>	<b>\$ 418,220</b>	<b>8%</b>

### New initiatives for FY22:

- The budget reflects the new Headstart ESSER funding

## 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 932,172	\$ 662,755	\$ 1,046,760	\$ 384,005	58%	\$ 114,588	12%
Benefits	\$ 219,384	\$ 219,364	\$ 222,561	\$ 3,198	1%	\$ 3,177	1%
Purchased Services	\$ 100,836	\$ 59,942	\$ 74,510	\$ 14,568	24%	\$ (26,326)	-26%
Supplies	\$ 31,000	\$ 26,159	\$ 49,350	\$ 23,191	89%	\$ 18,350	59%
Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 10,000	0%	\$ 10,000	0%
<b>Family Center Totals</b>	<b>\$ 1,283,392</b>	<b>\$ 968,220</b>	<b>\$ 1,403,181</b>	<b>\$ 434,961</b>	<b>45%</b>	<b>\$ 119,789</b>	<b>9%</b>

### New initiatives for FY22:

- The increase FY22 budget is a result of unspent, carry over funding from FY21

## 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 1,047,218	\$ 888,583	\$ 1,069,977	\$ 181,394	20%	\$ 22,759	2%
Benefits	\$ 335,522	\$ 302,170	\$ 299,958	\$ (2,212)	-1%	\$ (35,564)	-11%
Purchased Services	\$ 29,500	\$ 6,688	\$ 43,750	\$ 37,062	554%	\$ 14,250	48%
Supplies	\$ 90,159	\$ 12,249	\$ 74,159	\$ 61,910	505%	\$ (16,000)	-18%
<b>School Age Childcare Totals</b>	<b>\$ 1,502,399</b>	<b>\$ 1,209,690</b>	<b>\$ 1,487,844</b>	<b>\$ 278,155</b>	<b>23%</b>	<b>\$ (14,555)</b>	<b>-1%</b>

### New initiatives for FY22

- No new initiatives in FY22

## 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, and other administrative support. Non-personnel expenditures include professional development, office supplies and equipment. Starting with FY21, 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 1,009,435	\$ 983,637	\$ 1,068,657	\$ 85,020	9%	\$ 59,222	6%
Benefits	\$ 130,177	\$ 167,468	\$ 170,540	\$ 3,072	2%	\$ 40,363	31%
Purchased Services	\$ 47,000	\$ 87,180	\$ 90,932	\$ 3,752	4%	\$ 43,932	93%
Supplies	\$ 22,250	\$ 18,274	\$ 30,750	\$ 12,476	68%	\$ 8,500	38%
Capital Outlay	\$ 1,000	\$ 4,010	\$ 1,000	\$ (3,010)	100%	\$ -	0%
<b>Superintendent's Office Totals</b>	<b>\$ 1,209,862</b>	<b>\$ 1,260,569</b>	<b>\$ 1,361,879</b>	<b>\$ 101,309</b>	<b>8%</b>	<b>\$ 152,017</b>	<b>13%</b>

### New initiatives for FY22:

- The increase in *Salaries* represents an additional Executive Assistant to the Superintendent 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 FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 663,886	\$ 810,651	\$ 663,886	\$ (146,764)	-18%	\$ 0	0%
Benefits	\$ 71,140	\$ 84,641	\$ 71,286	\$ (13,356)	-16%	\$ 146	0%
Purchased Services	\$ -	\$ 526,555	\$ 30,000	\$ (496,555)	100%	\$ 30,000	100%
<b>Lunch Supervision Totals</b>	<b>\$ 735,026</b>	<b>\$ 1,421,848</b>	<b>\$ 765,172</b>	<b>\$ (656,676)</b>	<b>-46%</b>	<b>\$ 30,146</b>	<b>4%</b>

### New initiatives for FY22:

- No new initiatives in FY22

## 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 and the Board meeting stipend. 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

	Budget FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
<b>Board of Education</b>							
Salaries	\$ 101,769	\$ 84,142	\$ 86,270	\$ 2,127	3%	\$ (15,499)	-15%
Benefits	\$ 32,705	\$ 36,452	\$ 37,898	\$ 1,447	4%	\$ 5,193	16%
Purchased Services	\$ 66,418	\$ 105,663	\$ 85,291	\$ (20,372)	-19%	\$ 18,873	28%
Supplies	\$ 10,500	\$ 3,580	\$ 8,500	\$ 4,920	137%	\$ (2,000)	-19%
Other Objects/Tuition/Transfers	\$ 50,000	\$ 18,500	\$ 55,000	\$ 36,500	197%	\$ 5,000	10%
<b>Board of Education Totals</b>	<b>\$ 261,392</b>	<b>\$ 248,337</b>	<b>\$ 272,959</b>	<b>\$ 24,622</b>	<b>10%</b>	<b>\$ 11,567</b>	<b>4%</b>

### New initiatives for FY22:

- No new initiatives in FY22

## 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 Specialist, and stipends of school webmasters. Non-personnel expenditures include the cost of professional services, professional development, 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	Budget FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21 Actuals	% Change	\$ Change vs. FY21 Budget	% Change
Salaries	\$ 188,215	\$ 183,895	\$ 201,429	\$ 17,535	10%	\$ 13,214	7%
Benefits	\$ 22,802	\$ 59,938	\$ 60,140	\$ 201	0%	\$ 37,338	164%
Purchased Services	\$ 21,500	\$ 15,490	\$ 31,750	\$ 16,260	105%	\$ 10,250	48%
Supplies	\$ 2,300	\$ 2,156	\$ 300	\$ (1,856)	-86%	\$ (2,000)	-87%
<b>Communications Totals</b>	<b>\$ 234,817</b>	<b>\$ 261,479</b>	<b>\$ 293,619</b>	<b>\$ 32,140</b>	<b>12%</b>	<b>\$ 58,802</b>	<b>25%</b>

### New initiatives for FY22:

- No new initiatives in FY22



## OTHER PROGRAMS

(7% of the total budget)

### Description of the program:

The Other programs include district-wide budget expenditures for teachers' track movement and a contingency for staff changes (contingency for new positions), 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 FY22, the Other Programs also include ESSER grants, which in FY22 equal to over \$7.4 million.

### Connection to the District's Priorities:

The program indirectly supports all priorities.

### Budget Summary

Other Programs	Budget FY21	Actuals FY21	Budget FY22	\$ Change vs. FY21	% Actuals	\$ Change vs. Budget	% Change
Salaries	\$ 745,000	\$ 84,178	\$ 3,186,187	\$ 3,102,009	3685%	\$ 2,441,187	328%
Benefits	\$ 2,046,091	\$ 2,042,544	\$ 2,323,454	\$ 280,910	14%	\$ 277,363	14%
Purchased Services	\$ 1,165,701	\$ 1,810,705	\$ 3,056,436	\$ 1,245,731	69%	\$ 1,890,735	162%
Supplies	\$ 331,069	\$ 29,858	\$ 1,842,200	\$ 1,812,342	6070%	\$ 1,511,131	456%
Capital Outlay	\$ 60,625	\$ -	\$ 60,625	\$ 60,625	0%	\$ -	0%
Termination Benefits	\$ 74,219	\$ 205,201	\$ 209,305	\$ 4,104	2%	\$ 135,086	182%
<b>Other Programs Totals</b>	<b>\$ 4,422,705</b>	<b>\$ 4,172,486</b>	<b>\$ 10,678,208</b>	<b>\$ 6,505,721</b>	<b>156%</b>	<b>\$ 6,255,503</b>	<b>141%</b>

### New initiatives for FY22:

- The program includes several ESSER funded expenditures, which cover the cost of COVID-19 pandemic mitigation, building cleaning and PPE as well as learning loss expenditures



# **EVANSTON SKOKIE SCHOOL DISTRICT 65**

## **BUDGET FUND SUMMARIES FINAL BUDGET FY22**

As of 9/27/2021

## CUMULATIVE SUMMARY-- ALL FUNDS

Sources of Revenues	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/Spent of Budget	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
Property Taxes -Local	115,725,421	80%	117,527,878	102%	121,106,669	77%	3%	5%
Corp.Prop.Replacement Tax	1,788,136	1%	2,835,084	159%	2,243,951	1%	-21%	25%
Other Local Revenue	3,552,762	2%	1,646,111	46%	2,973,421	2%	81%	-16%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,885,820	5%	7,898,714	100%	7,910,761	5%	0%	0%
State Aid Categorical	5,624,318	4%	5,784,178	103%	6,132,001	4%	6%	9%
Federal Aid	10,233,534	7%	10,154,226	99%	16,973,444	11%	67%	66%
Transfers	-		-		-			
<b>TOTAL REVENUES</b>	<b>\$ 145,109,991</b>	<b>100%</b>	<b>\$ 145,846,190</b>	<b>101%</b>	<b>\$ 157,640,247</b>	<b>100%</b>	<b>8%</b>	<b>9%</b>
<b>Types of Expenditures</b>								
Salaries	95,097,843	65%	93,254,083	98%	101,067,718	64%	8%	6%
Employee Benefits	16,729,872	11%	17,149,033	103%	17,495,463	11%	2%	5%
Purchased Services	15,482,445	11%	15,596,761	101%	17,263,940	11%	11%	12%
Supplies & Materials	6,636,068	5%	5,086,783	77%	8,519,591	5%	67%	28%
Capital Outlay	1,410,653	1%	2,284,044	162%	1,834,125	1%	-20%	30%
Other Objects/Tuition/Transfers	10,438,479	7%	9,932,266	95%	10,613,787	7%	7%	2%
Termination Benefits	98,232	0%	205,201	209%	209,305	0%	2%	113%
<b>TOTAL EXPENDITURES</b>	<b>\$ 145,893,592</b>	<b>100%</b>	<b>\$ 143,508,171</b>	<b>98%</b>	<b>\$ 157,003,929</b>	<b>100%</b>	<b>9%</b>	<b>8%</b>
Projected Surplus (Deficit) for year	<b>(783,601)</b>		<b>2,338,019</b>		<b>636,318</b>			
Beginning Cash Fund Balance - July 1	58,599,283 *		58,599,283 *		60,937,302 **			
Estimated Ending Cash Fund Balance - June 30	\$ 57,815,682 **		\$ 60,937,302 **		\$ 61,573,620 **			

\* Audited Cash Fund Balance

\*\* Unaudited Cash Fund Balance

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

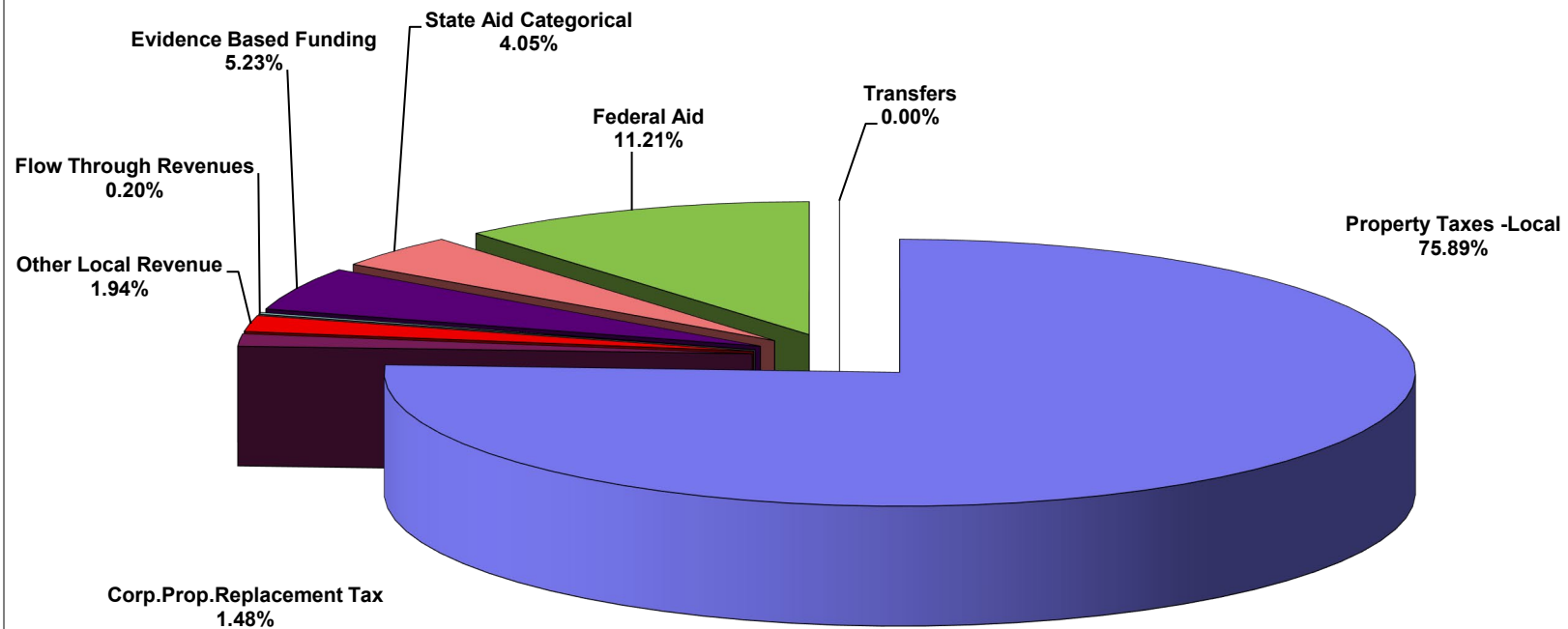
	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/Spent of Budget	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	110,001,605	79%	111,700,343	102%	114,858,859	76%	3%	4%
Corp.Prop.Replacement Tax	1,788,136	1%	2,835,084	159%	2,243,951	1%	-21%	25%
Other Local Revenue	3,464,410	2%	1,551,356	45%	2,931,635	2%	89%	-15%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,885,820	6%	7,898,714	100%	7,910,761	5%	0%	0%
State Aid Categorical	5,624,318	4%	5,784,178	103%	6,132,001	4%	6%	9%
Federal Aid	10,233,534	7%	10,154,226	99%	16,973,444	11%	67%	66%
Transfers	-		-		-			
<b>TOTAL REVENUES</b>	<b>\$ 139,297,823</b>	<b>100%</b>	<b>139,923,901</b>	<b>100%</b>	<b>\$ 151,350,651</b>	<b>100%</b>	<b>8%</b>	<b>9%</b>
<b>Types of Expenditures</b>								
Salaries	94,942,843	68%	93,195,166	98%	101,067,718	67%	8%	6%
Employee Benefits	16,722,853	12%	17,140,011	102%	17,495,463	11%	2%	5%
Purchased Services	15,310,445	11%	15,569,043	102%	17,226,940	11%	11%	13%
Supplies & Materials	6,449,068	5%	5,086,783	79%	8,519,591	6%	67%	32%
Capital Outlay	637,653	0%	1,030,161	162%	1,734,125	1%	68%	172%
Other Objects/Tuition/Transfers	4,792,003	3%	4,285,791	89%	4,794,986	3%	12%	0%
Termination Benefits	98,232	0%	205,201	209%	209,305	0%	2%	113%
<b>TOTAL EXPENDITURES</b>	<b>\$ 138,953,097</b>	<b>100%</b>	<b>\$ 136,512,156</b>	<b>98%</b>	<b>\$ 151,048,128</b>	<b>100%</b>	<b>11%</b>	<b>9%</b>
Projected Surplus (Deficit) for year	<b>344,726</b>		<b>3,411,745</b>		<b>302,523</b>			
Beginning Cash Fund Balance - July 1	56,466,563 *		56,466,563 *		59,878,308 **			
Estimated Ending Cash Fund Balance - June 30	\$ 56,811,289 **		\$ 59,878,308 **		\$ 60,180,831 **			

\* Audited Cash Fund Balance

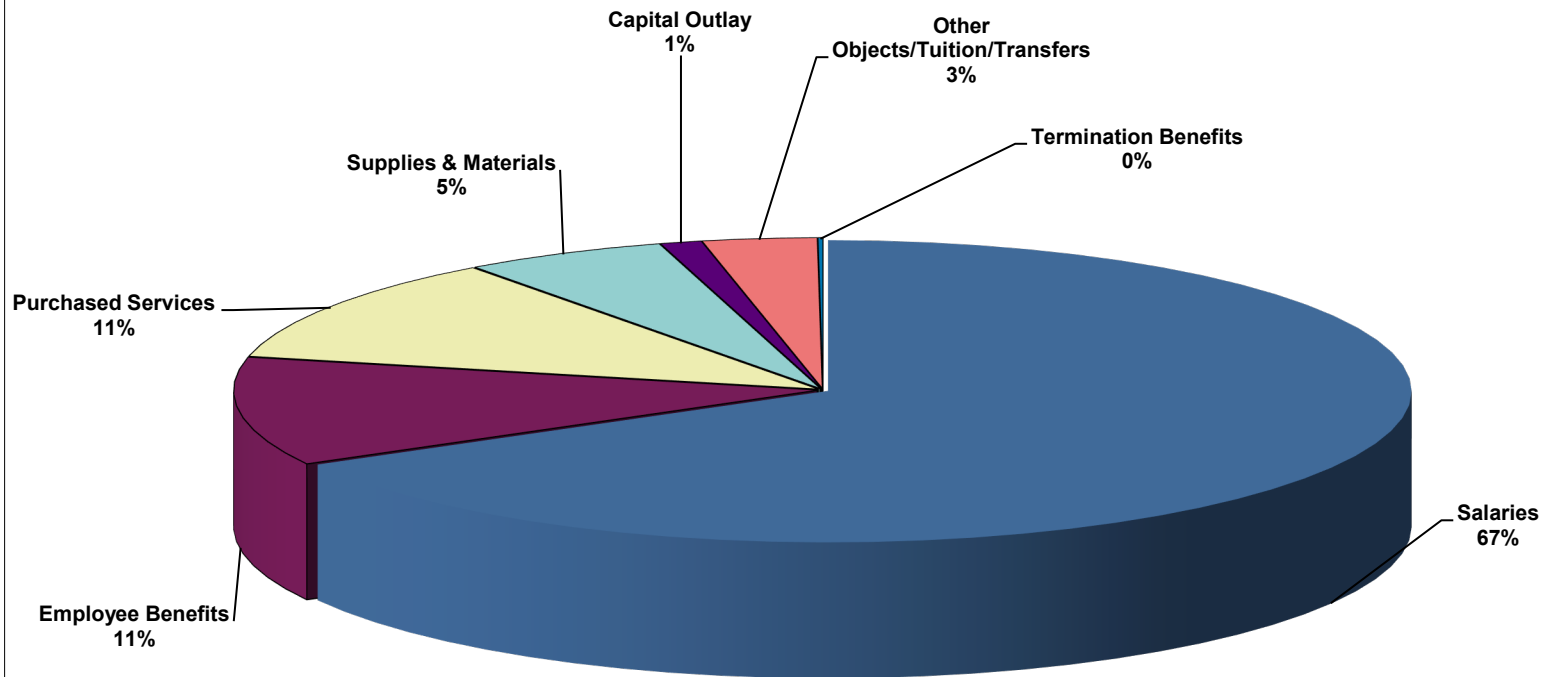
\*\* Unaudited Cash Fund Balance

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

## OPERATING FUND REVENUES BY SOURCE FISCAL YEAR 2021-22



# OPERATING FUND EXPENDITURES BY CATEGORY FISCAL YEAR 2021-22



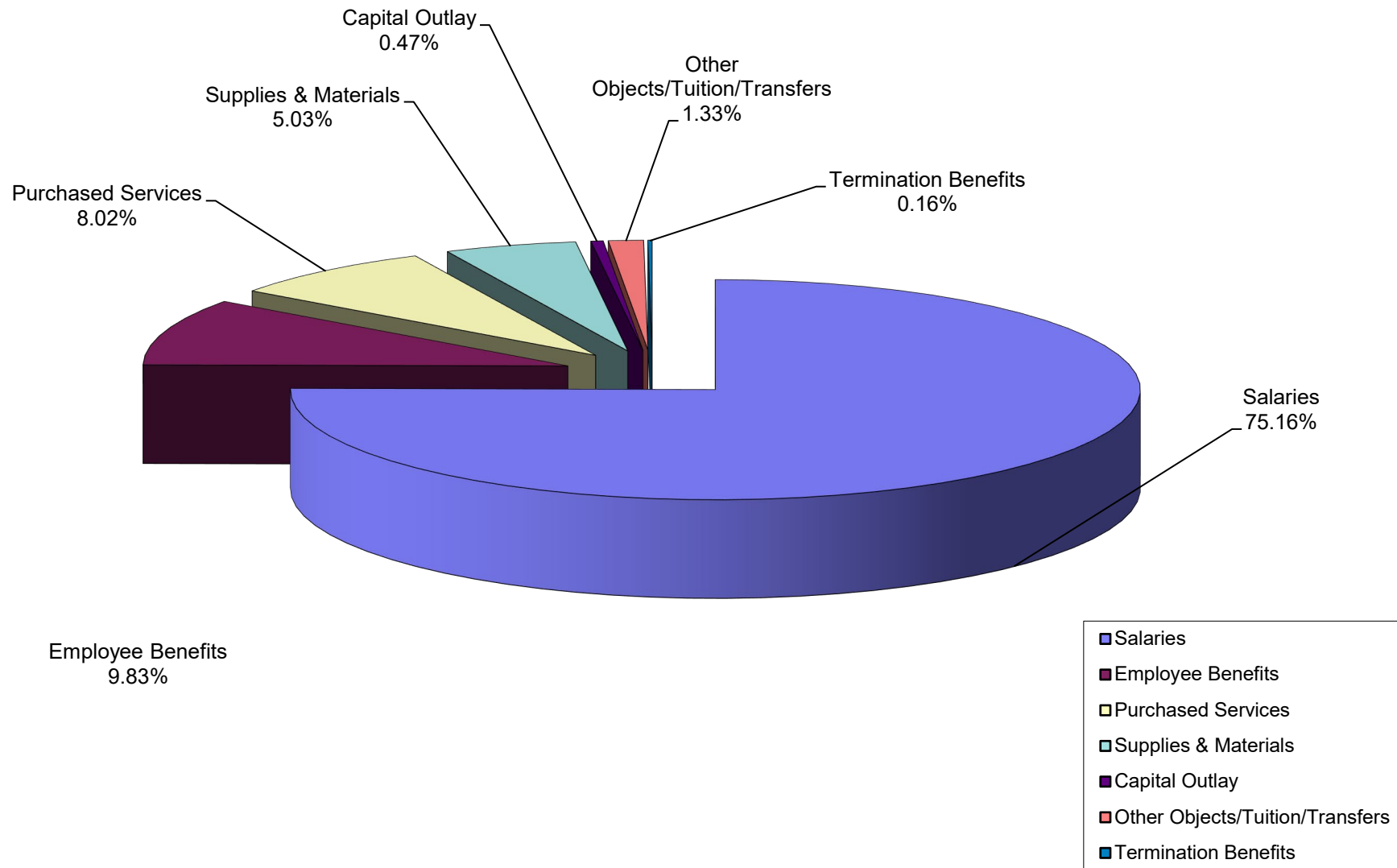
## 10 EDUCATION FUND

	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/Spent of Budget	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	88,806,989	77%	89,461,759	101%	91,053,272	73%	2%	3%
Corp.Prop.Replacement Tax	1,122,950	1%	1,780,433	159%	1,510,572	1%	-15%	35%
Other Local Revenue	2,929,783	3%	1,085,249	37%	2,671,948	2%	146%	-9%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,885,820	7%	7,898,714	100%	7,910,761	6%	0%	0%
State Aid Categorical	4,150,167	4%	4,434,724	107%	4,948,340	4%	12%	19%
Federal Aid	10,233,534	9%	10,154,226	99%	16,973,444	14%	67%	66%
<b>TOTAL REVENUES</b>	<b>\$ 115,429,244</b>	<b>100%</b>	<b>\$ 114,815,105</b>	<b>99%</b>	<b>\$ 125,368,337</b>	<b>100%</b>	<b>9%</b>	<b>9%</b>
<b>Types of Expenditures</b>								
Salaries	90,646,599	77%	89,333,025	99%	96,321,175	75%	8%	6%
Employee Benefits	11,904,342	10%	12,483,920	105%	12,595,833	10%	1%	6%
Purchased Services	8,655,198	7%	9,798,450	113%	10,279,877	8%	5%	19%
Supplies & Materials	4,764,431	4%	3,126,141	66%	6,447,679	5%	106%	35%
Capital Outlay	522,028	0%	166,578	32%	602,125	0%	261%	15%
Other Objects/Tuition/Transfers	1,492,210	1%	1,470,695	99%	1,706,324	1%	16%	14%
Termination Benefits	98,232	0%	205,201	209%	209,305	0%	2%	113%
<b>TOTAL EXPENDITURES</b>	<b>\$ 118,083,040</b>	<b>100%</b>	<b>\$ 116,584,010</b>	<b>99%</b>	<b>\$ 128,162,319</b>	<b>100%</b>	<b>10%</b>	<b>9%</b>
Projected Surplus (Deficit) for year	(2,653,797)		(1,768,905)		(2,793,981)			
Beginning Cash Fund Balance - July 1	31,995,836 *		31,995,836 *		30,226,931 **			
Estimated Ending Cash Fund Balance - June 30	\$ 29,342,039 **		\$ 30,226,931 **		\$ 27,432,950 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## EDUCATION FUND EXPENDITURES FISCAL YEAR 2021-22





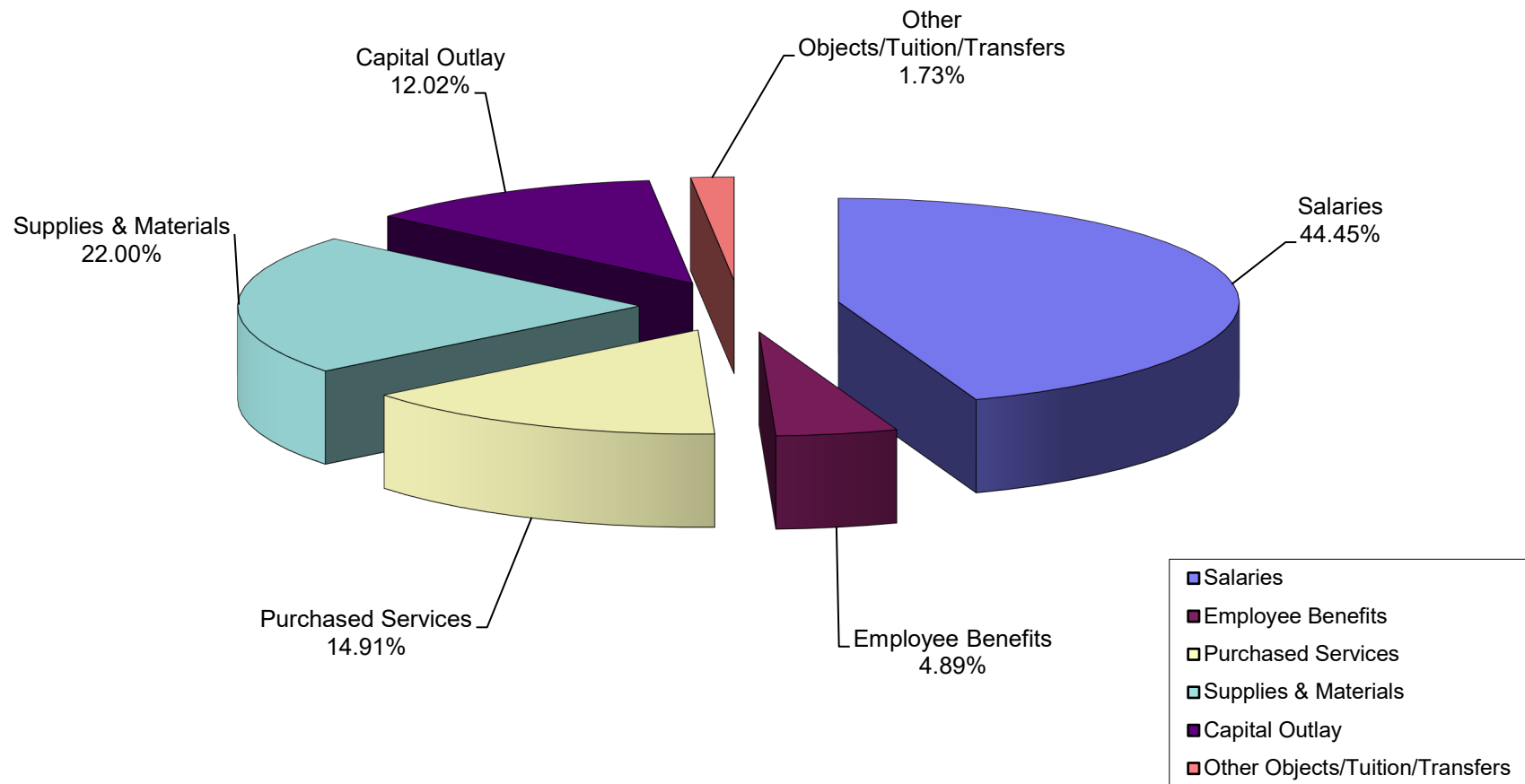
## 20 OPERATIONS & MAINTENANCE FUND

Sources of Revenues	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/Spent of Budget	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
Property Taxes -Local	9,330,355	95%	9,477,141	102%	10,362,239	95%	9%	11%
Corp.Prop.Replacement Tax	355,839	4%	564,182	159%	444,798	4%	-21%	25%
Other Local Revenue	147,613	2%	68,649	47%	56,318	1%	-18%	-62%
Evidence Based Funding		0%		0%		0%	0%	0%
State Aid Categorical	5,467	0%	5,467	100%	5,467	0%	0%	0%
Federal Aid	-				-			
<b>TOTAL REVENUES</b>	<b>\$ 9,839,274</b>	<b>100%</b>	<b>\$ 10,115,439</b>	<b>103%</b>	<b>\$ 10,868,822</b>	<b>100%</b>	<b>7%</b>	<b>10%</b>
<b>Types of Expenditures</b>								
Salaries	3,737,203	48%	3,591,513	96%	4,185,064	44%	17%	12%
Employee Benefits	498,861	6%	358,322	72%	460,461	5%	29%	-8%
Purchased Services	1,787,672	23%	1,934,267	108%	1,403,890	15%	-27%	-21%
Supplies & Materials	1,584,137	20%	1,947,249	123%	2,071,412	22%	6%	31%
Capital Outlay	55,000	1%	802,958	1460%	1,132,000	12%	41%	1958%
Other Objects/Tuition/Transfers	169,915	2%	169,065	99%	163,362	2%	-3%	-4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,832,787</b>	<b>100%</b>	<b>\$ 8,803,374</b>	<b>112%</b>	<b>\$ 9,416,189</b>	<b>100%</b>	<b>7.0%</b>	<b>20%</b>
Projected Surplus (Deficit) for year	2,006,487		1,312,065		1,452,634			
Beginning Cash Fund Balance - July 1	2,763,174 *		2,763,174 *		4,075,239 **			
Estimated Ending Cash Fund Balance - June 30	\$ 4,769,661 **		\$ 4,075,239 **		\$ 5,527,873 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## OPERATIONS AND MAINTENANCE FUND EXPENDITURES FISCAL YEAR 2021-22



## 28 SPECIAL EDUCATION FUND

Sources of Revenues	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/Spent of Budget	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
Property Taxes -Local	3,410,876	100%	3,463,595	102%	3,756,548	100%	8%	10%
Corp.Prop.Replacement Tax	-	0%	-	0%	-	0%		
Other Local Revenue	10,131	0%	10,865	107%	5,065	0%	-53%	-50%
General State Aid	-	0%	-	0%	-	0%		
State Aid Categorical	-	0%	-	0%	-	0%		
Federal Aid	-	0%	-	0%	-	0%		
<b>TOTAL REVENUES</b>	<b>\$ 3,421,007</b>	<b>100%</b>	<b>\$ 3,474,460</b>	<b>102%</b>	<b>\$ 3,761,613</b>	<b>100%</b>	<b>8%</b>	<b>10%</b>
<b>Types of Expenditures</b>								
Salaries								
Employee Benefits								
Purchased Services								
Supplies & Materials								
Capital Outlay	-		-		-			
Other Objects/Tuition/Transfers	3,005,720	100%	2,521,873	84%	2,794,756	100%	11%	-7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,005,720</b>	<b>100%</b>	<b>\$ 2,521,873</b>	<b>84%</b>	<b>\$ 2,794,756</b>	<b>100%</b>	<b>11%</b>	<b>-7%</b>
Projected Surplus (Deficit) for year	415,287		952,587		966,857			
Beginning Cash Fund Balance - July 1	1,591,997 *		1,591,997 *		2,544,584 **			
Estimated Ending Cash Fund Balance - June 30	\$ 2,007,284 **		\$ 2,544,584 **		\$ 3,511,442 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

### 30 DEBT SERVICE FUND

	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/Spent of Budget	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	5,622,820	99%	5,724,889	102%	6,133,966	99%	7%	9%
Corp.Prop.Replacement Tax	-	0%	-			0%		
Other Local Revenue	83,337	1%	89,376	107%	41,669	1%	-53%	-50%
General State Aid	-	0%	-		-	0%		
State Aid Categorical	-	0%	-		-	0%		
Federal Aid	-	0%	-		-	0%		
<b>TOTAL REVENUES</b>	<b>\$ 5,706,157</b>	<b>100%</b>	<b>\$ 5,814,266</b>	<b>102%</b>	<b>\$ 6,175,635</b>	<b>100%</b>	<b>6%</b>	<b>8%</b>
<b>Types of Expenditures</b>								
Salaries	-	0%	-		-	0%		
Employee Benefits	-	0%	-		-	0%		
Purchased Services	12,000	0%	4,533	38%	12,000	0%	165%	0%
Supplies & Materials	-	0%	-		-	0%		
Capital Outlay	-	0%	-		-	0%		
Other Objects/Tuition/Transfers	5,646,476	100%	5,646,475	100%	5,818,801	100%	3%	3%
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,658,476</b>	<b>100%</b>	<b>\$ 5,651,008</b>	<b>100%</b>	<b>\$ 5,830,801</b>	<b>100%</b>	<b>3%</b>	<b>3%</b>
Projected Surplus (Deficit) for year	47,681		163,258		344,834			
Beginning Cash Fund Balance - July 1	823,731 *		823,731 *		986,989 **			
Fund Balance Transfer								
Estimated Ending Cash Fund Balance - June 30	\$ 871,412 **		\$ 986,989 **		\$ 1,331,822 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## 40 TRANSPORTATION FUND

	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/Spent of Budget	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	3,703,240	70%	3,761,137	102%	4,101,326	76%	9%	11%
Corp.Prop.Replacement Tax								
Other Local Revenue	96,710	2%	86,117	89%	58,217	1%	-32%	-40%
General State Aid								
State Aid Categorical	1,468,683	28%	1,343,986	92%	1,178,194	22%	-12%	-20%
Federal Aid			-		-			
Transfers								
<b>TOTAL REVENUES</b>	<b>5,268,633</b>	<b>100%</b>	<b>5,191,240</b>	<b>99%</b>	<b>5,337,737</b>	<b>100%</b>	<b>3%</b>	<b>1%</b>
<b>Types of Expenditures</b>								
Salaries	549,042	11%	270,629	49%	556,479	11%	106%	1%
Employee Benefits	32,786	1%	23,545	72%	23,900	0%	2%	-27%
Purchased Services	4,477,325	86%	3,526,368	79%	4,221,056	86%	20%	-6%
Supplies & Materials	500	0%	-	0%	500	0%	100%	0%
Capital Outlay		0%		0%				
Other Objects/Tuition/Transfers	124,158	2%	124,158	100%	130,544	3%	5%	5%
<b>TOTAL EXPENDITURES</b>	<b>5,183,810</b>	<b>100%</b>	<b>3,944,699</b>	<b>76%</b>	<b>4,932,479</b>	<b>100%</b>	<b>25%</b>	<b>-5%</b>
Projected Surplus (Deficit) for year	84,822		1,246,541		405,258			
Beginning Cash Fund Balance - July 1	3,072,574 *		3,072,574 *		4,319,115 **			
Estimated Ending Cash Fund Balance - June 30	3,157,396 **		4,319,115 **		4,724,373 **			

\* Audited Cash Balance  
\*\* Unaudited Cash Balance

## 50 IMRF/ SOCIAL SECURITY FUND

	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/Spent of Budget	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	3,736,198	95%	4,506,365	121%	4,447,496	96%	-1%	19%
Corp.Prop.Replacement Tax	98,347	3%	155,930	159%	123,537	3%	-21%	26%
Other Local Revenue	78,773	2%	84,481	107%	39,386	1%	-53%	-50%
General State Aid	-		-		-			
State Aid Categorical	-		-		-			
Federal Aid	-		-		-			
Transfers	-		-		-			
<b>TOTAL REVENUES</b>	<b>\$ 3,913,318</b>	<b>100%</b>	<b>\$ 4,746,775</b>	<b>121%</b>	<b>\$ 4,610,419</b>	<b>100%</b>	<b>-3%</b>	<b>18%</b>
<b>Types of Expenditures</b>								
Salaries	-	0%	-	0%	-	0%		
Employee Benefits	4,286,864	100%	4,274,223	100%	4,415,269	100%	3%	3%
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>\$ 4,286,864</b>	<b>100%</b>	<b>\$ 4,274,223</b>	<b>100%</b>	<b>\$ 4,415,269</b>	<b>100%</b>	<b>3%</b>	<b>3%</b>
Projected Surplus (Deficit) for year	(373,546)		472,552		195,151			
Beginning Cash Fund Balance - July 1	2,556,374 *		2,556,374 *		3,028,926 **			
Estimated Ending Cash Fund Balance - June 30	\$ 2,182,828 **		\$ 3,028,926 **		\$ 3,224,077 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## 64 CAPITAL IMPROVEMENTS FUND

	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/Spent of Budget	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue	4,779	100%	5,126	107%	-	0%	-100%	-100%
General State Aid	-		-		-			
State Aid Categorical	-		-		-			
Federal Aid	-		-		-			
Transfer								
<b>TOTAL REVENUES</b>	<b>\$ 4,779</b>	<b>100%</b>	<b>\$ 5,126</b>	<b>107%</b>	<b>-</b>	<b>100%</b>	<b>-100%</b>	<b>-100%</b>
<b>Types of Expenditures</b>								
Salaries	155,000	13%	58,917	38%			0%	-100%
Employee Benefits	7,019	1%	9,022	129%			0%	-100%
Purchased Services	135,000	12%	-	0%			0%	-100%
Supplies & Materials	187,000	16%	-	0%			0%	-100%
Capital Outlay	673,000	58%	1,155,128	172%			0%	-100%
Other Objects/Tuition/Transfers								
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,157,019</b>	<b>100%</b>	<b>\$ 1,223,067</b>	<b>106%</b>	<b>-</b>	<b>0%</b>	<b>-100%</b>	<b>-100%</b>
Projected Surplus (Deficit) for year	(1,152,240)		(1,217,941)		-			
Beginning Cash Fund								
Balance - July 1	1,193,618 *		1,193,618 *		40,694 **			
Transfer from Fund 65			65,017					
Estimated Ending Cash								
Fund Balance - June 30	\$ 41,378 **		\$ 40,694 **		40,694 **			

\*Audited Cash Balance

\*\*Unaudited Cash Balance

## 65 TECHNOLOGY PROJECTS FUND

	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/ Spent	Final Budget 2021-22	Percent of Total	Percent of Change vs FY'21 Actuals	Percent of Change vs. FY'21 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	65,017 *		65,017 *		- **			
Transfer to Fund 64			(65,017)					
Estimated Ending Cash Fund Balance - June 30	\$ 65,017 **		\$ -		- **			

\*Audited Cash Balance

\*\*Unaudited Cash Balance



## 70 WORKING CASH FUND

	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/ Spent	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue	174,407	100%	187,046	107%	87,204	100%	-53%	-50%
General State Aid	-		-		-			
State Aid Categorical	-		-		-			
<b>TOTAL REVENUES</b>	<b>\$ 174,407</b>	100%	<b>\$ 187,046</b>	107%	<b>\$ 87,204</b>	100%	-53%	-50%
<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	174,407 *		187,046 *		87,204 **			
Beginning Cash Fund Balance - July 1	13,071,760 **		13,071,760 **		13,258,806 **			
Estimated Ending Cash Fund Balance - June 30	\$ 13,246,167		\$ 13,258,806		\$ 13,346,009			

\*Audited Cash Balance

\*\*Unaudited Cash Balance

## 80 TORT LIABILITY FUND

	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/ Spent	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	1,013,947	81%	1,030,347	102%	1,137,977	86%	10%	12%
Corp.Prop.Replacement Tax	211,000	17%	334,540	159%	165,044	13%	-51%	-22%
Other Local Revenue	26,993	2%	28,949	107%	13,497	1%	-53%	-50%
General State Aid	-	0%	-	0%	-	0%		
State Aid Categorical								
Federal Aid								
<b>TOTAL REVENUES</b>	<b>\$ 1,251,940</b>	<b>100%</b>	<b>\$ 1,393,836</b>	<b>111%</b>	<b>\$ 1,316,518</b>	<b>100%</b>	<b>-6%</b>	<b>5%</b>
<b>Types of Expenditures</b>								
Salaries	10,000	2%	-	0%	5,000		0%	100%
Employee Benefits		0%		0%	-			
Purchased Services	390,250	70%	309,958	79%	1,322,117		327%	239%
Supplies & Materials	100,000	18%	13,394	0%	-			
Capital Outlay	60,625	11%	60,625	0%	-			
Other Objects/Tuition/Transfers	-	0%	-	0%	-			
<b>TOTAL EXPENDITURES</b>	<b>\$ 560,875</b>	<b>100%</b>	<b>\$ 383,977</b>	<b>68%</b>	<b>\$ 1,327,117</b>	<b>100%</b>	<b>246%</b>	<b>137%</b>
Projected Surplus (Deficit) for year	691,065		1,009,859		(10,599)			
Beginning Cash Fund Balance - July 1	1,414,848 *		1,414,848 *		2,424,707 **			
Estimated Ending Cash Fund Balance - June 30	\$ 2,105,913 **		\$ 2,424,707 **		\$ 2,414,108 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

**90 LIFE/SAFETY FUND**

	Adopted Budget 2020-21	Percent of Total	Unaudited Actuals 2020-21	Percent Coll/ Spent	Final Budget 2021-22	Percent of Total	Percent of Change vs. FY'21 Actuals	Percent of Change vs. FY'21 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	100,996	100%	102,645	102%	113,844	100%	11%	13%
Corp.Prop.Replacement Tax		0%				0%		
Other Local Revenue	236	0%	253	107%	118	0%	-53%	-50%
General State Aid	-	0%				0%		
State Aid Categorical	-	0%				0%		
Federal Aid	-	0%				0%		
Transfers	-	0%	-		-	0%		
<b>TOTAL REVENUES</b>	<b>\$ 101,232</b>	<b>100%</b>	<b>\$ 102,898</b>	<b>102%</b>	<b>\$ 113,962</b>	<b>100%</b>	<b>11%</b>	<b>13%</b>
<b>Types of Expenditures</b>								
Salaries			-					
Employee Benefits								
Purchased Services	25,000	20%	23,186	93%	25,000	20%	8%	0%
Supplies & Materials			-					
Capital Outlay	100,000	80%	98,755	99%	100,000	80%	1%	0%
Other Objects/Tuition/Transfers								
<b>TOTAL EXPENDITURES</b>	<b>\$ 125,000</b>	<b>100%</b>	<b>\$ 121,941</b>	<b>98%</b>	<b>\$ 125,000</b>	<b>100%</b>	<b>3%</b>	<b>0%</b>
Projected Surplus (Deficit) for year	(23,768)		(19,043)		(11,038)			
Beginning Cash Fund Balance - July 1	50,354 *		50,354 *		31,311 **			
Estimated Ending Cash Fund Balance - June 30	\$ 26,586 **		\$ 31,311 **		\$ 20,273 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

**ALL FUNDS**  
**REVENUES BY SOURCE & EXPENDITURES BY OBJECT AND FUND**  
**FISCAL YEAR 2021-22**

	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	91,053,272	1,510,572	2,671,948	95,235,792	300,000	7,910,761	4,948,340	12,859,101	16,973,444	0	125,368,337
20 Operations and Maintenance	10,362,239	444,798	56,318	10,863,355		0	5,467	5,467	0	0	10,868,822
28 Special Education	3,756,548	0	5,065	3,761,613		0	0	0	0	0	3,761,613
40 Transportation	4,101,326	0	58,217	4,159,543		0	1,178,194	1,178,194	0	0	5,337,737
50 IMRF	4,447,496	123,537	39,386	4,610,419		0	0	0	0	0	4,610,419
70 Working Cash	0	0	87,204	87,204		0	0	0	0	0	87,204
80 Tort Liability	1,137,977	165,044	13,497	1,316,518		0	0	0	0	0	1,316,518
<b>Operating Funds - Subtotal</b>	114,858,859	2,243,951	2,931,635	120,034,445	300,000	7,910,761	6,132,001	14,042,762	16,973,444	0	151,350,651
30 Debt Service	6,133,966	0	41,669	6,175,635		0	0	0	0	0	6,175,635
64 Capital Improvements	0	0	0	0		0	0	0	0	0	0
65 Technology Projects	0	0	0	0		0	0	0	0	0	0
90 Life Safety	113,844	0	118	113,962		0	0	0	0	0	113,962
<b>TOTAL REVENUE - ALL FUNDS</b>	121,106,669	2,243,951	2,973,421	126,324,041	300,000	7,910,761	6,132,001	14,042,762	16,973,444	0	157,640,247
<b><u>Expenditures by Fund</u></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>Fund Totals</b>
10 Education	96,321,175	12,595,833	10,279,877	6,447,679	602,125	1,706,324	209,305				128,162,319
20 Operations and Maintenance	4,185,064	460,461	1,403,890	2,071,412	1,132,000	163,362	0				9,416,189
28 Special Education	0	0	0	0	0	2,794,756	0				2,794,756
40 Transportation	556,479	23,900	4,221,056	500	0	130,544	0				4,932,479
50 IMRF	0	4,415,269	0	0	0	0	0				4,415,269
70 Working Cash	0	0	0	0	0	0	0				0
80 Tort Liability	5,000	0	1,322,117	0	0	0	0				1,327,117
<b>Operating Funds Subtotal</b>	101,062,718	17,495,463	17,226,940	8,519,591	1,734,125	4,794,986	209,305				151,048,128
30 Debt Service	0	0	12,000	0	0	5,818,801	0				5,830,801
64 Capital Improvements	0	0	0	0	0	0	0				0
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>	101,062,718	17,495,463	17,263,940	8,519,591	1,834,125	10,613,787	209,305				157,003,929

**OPERATING FUNDS (W/ WORKING CASH FUND)  
REVENUES BY SOURCE & EXPENDITURES BY OBJECT AND FUND  
FISCAL YEAR 2021-22**

	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	91,053,272	1,510,572	2,671,948	95,235,792	300,000	7,910,761	4,948,340	12,859,101	16,973,444	0	<b>125,368,337</b>	82.83%
20 Operations and Maintenance	10,362,239	444,798	56,318	10,863,355		0	5,467	5,467	0	0	<b>10,868,822</b>	7.18%
28 Special Education	3,756,548	0	5,065	3,761,613		0	0	0	0	0	<b>3,761,613</b>	2.49%
40 Transportation	4,101,326	0	58,217	4,159,543		0	1,178,194	1,178,194	0	0	<b>5,337,737</b>	3.53%
50 IMRF	4,447,496	123,537	39,386	4,610,419		0	0	0	0	0	<b>4,610,419</b>	3.05%
70 Working Cash	0	0	87,204	87,204		0	0	0	0	0	<b>87,204</b>	0.06%
80 Tort Liability	1,137,977	165,044	13,497	1,316,518		0	0	0	0	0	<b>1,316,518</b>	0.87%
<b>Total Operating Funds Revenues</b>	<b>114,858,859</b>	<b>2,243,951</b>	<b>2,931,635</b>	<b>120,034,445</b>	<b>300,000</b>	<b>7,910,761</b>	<b>6,132,001</b>	<b>14,042,762</b>	<b>16,973,444</b>	<b>0</b>	<b>151,350,651</b>	<b>100%</b>
<b>Percent to Total</b>	<b>75.89%</b>	<b>1.48%</b>	<b>1.94%</b>	<b>79.31%</b>		<b>5.23%</b>	<b>4.05%</b>	<b>9.28%</b>	<b>11.21%</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	96,321,175	12,595,833	10,279,877	6,447,679		602,125	1,706,324	209,305	0		<b>128,162,319</b>	84.85%
20 Operations and Maintenance	4,185,064	460,461	1,403,890	2,071,412		1,132,000	163,362	0	0		<b>9,416,189</b>	6.23%
28 Special Education	0	0	0	0		0	2,794,756	0	0		<b>2,794,756</b>	1.85%
40 Transportation	556,479	23,900	4,221,056	500		0	130,544	0	0		<b>4,932,479</b>	3.27%
50 IMRF	0	4,415,269	0	0		0	0	0	0		<b>4,415,269</b>	2.92%
70 Working Cash	0	0	0	0		0	0	0	0		<b>0</b>	0.00%
80 Tort Liability	5,000	0	1,322,117	0		0	0	0	0		<b>1,327,117</b>	0.88%
<b>Total Operating Funds Expenditures</b>	<b>101,067,718</b>	<b>17,495,463</b>	<b>17,226,940</b>	<b>8,519,591</b>		<b>1,734,125</b>	<b>4,794,986</b>	<b>209,305</b>	<b>0</b>		<b>151,048,128</b>	<b>100%</b>
<b>Percent to Total</b>	<b>66.91%</b>	<b>11.58%</b>	<b>11.40%</b>	<b>5.64%</b>		<b>1.15%</b>	<b>3.17%</b>	<b>0.14%</b>				

<b>OPERATING FUNDS</b>	
<b><u>Revenues over Expenditures</u></b>	
Education Fund	\$ (2,793,981)
Operations and Maintenance	\$ 1,452,634
Special Education	\$ 966,857
Transportation	\$ 405,258
IMRF	\$ 195,151
Working Cash	\$ 87,204
Tort Liability	\$ (10,599)
<b>Total Surplus/(Deficit)</b>	<b>\$ 302,523</b>

# Financial Section: Fund Balance and Referendum Reserves

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

Until 2018, 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 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, despite the devastated impact of the COVID-19 pandemic, estimate the District's fund balance to remain around 35 percent level until FY24.

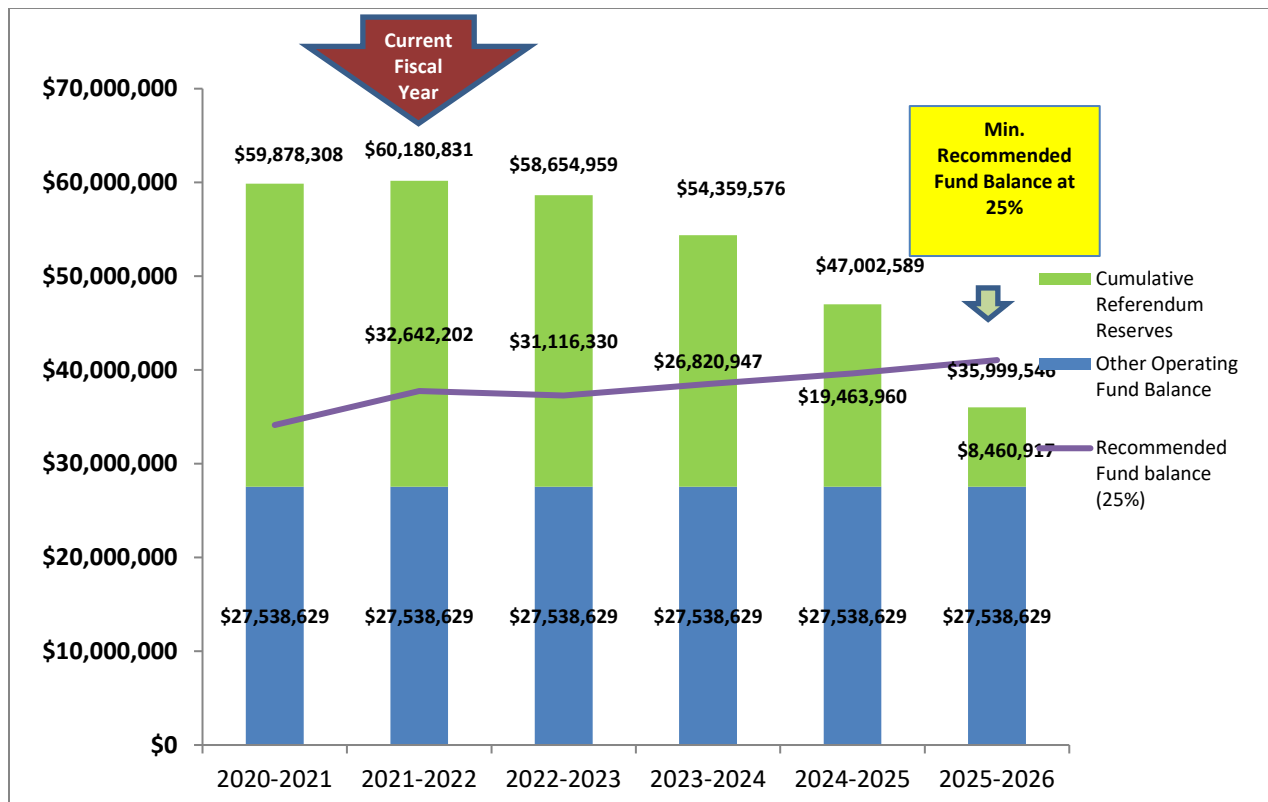
## **Referendum Reserves and Financial Projections**

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	<u>Actual</u> amount of Referendum Reserves added in 2018-19	<u>Actuals</u> amount of Referendum Reserves added in 2019-20	<u>Actual</u> amount of Referendum Reserves added in 2020-21	Actual balance of Referendum Reserves as of 6/30/21
\$18,500,000	\$6,400,000	\$5,200,000	\$2,400,000	\$32,500,000

The bar graph presented on the following page illustrates the projected operating fund balance, which includes the "referendum reserves" of the District for FY23-FY26.



**REVENUES BY CATEGORY  
2021-2022**

**Fund**

**10 EDUCATION FUND**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	F22 Budget vs FY21 Budget Change	FY22 Budget vs FY21 Budget % Change
91111 - CURRENT YR TAXES	46,061,581.70	47,926,904.00	47,887,537.76	49,791,230.61	1,903,692.9	3.98%	1,864,326.61	3.89%
91112 - FIRST PRIOR YR TX	43,018,473.86	41,554,316.00	42,233,481.82	42,150,041.80	(83,440.0)	-0.20%	595,725.80	1.43%
91113 - OTHER PRIOR YEARS LEVIES	-539,384.63	-674,230.79	-659,260.70	-888,000.00	(228,739.3)	34.70%	(213,769.21)	31.71%
91230 - CPPR TAX - CURRENT YEAR	1,403,687.06	1,122,950.00	1,780,432.66	1,510,572.00	(269,860.7)	-15.16%	387,622.00	34.52%
91311 - REG SCH YEAR TUITION	56,234.31	83,752.00	19,673.35	19,673.35	-	0.00%	(64,078.65)	-76.51%
91510 - INTEREST EARNED	346,624.07	259,968.80	278,806.17	129,984.40	(148,821.8)	-53.38%	(129,984.40)	-50.00%
91611 - SALES TO PUPILS-LUNCH	260,976.34	184,162.56	724.73	0.00	(724.7)	-100.00%	(184,162.56)	-100.00%
91612 - SALES TO PUPILS-BREAKFAST	12,726.30	5,261.00	0.00	0.00	-	0.00%	(5,261.00)	-100.00%
91613 - SALES TO PUPILS-ALA CARTE	128,161.85	97,694.25	0.00	80,000.00	80,000.0	0.00%	(17,694.25)	-18.11%
91620 - SALES TO ADULTS	3,785.57	2,958.35	0.00	1,500.00	1,500.0	0.00%	(1,458.35)	-49.30%
91621 - CATERING SERVICES	76,300.34	40,998.39	0.00	12,000.00	12,000.0	0.00%	(28,998.39)	-70.73%
91719 - INSTRUCTIONAL STUDENT SUPPLIES	0.00	128,385.00	53,398.50	0.00	(53,398.5)	-100.00%	(128,385.00)	-100.00%
91720 - STUDENT FEES	196,627.61	459,910.68	264,642.70	459,910.68	195,268.0	73.79%	0.00	0.00%
91721 - SCHOOL ACTIVITY FEES	-188,143.81	-86,751.52	-46,154.00	-86,752.00	(40,598.0)	87.96%	(0.48)	0.00%
91722 - STUDENT CAMP FEES	1,298.25	70,372.00	0.00	0.00	-	0.00%	(70,372.00)	-100.00%
91723 - TECHNOLOGY FEE	79,474.20	168,924.24	109,267.63	168,924.24	59,656.6	54.60%	0.00	0.00%
91724 - PARENT FEES-SUMMER PROGRAM	22,760.31	89,017.00	66,097.52	66,000.00	(97.5)	-0.15%	(23,017.00)	-25.86%
91725 - PARENT FEES-DAY CARE 525	1,258,669.01	752,009.59	-5,448.40	1,250,000.00	1,255,448.4	-23042.52%	497,990.41	66.22%
91726 - PARENT FEES-DAY CARE 560	26,066.25	28,673.00	5,281.50	25,000.00	19,718.5	373.35%	(3,673.00)	-12.81%
91920 - PRIVATE SOURCES	279,835.11	234,488.00	100,072.00	188,998.00	88,926.0	88.86%	(45,490.00)	-19.40%
91921 - PRIVATE GRANTS	-2,607.84	4,250.00	0.00	0.00	-	0.00%	(4,250.00)	-100.00%
91995 - DEC REIMBURSEMENT	89,537.66	55,693.00	38,280.66	56,693.00	18,412.3	48.10%	1,000.00	1.80%
91996 - E-RATE REIMBURSEMENT	159,083.91	200,016.25	170,918.75	200,016.25	29,097.5	17.02%	0.00	0.00%
91999 - OTHER LOCAL REVENUE	44,199.87	150,000.00	29,687.54	100,000.00	70,312.5	236.84%	(50,000.00)	-33.33%
<b>91 - LOCAL REVENUES</b>	<b>92,795,967.30</b>	<b>92,859,721.80</b>	<b>92,327,440.19</b>	<b>95,235,792.33</b>	<b>2,908,352.14</b>	<b>3.15%</b>	<b>2,376,070.53</b>	<b>2.56%</b>
92100 - GRANTS - SUPPORTING	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00%	0.00	0.00%
92200 - GRANTS - SUPPORTING	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00%	0.00	0.00%
<b>92 - FLOW THRU REVENUES</b>	<b>0.00</b>	<b>300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
93001 - EVIDENCE BASED FUNDING	7,898,533.57	7,885,820.00	7,898,714.13	7,910,761.00	12,046.87	0.15%	24,941.00	0.32%
93100 - PRIV. FACIL TUITION REIMB	852,746.75	846,397.00	920,150.98	944,889.00	24,738.02	2.69%	98,492.00	11.64%
93120 - SP ED ORPHANAGE INDIVIDUA	1,450,528.07	1,450,528.07	1,570,221.28	1,570,221.28	-	0.00%	119,693.21	8.25%
93130 - STATE-SP ED-ORPHANAGE	55,670.00	55,670.00	77,506.00	77,506.00	-	0.00%	21,836.00	39.22%
93290 - OTHER GRANTS IN AID	0.00	0.00	0.00	200,000.00	200,000.00	0.00%	200,000.00	100.00%
93360 - FREE LUNCH & BREAKFAST	13,229.16	13,229.16	5,617.06	0.00	(5,617.06)	-100.00%	(13,229.16)	-100.00%
93600 - HEADSTART-ESSER	0.00	0.00	0.00	321,956.00	321,956.00	#DIV/0!	321,956.00	#DIV/0!
93651 - NATIONAL CERTIF.INITIAT.	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00%	0.00	0.00%



**REVENUES BY CATEGORY  
2021-2022**

**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs FY21 Budget Change	FY22 Budget vs FY21 Budget % Change
93695 - TRUANTS ALTERNATIVE	66,581.00	60,000.00	72,792.00	60,000.00	(12,792.00)	-17.57%	0.00	0.00%
93700 - PREVENTIVE INIT. 0-3 YRS	977,971.76	977,972.51	1,044,767.23	1,044,766.93	(0.30)	0.00%	66,794.42	6.83%
93705 - EARLY CHILDHOOD GRANTS	668,491.02	668,490.00	709,926.55	709,926.51	(0.04)	0.00%	41,436.51	6.20%
93800 - STATE LIBRARY GRANT	0.00	5,619.75	11,052.00	5,561.25	(5,490.75)	-49.68%	(58.50)	-1.04%
93950 - ORPHANAGE TUITION - 18-3	48,286.90	48,286.00	-15,886.09	0.00	15,886.09	-100.00%	(48,286.00)	-100.00%
93998 - PIPES & PRECIPITATION GRANT	23,299.60	19,475.00	38,577.38	9,013.12	(29,564.26)	-76.64%	(10,461.88)	-53.72%
<b>93 - STATE REVENUES</b>	<b>12,055,337.83</b>	<b>12,035,987.49</b>	<b>12,333,438.52</b>	<b>12,859,101.09</b>	<b>525,662.57</b>	<b>4.26%</b>	<b>823,113.60</b>	<b>6.84%</b>
94044 - EARLY HEADSTART GRANT	1,545,982.50	1,545,982.00	2,134,953.77	2,134,953.77	-	0.00%	588,971.77	38.10%
94045 - HEAD START	1,166,267.50	1,166,267.00	1,474,976.23	1,282,893.00	(192,083.23)	-13.02%	116,626.00	10.00%
94210 - NATIONAL SCH LUNCH PROG	794,818.79	794,817.00	2,357.44	0.00	(2,357.44)	-100.00%	(794,817.00)	-100.00%
94220 - SCHOOL BREAKFAST PROGRAM	89,009.73	89,008.82	1,471.68	0.00	(1,471.68)	-100.00%	(89,008.82)	-100.00%
94225 - SUMMER FOOD PROGRAM	7,780.00	0.00	1,644,273.20	1,350,000.00	(294,273.20)	-17.90%	1,350,000.00	0.00%
94226 - CHILD & ADULT CARE FOOD	154,693.46	62,070.18	85,929.56	87,070.18	1,140.62	1.33%	25,000.00	40.28%
94300 - TITLE I LOW INCOME	997,776.00	916,969.00	961,775.00	761,775.00	(200,000.00)	-20.79%	(155,194.00)	-16.92%
94305 - TITLE I - LOW INCOME - NEG. PRIV.	39,618.00	25,041.00	24,142.00	47,822.00	23,680.00	98.09%	22,781.00	90.97%
94331 - TITLE I SCHOOL IMPROV. & ACCOUNT	142,050.00	50,000.00	7,312.00	50,000.00	42,688.00	583.81%	0.00	0.00%
94493 - DHS-562	244,028.03	253,931.00	104,502.55	124,444.00	19,941.45	19.08%	(129,487.00)	-50.99%
94496 - DHS-525	90,683.48	121,879.00	1,222.06	55,657.00	54,434.94	4454.36%	(66,222.00)	-54.33%
94600 - SP ED-PRESCHOOL	57,285.00	56,720.00	60,044.00	60,044.00	-	0.00%	3,324.00	5.86%
94620 - SP ED-IDEA	1,984,937.00	2,040,247.00	1,864,616.00	1,764,616.00	(100,000.00)	-5.36%	(275,631.00)	-13.51%
94625 - SP ED IDEA ROOM & BOARD	447,519.24	447,519.20	283,656.00	283,656.00	-	0.00%	(163,863.20)	-36.62%
94869 - BAB INTEREST PAYMENTS	0.00	215,249.54	203,074.20	173,705.00	(29,369.20)	-14.46%	(41,544.54)	-19.30%
94909 - TITLE III	150,591.00	150,591.00	91,959.00	91,959.00	-	0.00%	(58,632.00)	-38.93%
94932 - TITLE II	216,163.00	160,174.00	206,698.00	206,698.00	-	0.00%	46,524.00	29.05%
94991 - MEDICAID - ADM OUTREACH	370,205.91	384,187.00	284,766.85	455,207.00	170,440.15	59.85%	71,020.00	18.49%
94992 - MEDICAID - FEE FOR SERVICE	938,899.49	952,881.00	313,828.45	639,554.00	325,725.55	103.79%	(313,327.00)	-32.88%
94998 - ESSER GRANT	0.00	800,000.00	402,668.00	7,403,390.00	7,000,722.00	1738.58%	6,603,390.00	825.42%
<b>94 - FEDERAL REVENUES</b>	<b>9,438,308.13</b>	<b>10,233,533.74</b>	<b>10,154,225.99</b>	<b>16,973,443.95</b>	<b>6,819,217.96</b>	<b>67.16%</b>	<b>6,739,910.21</b>	<b>65.86%</b>
<b>10 EDUCATION FUND TOTAL</b>	<b>114,289,613.26</b>	<b>115,429,243.03</b>	<b>114,815,104.70</b>	<b>125,368,337.37</b>	<b>10,553,232.67</b>	<b>9.19%</b>	<b>9,939,094.34</b>	<b>8.61%</b>
<b>20 BUILDING FUND</b>								
91111 - CURRENT YR TAXES	5,276,846.47	4,877,322.00	4,904,012.68	5,644,400.56	740,387.88	15.10%	767,078.56	15.73%
91112 - FIRST PRIOR YR TX	3,616,070.90	4,521,706.00	4,640,276.08	4,813,838.64	173,562.56	3.74%	292,132.64	6.46%
91113 - OTHER PRIOR YEARS LEVIES	-54,938.19	-68,672.74	-67,148.01	-96,000.00	(28,851.99)	42.97%	(27,327.26)	39.79%
91230 - CPPR TAX - CURRENT YEAR	444,798.92	355,839.00	564,181.67	444,798.00	(119,383.67)	-21.16%	88,959.00	25.00%
91510 - INTEREST EARNED	69,353.33	52,015.00	55,784.32	26,007.50	(29,776.82)	-53.38%	(26,007.50)	-50.00%
91912 - PERMIT RENTAL FEES	29,267.00	29,267.00	0.00	15,000.00	15,000.00	0.00%	(14,267.00)	-48.75%
91940 - OTHER DIST/GOVT AGENCY	0.00	51,020.00	0.00	0.00	-	0.00%	(51,020.00)	-100.00%

**REVENUES BY CATEGORY  
2021-2022**

**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	F22 Budget vs FY21 Budget Change	FY22 Budget vs FY21 Budget % Change
91996 - E-RATE REIMBURSEMENT	11,319.52	15,310.75	12,864.84	15,310.75	2,445.91	19.01%	0.00	0.00%
<b>91 - LOCAL REVENUES</b>	<b>9,392,717.95</b>	<b>9,833,807.01</b>	<b>10,109,971.58</b>	<b>10,863,355.45</b>	<b>753,383.87</b>	<b>7.45%</b>	<b>1,029,548.44</b>	<b>10.47%</b>
93700 - PREVENTIVE INIT. 0-3 YRS	353.22	353.22	353.22	353.22	.00	0.00%	0.00	0.00%
93705 - EARLY CHILDHOOD GRANTS	5,114.00	5,114.00	5,114.00	5,114.00	.00	0.00%	0.00	0.00%
<b>93 - STATE REVENUES</b>	<b>5,467.22</b>	<b>5,467.22</b>	<b>5,467.22</b>	<b>5,467.22</b>	<b>.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
94473 - SCHOOL MAINTENANCE GRANT	50,000.00	0.00	0.00	0.00	.00	0.00%	0.00	0.00%
<b>94 - FEDERAL REVENUES</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>20 BUILDING FUND TOTAL</b>	<b>9,448,185.17</b>	<b>9,839,274.23</b>	<b>10,115,438.80</b>	<b>10,868,822.67</b>	<b>753,383.87</b>	<b>7.45%</b>	<b>1,029,548.44</b>	<b>10.46%</b>
<b>28 SPECIAL EDUCATION FUND</b>								
91111 - CURRENT YR TAXES	1,913,580.59	1,770,025.00	1,779,711.29	2,046,870.00	267,158.71	15.01%	276,845.00	15.64%
91112 - FIRST PRIOR YR TX	1,410,629.42	1,640,968.00	1,683,998.15	1,745,678.00	61,679.85	3.66%	104,710.00	6.38%
91113 - OTHER PRIOR YEARS LEVIES	-93.45	-116.81	-114.22	-36,000.00	(35,885.78)	31418.12%	(35,883.19)	30719.28%
91510 - INTEREST EARNED	13,507.97	10,130.98	10,865.13	5,065.49	(5,799.64)	-53.38%	(5,065.49)	-50.00%
<b>91 - LOCAL REVENUES</b>	<b>3,337,624.53</b>	<b>3,421,007.17</b>	<b>3,474,460.35</b>	<b>3,761,613.49</b>	<b>287,153.14</b>	<b>8.26%</b>	<b>340,606.32</b>	<b>9.96%</b>
<b>28 SPECIAL EDUCATION FUND TOTAL</b>	<b>3,337,624.53</b>	<b>3,421,007.17</b>	<b>3,474,460.35</b>	<b>3,761,613.49</b>	<b>287,153.14</b>	<b>8.26%</b>	<b>340,606.32</b>	<b>9.96%</b>
<b>30 DEBT SERVICE FUND</b>								
91111 - CURRENT YR TAXES	3,150,493.44	3,057,825.00	3,074,558.65	3,352,227.87	277,669.22	9.03%	294,402.87	9.63%
91112 - FIRST PRIOR YR TX	1,043,080.75	2,938,257.00	3,015,305.22	2,841,738.02	(173,567.20)	-5.76%	(96,518.98)	-3.28%
91113 - OTHER PRIOR YEARS LEVIES	-298,609.61	-373,262.01	-364,974.41	-60,000.00	304,974.41	-83.56%	313,262.01	-83.93%
91510 - INTEREST EARNED	111,116.32	83,337.24	89,376.39	41,668.62	(47,707.77)	-53.38%	(41,668.62)	-50.00%
<b>91 - LOCAL REVENUES</b>	<b>4,006,080.90</b>	<b>5,706,157.23</b>	<b>5,814,265.85</b>	<b>6,175,634.51</b>	<b>361,368.66</b>	<b>6.22%</b>	<b>469,477.28</b>	<b>8.23%</b>
<b>30 DEBT SERVICE FUND TOTAL</b>	<b>4,006,080.90</b>	<b>5,706,157.23</b>	<b>5,814,265.85</b>	<b>6,175,634.51</b>	<b>361,368.66</b>	<b>6.22%</b>	<b>469,477.28</b>	<b>8.23%</b>
<b>40 TRANSPORTATION FUND</b>								
91111 - CURRENT YR TAXES	2,087,544.10	1,930,828.00	1,941,394.26	2,232,950.00	291,555.74	15.02%	302,122.00	15.65%
91112 - FIRST PRIOR YR TX	2,548,369.04	1,790,047.00	1,836,986.38	1,904,376.00	67,389.62	3.67%	114,329.00	6.39%
91113 - OTHER PRIOR YEARS LEVIES	-14,108.27	-17,635.34	-17,243.78	-36,000.00	(18,756.22)	108.77%	(18,364.66)	104.14%
91411 - REG DAY - PUPIL/PARENTS	33,897.76	19,723.50	3,551.54	19,723.50	16,171.96	455.35%	0.00	0.00%
91510 - INTEREST EARNED	102,647.82	76,986.62	82,565.61	38,493.31	(44,072.30)	-53.38%	(38,493.31)	-50.00%
<b>91 - LOCAL REVENUES</b>	<b>4,758,350.45</b>	<b>3,799,949.78</b>	<b>3,847,254.01</b>	<b>4,159,542.81</b>	<b>312,288.80</b>	<b>8.12%</b>	<b>359,593.03</b>	<b>9.46%</b>
93500 - TRANSPORTATION	26,349.14	27,103.46	26,267.42	26,303.00	35.58	0.14%	(800.46)	-2.95%
93510 - TRANSPORTATION	1,303,541.32	1,323,773.00	1,199,911.61	1,034,084.00	(165,827.61)	-13.82%	(289,689.00)	-21.88%
93700 - PREVENTIVE INIT. 0-3 YRS	3,069.00	3,069.00	3,069.00	3,069.00	-	0.00%	0.00	0.00%
93705 - EARLY CHILDHOOD GRANTS	114,738.00	114,738.00	114,738.00	114,738.00	-	0.00%	0.00	0.00%
<b>93 - STATE REVENUES</b>	<b>1,447,697.46</b>	<b>1,468,683.46</b>	<b>1,343,986.03</b>	<b>1,178,194.00</b>	<b>(165,792.03)</b>	<b>-12.34%</b>	<b>(290,489.46)</b>	<b>-19.78%</b>
<b>40 TRANSPORTATION FUND TOTAL</b>	<b>6,206,047.91</b>	<b>5,268,633.24</b>	<b>5,191,240.04</b>	<b>5,337,736.81</b>	<b>146,496.77</b>	<b>2.82%</b>	<b>69,103.57</b>	<b>1.31%</b>
<b>50 IMRF FUND</b>								
91111 - CURRENT YR TAXES	1,449,683.17	1,140,820.00	1,348,157.52	1,100,659.46	(247,498.06)	-18.36%	(40,160.54)	-3.52%

**REVENUES BY CATEGORY  
2021-2022**

**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs FY21 Budget Change	FY22 Budget vs FY21 Budget % Change
91112 - FIRST PRIOR YR TX	1,739,497.60	1,043,058.00	1,275,653.98	1,322,483.12	46,829.14	3.67%	279,425.12	26.79%
91113 - OTHER PRIOR YEARS LEVIES	-1,868.64	-2,335.80	-2,283.94	-24,000.00	(21,716.06)	950.82%	(21,664.20)	927.49%
91151 - CURRENT YEAR LEVY-SS/MED	1,043,772.41	883,327.00	988,708.16	1,116,475.00	127,766.84	12.92%	233,148.00	26.39%
91152 - FIRST PR YEAR LEVY-SS/MED	486,946.76	711,630.00	935,535.15	952,188.12	16,652.97	1.78%	240,558.12	33.80%
91153 - OTHER PR YEAR LEVY-SS/MED	-32,240.77	-40,301.00	-39,406.18	-20,309.66	19,096.52	-48.46%	19,991.34	-49.61%
91230 - CPPR TAX - CURRENT YEAR	122,934.36	98,347.00	155,929.62	123,537.00	(32,392.62)	-20.77%	25,190.00	25.61%
91510 - INTEREST EARNED	105,029.40	78,772.80	84,481.11	39,386.40	(45,094.71)	-53.38%	(39,386.40)	-50.00%
<b>91 - LOCAL REVENUES</b>	<b>4,913,754.29</b>	<b>3,913,318.00</b>	<b>4,746,775.42</b>	<b>4,610,419.44</b>	<b>(136,355.98)</b>	<b>-2.87%</b>	<b>697,101.44</b>	<b>17.81%</b>
94869 - BAB INTEREST PAYMENTS	239,799.72	0.00	0.00	0.00	.00	0.00%	0.00	0.00%
<b>94 - FEDERAL REVENUES</b>	<b>239,799.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>50 IMRF FUND TOTAL</b>	<b>5,153,554.01</b>	<b>3,913,318.00</b>	<b>4,746,775.42</b>	<b>4,610,419.44</b>	<b>313,644.02</b>	<b>6.61%</b>	<b>697,101.44</b>	<b>17.81%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD</b>								
91510 - INTEREST EARNED	6,372.37	4,779.28	5,125.62	0.00	(5,125.62)	-100.00%	(4,779.28)	-100.00%
<b>91 - LOCAL REVENUES</b>	<b>6,372.37</b>	<b>4,779.28</b>	<b>5,125.62</b>	<b>0.00</b>	<b>(5,125.62)</b>	<b>-100.00%</b>	<b>(4,779.28)</b>	<b>-100.00%</b>
97130 - PERM. TRANSFER BET. FUNDS	4,730,518.73	0.00	0.00	0.00	.00	0.00%	0.00	0.00%
<b>97 - PERMANENT TRANSFERS</b>	<b>4,730,518.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD TOTAL</b>	<b>4,736,891.10</b>	<b>4,779.28</b>	<b>5,125.62</b>	<b>0.00</b>	<b>(5,125.62)</b>	<b>-100.00%</b>	<b>(4,779.28)</b>	<b>-100.00%</b>
<b>70 WORKING CASH FUND</b>								
91510 - INTEREST EARNED	232,542.80	174,407.10	187,045.70	87,203.55	(99,842.15)	-53.38%	(87,203.55)	-50.00%
<b>91 - LOCAL REVENUES</b>	<b>232,542.80</b>	<b>174,407.10</b>	<b>187,045.70</b>	<b>87,203.55</b>	<b>(99,842.15)</b>	<b>-53.38%</b>	<b>(87,203.55)</b>	<b>-50.00%</b>
<b>70 WORKING CASH FUND TOTAL</b>	<b>232,542.80</b>	<b>174,407.10</b>	<b>187,045.70</b>	<b>87,203.55</b>	<b>(99,842.15)</b>	<b>-53.38%</b>	<b>(87,203.55)</b>	<b>-50.00%</b>
<b>80 TORT FUND</b>								
91111 - CURRENT YR TAXES	579,874.32	536,210.00	539,144.36	620,264.25	81,119.89	15.05%	84,054.25	15.68%
91112 - FIRST PRIOR YR TX	999,999.71	497,114.00	510,149.54	528,993.21	18,843.67	3.69%	31,879.21	6.41%
91113 - OTHER PRIOR YEARS LEVIES	-15,501.93	-19,377.41	-18,947.17	-11,280.00	7,667.17	-40.47%	8,097.41	-41.79%
91230 - CPPR TAX - CURRENT YEAR	263,750.12	211,000.00	334,539.90	165,044.00	(169,495.90)	-50.67%	(45,956.00)	-21.78%
91510 - INTEREST EARNED	35,990.73	26,993.05	28,949.12	13,496.53	(15,452.59)	-53.38%	(13,496.52)	-50.00%
<b>91 - LOCAL REVENUES</b>	<b>1,864,112.95</b>	<b>1,251,939.64</b>	<b>1,393,835.75</b>	<b>1,316,517.99</b>	<b>(77,317.76)</b>	<b>-5.55%</b>	<b>64,578.35</b>	<b>5.16%</b>
<b>80 TORT FUND TOTAL</b>	<b>1,864,112.95</b>	<b>1,251,939.64</b>	<b>1,393,835.75</b>	<b>1,316,517.99</b>	<b>22,682.24</b>	<b>1.63%</b>	<b>64,578.35</b>	<b>5.16%</b>
<b>90 LIFE SAFETY FUND</b>								
91111 - CURRENT YR TAXES	57,987.10	53,621.00	53,914.43	62,026.00	8,111.57	15.05%	8,405.00	15.67%
91112 - FIRST PRIOR YR TX	22,762.17	49,711.00	51,014.54	52,898.00	1,883.46	3.69%	3,187.00	6.41%
91113 - OTHER PRIOR YEARS LEVIES	-1,868.69	-2,335.86	-2,283.93	-1,080.00	1,203.93	-52.71%	1,255.86	-53.76%
91510 - INTEREST EARNED	1,516.76	236.00	253.17	118.00	(135.17)	-53.39%	(118.00)	-50.00%
<b>91 - LOCAL REVENUES</b>	<b>80,397.34</b>	<b>101,232.14</b>	<b>102,898.21</b>	<b>113,962.00</b>	<b>11,063.79</b>	<b>10.75%</b>	<b>12,729.86</b>	<b>12.57%</b>
<b>90 LIFE SAFETY FUND TOTAL</b>	<b>80,397.34</b>	<b>101,232.14</b>	<b>102,898.21</b>	<b>113,962.00</b>	<b>11,063.79</b>	<b>10.75%</b>	<b>12,729.86</b>	<b>12.57%</b>
<b>TOTAL ALL FUNDS</b>	<b>149,355,049.97</b>	<b>145,109,991.06</b>	<b>145,846,190.44</b>	<b>157,640,247.83</b>	<b>11,794,057.39</b>	<b>8.09%</b>	<b>12,530,256.77</b>	<b>8.64%</b>

**REVENUES BY CATEGORY  
2021-2022**

**Fund**

FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	F22 Budget vs FY21 Budget Change	FY22 Budget vs FY21 Budget % Change
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**EXPENDITURES BY OBJECT  
2021-2022**

**Fund**

**10 EDUCATION FUND**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY 21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
01010 - SUPERINTENDENT	332,387.15	240,000.00	240,000.03	240,000.00	(0.03)	0.00%	-	0.00%
01011 - DEPUTY SUPERINTENDENT	0.00	180,950.00	180,950.00	201,939.00	20,989.00	11.60%	20,989.00	11.60%
01030 - DIRECTORS	1,289,264.29	1,284,261.34	1,258,843.83	1,229,266.17	(198,420.24)	-15.76%	(54,995.17)	-4.28%
01040 - COORDINATORS/SUPERVISORS	1,154,035.17	1,591,202.57	1,599,918.11	1,671,028.42	71,110.31	4.44%	79,825.85	5.02%
01050 - COORD/SUPERS-SPECIAL PRGM	669,791.08	676,490.58	716,705.76	915,189.97	198,484.21	27.69%	238,699.39	35.28%
01052 - ASSISTANT PRINCIPAL FOR SPED	1,124,322.90	0.00	0.00	0.00	-	0.00%	-	0.00%
01056 - ASST COOR - SCHOOL AGE	53,048.14	54,109.10	54,109.10	55,191.28	1,082.18	2.00%	1,082.18	2.00%
01060 - GRANT MANAGER	84,696.59	86,390.52	82,062.00	88,118.33	6,056.33	7.38%	1,727.81	2.00%
01070 - ADMIN. SUPPORT	628,565.27	722,282.44	581,397.87	613,678.11	32,280.24	5.55%	(108,604.33)	-15.04%
01071 - PROGRAM SUPPORT STAFF	491,047.10	549,351.51	528,945.58	556,385.61	27,440.03	5.19%	7,034.10	1.28%
01080 - ADMIN. OTHER	2,154,116.69	2,365,312.61	2,343,173.66	2,485,417.59	142,243.93	6.07%	120,104.98	5.08%
01110 - PRINCIPAL	2,300,785.45	2,245,043.61	2,369,349.75	2,257,916.26	(111,433.49)	-4.70%	12,872.65	0.57%
01120 - ASSISTANT PRINCIPAL	1,368,912.16	2,347,986.64	2,304,034.43	2,201,541.85	(102,492.58)	-4.45%	(146,444.79)	-6.24%
01133 - D.E.C. PRESIDENT	112,181.13	113,393.00	114,519.31	116,001.00	1,481.69	1.29%	2,608.00	2.30%
01138 - PROJECT SPECIALIST	43,214.46	39,756.00	39,755.60	40,550.71	795.11	2.00%	794.71	2.00%
01139 - INTERN	30,600.00	36,000.00	19,800.00	36,000.00	16,200.00	81.82%	-	0.00%
01140 - SECRETARIES & CLERKS	1,022,849.19	1,049,732.82	1,014,858.35	1,022,962.06	8,103.71	0.80%	(26,770.76)	-2.55%
01150 - TEACHERS-REGULAR	44,343,519.05	45,710,568.70	45,803,007.53	46,582,263.00	779,255.47	1.70%	871,694.30	1.91%
01155 - NEW TEACHER ORIENTATION	24,512.50	25,000.00	28,050.00	28,000.00	(50.00)	-0.18%	3,000.00	12.00%
01170 - TEACHER - SUBSTITUTES	68,920.61	97,442.00	35,268.05	76,300.00	41,031.95	116.34%	(21,142.00)	-21.70%
01180 - TEACHERS-SPECIAL EDUCA.	8,271,917.14	9,073,393.50	9,410,794.57	9,661,261.50	250,466.93	2.66%	587,868.00	6.48%
01181 - ITINERANT TEACHER	90,599.00	94,829.00	94,829.00	98,037.00	3,208.00	3.38%	3,208.00	3.38%
01182 - KINDERGARTEN TCHR STIPEND	53,917.39	55,000.00	25,927.97	55,000.00	29,072.03	112.13%	-	0.00%
01183 - RESIDENT/MENTOR	0.00	0.00	0.00	98,466.00	98,466.00	100.00%	98,466.00	100.00%
01184 - DEAN OF CULTURE & CLIMATE	0.00	179,141.00	178,319.77	115,000.84	(63,318.93)	-35.51%	(64,140.16)	-35.80%
01185 - COACH	1,893,370.11	2,267,235.40	2,110,385.41	2,351,632.65	241,247.24	11.43%	84,397.25	3.72%
01186 - LIBRARY MEDIA ASSISTANTS	90,038.25	93,109.20	77,473.92	0.00	(77,473.92)	-100.00%	(93,109.20)	-100.00%
01187 - COMPUTER/TECHNOLOGY ASST	547,755.30	558,419.55	582,907.42	565,297.17	(17,610.25)	-3.02%	6,877.62	1.23%
01188 - INTERVENTIONIST	0.00	0.00	0.00	797,639.00	797,639.00	0.00%	797,639.00	0.00%
01189 - BILINGUAL FACILITATOR	47,023.00	48,418.00	48,417.88	50,045.00	1,627.12	3.36%	1,627.00	3.36%
01190 - MENTAL HEALTH PRACTITIONER	0.00	0.00	0.00	206,338.00	206,338.00	0.00%	206,338.00	0.00%
01191 - COUNSELOR	0.00	0.00	0.00	656,000.00	656,000.00	0.00%	656,000.00	0.00%
01192 - TEACHER-HOME & HOSPITAL	16,073.75	16,000.00	8,767.50	2,000.00	(6,767.50)	-77.19%	(14,000.00)	-87.50%
01193 - ACADEMIC TUTOR	0.00	0.00	0.00	800,000.00	800,000.00	0.00%	800,000.00	0.00%
01195 - GROUP AND SITE LEADERS	778,111.46	804,623.01	668,453.05	826,151.64	157,698.59	23.59%	21,528.63	2.68%
01197 - CHILD DEVELOPMENT TEACHER	495,928.93	543,267.31	462,184.80	582,669.47	120,484.67	26.07%	39,402.16	7.25%
01198 - MCKINNEY VENTO LIAISON	46,560.00	40,800.00	43,380.00	41,616.00	(1,764.00)	-4.07%	816.00	2.00%
01201 - FOOD SERVICE CHILD CARE	12,752.54	64,802.95	1,969.05	85,462.84	83,493.79	4240.31%	20,659.89	31.88%
01205 - CENTER FACILITATOR	96,800.00	99,936.00	99,736.00	100,710.72	974.72	0.98%	774.72	0.78%

**EXPENDITURES BY OBJECT  
2021-2022**

**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY 21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
01207 - FAMILY SUPPORT ADVOCATE	164,567.08	185,478.31	179,399.82	202,411.16	23,011.34	12.83%	16,932.85	9.13%
01208 - FAMILY SUPPORT TEAM LEADER	62,141.26	64,813.65	62,304.02	63,951.23	1,647.21	2.64%	(862.42)	-1.33%
01209 - CHILD DEVELOP TEAM LEADER	0.00	45,544.00	0.00	74,500.00	74,500.00	0.00%	28,956.00	63.58%
01210 - EXTRA DUTIES STIPEND	114,725.00	100,000.00	1,000.00	100,000.00	99,000.00	9900.00%	-	0.00%
01211 - SUMMER CURRICULUM PROJECT	79,310.00	70,000.00	109,593.75	50,000.00	(59,593.75)	-54.38%	(20,000.00)	-28.57%
01213 - ALTERN. TO SUSP. STIPEND	3,825.00	4,000.00	0.00	4,000.00	4,000.00	0.00%	-	0.00%
01214 - STUDENT SUPERVISOR/IN-PERSON L	9,500.00	30,500.00	421,451.92	0.00	(421,451.92)	-100.00%	(30,500.00)	-100.00%
01215 - STIPEND	662,252.85	612,853.00	392,507.41	1,347,957.00	955,449.59	243.42%	735,104.00	119.95%
01216 - MENTORING STIPEND	13,506.67	12,000.00	13,568.89	12,000.00	(1,568.89)	-11.56%	-	0.00%
01217 - MEETING STIPEND	4,781.38	18,000.00	372.70	2,500.00	2,127.30	570.78%	(15,500.00)	-86.11%
01218 - WEBMASTER STIPEND	16,999.99	17,000.00	17,000.00	18,000.00	1,000.00	5.88%	1,000.00	5.88%
01219 - CAR ALLOWANCE	5,362.51	5,780.00	4,280.00	5,780.00	1,500.00	35.05%	-	0.00%
01220 - OVERTIME	17,961.61	56,001.00	29,339.88	52,000.00	22,660.12	77.23%	(4,001.00)	-7.14%
01221 - OVERTIME -CHILDCARE TA	20.70	0.00	0.00	0.00	-	0.00%	-	0.00%
01223 - BOARD SECRETARY	59,539.40	83,769.19	83,769.60	83,769.60	-	0.00%	0.41	0.00%
01225 - SECRETARIAL SUMMER WORK	9,723.31	11,500.00	5,293.86	11,500.00	6,206.14	117.23%	-	0.00%
01227 - TEST STIPENDS	31,200.00	30,000.00	31,200.00	30,000.00	(1,200.00)	-3.85%	-	0.00%
01228 - COVID-19 TASK FORCE STIPENDS	0.00	25,000.00	82,407.50	0.00	(82,407.50)	-100.00%	(25,000.00)	-100.00%
01229 - SUMMER WORK-ASSIST. PRINCIPALS	55,458.74	55,000.00	60,624.08	60,000.00	(624.08)	-1.03%	5,000.00	9.09%
01250 - LIBRARIANS	1,372,368.63	1,438,909.00	1,439,329.51	1,484,924.00	45,594.49	3.17%	46,015.00	3.20%
01280 - SOCIAL WORKERS	2,844,622.79	2,892,550.70	2,790,617.21	2,878,992.90	88,375.69	3.17%	(13,557.80)	-0.47%
01290 - NURSES	76,263.27	87,251.00	73,018.11	153,913.00	80,894.89	110.79%	66,662.00	76.40%
01295 - OCCUP & PHYS THERAPISTS	612,562.27	760,732.20	751,749.01	726,178.50	(25,570.51)	-3.40%	(34,553.70)	-4.54%
01310 - PSYCHOLOGISTS	1,192,695.13	1,313,239.50	1,340,619.21	1,366,118.40	25,499.19	1.90%	52,878.90	4.03%
01320 - SPEECH CLINICIANS	1,635,263.94	1,711,127.50	1,789,402.76	1,938,528.30	149,125.54	8.33%	227,400.80	13.29%
01321 - INTERPRETATION SERVICES	3,321.98	3,000.00	2,655.22	2,000.00	(655.22)	-24.68%	(1,000.00)	-33.33%
01322 - TRANSLATOR	62,576.26	62,088.90	65,774.41	63,330.68	(2,443.73)	-3.72%	1,241.78	2.00%
01325 - VISION/HEARING TECHNICIAN	71,113.41	85,252.10	83,042.99	86,957.14	3,914.15	4.71%	1,705.04	2.00%
01350 - FOOD SERVICE MIDDLE SCHOOL	339,885.77	347,077.17	483,201.51	407,505.83	(75,695.68)	-15.67%	60,428.66	17.41%
01360 - FOOD SERVICE ELEMENTARY	224,644.16	257,024.26	79,013.72	309,827.29	230,813.57	292.12%	52,803.03	20.54%
01361 - NUTRITIONIST	48,643.19	49,616.17	49,616.17	50,608.50	992.33	2.00%	992.33	2.00%
01370 - LUNCHROOM SUPERVISORS	647,412.69	676,886.28	392,623.47	676,886.28	284,262.81	72.40%	-	0.00%
01410 - AIDES	653,320.30	681,344.50	585,446.81	656,361.00	70,914.19	12.11%	(24,983.50)	-3.67%
01415 - HEALTH AIDES	500,348.46	544,727.12	491,647.28	504,742.09	13,094.81	2.66%	(39,985.03)	-7.34%
01416 - HEALTH AIDES-SUBSTITUTES	64,506.85	55,000.00	41,524.00	55,000.00	13,476.00	32.45%	-	0.00%
01420 - SP ED AIDES	3,052,835.64	2,877,136.51	2,968,655.53	3,218,603.53	249,948.00	8.42%	341,467.02	11.87%
01425 - SUMMER SCH-CERTIFIED	325,495.42	284,470.00	257,581.17	340,085.00	82,503.83	32.03%	55,615.00	19.55%
01426 - SUMMER SCH-NON-CERTIFIED	5,505.42	0.00	1,885.00	28,300.00	26,415.00	1401.33%	28,300.00	0.00%
01610 - TEMPORARY HELP	2,115.50	13,000.00	2,236.39	5,000.00	2,763.61	123.57%	(8,000.00)	-61.54%
01612 - RESIDENCE/TRUANT OFFICER	25,223.50	27,736.72	32,224.78	28,291.46	(3,933.32)	-12.21%	554.74	2.00%

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01630 - STAFF CHANGES	0.00	80,000.00	0.00	80,000.00	80,000.00	0.00%	-	0.00%
01650 - HEADSTART TEACHER SALARY	551,346.47	632,662.50	566,667.73	590,019.00	23,351.27	4.12%	(42,643.50)	-6.74%
01651 - HEADSTART T.A. SALARY	259,514.35	247,188.40	289,670.68	299,072.17	9,401.49	3.25%	51,883.77	20.99%
01652 - HEADSTART - FOOD SALARY	87,889.14	83,591.04	90,683.15	86,984.09	(3,699.06)	-4.08%	3,393.05	4.06%
01701 - BLDG/CHAIR-LANGUAGE ARTS	4,500.00	4,500.00	1,800.00	4,500.00	2,700.00	150.00%	-	0.00%
01702 - BLDG/CHAIR-SOCIAL STUDIES	4,500.00	4,500.00	3,600.00	4,500.00	900.00	25.00%	-	0.00%
01703 - BLDG/CHAIR-MATH	4,500.00	4,500.00	4,500.00	4,500.00	-	0.00%	-	0.00%
01704 - BLDG/CHAIR-SCIENCE	4,500.00	4,500.00	5,400.03	4,500.00	(900.03)	-16.67%	-	0.00%
01705 - BLDG/CHAIR-FOREIGN LANG.	4,500.00	4,500.00	3,555.00	4,500.00	945.00	26.58%	-	0.00%
01706 - BLDG/CHAIR -PHYSICAL ED	3,600.00	4,500.00	3,600.00	4,500.00	900.00	25.00%	-	0.00%
01707 - BLDG/CHAIR-FINE ARTS	4,500.00	4,500.00	3,275.00	4,500.00	1,225.00	37.40%	-	0.00%
01801 - DISTRICTWIDE CHAIR-LA	3,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00%	-	0.00%
01802 - DISTRICTWIDE CHAIR-SCIENCE	2,000.00	2,000.00	1,000.00	2,000.00	1,000.00	100.00%	-	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	2,000.00	2,000.00	4,000.00	2,000.00	(2,000.00)	-50.00%	-	0.00%
01805 - DISTRICTWIDE CHAIR-MUSIC	4,000.00	4,000.00	2,000.00	4,000.00	2,000.00	100.00%	-	0.00%
01806 - DISTRICTWIDE CHAIR-ART	2,000.00	2,000.00	4,000.00	2,000.00	(2,000.00)	-50.00%	-	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	1,755.56	2,000.00	1,000.00	2,000.00	1,000.00	100.00%	-	0.00%
01809 - DISTRICTWIDE CHAIR-MATH	2,000.00	2,000.00	0.00	2,000.00	2,000.00	0.00%	-	0.00%
01810 - DISTRICTWIDE CHAIR - LIBRARY	2,000.00	2,000.00	2,000.00	2,000.00	-	0.00%	-	0.00%
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>85,759,321.40</b>	<b>90,646,599.08</b>	<b>89,333,024.58</b>	<b>96,321,175.34</b>	<b>6,988,150.76</b>	<b>7.82%</b>	<b>5,674,576.26</b>	<b>6.26%</b>
02110 - TEACHER RETIREMENT	0.00	13,920.00	24,725.25	24,725.00	(0.25)	0.00%	10,805.00	77.62%
02111 - TEACH RETIRE-HEALTH	652,338.95	678,364.00	701,215.52	723,498.11	22,282.59	3.18%	45,134.11	6.65%
02112 - TRS CONTRIBUTION	405,618.34	421,800.00	427,196.71	440,072.31	12,875.60	3.01%	18,272.31	4.33%
02113 - TRS FEDERAL GRANTS	59,724.10	107,873.00	84,382.62	151,071.00	66,688.38	79.03%	43,198.00	40.05%
02150 - TRS RETIREMENT COST	81,127.48	100,000.00	44,367.98	100,000.00	55,632.02	125.39%	-	0.00%
02190 - DISTRICT-PAID RETIREMENT COS	192,500.00	192,500.00	350,000.00	350,000.00	-	0.00%	157,500.00	81.82%
02210 - LIFE INSURANCE	102,285.01	102,285.01	87,881.35	87,881.56	0.21	0.00%	(14,403.45)	-14.08%
02221 - MEDICAL INSURANCE	8,853,246.30	9,574,511.99	10,071,600.49	9,997,841.70	(73,758.79)	-0.73%	423,329.71	4.42%
02222 - DISABILITY INSURANCE	149,567.19	149,567.19	160,087.49	160,087.49	-	0.00%	10,520.30	7.03%
02230 - DENTAL INSURANCE	399,986.41	432,574.87	437,642.58	434,910.06	(2,732.52)	-0.62%	2,335.19	0.54%
02236 - EMPLOYEE ASSISTANCE	29,664.15	30,546.00	30,456.00	30,546.00	90.00	0.30%	-	0.00%
02237 - FLEX PROGRAM ADM EXPENSE	7,053.25	8,000.00	7,817.00	8,000.00	183.00	2.34%	-	0.00%
02300 - TUITION REIMBURSEMENT	1,500.00	29,900.00	1,500.00	22,700.00	21,200.00	1413.33%	(7,200.00)	-24.08%
02301 - TUITION REIMBSMNT-COUNCIL	6,944.00	7,500.00	2,500.00	7,500.00	5,000.00	200.00%	-	0.00%
02302 - TUITION REIMBURSEMENT-DEC	48,842.95	50,000.00	49,270.09	50,000.00	729.91	1.48%	-	0.00%
02350 - MEDICAL FITNESS FOR DUTY	3,049.00	3,000.00	600.00	3,000.00	2,400.00	0.00%	-	0.00%

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02400 - PHYSICAL EXAM REIMBURSE	829.00	2,000.00	2,677.21	4,000.00	1,322.79	49.41%	2,000.00	100.00%
<b>02 - BENEFITS TOTAL</b>	<b>10,994,276.13</b>	<b>11,904,342.06</b>	<b>12,483,920.29</b>	<b>12,595,833.23</b>	<b>111,912.94</b>	<b>0.90%</b>	<b>691,491.17</b>	<b>5.81%</b>
03101 - TEACHER SUB-PER DIEM	682,370.19	750,607.20	413,373.52	747,498.53	334,125.01	80.83%	(3,108.67)	-0.41%
03102 - TA SUB- PER DIEM	204,848.30	225,333.13	289,153.71	196,263.78	(92,889.93)	-32.12%	(29,069.35)	-12.90%
03103 - TEACHER SUB-PD	82,792.24	173,800.00	118.95	88,400.00	88,281.05	74216.94%	(85,400.00)	-49.14%
03105 - LONG TERM SUB- TEACHER LEAVE	410,838.14	0.00	137,084.05	0.00	(137,084.05)	-100.00%	-	0.00%
03106 - BEHAVIORAL ASSISTANCE	202,360.15	89,901.00	72,723.82	94,396.00	21,672.18	29.80%	4,495.00	5.00%
03108 - LICENSURE -CITY/EVANSTON	7,644.00	7,650.00	4,222.00	7,650.00	3,428.00	81.19%	-	0.00%
03110 - HOME/HOSPITAL SERVICES	13,075.50	16,000.00	12,272.00	16,000.00	3,728.00	30.38%	-	0.00%
03111 - OUTDOOR EDUCATION SERV.	0.00	110,784.00	0.00	0.00	-	0.00%	(110,784.00)	-100.00%
03113 - TUTORS SERVICES	3,400.00	102,000.00	144,031.85	603,322.00	459,290.15	318.88%	501,322.00	491.49%
03120 - PROFESS. GROWTH & DEVELOP	21,659.84	70,000.00	83,151.04	26,250.00	(56,901.04)	-68.43%	(43,750.00)	-62.50%
03121 - IN-SERVICE	18,753.42	92,560.00	10,571.20	54,360.00	43,788.80	414.23%	(38,200.00)	-41.27%
03122 - COOR/SUPR-PROF GROWTH/DEV	33,756.86	45,000.00	28,675.98	23,250.00	(5,425.98)	-18.92%	(21,750.00)	-48.33%
03123 - CONSULTANT SERVICES	706,564.78	683,260.00	796,876.14	708,031.00	(88,845.14)	-11.15%	24,771.00	3.63%
03124 - PRINCIPAL PROF GROWTH/DEV	34,540.08	45,000.00	34,237.36	22,500.00	(11,737.36)	-34.28%	(22,500.00)	-50.00%
03126 - EX. ASST. PROF. DEV	427.22	500.00	427.80	250.00	(177.80)	-41.56%	(250.00)	-50.00%
03127 - TRAINING/WORKSHOPS	547,924.47	556,731.00	404,515.73	407,003.00	2,487.27	0.61%	(149,728.00)	-26.89%
03128 - ASST/PRIN PROF GROWTH	22,651.51	57,000.00	20,795.22	25,500.00	4,704.78	22.62%	(31,500.00)	-55.26%
03132 - CONSULTANT - MEDICAID	65,811.26	70,000.00	24,491.87	70,000.00	45,508.13	185.81%	-	0.00%
03135 - SUB ANSWERING SERVICE	27,058.44	27,060.00	0.00	0.00	-	0.00%	(27,060.00)	-100.00%
03136 - ACADEMIC INITIATIVES	89,999.00	90,000.00	0.00	70,000.00	70,000.00	0.00%	(20,000.00)	-22.22%
03138 - PARENT SERVICES	6,336.88	17,000.00	3,660.50	17,000.00	13,339.50	364.42%	-	0.00%
03139 - PRIVATE SCHOOL SERVICES	11,557.50	851.00	5,187.65	0.00	(5,187.65)	-100.00%	(851.00)	-100.00%
03140 - INSTRUCTIONAL IMPROVEMENT	11,662.00		7,125.00	7,000.00	(125.00)	-1.75%	7,000.00	#DIV/0!
03166 - COMPUTER/DATA WIRING	93,668.96	40,000.00	16,296.41	20,000.00	3,703.59	22.73%	(20,000.00)	-50.00%
03172 - ANNUITY MGMT COSTS	4,219.00	4,600.00	3,073.25	4,600.00	1,526.75	49.68%	-	0.00%
03173 - CREDIT CARD FEES	71,226.37	50,000.00	20,787.01	60,000.00	39,212.99	188.64%	10,000.00	20.00%
03180 - OTHER CONSULTANTS	3,659.25	4,000.00	3,000.00	8,000.00	5,000.00	166.67%	4,000.00	100.00%
03181 - SCHOOL TREASURER BOND	15,769.00	17,385.00	16,855.00	16,855.00	-	0.00%	(530.00)	-3.05%
03183 - LEGAL SERVICES	608,959.21	250,000.00	547,294.86	250,000.00	(297,294.86)	-54.32%	-	0.00%
03184 - AUDIT SERVICES	35,261.23	30,693.00	47,700.00	33,096.00	(14,604.00)	-30.62%	2,403.00	7.83%
03185 - STAFF RECOGNITION SERVICE	3,750.00	10,000.00	11,448.27	27,000.00	15,551.73	135.84%	17,000.00	170.00%
03186 - LEGAL-NEGOTIATIONS	50,153.37	100,000.00	52,060.69	50,000.00	(2,060.69)	-3.96%	(50,000.00)	-50.00%
03197 - PURCH SVCS FOR GRANT PRGR	21,300.00	0.00	31,243.75	0.00	(31,243.75)	-100.00%	-	0.00%
03198 - OTHER PROFESS/TECH SERV.	8,377.97	7,500.00	2,808.79	5,000.00	2,191.21	78.01%	(2,500.00)	-33.33%
03199 - CRIMINAL INVESTIGATION	16,339.25	20,000.00	9,087.25	20,000.00	10,912.75	120.09%	-	0.00%
03223 - LAUNDRY SERVICES	1,333.73	3,000.00	515.64	4,000.00	3,484.36	675.74%	1,000.00	33.33%
03224 - LAUNDRY/RENTAL-UNIFORM	1,884.18	2,400.00	0.00	0.00	-	0.00%	(2,400.00)	-100.00%



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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	11,310.00	11,000.00	7,590.00	11,000.00	3,410.00	44.93%	-	0.00%
03231 - R/M-EQUIPMENT	23,226.15	25,200.00	12,200.55	32,000.00	19,799.45	162.28%	6,800.00	26.98%
03232 - R/M-INSTRUCTIONAL EQPT	16,576.28	21,000.00	15,596.00	21,000.00	5,404.00	34.65%	-	0.00%
03233 - R/M-COMPUTER EQUIPMENT	2,193.77	15,000.00	0.00	15,000.00	15,000.00	0.00%	-	0.00%
03236 - R/M-OTHER PRINT/DUPL EQPT	364,865.40	370,000.00	310,234.74	370,000.00	59,765.26	19.26%	-	0.00%
03257 - RENTALS/FACILITIES	264,648.00	272,588.00	272,587.44	286,217.00	13,629.56	5.00%	13,629.00	5.00%
03260 - SOFTWARE MAINT/SUPPORT	422,951.06	556,675.00	561,258.14	960,056.00	398,797.86	71.05%	403,381.00	72.46%
03279 - MOVING SERVICES	0.00	8,000.00	8,000.00	0.00	(8,000.00)	-100.00%	(8,000.00)	-100.00%
03316 - FIELD TRIP ADMISSIONS	15,660.03	5,825.00	0.00	14,825.00	14,825.00	0.00%	9,000.00	154.51%
03325 - TRAVEL-OTHER	3,551.66	5,000.00	0.00	2,500.00	2,500.00	0.00%	(2,500.00)	-50.00%
03326 - IN-DISTRICT TRAVEL	7,243.08	11,700.00	2,356.20	13,200.00	10,843.80	460.22%	1,500.00	12.82%
03328 - TRAVEL-RECRUITMENT	5,588.90	10,000.00	3,243.00	10,000.00	6,757.00	208.36%	-	0.00%
03401 - TELEPHONE	218,917.06	253,000.00	468,310.83	727,000.00	258,689.17	55.24%	474,000.00	187.35%
03402 - POSTAGE	24,243.01	30,000.00	11,142.96	25,000.00	13,857.04	124.36%	(5,000.00)	-16.67%
03403 - DATA COMMUNICATIONS	222,956.39	287,800.00	209,001.72	287,000.00	77,998.28	37.32%	(800.00)	-0.28%
03500 - MISC PURCHASED SERVICES	5,471.91	28,000.00	15,192.96	35,375.00	20,182.04	132.84%	7,375.00	26.34%
03501 - ADVERTISING	4,876.83	6,800.00	6,410.98	6,800.00	389.02	6.07%	-	0.00%
03601 - PRINTING SERVICES	11,716.07	15,620.00	2,786.37	10,620.00	7,833.63	281.14%	(5,000.00)	-32.01%
03604 - TESTING SERVICES	19,810.00	30,000.00	4,700.00	30,000.00	25,300.00	538.30%	-	0.00%
03605 - GRADUATION SERVICES	2,119.77	10,550.00	8,907.35	10,550.00	1,642.65	18.44%	-	0.00%
03904 - TRANSLATION SERVICES	15,136.45	21,000.00	24,692.32	23,000.00	(1,692.32)	-6.85%	2,000.00	9.52%
03908 - MUSICAL - DONATIONS	0.00	385.00	0.00	385.00	385.00	0.00%	-	0.00%
03920 - AGENCY SERV/OTH TEMP HELP	84,386.75	70,000.00	53,257.00	90,000.00	36,743.00	68.99%	20,000.00	28.57%
03930 - IN PERSON SUPER-AGENCY	0.00	0.00	526,555.45	0.00	(526,555.45)	-100.00%	-	0.00%
03940 - CONTRACTED FOOD SERVICES	17,999.16	33,000.00	4,744.48	26,500.00	21,755.52	458.54%	(6,500.00)	-19.70%
03941 - COMMODITY-FOOD DELIVERY	1,484.66	2,500.00	0.00	2,500.00	2,500.00	0.00%	-	0.00%
03989 - OTHER COMMUNITY PROVIDERS	0.00	0.00	0.00	28,769.00	28,769.00	0.00%	28,769.00	0.00%
03998 - OTHER PURCHASED SERVICES	2,555,908.39	2,766,940.00	4,004,814.98	3,547,355.00	(457,459.98)	-11.42%	780,415.00	28.20%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>8,474,774.08</b>	<b>8,655,198.33</b>	<b>9,798,449.78</b>	<b>10,279,877.31</b>	<b>481,427.53</b>	<b>4.91%</b>	<b>1,624,678.98</b>	<b>18.77%</b>
04101 - INSTR AIDS & SUPPLIES	443,513.05	849,060.00	583,540.90	758,242.00	174,701.10	29.94%	(90,818.00)	-10.70%
04102 - BLOODBORNE PATHOG. SUPPL	593.70	1,000.00	0.00	1,000.00	1,000.00	0.00%	-	0.00%
04103 - NEW TEACH ORIENT SUPPLIES	2,712.63	6,500.00	870.00	1,500.00	630.00	72.41%	(5,000.00)	-76.92%
04104 - SOCIAL STUDIES SUPPLIES	609.00	3,000.00	0.00	3,000.00	3,000.00	0.00%	-	0.00%
04105 - INSTR AIDS & SUPP/SCIENCE	73,475.42	65,200.00	48,253.68	105,000.00	56,746.32	117.60%	39,800.00	61.04%
04106 - MATH INSTRUCTIONAL MATERIALS	0.00	88,100.00	88,100.00	88,100.00	-	0.00%	-	0.00%
04107 - REMOTE LEARNING INST. MATERIALS	0.00	0.00	249,196.64	0.00	(249,196.64)	-100.00%	-	0.00%
04108 - ARTS SUPPLIES	37,846.11	44,543.00	33,916.95	44,933.00	11,016.05	32.48%	390.00	0.88%
04111 - INSTRUCTIONAL SUPPLIES/STUDENT	0.00	115,920.00	0.00	275,720.00	275,720.00	0.00%	159,800.00	137.85%

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04112 - INSTR AIDS & SUPPLIES - BLOCK GRA	383,300.94	449,002.30	289,568.44	413,198.15	123,629.71	42.69%	(35,804.15)	-7.97%
04113 - OCCUP/PHYS THERAPY SUPPLY	1,256.97	2,300.00	0.00	0.00	-	0.00%	(2,300.00)	-100.00%
04116 - PROGRAM SUPP-DAY CARE	9,554.97	17,200.00	7,452.22	17,200.00	9,747.78	130.80%	-	0.00%
04119 - INST AIDS/SUPP-SPEC ED	3,513.94	6,500.00	2,728.03	6,500.00	3,771.97	138.27%	-	0.00%
04120 - LIBRARY SUPPLIES	38,453.08	43,086.78	38,171.75	41,581.78	3,410.03	8.93%	(1,505.00)	-3.49%
04121 - AUDIO VISUAL SUPPLIES	2,643.58	5,000.00	1,693.48	5,000.00	3,306.52	195.25%	-	0.00%
04123 - COMPUTER SUPPLIES/SOFTWARE	98.59	44,000.00	37,500.00	33,000.00	(4,500.00)	-12.00%	(11,000.00)	-25.00%
04124 - REPAIR SUPPLIES-COMPUTER	104,073.33	75,000.00	109,611.20	75,000.00	(34,611.20)	-31.58%	-	0.00%
04126 - CURRICULUM SUPPLIES	23,550.29	40,000.00	56,614.63	307,974.00	251,359.37	443.98%	267,974.00	669.94%
04127 - TEST & TEST SUPP - SP ED	250.00	250.00	41.00	1,000.00	959.00	2339.02%	750.00	300.00%
04128 - TEST & TESTING SUPPLIES	0.00	117,800.00	95,725.00	115,500.00	19,775.00	20.66%	(2,300.00)	-1.95%
04131 - OFFICE SUPPLIES	23,626.43	32,550.00	21,041.40	26,350.00	5,308.60	25.23%	(6,200.00)	-19.05%
04137 - MISC PROGRAM SUPPLIES	0.00	12,500.00	0.00	7,232.00	7,232.00	0.00%	(5,268.00)	-42.14%
04138 - ASSISTIVE TECH SUPPLIES	8,899.24	18,000.00	3,919.70	5,000.00	1,080.30	27.56%	(13,000.00)	-72.22%
04141 - FOOD	791,916.99	1,066,500.00	492,986.09	1,082,235.00	589,248.91	119.53%	15,735.00	1.48%
04142 - NON-FOOD SUPPLIES	113,857.60	76,500.00	71,413.82	79,215.00	7,801.18	10.92%	2,715.00	3.55%
04146 - NEGOTIATIONS EXPENSE	679.39	3,500.00	0.00	3,500.00	3,500.00	0.00%	-	0.00%
04147 - FOUNDATION-SUPPLIES	930.29	1,659.00	0.00	1,659.00	1,659.00	0.00%	-	0.00%
04149 - UNIFORMS	6,290.07	5,000.00	4,494.00	12,000.00	7,506.00	167.02%	7,000.00	140.00%
04153 - COPIER SUPPLIES/PAPER	14,528.47	15,000.00	9,892.75	10,000.00	107.25	1.08%	(5,000.00)	-33.33%
04166 - COMPUTER SUPPLIES	249,657.10	489,992.00	149,975.45	718,192.00	568,216.55	378.87%	228,200.00	46.57%
04195 - MEETING EXPENSE	11,702.37	18,500.00	9,758.63	18,250.00	8,491.37	87.01%	(250.00)	-1.35%
04199 - MISC GENERAL SUPPLIES	107,629.80	215,418.00	99,078.85	1,308,930.00	1,209,851.15	1221.10%	1,093,512.00	507.62%
04200 - FURNITURE	16,421.84	76,950.00	10,855.20	30,000.00	19,144.80	176.37%	(46,950.00)	-61.01%
04201 - TEXTBOOKS	729,636.76	349,500.00	249,129.55	501,746.00	252,616.45	101.40%	152,246.00	43.56%
04305 - PROFESSIONAL BOOKS/MATLS	43,746.43	8,900.00	18,650.64	16,900.00	(1,750.64)	-9.39%	8,000.00	89.89%
04401 - PERIODICALS	0.00	500.00	0.00	500.00	500.00	0.00%	-	0.00%
04500 - SUPPLIES FOR GRANT PROGRAMS	51,080.85	20,000.00	22,077.46	41,721.00	19,643.54	88.98%	21,721.00	108.61%
04700 - COMPUTER SOFTWARE	324,713.98	380,000.00	319,883.05	290,800.00	(29,083.05)	-9.09%	(89,200.00)	-23.47%
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>3,620,763.21</b>	<b>4,764,431.08</b>	<b>3,126,140.51</b>	<b>6,447,678.93</b>	<b>3,321,538.42</b>	<b>106.25%</b>	<b>1,683,247.85</b>	<b>35.33%</b>
05501 - ADMIN. EQUIPMENT	5,829.25	13,000.00	5,466.13	9,000.00	3,533.87	64.65%	(4,000.00)	-30.77%
05505 - INSTRUCTIONAL EQPT	530,700.34	475,778.00	110,626.12	491,625.00	380,998.88	344.40%	15,847.00	3.33%
05524 - FURNITURE	4,995.00	10,000.00	1,808.86	10,000.00	8,191.14	452.83%	-	0.00%
05525 - ASSISTIVE TECH EQUIP	2,487.50	4,000.00	0.00	1,500.00	1,500.00	0.00%	(2,500.00)	-62.50%
05589 - HEALTH & SAFETY EQUIPMENT	1,990.80	7,250.00	6,534.49	2,000.00	(4,534.49)	-69.39%	(5,250.00)	-72.41%
05590 - OTHER EQUIPMENT	11,493.47	12,000.00	42,142.40	88,000.00	45,857.60	108.82%	76,000.00	633.33%
<b>05 - CAPITAL OUTLAY TOTAL</b>	<b>557,496.36</b>	<b>522,028.00</b>	<b>166,578.00</b>	<b>602,125.00</b>	<b>435,547.00</b>	<b>261.47%</b>	<b>80,097.00</b>	<b>15.34%</b>
06400 - DUES & FEES	57,221.32	58,600.00	46,937.45	88,565.00	41,627.55	88.69%	29,965.00	51.13%
06701 - TUITION/OTHER DISTRICTS	39,159.00	40,000.00	39,897.00	0.00	(39,897.00)	-100.00%	(40,000.00)	-100.00%

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	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY 21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
06703 - NSSD	340,590.96	306,788.00	329,520.11	340,535.00	11,014.89	3.34%	33,747.00	11.00%
06704 - NSSEO	52,553.77	45,352.00	68,960.96	76,545.00	7,584.04	11.00%	31,193.00	68.78%
06900 - MISCELLANEOUS OBJECTS	55,847.38	74,430.00	18,339.89	72,090.00	53,750.11	293.08%	(2,340.00)	-3.14%
06915 - PARK SCHOOL COST SHARE	1,163,527.00	967,040.00	967,040.00	1,128,589.00	161,549.00	16.71%	161,549.00	16.71%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>1,708,899.43</b>	<b>1,492,210.00</b>	<b>1,470,695.41</b>	<b>1,706,324.00</b>	<b>235,628.59</b>	<b>16.02%</b>	<b>214,114.00</b>	<b>14.35%</b>
08100 - TERMINATION BEN-SICK DAYS	10,938.90	73,388.50	88,043.50	89,804.00	1,760.50	2.00%	16,415.50	22.37%
08200 - TERMINATION BEN-VAC DAYS	66,574.99	24,843.00	117,157.51	119,501.00	2,343.49	2.00%	94,658.00	381.02%
<b>08 - TERMINATION BENEFITS TOTAL</b>	<b>77,513.89</b>	<b>98,231.50</b>	<b>205,201.01</b>	<b>209,305.00</b>	<b>4,103.99</b>	<b>2.00%</b>	<b>111,073.50</b>	<b>113.07%</b>
<b>10 EDUCATION FUND TOTAL</b>	<b>111,193,044.50</b>	<b>118,083,040.05</b>	<b>116,584,009.58</b>	<b>128,162,318.81</b>	<b>11,578,309.23</b>	<b>9.93%</b>	<b>10,079,278.76</b>	<b>8.54%</b>
<b>20 BUILDING FUND</b>								
01030 - DIRECTORS	17,602.91	19,499.91	19,500.00	19,890.00	390.00	2.00%	390.09	2.00%
01040 - COORDINATORS/SUPERVISORS	93,508.87	45,379.05	48,189.41	176,558.37	128,368.96	266.38%	131,179.32	289.07%
01070 - ADMIN. SUPPORT	67,263.05	68,977.54	68,282.59	131,889.09	63,606.50	93.15%	62,911.55	91.21%
01220 - OVERTIME	6,331.33	5,500.00	1,515.98	5,500.00	3,984.02	262.80%	-	0.00%
01505 - ENERGY MANAGER	19,760.00	19,200.00	14,660.00	19,200.00	4,540.00	30.97%	-	0.00%
01510 - CUSTODIAN	2,447,618.00	2,520,327.00	2,489,479.26	2,561,734.85	72,255.59	2.90%	41,407.85	1.64%
01520 - CUSTODIAL OVERTIME	317,205.72	225,000.00	165,938.92	225,000.00	59,061.08	35.59%	-	0.00%
01535 - TEMP. CUSTODIAL FILL-IN	209,104.43	155,000.00	251,668.17	203,000.00	(48,668.17)	-19.34%	48,000.00	30.97%
01540 - CUSTODIAL OT-RENTALS	75,257.93	75,000.00	12,510.12	55,000.00	42,489.88	339.64%	(20,000.00)	-26.67%
01560 - MAINTENANCE	295,552.08	423,319.00	365,922.11	607,291.48	241,369.37	65.96%	183,972.48	43.46%
01570 - MAINTENANCE OVERTIME	74,308.44	50,000.00	47,613.18	50,000.00	2,386.82	5.01%	-	0.00%
01610 - TEMPORARY HELP	10,150.00	10,000.00	9,475.00	10,000.00	525.00	5.54%	-	0.00%
01620 - SUMMER HELP	82,276.84	120,000.00	96,758.33	120,000.00	23,241.67	24.02%	-	0.00%
<b>01 - SALARIES TOTAL</b>	<b>3,715,939.60</b>	<b>3,737,202.50</b>	<b>3,591,513.07</b>	<b>4,185,063.79</b>	<b>593,550.72</b>	<b>16.53%</b>	<b>447,861.29</b>	<b>11.98%</b>
02111 - TEACH RETIRE-HEALTH	380.28	380.00	421.20	421.00	(0.20)	-0.05%	41.00	10.79%
02112 - TRS CONTRIBUTION	102.12	102.00	113.04	113.00	(0.04)	-0.04%	11.00	10.78%
02210 - LIFE INSURANCE	4,931.29	4,931.29	4,324.29	4,324.29	-	0.00%	(607.00)	-12.31%
02221 - MEDICAL INSURANCE	440,820.84	469,474.19	332,117.74	432,850.01	100,732.27	30.33%	(36,624.18)	-7.80%
02222 - DISABILITY INSURANCE	5,717.44	5,717.44	6,116.88	5,717.44	(399.44)	-6.53%	-	0.00%
02230 - DENTAL INSURANCE	17,141.77	18,255.99	15,228.99	17,035.45	1,806.46	11.86%	(1,220.54)	-6.69%
<b>02 - BENEFITS TOTAL</b>	<b>469,093.74</b>	<b>498,860.91</b>	<b>358,322.14</b>	<b>460,461.19</b>	<b>102,139.05</b>	<b>28.50%</b>	<b>(38,399.72)</b>	<b>-7.70%</b>
03123 - CONSULTANT SERVICES	0.00	100,000.00	113,048.50	37,462.00	(75,586.50)	-66.86%	(62,538.00)	-62.54%
03127 - TRAINING/WORKSHOPS	624.48	1,500.00	1,499.40	1,500.00	0.60	0.04%	-	0.00%
03152 - ARCH. & ENGR. SERVICES	19,778.59	10,000.00	131,291.70	165,000.00	33,708.30	25.67%	155,000.00	1550.00%
03153 - CUST/MAINT MGMT SERVICES	434,997.42	0.00	0.00	38,000.00	38,000.00	0.00%	38,000.00	0.00%
03157 - ENERGY MGR SOFTWARE	1,755.00	1,755.00	2,054.00	1,755.00	(299.00)	-14.56%	-	0.00%
03185 - STAFF RECOGNITION SERVICE	204.03	500.00	419.90	500.00	80.10	19.08%	-	0.00%
03221 - RUBBISH REMOVAL	218,137.29	219,078.00	216,077.97	219,078.00	3,000.03	1.39%	-	0.00%
03222 - PEST CONTROL SERVICES	11,262.45	13,000.00	12,962.91	13,000.00	37.09	0.29%	-	0.00%

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	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY 21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
03224 - LAUNDRY/RENTAL-UNIFORM	9,837.52	10,000.00	6,659.66	10,000.00	3,340.34	50.16%	-	0.00%
03225 - CLEAN/REPAIR-FLOOR COVER	48,288.84	25,000.00	24,999.51	20,000.00	(4,999.51)	-20.00%	(5,000.00)	-20.00%
03235 - R/M-COPIERS	7,251.99	8,200.00	3,814.49	8,200.00	4,385.51	114.97%	-	0.00%
03237 - R/M-HEATING EQUIPMENT	112,197.06	150,000.00	158,531.00	75,000.00	(83,531.00)	-52.69%	(75,000.00)	-50.00%
03238 - R/M-PLUMBING EQUIPMENT	115,779.98	100,000.00	91,355.41	50,000.00	(41,355.41)	-45.27%	(50,000.00)	-50.00%
03239 - R/M-ELECTRICAL EQUIPMENT	136,839.55	123,000.00	122,998.78	60,000.00	(62,998.78)	-51.22%	(63,000.00)	-51.22%
03241 - R/M-ROOFS & SHEET METAL	750.00	1,500.00	-380.64	1,500.00	1,880.64	-494.07%	-	0.00%
03242 - R/M-PAINTING SERVICES	75,717.46	85,000.00	84,999.13	45,000.00	(39,999.13)	-47.06%	(40,000.00)	-47.06%
03243 - R/M-CARPENTRY SERVICES	58,926.85	60,000.00	59,999.34	40,000.00	(19,999.34)	-33.33%	(20,000.00)	-33.33%
03244 - R/M-GLAZING SERVICES	16,044.99	6,000.00	6,860.79	6,000.00	(860.79)	-12.55%	-	0.00%
03245 - R/M-MASONRY-PLASTER	38,898.58	30,000.00	29,999.59	15,000.00	(14,999.59)	-50.00%	(15,000.00)	-50.00%
03246 - OTHER BLDG MAINTENANCE	35,486.25	10,000.00	9,999.11	5,000.00	(4,999.11)	-50.00%	(5,000.00)	-50.00%
03247 - R/M-LAWN/SHRUBBERY	19,750.00	20,000.00	17,472.50	10,000.00	(7,472.50)	-42.77%	(10,000.00)	-50.00%
03248 - R/M-WALKS & DRIVES	39,916.76	40,000.00	38,624.00	20,000.00	(18,624.00)	-48.22%	(20,000.00)	-50.00%
03249 - R/M-FENCES	7,174.24	12,000.00	9,861.00	6,000.00	(3,861.00)	-39.15%	(6,000.00)	-50.00%
03250 - R/M-VEHICLES	34,899.37	25,000.00	23,230.76	20,000.00	(3,230.76)	-13.91%	(5,000.00)	-20.00%
03252 - A/M - PLAYGROUNDS	56,263.45	60,000.00	53,745.71	25,000.00	(28,745.71)	-53.48%	(35,000.00)	-58.33%
03261 - R/M-EXTERIOR	29,205.23	20,000.00	19,999.80	10,000.00	(9,999.80)	-50.00%	(10,000.00)	-50.00%
03262 - R/M-MECHANICAL	2,499.10	2,500.00	2,496.44	2,500.00	3.56	0.14%	-	0.00%
03263 - R/M-INTERIOR MAINT.	33,501.58	20,000.00	19,999.84	10,000.00	(9,999.84)	-50.00%	(10,000.00)	-50.00%
03264 - R/M-GROUNDS MAINT.	28,200.86	30,000.00	29,998.00	25,000.00	(4,998.00)	-16.66%	(5,000.00)	-16.67%
03265 - R/M-FIRE ALARMS	69,255.49	70,000.00	93,733.91	70,000.00	(23,733.91)	-25.32%	-	0.00%
03267 - LANDSCAPING SERVICES	98,156.40	103,000.00	102,999.72	103,000.00	0.28	0.00%	-	0.00%
03270 - R/M-ELEVATORS	22,650.03	38,000.00	42,270.25	38,000.00	(4,270.25)	-10.10%	-	0.00%
03271 - MAINTENANCE AGREEMENT	84,992.91	65,500.00	65,499.16	65,500.00	0.84	0.00%	-	0.00%
03272 - PERMITS FEES - PARKING	32,007.50	32,020.00	32,020.00	32,020.00	-	0.00%	-	0.00%
03275 - FALSE ALARMS	3,250.00	5,000.00	3,319.26	5,000.00	1,680.74	50.64%	-	0.00%
03401 - TELEPHONE	172,160.33	170,000.00	193,046.61	25,000.00	(168,046.61)	-87.05%	(145,000.00)	-85.29%
03700 - WATER	79,356.54	95,119.00	35,222.39	99,874.95	64,652.56	183.56%	4,755.95	5.00%
03998 - OTHER PURCHASED SERVICES	67,492.29	25,000.00	73,537.24	25,000.00	(48,537.24)	-66.00%	-	0.00%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>2,223,510.41</b>	<b>1,787,672.00</b>	<b>1,934,267.14</b>	<b>1,403,889.95</b>	<b>(530,377.19)</b>	<b>-27.42%</b>	<b>(383,782.05)</b>	<b>-21.47%</b>
04117 - P.E. MAINTENANCE SUPPLIES	499.66	500.00	500.00	500.00	-	0.00%	-	0.00%
04131 - OFFICE SUPPLIES	82.25	500.00	500.00	500.00	-	0.00%	-	0.00%
04171 - CUSTODIAL SUPPLIES	240,770.91	150,000.00	161,242.70	100,000.00	(61,242.70)	-37.98%	(50,000.00)	-33.33%
04172 - ELECTRICAL SUPPLIES	49,702.66	50,000.00	48,382.22	50,000.00	1,617.78	3.34%	-	0.00%
04175 - VEHICLE SUPPLIES	998.79	1,000.00	120.42	1,000.00	879.58	730.43%	-	0.00%
04179 - HEATING EQPT SUPPLIES	29,649.43	30,000.00	25,617.54	30,000.00	4,382.46	17.11%	-	0.00%
04180 - SALT	21,858.46	20,000.00	15,746.30	20,000.00	4,253.70	27.01%	-	0.00%
04181 - PLUMBING EQPT SUPPLIES	18,641.21	20,000.00	18,481.30	20,000.00	1,518.70	8.22%	-	0.00%

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	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY 21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
04184 - PAINT SUPPLIES	3,776.14	5,000.00	4,999.44	5,000.00	0.56	0.01%	-	0.00%
04185 - CARPENTRY SUPPLIES	29,903.47	30,000.00	28,670.50	30,000.00	1,329.50	4.64%	-	0.00%
04186 - GLAZING SUPPLIES	497.03	500.00	499.64	500.00	0.36	0.07%	-	0.00%
04188 - FLOOR COVERING SUPPLIES	4,999.53	2,500.00	2,499.41	2,500.00	0.59	0.02%	-	0.00%
04189 - LAWN SUPPLIES	3,363.00	5,000.00	4,627.19	5,000.00	372.81	8.06%	-	0.00%
04194 - MOVE/RENOVATION SUPPLIES	500.00	500.00	499.66	500.00	0.34	0.07%	-	0.00%
04199 - MISC GENERAL SUPPLIES	4,368.69	149,860.00	785,651.88	182,054.00	(603,597.88)	-76.83%	32,194.00	21.48%
04200 - FURNITURE	0.00	0.00	0.00	452,142.00	452,142.00	0.00%	452,142.00	0.00%
04640 - GAS/VEHICLE	11,804.96	10,000.00	4,216.69	10,000.00	5,783.31	137.15%	-	0.00%
04650 - GAS HEAT	247,183.06	261,262.00	264,123.84	274,325.10	10,201.26	3.86%	13,063.10	5.00%
04660 - ELECTRICITY	760,741.47	797,515.00	548,234.30	837,390.75	289,156.45	52.74%	39,875.75	5.00%
04665 - UTILITY TAX REIMBURSEMENT	39,330.28	50,000.00	32,635.53	50,000.00	17,364.47	53.21%	-	0.00%
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>1,468,671.00</b>	<b>1,584,137.00</b>	<b>1,947,248.56</b>	<b>2,071,411.85</b>	<b>124,163.29</b>	<b>6.38%</b>	<b>487,274.85</b>	<b>30.76%</b>
05302 - BUILDING ALTERATIONS	1,801,675.01	0.00	720,456.13	1,037,000.00	316,543.87	43.94%	1,037,000.00	0.00%
05304 - PLAYGROUNDS	0.00	0.00	14,239.00	0.00	(14,239.00)	-100.00%	-	0.00%
05306 - AIR CONDITIONERS	4,998.45	5,000.00	2,965.61	5,000.00	2,034.39	68.60%	-	0.00%
05311 - SITE IMPROVE-OTHER	0.00	0.00	18,848.00	40,000.00	21,152.00	112.22%	40,000.00	0.00%
05536 - MAINTENANCE EQUIPMENT	80,881.86	50,000.00	46,448.91	50,000.00	3,551.09	7.65%	-	0.00%
<b>05 - CAPITAL OUTLAY TOTAL</b>	<b>1,887,555.32</b>	<b>55,000.00</b>	<b>802,957.65</b>	<b>1,132,000.00</b>	<b>329,042.35</b>	<b>40.98%</b>	<b>1,077,000.00</b>	<b>1958.18%</b>
06400 - DUES & FEES	30.00	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	4,730,518.73	0.00	0.00	0.00	-	0.00%	-	0.00%
06915 - PARK SCHOOL COST SHARE	98,524.00	169,065.00	169,065.00	162,512.00	(6,553.00)	-3.88%	(6,553.00)	-3.88%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>4,829,072.73</b>	<b>169,915.00</b>	<b>169,065.00</b>	<b>163,362.00</b>	<b>(5,703.00)</b>	<b>-3.37%</b>	<b>(6,553.00)</b>	<b>-3.86%</b>
<b>20 BUILDING FUND TOTAL</b>	<b>14,593,842.80</b>	<b>7,832,787.41</b>	<b>8,803,373.56</b>	<b>9,416,188.78</b>	<b>612,815.22</b>	<b>6.96%</b>	<b>1,583,401.37</b>	<b>20.22%</b>
<b>28 SPECIAL EDUCATION FUND</b>								
06702 - TUITION/BOARD-PRIVATE SCHOOLS	2,882,752.06	3,005,720.00	2,521,872.93	2,794,756.00	272,883.07	10.82%	(210,964.00)	-7.02%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>2,882,752.06</b>	<b>3,005,720.00</b>	<b>2,521,872.93</b>	<b>2,794,756.00</b>	<b>272,883.07</b>	<b>10.82%</b>	<b>(210,964.00)</b>	<b>-7.02%</b>
<b>28 SPECIAL EDUCATION FUND TOTAL</b>	<b>2,882,752.06</b>	<b>3,005,720.00</b>	<b>2,521,872.93</b>	<b>2,794,756.00</b>	<b>272,883.07</b>	<b>10.82%</b>	<b>(210,964.00)</b>	<b>-7.02%</b>
<b>30 DEBT SERVICE FUND</b>								
03193 - SERVICE CHARGES	10,138.00	12,000.00	4,533.00	12,000.00	7,467.00	164.73%	-	0.00%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>10,138.00</b>	<b>12,000.00</b>	<b>4,533.00</b>	<b>12,000.00</b>	<b>7,467.00</b>	<b>164.73%</b>	<b>-</b>	<b>0.00%</b>
06100 - PAYMENT ON PRINCIPAL	17,800,000.00	3,570,000.00	3,570,000.00	3,890,000.00	320,000.00	8.96%	320,000.00	8.96%
06200 - INTEREST ON DEBT SERVICE	2,233,452.97	2,076,476.00	2,076,475.00	1,928,801.00	(147,674.00)	-7.11%	(147,675.00)	-7.11%
06201 - ISSUANCE COSTS	185,794.65	0.00	0.00	0.00	-	0.00%	-	0.00%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>20,219,247.62</b>	<b>5,646,476.00</b>	<b>5,646,475.00</b>	<b>5,818,801.00</b>	<b>172,326.00</b>	<b>3.05%</b>	<b>172,325.00</b>	<b>3.05%</b>
<b>30 DEBT SERVICE FUND TOTAL</b>	<b>20,229,385.62</b>	<b>5,658,476.00</b>	<b>5,651,008.00</b>	<b>5,830,801.00</b>	<b>179,793.00</b>	<b>3.18%</b>	<b>172,325.00</b>	<b>3.05%</b>
<b>40 TRANSPORTATION FUND</b>								
01040 - COORDINATORS/SUPERVISORS	73,156.56	74,619.67	74,619.66	95,660.06	21,040.40	28.20%	21,040.39	28.20%

**EXPENDITURES BY OBJECT  
2021-2022**

**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY 21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
01070 - ADMIN. SUPPORT	54,644.73	55,927.16	51,122.46	54,941.70	3,819.24	7.47%	(985.46)	-1.76%
01219 - CAR ALLOWANCE	535.00	535.00	535.00	535.00	-	0.00%	-	0.00%
01220 - OVERTIME	2,937.42	2,000.00	461.77	2,000.00	1,538.23	333.12%	-	0.00%
01410 - AIDES	67,048.82	60,760.00	26,216.23	48,142.00	21,925.77	83.63%	(12,618.00)	-20.77%
01420 - SP ED AIDES	290,563.56	352,700.00	105,673.44	352,700.00	247,026.56	233.76%	-	0.00%
01610 - TEMPORARY HELP	16,320.00	2,500.00	12,000.00	2,500.00	(9,500.00)	-79.17%	-	0.00%
<b>01 - SALARIES TOTAL</b>	<b>505,206.09</b>	<b>549,041.83</b>	<b>270,628.56</b>	<b>556,478.76</b>	<b>285,850.20</b>	<b>105.62%</b>	<b>7,436.93</b>	<b>1.35%</b>
02221 - MEDICAL INSURANCE	29,554.28	31,475.31	22,318.81	22,666.13	347.32	1.56%	(8,809.18)	-27.99%
02230 - DENTAL INSURANCE	1,230.67	1,310.67	1,225.92	1,233.75	7.83	0.64%	(76.92)	-5.87%
<b>02 - BENEFITS TOTAL</b>	<b>30,784.95</b>	<b>32,785.98</b>	<b>23,544.73</b>	<b>23,899.88</b>	<b>355.15</b>	<b>1.51%</b>	<b>(8,886.10)</b>	<b>-27.10%</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	811,302.43	925,441.00	360,359.97	963,715.76	603,355.79	167.43%	38,274.76	4.14%
03311 - PUPIL TRANS/REGULAR	1,672,278.17	2,262,226.99	1,908,043.38	1,903,729.51	(4,313.87)	-0.23%	(358,497.48)	-15.85%
03312 - PUPIL TRANS/SPECIAL ED	613,657.01	843,034.84	833,347.92	875,070.16	41,722.24	5.01%	32,035.32	3.80%
03313 - PUPIL TRANS/BILINGUAL	309,955.27	369,396.89	384,369.93	383,433.97	(935.96)	-0.24%	14,037.08	3.80%
03318 - PUPIL TRANS/FIELD TRIPS	13,938.50	27,380.72	0.00	36,272.52	36,272.52	0.00%	8,891.80	32.47%
03319 - PUPIL TRANS/OTHER	19,049.70	16,844.11	0.00	17,484.19	17,484.19	0.00%	640.08	3.80%
03998 - OTHER PURCHASED SERVICES	37,969.04	32,000.00	40,246.80	40,350.00	103.20	0.26%	8,350.00	26.09%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>3,478,150.12</b>	<b>4,477,324.55</b>	<b>3,526,368.00</b>	<b>4,221,056.11</b>	<b>694,688.11</b>	<b>19.70%</b>	<b>(256,268.44)</b>	<b>-5.72%</b>
04131 - OFFICE SUPPLIES	91.31	500.00	0.00	500.00	500.00	0.00%	-	0.00%
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>91.31</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	40,915.00	124,158.00	124,158.00	130,544.00	6,386.00	5.14%	6,386.00	5.14%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>40,915.00</b>	<b>124,158.00</b>	<b>124,158.00</b>	<b>130,544.00</b>	<b>6,386.00</b>	<b>5.14%</b>	<b>6,386.00</b>	<b>5.14%</b>
<b>40 TRANSPORTATION FUND TOTAL</b>	<b>4,055,147.47</b>	<b>5,183,810.36</b>	<b>3,944,699.29</b>	<b>4,932,478.75</b>	<b>987,779.46</b>	<b>25.04%</b>	<b>(251,331.61)</b>	<b>-4.85%</b>
<b>50 IMRF FUND</b>								
02120 - IMRF	1,477,137.86	1,630,288.24	1,672,114.72	1,765,662.24	93,547.52	5.59%	135,374.00	8.30%
02130 - FICA-6.2%	1,254,373.21	1,293,794.62	1,248,532.30	1,316,125.64	67,593.34	5.41%	22,331.02	1.73%
02140 - MEDICARE-1.45%	1,309,512.73	1,362,780.56	1,353,576.32	1,333,480.63	(20,095.69)	-1.48%	(29,299.93)	-2.15%
<b>02 - BENEFITS TOTAL</b>	<b>4,041,023.80</b>	<b>4,286,863.42</b>	<b>4,274,223.34</b>	<b>4,415,268.51</b>	<b>141,045.17</b>	<b>3.30%</b>	<b>128,405.09</b>	<b>3.00%</b>
<b>50 IMRF FUND TOTAL</b>	<b>4,041,023.80</b>	<b>4,286,863.42</b>	<b>4,274,223.34</b>	<b>4,415,268.51</b>	<b>141,045.17</b>	<b>3.30%</b>	<b>128,405.09</b>	<b>3.00%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD</b>								
01040 - COORDINATORS/SUPERVISORS	95,102.97	75,000.03	55,689.64	0.00	(55,689.64)	-100.00%	(75,000.03)	-100.00%
01520 - CUSTODIAL OVERTIME	28,647.04	45,000.00	3,227.17	0.00	(3,227.17)	-100.00%	(45,000.00)	-100.00%
01570 - MAINTENANCE OVERTIME	0.00	5,000.00	0.00	0.00	-	0.00%	(5,000.00)	-100.00%
01620 - SUMMER HELP	26,614.47	30,000.00	0.00	0.00	-	0.00%	(30,000.00)	-100.00%
<b>01 - SALARIES TOTAL</b>	<b>150,364.48</b>	<b>155,000.03</b>	<b>58,916.81</b>	<b>0.00</b>	<b>(58,916.81)</b>	<b>-100.00%</b>	<b>(155,000.03)</b>	<b>-100.00%</b>
02221 - MEDICAL INSURANCE	6,207.92	6,611.43	8,435.33	0.00	(8,435.33)	-100.00%	(6,611.43)	-100.00%
02230 - DENTAL INSURANCE	382.42	407.28	586.77	0.00	(586.77)	-100.00%	(407.28)	-100.00%

**EXPENDITURES BY OBJECT  
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Fund

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY 21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
<b>02 - BENEFITS TOTAL</b>	<b>6,590.34</b>	<b>7,018.71</b>	<b>9,022.10</b>	<b>0.00</b>	<b>(9,022.10)</b>	<b>-100.00%</b>	<b>(7,018.71)</b>	<b>-100.00%</b>
03152 - ARCH. & ENGR. SERVICES	430,531.62	50,000.00	0.00	0.00	-	0.00%	(50,000.00)	-100.00%
03154 - R/M-ASBESTOS ABATEMENT	66,560.94	50,000.00	0.00	0.00	-	0.00%	(50,000.00)	-100.00%
03238 - R/M-PLUMBING EQUIPMENT	34,564.04	35,000.00	0.00	0.00	-	0.00%	(35,000.00)	-100.00%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>531,656.60</b>	<b>135,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00%</b>	<b>(135,000.00)</b>	<b>-100.00%</b>
04179 - HEATING EQPT SUPPLIES	44,314.31	62,000.00	0.00	0.00	-	0.00%	(62,000.00)	-100.00%
04181 - PLUMBING EQPT SUPPLIES	24,961.36	125,000.00	0.00	0.00	-	0.00%	(125,000.00)	-100.00%
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>69,275.67</b>	<b>187,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00%</b>	<b>(187,000.00)</b>	<b>-100.00%</b>
05302 - BUILDING ALTERATIONS	3,163,852.29	320,000.00	1,115,768.00	0.00	(1,115,768.00)	-100.00%	(320,000.00)	-100.00%
05305 - SITE IMPROVE-MECHANICAL	53,447.53	353,000.00	39,360.00	0.00	(39,360.00)	-100.00%	(353,000.00)	-100.00%
<b>05 - CAPITAL OUTLAY TOTAL</b>	<b>3,217,299.82</b>	<b>673,000.00</b>	<b>1,155,128.00</b>	<b>0.00</b>	<b>(1,155,128.00)</b>	<b>-100.00%</b>	<b>(673,000.00)</b>	<b>-100.00%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD TOTAL</b>	<b>3,975,186.91</b>	<b>1,157,018.74</b>	<b>1,223,066.91</b>	<b>0.00</b>	<b>(1,223,066.91)</b>	<b>-100.00%</b>	<b>(1,157,018.74)</b>	<b>-100.00%</b>
					-	0.00%	-	0.00%
<b>70 WORKING CASH FUND</b>					-	0.00%	-	0.00%
06600 - TRANSFERS	4,730,518.73	0.00	0.00	0.00	-	0.00%	-	0.00%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>4,730,518.73</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>4,730,518.73</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>								
01423 - SAFETY AND SECURITY ASSTS.	5,005.88	10,000.00	0.00	5,000.00	5,000.00	0.00%	(5,000.00)	-50.00%
<b>01 - SALARIES TOTAL</b>	<b>5,005.88</b>	<b>10,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00%</b>	<b>(5,000.00)</b>	<b>-50.00%</b>
03151 - APPRAISAL & SURVEY SERV.	2,050.00	5,000.00	26,245.00	25,000.00	(1,245.00)	-4.74%	20,000.00	400.00%
03183 - LEGAL SERVICES	32,138.60	50,000.00	44,126.50	50,000.00	5,873.50	13.31%	-	0.00%
03215 - BUILDING/ROOM SECURITY	581,437.81	75,000.00	71,057.31	75,000.00	3,942.69	5.55%	-	0.00%
03216 - WEEKEND BUILDING SECURITY	19,013.12	45,000.00	41,916.46	45,000.00	3,083.54	7.36%	-	0.00%
03217 - BOARD MEETING SECURITY	0.00	1,250.00	0.00	1,250.00	1,250.00	0.00%	-	0.00%
03251 - R/M-VANDALISM	277.16	1,000.00	177.23	500.00	322.77	182.12%	(500.00)	-50.00%
03273 - R/M-SECURITY SYSTEM	62,041.33	63,000.00	62,763.79	63,000.00	236.21	0.38%	-	0.00%
03810 - PROPERTY/LIABILITY INSUR	597,103.00	0.00	0.00	411,333.00	411,333.00	0.00%	411,333.00	0.00%
03811 - STUDENT LIABILITY INS	83,379.00	0.00	0.00	37,128.00	37,128.00	0.00%	37,128.00	0.00%
03830 - WORKERS' COMP INSURANCE	823,885.00	0.00	0.00	413,906.00	413,906.00	0.00%	413,906.00	0.00%
03840 - UNEMPLOYMENT INSURANCE	38,759.17	100,000.00	13,671.55	50,000.00	36,328.45	265.72%	(50,000.00)	-50.00%
03998 - OTHER PURCHASED SERVICES	56,290.55	50,000.00	49,999.82	150,000.00	100,000.18	200.00%	100,000.00	200.00%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>2,296,374.74</b>	<b>390,250.00</b>	<b>309,957.66</b>	<b>1,322,117.00</b>	<b>1,012,159.34</b>	<b>326.55%</b>	<b>931,867.00</b>	<b>238.79%</b>
04199 - MISC GENERAL SUPPLIES	21,795.00	100,000.00	13,394.38	0.00	(13,394.38)	-100.00%	(100,000.00)	-100.00%
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>21,795.00</b>	<b>100,000.00</b>	<b>13,394.38</b>	<b>0.00</b>	<b>(13,394.38)</b>	<b>-100.00%</b>	<b>(100,000.00)</b>	<b>-100.00%</b>
05590 - OTHER EQUIPMENT	0.00	60,625.00	60,625.00	0.00	(60,625.00)	-100.00%	(60,625.00)	-100.00%
<b>05 - CAPITAL OUTLAY TOTAL</b>	<b>0.00</b>	<b>60,625.00</b>	<b>60,625.00</b>	<b>0.00</b>	<b>(60,625.00)</b>	<b>-100.00%</b>	<b>(60,625.00)</b>	<b>-100.00%</b>
<b>80 TORT FUND TOTAL</b>	<b>2,323,175.62</b>	<b>560,875.00</b>	<b>383,977.04</b>	<b>1,327,117.00</b>	<b>943,139.96</b>	<b>245.62%</b>	<b>766,242.00</b>	<b>136.62%</b>

**EXPENDITURES BY OBJECT  
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**Fund**

**90 LIFE SAFETY FUND**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY 21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
03152 - ARCH. & ENGR. SERVICES	6,000.00	25,000.00	12,540.77	25,000.00	12,459.23	99.35%	-	0.00%
03154 - R/M-ASBESTOS ABATEMENT	0.00	0.00	10,645.00	0.00	(10,645.00)	-100.00%	-	0.00%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>6,000.00</b>	<b>25,000.00</b>	<b>23,185.77</b>	<b>25,000.00</b>	<b>1,814.23</b>	<b>7.82%</b>	<b>-</b>	<b>0.00%</b>
05302 - BUILDING ALTERATIONS	116,819.00	100,000.00	98,754.88	100,000.00	1,245.12	1.26%	-	0.00%
<b>05 - CAPITAL OUTLAY TOTAL</b>	<b>116,819.00</b>	<b>100,000.00</b>	<b>98,754.88</b>	<b>100,000.00</b>	<b>1,245.12</b>	<b>1.26%</b>	<b>-</b>	<b>0.00%</b>
<b>90 LIFE SAFETY FUND TOTAL</b>	<b>122,819.00</b>	<b>125,000.00</b>	<b>121,940.65</b>	<b>125,000.00</b>	<b>3,059.35</b>	<b>2.51%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL ALL FUNDS</b>	<b>168,146,896.51</b>	<b>145,893,590.98</b>	<b>143,508,171.30</b>	<b>157,003,928.85</b>	<b>13,495,757.55</b>	<b>9.40%</b>	<b>11,110,337.87</b>	<b>7.62%</b>



**EXPENDITURES BY FUNCTION  
2021-2022**

**Fund**

**10 EDUCATION FUND**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
1110 - ELEMENTARY SCHOOL	31,763,135.82	33,884,695.29	32,683,903.34	35,009,218.09	2,325,314.75	7.11%	1,124,522.80	3.32%
1120 - MIDDLE SCHOOL	16,365,313.10	16,865,483.76	16,624,436.52	17,356,738.49	732,301.97	4.40%	491,254.73	2.91%
1125 - PRE-K PROGRAMS	865,715.73	872,810.54	853,666.04	903,316.36	49,650.32	5.82%	30,505.82	3.50%
1140 - TUTORING	0.00	0.00	0.00	800,000.00	800,000.00	100.00%	800,000.00	100.00%
1190 - DEC	121,379.90	122,898.68	124,090.81	125,407.46	1,316.65	1.06%	2,508.78	2.04%
1200 - SPECIAL PROGRAMS	1,744,320.06	1,055,850.61	1,419,648.69	1,643,920.94	224,272.25	15.80%	588,070.33	55.70%
1201 - SEVERE/ONE TO ONE	76,920.40	82,950.41	304,517.75	80,950.41	(223,567.34)	-73.42%	(2,000.00)	-2.41%
1203 - MILD MENTAL HANDICAP/DEV	292,233.26	279,213.51	289,799.75	355,445.27	65,645.52	22.65%	76,231.76	27.30%
1204 - PHYSICALLY HANDICAPPED	0.00	0.00	121,790.81	123,107.46	1,316.65	1.08%	123,107.46	0.00%
1205 - LEARNING DISABLED	9,189,126.18	10,253,457.27	10,316,125.22	10,683,288.59	367,163.37	3.56%	429,831.32	4.19%
1206 - VISUAL IMPAIRED/SIGHT PAR	227,898.69	235,088.76	242,343.05	296,137.89	53,794.84	22.20%	61,049.13	25.97%
1210 - IMPROVEMENT OF INSTRUCTION	59,875.12	63,000.00	49,244.17	17,500.00	(31,744.17)	-64.46%	(45,500.00)	-72.22%
1212 - BEHAVIOR DISORDER	1,666,510.60	1,721,884.28	1,628,769.84	1,627,878.53	(891.31)	-0.05%	(94,005.75)	-5.46%
1213 - OTHER HEALTH IMPAIRMENT	29,149.25	32,000.00	21,039.50	224,338.00	203,298.50	966.27%	192,338.00	601.06%
1215 - COMMUNICATIONS DISORDER	105,735.00	109,560.79	50,174.00	52,355.00	2,181.00	4.35%	(57,205.79)	-52.21%
1220 - CROSS CATEGORICAL	577,440.70	502,923.46	557,263.98	455,204.19	(102,059.79)	-18.31%	(47,719.27)	-9.49%
1225 - PRE-K/SPECIAL EDUCATION	1,124,552.59	1,027,631.81	1,051,327.58	1,024,356.59	(26,970.99)	-2.57%	(3,275.22)	-0.32%
1250 - REMEDIAL K-12	954,998.24	1,032,191.98	852,377.39	979,286.78	126,909.39	14.89%	(52,905.20)	-5.13%
1500 - INTERSCHOLASTIC	160,360.07	55,000.00	14,067.00	178,000.00	163,933.00	1165.37%	123,000.00	223.64%
1610 - SUMMER SCHOOL/REGULAR ED	252,423.57	294,000.00	164,795.90	1,046,322.00	881,526.10	534.92%	752,322.00	255.89%
1620 - SUMMER SCHOOL/SPECIAL ED	254,724.77	256,478.98	167,886.23	401,146.00	233,259.77	138.94%	144,667.02	56.41%
1650 - GIFTED	41,901.00	31,903.00	20,600.00	4,000.00	(16,600.00)	-80.58%	(27,903.00)	-87.46%
1800 - BILINGUAL	2,992,117.46	3,156,235.60	3,333,805.71	3,629,594.41	295,788.70	8.87%	473,358.81	15.00%
1880 - BILINGUAL-SUMMER SCHOOL	16,736.00	0.00	10,572.00	0.00	(10,572.00)	-100.00%	-	0.00%
2112 - ATTENDANCE SERVICES	115,273.93	119,266.76	104,345.95	148,465.03	44,119.08	42.28%	29,198.27	24.48%
2113 - SOCIAL WORK SERVICES	3,120,922.13	3,319,863.16	3,060,151.18	3,203,002.37	142,851.19	4.67%	(116,860.79)	-3.52%
2114 - MTSS	0.00	109,200.00	66,700.00	53,640.00	(13,060.00)	-19.58%	(55,560.00)	-50.88%
2116 - RESTORATIVE PRACTICES	0.00	70,250.00	68,562.87	141,100.00	72,537.13	105.80%	70,850.00	100.85%
2120 - GUIDANCE SERVICES	0.00	0.00	0.00	656,000.00	656,000.00	0.00%	656,000.00	0.00%
2130 - HEALTH SERVICES	1,044,767.92	1,060,773.14	1,003,542.99	1,119,375.12	115,832.13	11.54%	58,601.98	5.52%
2140 - PSYCHOLOGICAL SERVICES	1,312,678.75	1,415,381.37	1,470,839.90	1,479,533.73	8,693.83	0.59%	64,152.36	4.53%
2150 - SPEECH CLINICIAN SERVICES	1,799,386.34	1,895,478.70	1,977,954.31	2,146,401.86	168,447.55	8.52%	250,923.16	13.24%
2190 - GRANTS - SUPPORTING	6,373.60	306,787.89	0.00	300,330.99	300,330.99	0.00%	(6,456.90)	-2.10%
2193 - OT/PT SERVICES	674,903.24	827,125.34	839,289.41	811,877.41	(27,412.00)	-3.27%	(15,247.93)	-1.84%
2194 - GRADUATION EXPENSES	2,119.77	10,550.00	8,907.35	10,550.00	1,642.65	18.44%	-	0.00%
2195 - LUNCHROOM SUPERVISION SER	647,412.69	676,886.28	1,346,528.63	712,672.01	(633,856.62)	-47.07%	35,785.73	5.29%
2196 - PUPIL SUPP SERV DIRECTION	118,773.37	52,286.75	0.00	0.00	-	0.00%	(52,286.75)	-100.00%
2210 - IMPROVEMENT OF INSTRUCT	4,264,365.85	4,541,002.47	4,373,878.18	7,091,161.19	2,717,283.01	62.13%	2,550,158.72	56.16%
2222 - SCHOOL LIBRARY SERVICES	1,560,061.81	1,640,936.48	1,636,401.80	1,682,055.11	45,653.31	2.79%	41,118.63	2.51%

**EXPENDITURES BY FUNCTION  
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	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
2223 - AUDIO VISUAL SERVICES	8,359.63	13,500.00	7,039.11	13,500.00	6,460.89	91.79%	-	0.00%
2230 - ASSESSMENT & TESTING	119,740.54	265,718.00	227,836.15	256,530.00	28,693.85	12.59%	(9,188.00)	-3.46%
2310 - BOARD OF EDUCATION SERV	201,239.43	251,355.71	235,119.43	257,771.42	22,651.99	9.63%	6,415.71	2.55%
2321 - OFFICE OF SUPERINTENDENT	445,281.23	595,905.67	630,071.86	628,892.47	(1,179.39)	-0.19%	32,986.80	5.54%
2331 - AMIN OF TITLES/OTH SP PGM	3,106,888.14	2,541,992.39	2,736,679.37	2,863,829.70	127,150.33	4.65%	321,837.31	12.66%
2369 - LEGAL SERVICES	659,112.58	350,000.00	599,355.55	300,000.00	(299,355.55)	-49.95%	(50,000.00)	-14.29%
2410 - OFFICE OF PRINCIPAL SERV	5,162,029.24	6,609,939.11	6,575,816.60	6,226,854.28	(348,962.32)	-5.31%	(383,084.83)	-5.80%
2421 - SUMMER SCHOOL ADMIN	13,827.36	17,077.71	13,840.28	27,049.08	13,208.80	95.44%	9,971.37	58.39%
2490 - OTHER SCHOOL SUPPORT-ADM	51,355.56	53,500.00	41,730.03	53,500.00	11,769.97	28.21%	-	0.00%
2510 - BUSINESS SUPPORT SERV	427,942.15	459,360.13	431,283.60	463,385.22	32,101.62	7.44%	4,025.09	0.88%
2520 - FISCAL SERVICES	550,513.99	564,314.89	551,909.36	577,740.26	25,830.90	4.68%	13,425.37	2.38%
2560 - FOOD SERVICES	1,914,175.27	2,315,213.36	1,609,000.28	2,444,230.99	835,230.71	51.91%	129,017.63	5.57%
2620 - RESEARCH/EVALUATION/PLAN	734,632.65	504,658.94	481,195.34	605,474.27	124,278.93	25.83%	100,815.33	19.98%
2630 - INFORMATION SERVICES	137,482.70	218,914.87	250,364.46	265,686.63	15,322.17	6.12%	46,771.76	21.37%
2640 - STAFF SERVICES/PERSONNEL	948,852.66	1,010,743.92	927,359.23	1,109,734.14	182,374.91	19.67%	98,990.22	9.79%
2660 - DATA PROCESSING SERVICES	5,440,898.06	5,518,845.09	5,853,990.73	5,922,011.00	68,020.27	1.16%	403,165.91	7.31%
2900 - OTHER SUPPORTING SERVICES	1,840,499.73	2,336,528.44	2,467,440.61	2,565,115.99	97,675.38	3.96%	228,587.55	9.78%
2920 - STUDENT FEES	26,253.47	30,000.00	18,389.39	35,000.00	16,610.61	90.33%	5,000.00	16.67%
3000 - COMMUNITY SERVICES	292,178.43	314,683.66	259,028.60	422,697.18	163,668.58	63.19%	108,013.52	34.32%
3100 - DIR. OF COMMUNITY SERVICE	169,839.98	217,635.20	136,484.15	188,881.16	52,397.01	38.39%	(28,754.04)	-13.21%
3500 - CUSTODY/CARE OF CHILD SER	1,493,063.68	1,591,796.08	1,569,567.43	1,938,386.01	368,818.58	23.50%	346,589.93	21.77%
3540 - SCHOOL AGE CHILD CARE	1,208,044.74	1,216,382.64	1,039,289.40	1,234,962.21	195,672.81	18.83%	18,579.57	1.53%
3700 - NONPUBLIC SCHOOL PUPILS' SERVICE	0.00	68,970.00	18,251.34	8,000.00	(10,251.34)	-56.17%	(60,970.00)	-88.40%
3910 - HEADSTART	2,258,922.64	2,642,817.17	2,605,241.36	2,762,329.17	157,087.81	6.03%	119,512.00	4.52%
4220 - PAYMENTS FOR SP ED TUITION	432,303.73	392,140.00	438,378.07	417,080.00	(21,298.07)	-4.86%	24,940.00	6.36%
<b>10 EDUCATION FUND TOTAL</b>	<b>111,193,044.50</b>	<b>118,083,040.05</b>	<b>116,584,009.58</b>	<b>128,162,318.46</b>	<b>11,578,308.88</b>	<b>9.93%</b>	<b>10,079,278.41</b>	<b>8.54%</b>
<b>20 BUILDING FUND</b>							-	
2540 - OPERATIONS AND MAINTENANCE	9,518,969.60	7,525,994.62	8,489,999.64	9,019,824.86	529,825.22	6.24%	1,493,830.24	19.85%
2573 - WAREHOUSE & DISTRIBUTION	343,872.07	306,310.79	279,752.68	343,829.92	64,077.24	22.90%	37,519.13	12.25%
2900 - OTHER SUPPORTING SERVICES	482.40	482.00	534.24	534.00	(0.24)	-0.04%	52.00	10.79%
3500 - CUSTODY/CARE OF CHILD SER	0.00	0.00	33,087.00	52,000.00	18,913.00	57.16%	52,000.00	0.00%
8840 - INTERFUND TRANSFERS	4,730,518.73	0.00	0.00	0.00	-	0.00%	-	0.00%
<b>20 BUILDING FUND TOTAL</b>	<b>14,593,842.80</b>	<b>7,832,787.41</b>	<b>8,803,373.56</b>	<b>9,416,188.78</b>	<b>612,815.22</b>	<b>6.96%</b>	<b>1,583,401.37</b>	<b>20.22%</b>
<b>28 SPECIAL EDUCATION FUND</b>								
1912 - SPED TUITION K-12 PRIVATE TUITION	2,882,752.06	3,005,720.00	2,521,872.93	2,794,756.00	272,883.07	10.82%	(210,964.00)	-7.02%
<b>28 SPECIAL EDUCATION FUND TOTAL</b>	<b>2,882,752.06</b>	<b>3,005,720.00</b>	<b>2,521,872.93</b>	<b>2,794,756.00</b>	<b>272,883.07</b>	<b>10.82%</b>	<b>(210,964.00)</b>	<b>-7.02%</b>
<b>30 DEBT SERVICE FUND</b>								
5200 - PAYMENT OF INTEREST	2,233,452.97	2,076,476.00	2,076,475.00	1,928,801.00	(147,674.00)	-7.11%	(147,675.00)	-7.11%
5290 - AGENT FEES	185,794.65	0.00	0.00	0.00	-	0.00%	-	0.00%
5300 - PAYMENT OF PRINCIPAL	17,800,000.00	3,570,000.00	3,570,000.00	3,890,000.00	320,000.00	8.96%	320,000.00	8.96%
5900 - SERVICE CHARGE/BONDS	10,138.00	12,000.00	4,533.00	12,000.00	7,467.00	164.73%	-	0.00%

**EXPENDITURES BY FUNCTION  
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**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
<b>30 DEBT SERVICE FUND TOTAL</b>	<b>20,229,385.62</b>	<b>5,658,476.00</b>	<b>5,651,008.00</b>	<b>5,830,801.00</b>	<b>179,793.00</b>	<b>3.18%</b>	<b>172,325.00</b>	<b>3.05%</b>
<b>40 TRANSPORTATION FUND</b>							-	
2550 - PUPIL TRANS SERVICE	3,991,545.72	5,089,605.71	3,881,873.92	4,838,096.88	956,222.96	24.63%	(251,508.83)	-4.94%
3500 - CUSTODY/CARE OF CHILD SER	813.20	4,663.65	55.64	4,840.87	4,785.23	8600.34%	177.22	3.80%
3910 - HEADSTART	62,788.55	89,541.00	62,769.73	89,541.00	26,771.27	42.65%	-	0.00%
<b>40 TRANSPORTATION FUND TOTAL</b>	<b>4,055,147.47</b>	<b>5,183,810.36</b>	<b>3,944,699.29</b>	<b>4,932,478.75</b>	<b>987,779.46</b>	<b>25.04%</b>	<b>(251,331.61)</b>	<b>-4.85%</b>
<b>50 IMRF FUND</b>							-	
1110 - ELEMENTARY SCHOOL	392,662.94	408,907.00	398,221.02	393,233.53	(4,987.49)	-1.25%	(15,673.47)	-3.83%
1120 - MIDDLE SCHOOL	212,055.51	220,620.23	212,666.47	229,793.93	17,127.46	8.05%	9,173.70	4.16%
1125 - PRE-K PROGRAMS	29,851.48	30,945.02	29,716.15	37,602.85	7,886.70	26.54%	6,657.83	21.52%
1190 - DEC	1,644.87	1,710.66	1,678.92	1,682.01	3.09	0.18%	(28.65)	-1.67%
1200 - SPECIAL PROGRAMS	-2,989.38	63,195.57	53,459.44	56,630.25	3,170.81	5.93%	(6,565.32)	-10.39%
1201 - SEVERE/ONE TO ONE	0.00	0.00	38.96	39.74	0.78	2.00%	39.74	0.00%
1202 - MODERATE MENTAL HANDICAP	136,602.05	142,870.97	145,864.08	168,451.45	22,587.37	15.49%	25,580.48	17.90%
1203 - MILD MENTAL HANDICAP/DEV	7,724.78	8,011.75	8,217.05	7,493.22	(723.83)	-8.81%	(518.53)	-6.47%
1204 - PHYSICALLY HANDICAPPED	0.00	0.00	1,634.07	1,682.01	47.94	2.93%	1,682.01	0.00%
1205 - LEARNING DISABLED	447,673.32	463,848.16	459,066.35	453,328.03	(5,738.32)	-1.25%	(10,520.13)	-2.27%
1206 - VISUAL IMPAIRED/SIGHT PAR	3,565.84	3,708.48	3,800.26	3,540.23	(260.03)	-6.84%	(168.25)	-4.54%
1207 - HEARING IMPAIRED	21,852.63	24,840.39	16,871.97	16,967.58	95.61	0.57%	(7,872.81)	-31.69%
1210 - IMPROVEMENT OF INSTRUCTION	54.79	56.98	0.00	0.00	-	0.00%	(56.98)	-100.00%
1212 - BEHAVIOR DISORDER	24,447.60	25,325.87	40,179.82	42,113.72	1,933.90	4.81%	16,787.85	66.29%
1213 - OTHER HEALTH IMPAIRMENT	509.96	528.97	852.84	869.89	17.05	2.00%	340.92	64.45%
1215 - COMMUNICATIONS DISORDER	1,420.10	1,476.90	727.44	759.15	31.71	4.36%	(717.75)	-48.60%
1220 - CROSS CATEGORICAL	10,637.25	11,046.63	10,675.97	11,124.24	448.27	4.20%	77.61	0.70%
1225 - PRE-K/SPECIAL EDUCATION	36,589.08	37,931.17	36,964.94	48,695.88	11,730.94	31.74%	10,764.71	28.38%
1250 - REMEDIAL K-12	11,269.41	11,349.85	9,992.93	12,698.96	2,706.03	27.08%	1,349.11	11.89%
1275 - REMEDIAL PRE-K	18,512.24	19,169.30	0.00	0.00	-	0.00%	(19,169.30)	-100.00%
1400 - VOCATIONAL	1,507.60	2,617.10	2,297.76	3,150.90	853.14	37.13%	533.80	20.40%
1500 - INTERSCHOLASTIC	6,605.70	6,846.94	132.36	135.01	2.65	2.00%	(6,711.93)	-98.03%
1610 - SUMMER SCHOOL/REGULAR ED	-1,733.30	3,224.48	3,296.55	3,362.49	65.94	2.00%	138.01	4.28%
1620 - SUMMER SCHOOL/SPECIAL ED	27,554.69	28,750.96	17,453.24	17,794.31	341.07	1.95%	(10,956.65)	-38.11%
1650 - GIFTED	750.70	778.91	142.52	145.37	2.85	2.00%	(633.54)	-81.34%
1800 - BILINGUAL	94,024.91	97,498.33	101,936.85	140,742.26	38,805.41	38.07%	43,243.93	44.35%
1880 - BILINGUAL-SUMMER SCHOOL	219.30	228.07	138.84	141.41	2.57	1.85%	(86.66)	-38.00%
2112 - ATTENDANCE SERVICES	14,131.85	14,959.20	12,844.68	16,956.17	4,111.49	32.01%	1,996.97	13.35%
2113 - SOCIAL WORK SERVICES	41,680.23	43,340.75	40,439.26	32,148.69	(8,290.57)	-20.50%	(11,192.06)	-25.82%
2116 - MTSS	0.00	0.00	378.08	29,000.00	28,621.92	7570.33%	29,000.00	0.00%
2130 - HEALTH SERVICES	107,658.18	117,764.46	114,055.68	111,471.16	(2,584.52)	-2.27%	(6,293.30)	-5.34%
2140 - PSYCHOLOGICAL SERVICES	18,104.01	19,416.11	20,935.21	24,709.62	3,774.41	18.03%	5,293.51	27.26%
2150 - SPEECH CLINICIAN SERVICES	24,392.79	26,342.98	27,470.61	27,501.87	31.26	0.11%	1,158.89	4.40%

**EXPENDITURES BY FUNCTION  
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**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
2190 - GRANTS - SUPPORTING	1,630.68	13,546.66	0.00	2,956.34	2,956.34	0.00%	(10,590.32)	-78.18%
2193 - OT/PT SERVICES	121,068.50	125,361.72	150,073.86	141,075.52	(8,998.34)	-6.00%	15,713.80	12.53%
2195 - LUNCHROOM SUPERVISION SER	69,400.57	71,876.24	78,811.83	65,569.50	(13,242.33)	-16.80%	(6,306.74)	-8.77%
2196 - PUPIL SUPP SERV DIRECTION	4,426.13	4,588.55	0.00	0.00	-	0.00%	(4,588.55)	-100.00%
2210 - IMPROVEMENT OF INSTRUCT	71,473.33	57,548.20	108,579.63	113,565.82	4,986.19	4.59%	56,017.62	97.34%
2222 - SCHOOL LIBRARY SERVICES	18,908.95	19,665.31	19,865.07	21,657.92	1,792.85	9.03%	1,992.61	10.13%
2230 - ASSESSMENT & TESTING	2,333.85	2,422.73	2,765.70	725.66	(2,040.04)	-73.76%	(1,697.07)	-70.05%
2310 - BOARD OF EDUCATION SERV	9,615.54	10,036.18	13,217.22	15,187.51	1,970.29	14.91%	5,151.33	51.33%
2321 - OFFICE OF SUPERINTENDENT	18,088.63	18,752.86	21,229.41	21,905.47	676.06	3.18%	3,152.61	16.81%
2331 - AMIN OF TITLES/OTH SP PGM	74,185.83	77,227.82	137,761.20	136,190.95	(1,570.25)	-1.14%	58,963.13	76.35%
2367 - SUPERVISORY FUNCTIONS RE: LOSS	90.84	94.38	0.00	0.00	-	0.00%	(94.38)	-100.00%
2410 - OFFICE OF PRINCIPAL SERV	173,905.68	183,495.14	201,237.09	208,483.73	7,246.64	3.60%	24,988.59	13.62%
2421 - SUMMER SCHOOL ADMIN	521.79	540.96	511.64	521.51	9.87	1.93%	(19.45)	-3.60%
2490 - OTHER SCHOOL SUPPORT-ADM	730.33	759.54	590.19	601.99	11.80	2.00%	(157.55)	-20.74%
2510 - BUSINESS SUPPORT SERV	35,749.62	37,069.03	35,548.17	36,163.67	615.50	1.73%	(905.36)	-2.44%
2520 - FISCAL SERVICES	47,567.80	49,880.68	49,869.09	52,423.95	2,554.86	5.12%	2,543.27	5.10%
2530 - FACILITY ACQ/CONSERV SERV	15,522.35	16,072.93	8,808.22	8,984.39	176.17	2.00%	(7,088.54)	-44.10%
2540 - OPERATIONS AND MAINTENANCE	527,103.81	550,671.85	533,895.32	540,709.29	6,813.97	1.28%	(9,962.56)	-1.81%
2550 - PUPIL TRANS SERVICE	85,092.44	96,258.66	43,612.96	50,363.83	6,750.87	15.48%	(45,894.83)	-47.68%
2560 - FOOD SERVICES	128,912.76	134,257.17	135,534.50	137,457.27	1,922.77	1.42%	3,200.10	2.38%
2573 - WAREHOUSE & DISTRIBUTION	37,994.88	39,342.59	31,980.45	32,664.45	684.00	2.14%	(6,678.14)	-16.97%
2620 - RESEARCH/EVALUATION/PLAN	100,650.66	104,589.09	69,477.48	70,342.42	864.94	1.24%	(34,246.67)	-32.74%
2630 - INFORMATION SERVICES	15,066.97	15,602.22	27,078.26	27,932.25	853.99	3.15%	12,330.03	79.03%
2640 - STAFF SERVICES/PERSONNEL	67,733.45	70,200.26	70,708.33	72,020.51	1,312.18	1.86%	1,820.25	2.59%
2660 - DATA PROCESSING SERVICES	154,538.70	160,364.77	168,689.90	174,420.76	5,730.86	3.40%	14,055.99	8.77%
2900 - OTHER SUPPORTING SERVICES	11,629.58	12,065.11	49,528.19	43,366.15	(6,162.04)	-12.44%	31,301.04	259.43%
2920 - STUDENT FEES	779.18	806.83	0.00	0.00	-	0.00%	(806.83)	-100.00%
3000 - COMMUNITY SERVICES	44,300.26	45,895.18	26,953.81	20,610.49	(6,343.32)	-23.53%	(25,284.69)	-55.09%
3100 - DIR. OF COMMUNITY SERVICE	16,093.67	16,664.40	16,457.66	17,960.49	1,502.83	9.13%	1,296.09	7.78%
3220 - PARK SCHOOL SPECIAL REC	54.69	56.63	0.00	0.00	-	0.00%	(56.63)	-100.00%
3500 - CUSTODY/CARE OF CHILD SER	179,900.46	186,283.23	187,993.42	192,166.94	4,173.52	2.22%	5,883.71	3.16%
3540 - SCHOOL AGE CHILD CARE	142,421.93	146,796.42	127,803.55	129,183.93	1,380.38	1.08%	(17,612.49)	-12.00%
3910 - HEADSTART	174,548.81	180,757.89	183,490.87	186,089.87	2,599.00	1.42%	5,331.98	2.95%
<b>50 IMRF FUND TOTAL</b>	<b>4,041,023.80</b>	<b>4,286,863.42</b>	<b>4,274,223.34</b>	<b>4,415,268.51</b>	<b>141,045.17</b>	<b>3.30%</b>	<b>128,405.09</b>	<b>3.00%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD</b>								
2530 - FACILITY ACQ/CONSERV SERV	3,975,186.91	1,157,018.74	1,223,066.90	0.00	(1,223,066.90)	-100.00%	(1,157,018.74)	-100.00%
<b>64 CAP. &amp; LIFE SAFETY PRJ FD TOTAL</b>	<b>3,975,186.91</b>	<b>1,157,018.74</b>	<b>1,223,066.90</b>	<b>0.00</b>	<b>(1,223,066.90)</b>	<b>-100.00%</b>	<b>(1,157,018.74)</b>	<b>-100.00%</b>
<b>70 WORKING CASH FUND</b>								
8110 - INTERFUND TRANSFERS	4,730,518.73	0.00	0.00	0.00	-	0.00%	-	0.00%
<b>70 WORKING CASH FUND TOTAL</b>	<b>4,730,518.73</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>

**EXPENDITURES BY FUNCTION  
2021-2022**

**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
<b>80 TORT FUND</b>								
2362 - WORKERS' COMPENSATION	823,885.00	0.00	0.00	413,906.00	413,906.00	0.00%	413,906.00	0.00%
2363 - UNEMPLOYMENT INSURANCE	38,759.17	100,000.00	13,671.55	50,000.00	36,328.45	265.72%	(50,000.00)	-50.00%
2364 - INSURANCE PAYMENTS	83,379.00	0.00	0.00	37,128.00	37,128.00	0.00%	37,128.00	0.00%
2367 - SUPERVISORY FUNCTIONS RE: LOSS	747,910.85	410,875.00	326,178.99	264,750.00	(61,428.99)	-18.83%	(146,125.00)	-35.56%
2369 - LEGAL SERVICES	32,138.60	50,000.00	44,126.50	150,000.00	105,873.50	239.93%	100,000.00	200.00%
2371 - PROPERTY INSURANCE	597,103.00	0.00	0.00	411,333.00	411,333.00	0.00%	411,333.00	0.00%
<b>80 TORT FUND TOTAL</b>	<b>2,323,175.62</b>	<b>560,875.00</b>	<b>383,977.04</b>	<b>1,327,117.00</b>	<b>943,139.96</b>	<b>245.62%</b>	<b>766,242.00</b>	<b>136.62%</b>
							-	
<b>90 LIFE SAFETY FUND</b>								
2540 - OPERATIONS AND MAINTENANCE	122,819.00	125,000.00	121,940.65	125,000.00	3,059.35	2.51%	-	0.00%
<b>90 LIFE SAFETY FUND TOTAL</b>	<b>122,819.00</b>	<b>125,000.00</b>	<b>121,940.65</b>	<b>125,000.00</b>	<b>3,059.35</b>	<b>2.51%</b>	<b>-</b>	<b>0.00%</b>
							-	
<b>Total All Funds</b>	<b>168,146,896.51</b>	<b>145,893,590.98</b>	<b>143,508,171.29</b>	<b>157,003,928.50</b>	<b>13,495,757.21</b>	<b>9.40%</b>	<b>11,110,337.52</b>	<b>7.62%</b>

**EXPENDITURES BY PROGRAM  
2021-22**

**Fund**

**10 EDUCATION FUND**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
100 - KINDERGARTEN	3,790,147.80	3,946,447.89	4,014,867.20	4,104,923.06	90,055.86	2.24%	158,475.17	4.02%
102 - PRIMARY GRADES	7,724,718.23	7,926,881.50	7,868,423.67	8,116,380.70	247,957.03	3.15%	189,499.20	2.39%
105 - INTERMEDIATE GRADES	11,081,239.59	11,525,550.67	11,559,403.43	12,160,614.39	601,210.96	5.20%	635,063.72	5.51%
106 - READING IMPROVEMENT	1,010,522.20	823,481.30	714,978.48	250,956.96	(464,021.52)	-64.90%	(572,524.34)	-69.52%
107 - ELEM. READING SPECIALISTS	351,978.07	287,222.95	293,080.43	0.00	(293,080.43)	-100.00%	(287,222.95)	-100.00%
109 - ELEM. PER DIEM SUBS	918,007.38	730,039.29	331,362.93	720,472.08	389,109.15	117.43%	(9,567.21)	-1.31%
114 - TRUANCY GRANT	60,040.62	60,683.49	60,520.91	89,540.53	29,019.62	47.95%	28,857.04	47.55%
120 - ELEMENTARY MATH	403,745.99	325,069.12	205,843.10	301,127.60	95,284.50	46.29%	(23,941.52)	-7.37%
125 - IT SCHOOL SERVICES	451,299.35	449,848.79	502,143.27	458,847.16	(43,296.11)	-8.62%	8,998.37	2.00%
130 - ELEM SCIENCE	525,857.88	85,269.12	74,228.73	137,352.65	63,123.92	85.04%	52,083.53	61.08%
135 - CAMP TIMBERLEE	19,925.00	148,784.00	0.00	5,600.00	5,600.00	0.00%	(143,184.00)	-96.24%
136 - AFRICAN CENTERED CURR.	6,789.63	30,500.00	18,323.46	30,500.00	12,176.54	66.45%	-	0.00%
140 - ELEM SOC STUDIES	58,502.90	72,500.00	-2.75	85,000.00	85,002.75	-3091009.09%	12,500.00	17.24%
150 - ELEM ART	775,848.33	844,196.10	861,203.40	905,766.95	44,563.55	5.17%	61,570.85	7.29%
155 - ELEM DRAMA	784,970.21	849,429.08	846,157.43	772,068.35	(74,089.08)	-8.76%	(77,360.73)	-9.11%
165 - ELEM GENERAL MUSIC	1,042,788.05	1,089,491.32	1,121,776.47	1,157,579.68	35,803.21	3.19%	68,088.36	6.25%
166 - ELEM INSTRUMENTAL MUSIC	499,428.07	510,602.82	499,104.88	518,881.90	19,777.02	3.96%	8,279.08	1.62%
170 - ELEM PHYSICAL ED	1,892,914.49	1,999,868.38	1,979,146.98	2,007,989.01	28,842.03	1.46%	8,120.63	0.41%
180 - BLOCK GRANTS	384,999.94	537,102.30	377,668.44	501,298.15	123,629.71	32.73%	(35,804.15)	-6.67%
181 - INSTRUCTIONAL STUDENT SUPPLIES	0.00	115,920.00	0.00	0.00	-	0.00%	(115,920.00)	-100.00%
196 - BUILDING & DEPT CHAIRS	51,355.56	53,500.00	41,730.03	53,500.00	11,769.97	28.21%	-	0.00%
200 - M.S. LANG. ARTS	3,520,393.49	3,565,406.97	3,505,455.42	3,729,488.45	224,033.03	6.39%	164,081.48	4.60%
205 - M.S. MATH	3,442,514.71	3,538,291.12	3,527,070.18	3,494,376.58	(32,693.60)	-0.93%	(43,914.54)	-1.24%
210 - M.S. SCIENCE	1,887,453.74	1,822,058.35	1,899,754.61	2,045,970.48	146,215.87	7.70%	223,912.13	12.29%
212 - M.S. COMPUTER EDUCATION	101,833.45	105,671.09	97,131.12	0.00	(97,131.12)	-100.00%	(105,671.09)	-100.00%
215 - M.S. SOCIAL STUDIES	1,842,252.11	1,901,435.48	1,924,196.90	2,076,457.42	152,260.52	7.91%	175,021.94	9.20%
220 - M.S. ART	1,136,403.53	1,124,826.96	1,144,166.36	1,184,002.51	39,836.15	3.48%	59,175.55	5.26%
225 - M.S. DRAMA	730,516.82	768,975.73	732,311.68	751,437.07	19,125.39	2.61%	(17,538.66)	-2.28%
230 - M.S. FOREIGN LANGUAGE	1,240,685.17	1,302,042.35	1,229,806.83	1,259,286.17	29,479.34	2.40%	(42,756.18)	-3.28%
250 - M.S. GENERAL MUSIC	356,330.63	375,316.30	337,145.90	350,742.14	13,596.24	4.03%	(24,574.16)	-6.55%
251 - M.S. INSTRUMENTAL MUSIC	457,126.83	473,967.24	441,676.49	445,791.09	4,114.60	0.93%	(28,176.15)	-5.94%
253 - M.S. STRING MUSIC	7,175.50	7,500.00	6,899.45	7,500.00	600.55	8.70%	-	0.00%
255 - M.S. PHYSICAL EDUCATION	1,523,859.04	1,581,613.37	1,615,510.64	1,674,959.68	59,449.04	3.68%	93,346.31	5.90%
260 - M.S. SUBS	330,530.36	258,736.66	220,679.73	245,206.66	24,526.93	11.11%	(13,530.00)	-5.23%
284 - ENRICHMENT	76,524.05	32,903.00	21,600.00	0.00	(21,600.00)	-100.00%	(32,903.00)	-100.00%
286 - E S L - T.P.I	3,182,240.63	3,386,778.42	3,537,724.04	3,873,046.41	335,322.37	9.48%	486,267.99	14.36%
289 - TITLE III	144,334.76	116,100.00	88,191.79	99,084.00	10,892.21	12.35%	(17,016.00)	-14.66%
290 - SUMMER SCHOOL-REGULAR	187,954.30	299,500.00	106,217.61	500,500.00	394,282.39	371.20%	201,000.00	67.11%
292 - FOUNDATION GRANT	0.00	0.00	4,123.00	0.00	(4,123.00)	-100.00%	-	0.00%
296 - REACH PROJECT	91,289.80	15,418.01	-18,219.40	0.00	18,219.40	-100.00%	(15,418.01)	-100.00%
298 - COASTAL MANAGEMENT GRANT	24,288.88	0.00	31,243.75	0.00	(31,243.75)	-100.00%	-	0.00%
299 - NOYCE FOUNDATION GRANT	164,509.99	138,850.78	160,422.59	206,301.24	45,878.65	28.60%	67,450.46	48.58%
400 - SPECIAL ED SUMMER SCHOOL	256,171.69	257,978.98	167,886.23	282,615.00	114,728.77	68.34%	24,636.02	9.55%
410 - SPECIAL ED - RESOURCE	7,200,584.99	7,903,323.29	8,518,456.98	8,685,506.24	167,049.26	1.96%	782,182.95	9.90%

**EXPENDITURES BY PROGRAM  
2021-22**

**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
411 - SPECIAL ED - S/C	806,894.48	825,202.54	827,576.43	827,662.85	86.42	0.01%	2,460.31	0.30%
412 - SPPAC	2,200,396.82	2,337,639.39	2,337,625.85	2,528,902.33	191,276.48	8.18%	191,262.94	8.18%
413 - PRE-KINDERGARTEN	558,371.32	568,630.43	546,456.93	596,161.08	49,704.15	9.10%	27,530.65	4.84%
414 - STATE PRE-SCHOOL EDUCATION	588,885.89	607,613.94	585,333.31	642,932.99	57,599.68	9.84%	35,319.05	5.81%
415 - SPECIAL SERVICES	8,698,875.21	7,435,461.24	7,545,420.10	7,672,955.99	127,535.89	1.69%	237,494.75	3.19%
416 - SPECIAL ED - SUPPORT SERV	1,832,342.12	1,521,974.95	1,648,506.16	1,927,875.04	279,368.88	16.95%	405,900.09	26.67%
418 - NUTRITION SERVICES	1,581,139.88	1,887,473.34	1,405,353.57	2,047,750.94	642,397.37	45.71%	160,277.60	8.49%
420 - RICE CHILDREN'S CENTER	1,756,439.75	1,852,391.84	1,798,591.36	1,843,477.16	44,885.80	2.50%	(8,914.68)	-0.48%
421 - RCC - SUMMER SCHOOL	132,208.19	153,563.71	129,433.56	159,024.08	29,590.52	22.86%	5,460.37	3.56%
440 - P.L.94-142 SPECIAL ED	1,844,514.85	1,828,548.16	1,755,302.25	1,598,970.64	(156,331.61)	-8.91%	(229,577.52)	-12.56%
441 - P.L.94-142 PRE-SCHOOL	51,908.11	65,301.72	57,459.39	59,435.75	1,976.36	3.44%	(5,865.97)	-8.98%
500 - TITLE I LOW INCOME	1,050,334.79	982,191.98	860,465.10	867,065.78	6,600.68	0.77%	(115,126.20)	-11.72%
501 - TITLE I-LOW INCOME NEG PRIV	49,398.05	38,003.00	23,825.14	38,003.00	14,177.86	59.51%	-	0.00%
505 - TITLE I SCHOOL IMPROV & ACCOUNT.	136,300.47	0.00	920.89	23,621.00	22,700.11	2465.02%	23,621.00	0.00%
517 - INSTRUCTIONAL TECHNOLOGY	375,283.14	185,947.65	252,688.38	223,670.96	(29,017.42)	-11.48%	37,723.31	20.29%
524 - CHILDCARE-SUMMER PROGRAMS	55,858.09	62,599.49	52,677.22	59,059.00	6,381.78	12.11%	(3,540.49)	-5.66%
525 - SCHOOL-AGE CHILD CARE	1,251,199.84	1,288,644.30	1,025,102.17	1,295,412.59	270,310.42	26.37%	6,768.29	0.53%
528 - EQUITY/CULTURE & CLIMATE SERVICE	485,450.00	781,886.93	673,840.90	557,028.31	(116,812.59)	-17.34%	(224,858.62)	-28.76%
530 - COMMUNITY SCHOOL PROGRAM	79,356.07	68,828.88	76,929.14	85,025.61	8,096.47	10.52%	16,196.73	23.53%
542 - TEACHER RESIDENCY GRANT (LOCAL)	0.00	0.00	8,145.33	92,542.00	84,396.67	100.00%	92,542.00	100.00%
543 - ESSER III	0.00	0.00	0.00	3,772,912.33	3,772,912.33	0.00%	3,772,912.33	0.00%
544 - ESSER II	0.00	0.00	105,447.45	1,715,377.00	1,609,929.55	1526.76%	1,715,377.00	0.00%
545 - ESSER I	0.00	555,118.00	378,317.78	8,000.00	(370,317.78)	-97.89%	(547,118.00)	-98.56%
546 - TEACHER RESIDENCY GRANT	0.00	0.00	43,166.00	197,124.00	153,958.00	356.66%	197,124.00	0.00%
550 - HEADSTART	1,586,048.15	1,690,009.79	1,606,084.96	1,663,210.86	57,125.90	3.56%	(26,798.93)	-1.59%
551 - EARLY HEADSTART	374,741.96	426,915.40	508,664.97	460,805.69	(47,859.28)	-9.41%	33,890.29	7.94%
552 - HEADSTART-NON GRANT	155,374.52	163,161.71	126,821.76	161,137.96	34,316.20	27.06%	(2,023.75)	-1.24%
553 - HEADSTART & EH (GRANTEE)	1,006,691.61	1,311,485.99	1,321,676.80	1,313,723.72	(7,953.08)	-0.60%	2,237.73	0.17%
554 - HEADSTART-ESSER	0.00	0.00	43,722.72	334,000.00	290,277.28	663.90%	334,000.00	0.00%
561 - PREV. INITIATIVE DAYCARE	19,270.45	38,000.00	6,804.68	60,000.00	53,195.32	781.75%	22,000.00	57.89%
562 - IDHS DOORWAY TO LEARNING	124,547.84	266,509.53	88,572.72	264,799.89	176,227.17	198.96%	(1,709.64)	-0.64%
567 - TITLE II EESA	286,858.79	257,160.00	217,147.91	157,698.00	(59,449.91)	-27.38%	(99,462.00)	-38.68%
573 - INTERSCHOLASTIC PROGRAM	160,360.07	55,000.00	14,067.00	178,000.00	163,933.00	1165.37%	123,000.00	223.64%
574 - SCHOOL IMPROVEMENT COMM.	70,893.73	103,930.00	55,082.41	84,190.00	29,107.59	52.84%	(19,740.00)	-18.99%
583 - PREVENTION INITIATIVE	852,183.88	867,494.19	771,774.71	1,002,221.52	230,446.81	29.86%	134,727.33	15.53%
585 - DUPLICATING	403,636.88	415,000.00	331,112.79	405,000.00	73,887.21	22.31%	(10,000.00)	-2.41%
613 - HEALTH SERVICES	993,271.17	1,005,345.52	980,018.75	1,059,998.57	79,979.82	8.16%	54,653.05	5.44%
615 - LUNCHROOM SERVICES	638,352.19	663,886.28	1,343,103.88	669,672.01	(673,431.87)	-50.14%	5,785.73	0.87%
618 - LEARNING PLUS PROGRAM	39,965.15	73,000.00	339.39	70,000.00	69,660.61	20525.24%	(3,000.00)	-4.11%
620 - SCHOOL LIBRARY GRANT	4,949.47	5,791.78	5,791.78	5,791.78	-	0.00%	-	0.00%
621 - CURRICULUM & INSTRUCTIONS	1,448,266.73	1,302,844.90	1,493,197.88	1,244,530.39	(248,667.49)	-16.65%	(58,314.51)	-4.48%
622 - SCHOOL LIBRARY SERVICES	1,555,112.34	1,635,144.70	1,630,610.02	1,676,263.33	45,653.31	2.80%	41,118.63	2.51%
623 - DLL RESEARCH	2,034.77	0.00	0.00	0.00	-	0.00%	-	0.00%
624 - PROFESSIONAL LEARNING	0.00	251,113.00	307,873.18	316,554.95	8,681.77	2.82%	65,441.95	26.06%



**EXPENDITURES BY PROGRAM  
2021-22**

**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
625 - OFFICE OF BLACK STUDENT SUCCESS	285,277.95	0.00	0.00	0.00	-	0.00%	-	0.00%
626 - INSTRUCTIONAL COACHES	0.00	1,690,867.00	1,846,578.47	1,899,482.77	52,904.30	2.86%	208,615.77	12.34%
627 - RESTORATIVE PRACTICES	0.00	109,200.00	66,700.00	53,640.00	(13,060.00)	-19.58%	(55,560.00)	-50.88%
628 - MTSS	0.00	215,254.00	213,602.91	1,152,048.42	938,445.51	439.34%	936,794.42	435.20%
631 - BOARD OF EDUCA. SERVICES	201,239.43	251,355.71	235,119.43	257,771.42	22,651.99	9.63%	6,415.71	2.55%
632 - OFFICE OF SUPERINTENDENT	441,962.87	595,905.67	630,071.86	628,892.47	(1,179.39)	-0.19%	32,986.80	5.54%
634 - D.E.C.	121,379.90	122,898.68	124,090.81	125,407.46	1,316.65	1.06%	2,508.78	2.04%
641 - OFFICE OF PRINCIPAL	5,087,109.32	6,649,939.11	6,597,102.16	6,283,959.28	(313,142.88)	-4.75%	(365,979.83)	-5.50%
651 - BUSINESS SUPPORT SERVICES	427,942.15	459,360.13	431,283.60	463,385.22	32,101.62	7.44%	4,025.09	0.88%
652 - FISCAL SERVICES	549,448.89	563,314.89	550,909.36	576,740.26	25,830.90	4.69%	13,425.37	2.38%
662 - RAD	739,886.98	619,958.94	663,456.94	720,974.27	57,517.33	8.67%	101,015.33	16.29%
663 - COMMUNICATIONS	126,206.22	218,914.87	234,400.64	265,686.63	31,285.99	13.35%	46,771.76	21.37%
664 - PERSONNEL/STAFF SERVICES	951,901.66	1,013,743.92	927,359.23	1,112,734.14	185,374.91	19.99%	98,990.22	9.76%
666 - COMPUTER SERVICES	1,861,080.05	2,291,775.46	2,248,985.68	2,868,934.19	619,948.51	27.57%	577,158.73	25.18%
668 - INST. CAPITAL TECHNOLOGY	1,886,080.09	1,690,000.00	2,111,930.15	1,508,547.00	(603,383.15)	-28.57%	(181,453.00)	-10.74%
669 - MIDDLE SCHOOL ONE TO ONE INITIATI	857,790.37	702,220.84	670,804.14	705,683.00	34,878.86	5.20%	3,462.16	0.49%
695 - MCKINNEY VENTO	53,210.40	47,882.67	50,434.40	48,513.27	(1,921.13)	-3.81%	630.60	1.32%
724 - HOLD ACC. FOR BLOCK GRANTS	14,215.48	25,498.00	0.00	25,498.00	25,498.00	0.00%	-	0.00%
725 - GRANT AMENDMENTS - STATE	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00%	-	0.00%
726 - GRANT AMENDMENTS-FEDERAL	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00%	-	0.00%
730 - DIST./OTHER/SUPPORT/SERV	2,731,241.35	3,407,019.44	3,304,586.46	3,754,801.47	450,215.01	13.62%	347,782.03	10.21%
838 - GSA-POVERTY GRANT-MATH	304,189.72	199,844.16	213,821.52	276,269.21	62,447.69	29.21%	76,425.05	38.24%
839 - GSA - POVERTY GRANT-LA	1,555,111.14	1,596,653.06	1,540,599.90	1,513,500.99	(27,098.91)	-1.76%	(83,152.07)	-5.21%
950 - STUDENT REGISTRATION SERVICES	0.00	343,344.00	261,706.81	361,589.93	99,883.12	38.17%	18,245.93	5.31%
<b>10 EDUCATION FUND TOTAL</b>	<b>111,193,044.50</b>	<b>118,083,040.05</b>	<b>116,584,009.58</b>	<b>128,162,318.81</b>	<b>11,578,309.23</b>	<b>9.93%</b>	<b>10,079,278.76</b>	<b>8.54%</b>
<b>20 BUILDING FUND</b>								
413 - PRE-KINDERGARTEN	1,722.40	2,427.00	1,234.73	2,548.35	1,313.62	106.39%	121.35	5.00%
414 - STATE PRE-SCHOOL EDUCATION	12,310.88	12,878.24	12,872.69	12,998.89	126.20	0.98%	120.65	0.94%
415 - SPECIAL SERVICES	98,524.00	169,065.00	169,065.00	162,512.00	(6,553.00)	-3.88%	(6,553.00)	-3.88%
544 - ESSER II	0.00	0.00	539,080.23	643,572.00	104,491.77	19.38%	643,572.00	0.00%
545 - ESSER I	0.00	245,360.00	356,678.05	23,586.00	(333,092.05)	-93.39%	(221,774.00)	-90.39%
550 - HEADSTART	35,761.71	35,434.24	34,426.59	36,530.30	2,103.71	6.11%	1,096.06	3.09%
554 - HEADSTART -ESSER	0.00	0.00	0.00	52,000.00	52,000.00	100.00%	52,000.00	100.00%
562 - IDHS DOORWAY TO LEARNING	24,006.40	25,776.90	24,642.50	27,091.17	2,448.67	9.94%	1,314.27	5.10%
583 - PREVENTION INITIATIVE	1,688.03	3,258.00	34,307.68	3,420.90	(30,886.78)	-90.03%	162.90	5.00%
649 - CAPITAL BUILDING PROJECTS	1,801,675.01	0.00	0.00	1,025,000.00	1,025,000.00	0.00%	1,025,000.00	0.00%
654 - OPERATION-PLANT SERVICES	7,543,281.17	7,031,795.24	7,350,779.17	7,082,565.25	(268,213.92)	-3.65%	50,770.01	0.72%
657 - WAREHOUSE & DISTRIBUTION	343,872.07	306,310.79	279,752.68	343,829.92	64,077.24	22.90%	37,519.13	12.25%
730 - DIST./OTHER/SUPPORT/SERV	4,731,001.13	482.00	534.24	534.00	(0.24)	-0.04%	52.00	10.79%
<b>20 BUILDING FUND TOTAL</b>	<b>14,593,842.80</b>	<b>7,832,787.41</b>	<b>8,803,373.56</b>	<b>9,416,188.78</b>	<b>612,815.22</b>	<b>6.96%</b>	<b>1,583,401.37</b>	<b>20.22%</b>
<b>28 SPECIAL EDUCATION FUND</b>								
410 - SPECIAL ED - RESOURCE	2,882,752.06	3,005,720.00	2,521,872.93	2,794,756.00	272,883.07	10.82%	(210,964.00)	-7.02%
<b>28 SPECIAL EDUCATION FUND TOTAL</b>	<b>2,882,752.06</b>	<b>3,005,720.00</b>	<b>2,521,872.93</b>	<b>2,794,756.00</b>	<b>272,883.07</b>	<b>10.82%</b>	<b>(210,964.00)</b>	<b>-7.02%</b>



**EXPENDITURES BY PROGRAM  
2021-22**

**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
<b>30 DEBT SERVICE FUND</b>								
798 - DEBT SERVICE	20,229,385.62	5,658,476.00	5,651,008.00	5,830,801.00	179,793.00	3.18%	172,325.00	3.05%
<b>30 DEBT SERVICE FUND TOTAL</b>	<b>20,229,385.62</b>	<b>5,658,476.00</b>	<b>5,651,008.00</b>	<b>5,830,801.00</b>	<b>179,793.00</b>	<b>3.18%</b>	<b>172,325.00</b>	<b>3.05%</b>
<b>40 TRANSPORTATION FUND</b>								
135 - CAMP TIMBERLEE	0.00	0.00	0.00	10,000.00	10,000.00	0.00%	10,000.00	0.00%
250 - M.S. GENERAL MUSIC	6,690.90	16,844.11	0.00	17,484.19	17,484.19	0.00%	640.08	3.80%
284 - ENRICHMENT	16,069.79	44,548.34	3,838.57	23,121.00	19,282.43	502.33%	(21,427.34)	-48.10%
286 - E S L - T.P.I	309,955.27	369,396.89	384,369.93	383,433.97	(935.96)	-0.24%	14,037.08	3.80%
290 - SUMMER SCHOOL-REGULAR	12,358.80	51,583.01	0.00	53,543.16	53,543.16	0.00%	1,960.15	3.80%
400 - SPECIAL ED SUMMER SCHOOL	8,192.50	43,237.07	0.00	44,568.48	44,568.48	0.00%	1,331.41	3.08%
410 - SPECIAL ED - RESOURCE	1,435,608.79	1,670,702.98	910,807.67	1,711,291.69	800,484.02	87.89%	40,588.71	2.43%
412 - SPPAC	270,908.51	404,294.79	388,518.02	417,472.99	28,954.97	7.45%	13,178.20	3.26%
413 - PRE-KINDERGARTEN	338,379.34	444,667.00	129,479.20	461,564.35	332,085.15	256.48%	16,897.35	3.80%
414 - STATE PRE-SCHOOL EDUCATION	53,150.79	77,901.00	45,710.04	63,213.00	17,502.96	38.29%	(14,688.00)	-18.85%
415 - SPECIAL SERVICES	110,028.44	195,388.95	189,794.71	200,898.58	11,103.87	5.85%	5,509.63	2.82%
524 - CHILDCARE-SUMMER PROGRAMS	4,668.49	5,750.00	0.00	5,968.50	5,968.50	0.00%	218.50	3.80%
525 - SCHOOL-AGE CHILD CARE	9,270.01	17,262.43	0.00	17,918.40	17,918.40	0.00%	655.97	3.80%
544 - ESSER II	0.00	0.00	0.00	15,100.00	15,100.00	0.00%	15,100.00	0.00%
545 - ESSER I	0.00	0.00	0.00	35,000.00	35,000.00	0.00%	35,000.00	0.00%
550 - HEADSTART	184,888.15	256,988.00	149,159.20	229,967.00	80,807.80	54.18%	(27,021.00)	-10.51%
553 - HEADSTART & EH (GRANTEE)	62,788.55	89,541.00	62,769.73	89,541.00	26,771.27	42.65%	-	0.00%
583 - PREVENTION INITIATIVE	813.20	4,663.65	55.64	4,840.87	4,785.23	8600.34%	177.22	3.80%
621 - CURRICULUM & INSTRUCTIONS	0.00	575.64	0.00	597.51	597.51	0.00%	21.87	3.80%
655 - PUPIL TRANSPORTATION	1,172,220.52	1,358,465.50	1,551,547.22	1,010,394.06	(541,153.16)	-34.88%	(348,071.44)	-25.62%
695 - MCKINNEY VENTO	59,155.42	132,000.00	128,649.36	136,560.00	7,910.64	6.15%	4,560.00	3.45%
<b>40 TRANSPORTATION FUND TOTAL</b>	<b>4,055,147.47</b>	<b>5,183,810.36</b>	<b>3,944,699.29</b>	<b>4,932,478.75</b>	<b>987,779.46</b>	<b>25.04%</b>	<b>(251,331.61)</b>	<b>-4.85%</b>
<b>50 IMRF FUND</b>								
100 - KINDERGARTEN	50,489.13	52,488.63	55,129.55	50,600.68	(4,528.87)	-8.21%	(1,887.95)	-3.60%
102 - PRIMARY GRADES	108,099.76	112,382.38	102,915.36	106,746.37	3,831.01	3.72%	(5,636.01)	-5.02%
105 - INTERMEDIATE GRADES	146,704.74	152,540.03	149,283.15	147,318.71	(1,964.44)	-1.32%	(5,221.32)	-3.42%
106 - READING IMPROVEMENT	10,261.84	10,801.07	7,444.66	1,330.18	(6,114.48)	-82.13%	(9,470.89)	-87.68%
107 - ELEM. READING SPECIALISTS	4,664.80	4,908.54	4,000.04	0.00	(4,000.04)	-100.00%	(4,908.54)	-100.00%
109 - ELEM. PER DIEM SUBS	2,049.47	2,125.93	1,097.30	1,507.62	410.32	37.39%	(618.31)	-29.08%
114 - TRUANCY GRANT	6,828.97	7,104.29	7,240.88	11,240.29	3,999.41	55.23%	4,136.00	58.22%
120 - ELEMENTARY MATH	3,047.21	3,169.10	546.05	556.97	10.92	2.00%	(2,612.13)	-82.42%
125 - IT SCHOOL SERVICES	58,768.52	61,185.92	68,725.96	71,855.25	3,129.29	4.55%	10,669.33	17.44%
130 - ELEM SCIENCE	884.32	919.69	1,561.51	1,592.74	31.23	2.00%	673.05	73.18%
135 - CAMP TIMBERLEE	568.08	572.99	0.00	0.00	-	0.00%	(572.99)	-100.00%
136 - AFRICAN CENTERED CURR.	568.03	572.99	403.44	411.50	8.06	2.00%	(161.49)	0.00%
150 - ELEM ART	9,533.56	9,914.90	10,429.65	11,032.05	602.40	5.78%	1,117.15	11.27%
155 - ELEM DRAMA	8,377.31	8,712.40	9,014.30	9,126.10	111.80	1.24%	413.70	4.75%
165 - ELEM GENERAL MUSIC	13,517.88	14,058.60	14,392.45	15,129.36	736.91	5.12%	1,070.76	7.62%
166 - ELEM INSTRUMENTAL MUSIC	6,109.40	6,353.78	6,094.82	6,224.84	130.02	2.13%	(128.94)	-2.03%
170 - ELEM PHYSICAL ED	23,296.83	24,228.22	24,120.01	26,156.56	2,036.55	8.44%	1,928.34	7.96%
196 - BUILDING & DEPT CHAIRS	701.29	729.34	590.19	601.99	11.80	2.00%	(127.35)	-17.46%

**EXPENDITURES BY PROGRAM  
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**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
200 - M.S. LANG. ARTS	44,382.23	46,085.04	43,966.52	45,210.31	1,243.79	2.83%	(874.73)	-1.90%
205 - M.S. MATH	43,520.35	45,261.17	43,032.85	53,412.71	10,379.86	24.12%	8,151.54	18.01%
210 - M.S. SCIENCE	23,260.77	24,191.20	22,447.49	27,130.72	4,683.23	20.86%	2,939.52	12.15%
212 - M.S. COMPUTER EDUCATION	13,651.17	14,135.08	11,914.17	12,152.56	238.39	2.00%	(1,982.52)	-14.03%
215 - M.S. SOCIAL STUDIES	23,341.29	24,274.94	24,476.45	24,835.17	358.72	1.47%	560.23	2.31%
220 - M.S. ART	14,555.90	15,138.14	14,286.63	14,533.29	246.66	1.73%	(604.85)	-4.00%
225 - M.S. DRAMA	9,508.48	9,888.82	9,418.85	9,690.20	271.35	2.88%	(198.62)	-2.01%
230 - M.S. FOREIGN LANGUAGE	15,326.98	15,940.06	15,162.69	15,845.93	683.24	4.51%	(94.13)	-0.59%
250 - M.S. GENERAL MUSIC	4,375.57	4,550.59	4,081.38	4,131.98	50.60	1.24%	(418.61)	-9.20%
251 - M.S. INSTRUMENTAL MUSIC	5,813.92	6,046.48	5,503.49	5,785.42	281.93	5.12%	(261.06)	-4.32%
255 - M.S. PHYSICAL EDUCATION	19,397.91	20,173.83	20,039.00	20,606.46	567.46	2.83%	432.63	2.14%
260 - M.S. SUBS	170.83	176.89	0.00	0.00	-	0.00%	(176.89)	-100.00%
284 - ENRICHMENT	636.04	701.26	155.43	158.54	3.11	2.00%	(542.72)	-77.39%
286 - E S L - T.P.I	101,968.09	106,020.63	110,905.68	146,118.45	35,212.77	31.75%	40,097.82	37.82%
289 - TITLE III	233.17	265.37	246.16	250.88	4.72	1.92%	(14.49)	-5.46%
290 - SUMMER SCHOOL-REGULAR	-1,356.19	3,614.97	3,589.30	3,660.73	71.43	1.99%	45.76	1.27%
296 - REACH PROJECT	856.62	890.88	0.00	0.00	-	0.00%	(890.88)	-100.00%
299 - NOYCE FOUNDATION GRANT	15,793.07	16,353.99	16,020.27	16,340.67	320.40	2.00%	(13.32)	-0.08%
300 - PARK SCHOOL	225,346.15	262,244.15	241,487.52	262,197.87	20,710.35	8.58%	(46.28)	-0.02%
305 - PARK-ART	247.64	257.55	389.18	396.96	7.78	2.00%	139.41	54.13%
307 - PARK - COMPUTER EDUCA.	-63,556.11	475.20	0.00	897.00	897.00	0.00%	421.80	88.76%
310 - PARK-DRAMA	424.05	441.01	446.55	512.05	65.50	14.67%	71.04	16.11%
315 - PARK-MUSIC	664.79	691.38	746.11	760.03	13.92	1.87%	68.65	9.93%
325 - PARK-PHYSICAL EDUCATION	1,587.66	1,651.17	933.11	3,012.19	2,079.08	222.81%	1,361.02	82.43%
335 - PARK-VOCATIONAL EDUCATION	1,507.60	2,617.10	2,297.76	3,150.90	853.14	37.13%	533.80	20.40%
390 - PARK-SUMMER SCHOOL	12,902.70	13,568.12	7,480.02	13,629.62	6,149.60	82.21%	61.50	0.45%
400 - SPECIAL ED SUMMER SCHOOL	16,662.15	17,264.33	9,973.22	10,164.69	191.47	1.92%	(7,099.64)	-41.12%
410 - SPECIAL ED - RESOURCE	120,657.93	125,331.35	113,197.62	128,753.38	15,555.76	13.74%	3,422.03	2.73%
411 - SPECIAL ED - S/C	10,844.88	11,278.67	10,940.37	9,883.75	(1,056.62)	-9.66%	(1,394.92)	-12.37%
412 - SPPAC	93,722.61	97,136.35	105,372.30	129,761.83	24,389.53	23.15%	32,625.48	33.59%
413 - PRE-KINDERGARTEN	24,909.39	25,978.71	25,494.14	26,333.72	839.58	3.29%	355.01	1.37%
414 - STATE PRE-SCHOOL EDUCATION	42,133.12	43,477.69	36,517.50	36,278.60	(238.90)	-0.65%	(7,199.09)	-16.56%
415 - SPECIAL SERVICES	184,355.68	191,871.84	177,808.59	168,476.88	(9,331.71)	-5.25%	(23,394.96)	-12.19%
416 - SPECIAL ED - SUPPORT SERV	225,021.44	232,772.77	211,372.31	200,180.43	(11,191.88)	-5.29%	(32,592.34)	-14.00%
418 - NUTRITION SERVICES	106,488.33	110,266.28	111,093.03	113,220.42	2,127.39	1.91%	2,954.14	2.68%
420 - RICE CHILDREN'S CENTER	32,100.13	33,252.77	46,980.54	48,214.26	1,233.72	2.63%	14,961.49	44.99%
421 - RCC - SUMMER SCHOOL	1,278.39	1,329.53	1,253.07	1,278.13	25.06	2.00%	(51.40)	-3.87%
440 - P.L.94-142 SPECIAL ED	194,097.16	201,445.25	199,024.94	189,185.88	(9,839.06)	-4.94%	(12,259.37)	-6.09%
441 - P.L.94-142 PRE-SCHOOL	4,811.03	4,981.67	6,551.03	6,237.06	(313.97)	-4.79%	1,255.39	25.20%
500 - TITLE I LOW INCOME	11,476.85	11,565.18	10,170.77	12,880.35	2,709.58	26.64%	1,315.17	11.37%
501 - TITLE I- LOW INCOME NEG PRIV	3,409.41	3,530.32	1,165.80	1,189.12	23.32	2.00%	(2,341.20)	-66.32%
505 - TITLE I SCHOOL IMPROV & ACCOUNT.	681.63	707.92	4.57	4.66	0.09	1.97%	(703.26)	-99.34%
517 - INSTRUCTIONAL TECHNOLOGY	18,933.91	19,616.75	19,721.65	20,302.31	580.66	2.94%	685.56	3.49%
524 - CHILDCARE-SUMMER PROGRAMS	7,082.31	7,333.92	7,403.25	7,551.33	148.08	2.00%	217.41	2.96%

**EXPENDITURES BY PROGRAM  
2021-22**

**Fund**

	FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
525 - SCHOOL-AGE CHILD CARE	139,549.14	143,821.27	124,506.98	125,821.41	1,314.43	1.06%	(17,999.86)	-12.52%
528 - EQUITY/CULTURE & CLIMATE SERVICE	34,711.45	19,272.60	70,702.72	72,116.77	1,414.05	2.00%	52,844.17	274.19%
530 - COMMUNITY SCHOOL PROGRAM	8,945.44	9,262.71	8,223.89	8,388.36	164.47	2.00%	(874.35)	-9.44%
545 - ESSER I	0.00	436.00	252.90	0.00	(252.90)	-100.00%	(436.00)	-100.00%
546 - CAREER DEVELOP PROG GRANT	0.00	0.00	4,484.00	5,226.91	742.91	16.57%	5,226.91	#DIV/0!
550 - HEADSTART	173,811.13	179,987.91	184,243.57	185,914.68	1,671.11	0.91%	5,926.77	3.29%
551 - EARLY HEADSTART	48,177.93	49,886.47	61,668.40	62,901.76	1,233.36	2.00%	13,015.29	26.09%
552 - HEADSTART-NON GRANT	1,280.28	1,331.49	1,255.48	1,280.59	25.11	2.00%	(50.90)	-3.82%
553 - HEADSTART & EH (GRANTEE)	58,576.20	60,653.68	60,553.96	62,671.48	2,117.52	3.50%	2,017.80	3.33%
562 - IDHS DOORWAY TO LEARNING	11,407.77	11,812.30	12,273.51	14,101.17	1,827.66	14.89%	2,288.87	19.38%
567 - TITLE II EESA	1,515.32	1,573.91	764.49	779.78	15.29	2.00%	(794.13)	-50.46%
573 - INTERSCHOLASTIC PROGRAM	6,605.70	6,846.94	132.36	135.01	2.65	2.00%	(6,711.93)	-98.03%
574 - SCHOOL IMPROVEMENT COMM.	844.33	876.57	996.01	1,015.93	19.92	2.00%	139.36	15.90%
583 - PREVENTION INITIATIVE	96,162.64	99,575.75	88,952.14	92,058.75	3,106.61	3.49%	(7,517.00)	-7.55%
600 - TORT IMMUNITY	90.84	94.38	0.00	0.00	-	0.00%	(94.38)	-100.00%
613 - HEALTH SERVICES	93,890.16	97,178.70	98,412.71	101,111.98	2,699.27	2.74%	3,933.28	4.05%
615 - LUNCHROOM SERVICES	68,689.73	71,139.79	78,743.69	65,500.00	(13,243.69)	-16.82%	(5,639.79)	-7.93%
618 - LEARNING PLUS PROGRAM	781.89	811.58	5.08	5.18	0.10	1.97%	(806.40)	-99.36%
621 - CURRICULUM & INSTRUCTIONS	26,405.62	39,249.81	21,541.98	23,405.60	1,863.62	8.65%	(15,844.21)	-40.37%
622 - SCHOOL LIBRARY SERVICES	18,937.99	19,695.51	19,865.07	21,657.92	1,792.85	9.03%	1,962.41	9.96%
624 - PROFESSIONAL LEARNING	133.40	138.74	3,228.69	2,899.55	(329.14)	-10.19%	2,760.81	1989.92%
626 - INSTRUCTIONAL COACHES	3,515.00	3,655.60	23,481.36	29,175.43	5,694.07	24.25%	25,519.83	0.00%
628 - MTSS	0.00	0.00	1,836.33	30,487.42	28,651.09	1560.24%	30,487.42	0.00%
631 - BOARD OF EDUCA. SERVICES	9,615.54	10,036.18	13,217.22	15,187.51	1,970.29	14.91%	5,151.33	51.33%
632 - OFFICE OF SUPERINTENDENT	17,896.87	18,553.43	21,084.48	21,757.64	673.16	3.19%	3,204.21	17.27%
634 - D.E.C.	1,644.87	1,710.66	1,678.92	1,682.01	3.09	0.18%	(28.65)	-1.67%
641 - OFFICE OF PRINCIPAL	168,124.42	174,326.32	194,603.42	193,755.20	(848.22)	-0.44%	19,428.88	11.15%
651 - BUSINESS SUPPORT SERVICES	35,649.69	36,965.10	35,438.41	36,051.71	613.30	1.73%	(913.39)	-2.47%
652 - FISCAL SERVICES	46,675.49	48,340.22	48,298.28	50,389.88	2,091.60	4.33%	2,049.66	4.24%
654 - OPERATION-PLANT SERVICES	529,966.28	548,765.22	524,711.38	529,131.87	4,420.49	0.84%	(19,633.35)	-3.58%
655 - PUPIL TRANSPORTATION	14,920.54	15,449.68	14,184.48	14,346.79	162.31	1.14%	(1,102.89)	-7.14%
657 - WAREHOUSE & DISTRIBUTION	37,994.88	39,342.59	31,980.45	32,664.45	684.00	2.14%	(6,678.14)	-16.97%
662 - RAD	100,115.74	103,666.57	81,677.99	69,895.99	(11,782.00)	-14.42%	(33,770.58)	-32.58%
663 - COMMUNICATIONS	15,066.97	15,602.22	27,078.26	27,932.25	853.99	3.15%	12,330.03	79.03%
664 - PERSONNEL/STAFF SERVICES	67,613.97	70,076.00	70,586.45	71,895.74	1,309.29	1.85%	1,819.74	2.60%
666 - COMPUTER SERVICES	83,073.49	86,019.63	94,053.83	96,427.63	2,373.80	2.52%	10,408.00	12.10%
669 - MIDDLE SCHOOL ONE TO ONE INITIAT	11,892.49	12,326.49	5,056.03	5,157.14	101.11	2.00%	(7,169.35)	-58.16%
695 - MCKINNEY VENTO	5,678.40	5,879.72	6,867.78	7,005.14	137.36	2.00%	1,125.42	19.14%
730 - DIST./OTHER/SUPPORT/SERV	11,588.20	12,022.07	25,178.05	25,681.42	503.37	2.00%	13,659.35	113.62%
838 - GSA-POVERTY GRANT-MATH	3,038.26	3,159.79	1,602.85	1,481.07	(121.78)	-7.60%	(1,678.72)	-53.13%
839 - GSA - POVERTY GRANT-LA	18,526.42	19,520.86	18,134.65	22,236.60	4,101.95	22.62%	2,715.74	13.91%
950 - STUDENT REGISTRATION SERVICES	779.18	806.83	36,604.46	30,184.14	(6,420.32)	-17.54%	29,377.31	3641.08%
<b>50 IMRF FUND TOTAL</b>	<b>4,041,023.80</b>	<b>4,286,863.42</b>	<b>4,274,223.34</b>	<b>4,415,268.51</b>	<b>141,045.17</b>	<b>3.30%</b>	<b>128,405.09</b>	<b>3.00%</b>

**EXPENDITURES BY PROGRAM**  
**2021-22**

Fund		FY20 Actual	FY21 Budget	FY21 Actual	FY22 Final Budget	FY22 Budget vs. FY21 Actual Change	FY22 Budget vs. FY21 Actual % Change	FY22 Budget vs. FY21 Budget Change	FY22 Budget vs. FY21 Budget % Change
64 CAP. & LIFE SAFETY PRJ FD	654 - OPERATION-PLANT SERVICES	3,975,186.91	1,157,018.74	1,223,066.90	0.00	(1,223,066.90)	-100.00%	(1,157,018.74)	-100.00%
	64 CAP. & LIFE SAFETY PRJ FD TOTAL	3,975,186.91	1,157,018.74	1,223,066.90	0.00	(1,223,066.90)	-100.00%	(1,157,018.74)	-100.00%
70 WORKING CASH FUND	845 - INTEREST	4,730,518.73	0.00	0.00	0.00	-	0.00%	-	0.00%
	70 WORKING CASH FUND TOTAL	4,730,518.73	0.00	0.00	0.00	-	0.00%	-	0.00%
80 TORT FUND	600 - TORT IMMUNITY	2,239,796.62	560,875.00	383,977.04	1,289,989.00	906,011.96	235.95%	729,114.00	130.00%
	631 - BOARD OF EDUCA. SERVICES	83,379.00	0.00	0.00	37,128.00	37,128.00	0.00%	37,128.00	0.00%
	80 TORT FUND TOTAL	2,323,175.62	560,875.00	383,977.04	1,327,117.00	943,139.96	245.62%	766,242.00	136.62%
90 LIFE SAFETY FUND	654 - OPERATION-PLANT SERVICES	122,819.00	125,000.00	121,940.65	125,000.00	3,059.35	2.51%	-	0.00%
	90 LIFE SAFETY FUND TOTAL	122,819.00	125,000.00	121,940.65	125,000.00	3,059.35	2.51%	-	0.00%
	TOTAL ALL FUNDS	168,146,896.51	145,893,590.98	143,508,171.29	157,003,928.85	13,495,757.56	9.40%	11,110,337.87	7.62%

# **JOINT AGREEMENT PARK SCHOOL FINAL BUDGET FY22**



**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**

**9/27/21**

REVENUES	2020-21 ADOPTED BUDGET	2020-21 UNAUDITED ACTUALS	% COLL'D	2021-22 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
<b>EDUCATION FUND</b>						
<u>FEDERAL</u>						
D.O.R.S. Flow Through	\$ 8,211	\$ —	0%	\$ 8,211	100%	0%
Medicaid Match	\$ 29,339	\$ 29,339	100%	\$ 29,339	0%	0%
ESSER funds	\$ —	\$ —	0%	\$ 168,688	100%	100%
<u>STATE</u>						
Evidence Based Funding	\$ 372,247	\$ 372,247	100%	\$ 372,247	0%	0%
<u>LOCAL</u>						
Tuition from Other Districts (assumes 11 students)	\$ 1,825,989	\$ 1,189,443	65%	\$ 1,295,103	9%	-29%
<b>EDUCATION FUND TOTAL</b>	<b>\$ 2,235,786</b>	<b>\$ 1,591,029</b>	<b>71%</b>	<b>\$ 1,873,588</b>	<b>18%</b>	<b>-16%</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	\$ 284,901	85%	\$ 336,175	18%	0%
Transportation—Summer	\$ 38,307	\$ 38,307	100%	\$ 38,307	0%	0%
<u>LOCAL</u>						
Out-of-District	\$ 185,790	\$ 153,878	83%	\$ 78,800	-49%	-58%
<b>TRANSPORTATION FUND TOTAL</b>	<b>\$ 560,272</b>	<b>\$ 477,086</b>	<b>85%</b>	<b>\$ 453,282</b>	<b>-5%</b>	<b>19%</b>
<b>GRAND TOTAL — REVENUES</b>	<b>\$ 2,801,083</b>	<b>\$ 2,073,140</b>	<b>74%</b>	<b>\$ 2,331,895</b>	<b>12%</b>	<b>-17%</b>

EXPENDITURES	2020-21 ADOPTED BUDGET	2020-21 UNAUDITED ACTUALS	% SPENT	2021-22 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
<b>EDUCATION FUND</b>						
<b>REGULAR TERM</b>						
<u>SALARIES / PERSONNEL</u>						
CERTIFIED	\$ 2,059,315	\$ 1,979,179	96%	\$ 2,183,034	10%	6%
NON-CERTIFIED	\$ 1,013,659	\$ 1,020,787	101%	\$ 1,016,439	0%	0%
D65 MGMT EXPENSE	\$ 111,357	\$ 110,452	99%	\$ 110,452	0%	-1%
<b>TOTAL SALARIES / PERSONNEL</b>	<b>\$ 3,184,331</b>	<b>\$ 3,110,418</b>	<b>98%</b>	<b>\$ 3,309,925</b>	<b>6%</b>	<b>4%</b>
<u>EMPLOYEE BENEFITS</u>						
Dental Insurance	\$ 20,089	\$ 17,773	88%	\$ 18,129	2%	-10%
Disability Insurance	\$ 8,657	\$ 9,262	107%	\$ 9,262	0%	7%
Medical Insurance	\$ 465,982	\$ 341,066	73%	\$ 357,655	5%	-23%
Life Insurance	\$ 5,015	\$ 4,398	88%	\$ 4,398	0%	-12%
Teacher's Pension Contributions	\$ 12,196	\$ 12,196	100%	\$ 12,928	6%	6%
Teacher Health Insurance System Contributions	\$ 19,642	\$ 18,121	92%	\$ 19,209	6%	-2%
Employee Assistance Program	\$ 1,836	\$ 1,944	106%	\$ 1,944	0%	6%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 533,418</b>	<b>\$ 404,761</b>	<b>76%</b>	<b>\$ 423,525</b>	<b>5%</b>	<b>-21%</b>
<u>PURCHASED SERVICES</u>						
Audit	\$ 7,000	\$ 7,000	100%	\$ 7,000	0%	0%
Insurance	\$ 1,502	\$ 1,502	100%	\$ 1,577	100%	5%
Other Professional Services	\$ 100,000	\$ 7,020	7%	\$ 5,000	-29%	-95%
Postage	\$ 118	\$ 126	107%	\$ 126	0%	7%
Prof. Growth/Dev	\$ 3,000	\$ 1,031	34%	\$ 1,500	45%	-50%
Telephone	\$ 3,407	\$ 3,983	117%	\$ 3,983	0%	17%
Unemployment Compensation	\$ 1,855	\$ -	0%	\$ 1,855	100%	0%
Data Communications	\$ 24,726	\$ 16,449	67%	\$ 16,449	0%	-33%
Worker's Compensation	\$ 42,469	\$ 42,469	100%	\$ 42,469	0%	0%
Teacher Sub	\$ 25,000	\$ 33,698	135%	\$ 35,000	4%	40%
TA Sub	\$ 65,000	\$ 26,710	41%	\$ 35,000	31%	-46%
Teacher Sub PD	\$ 500	\$ -	100%	\$ 500	100%	100%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 274,576</b>	<b>\$ 139,988</b>	<b>51%</b>	<b>\$ 150,459</b>	<b>7%</b>	<b>-45%</b>
<u>SUPPLIES &amp; MATERIALS</u>						
Food	\$ 13,617	\$ 13,617	100%	\$ 13,617	0%	0%
Instructional Aids and Supplies	\$ 18,000	\$ 24,366	135%	\$ 38,000	56%	111%
Nursing Supplies	\$ 3,000	\$ 2,921	97%	\$ 3,000	3%	0%
Vocational Education	\$ 1,100	\$ 1,085	99%	\$ 1,100	1%	0%
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$ 35,717</b>	<b>\$ 41,989</b>	<b>118%</b>	<b>\$ 55,717</b>	<b>33%</b>	<b>56%</b>
<u>CAPITAL OUTLAY</u>						
Instructional Equipment	\$ 3,000	\$ 22,880	763%	\$ 2,000	-91%	-33%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 3,000</b>	<b>\$ 22,880</b>	<b>763%</b>	<b>\$ 2,000</b>	<b>-91%</b>	<b>-33%</b>
<u>MISCELLANEOUS OBJECTS/TUITION</u>						
School Improvement Team	\$ 500	\$ -	0%	\$ 500	0%	0%
NSSEO Tuition/Membership	\$ 4,173	\$ 2,043	49%	\$ 2,268	11%	-46%
<b>TOTAL MISCELLANEOUS OBJECTS/TUITION</b>	<b>\$ 4,673</b>	<b>\$ 2,043</b>	<b>44%</b>	<b>\$ 2,768</b>	<b>35%</b>	<b>-41%</b>
<u>TRANSFERS</u>						
D.O.R.S. Flow Through	\$ 8,211	\$ -	0%	\$ 8,211	100%	0%
<b>TOTAL TRANSFERS</b>	<b>\$ 8,211</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 8,211</b>	<b>100%</b>	<b>0%</b>

<b>SUMMER SCHOOL</b>							
<b><u>SALARIES</u></b>							
Teachers - Summer School		\$ 138,241	\$ 79,729	58%	\$ 138,241	73%	0%
Teacher Aides-Summer School		\$ 48,800	\$ 34,505	71%	\$ 48,800	41%	0%
Camp Contractual		\$ -	\$ -	0%	\$ -	0%	0%
<b>TOTAL SALARIES</b>		<b>\$ 187,041</b>	<b>\$ 114,234</b>	<b>61%</b>	<b>\$ 187,041</b>	<b>64%</b>	<b>0%</b>
<b>EDUCATION FUND TOTAL</b>		<b>\$ 4,230,967</b>	<b>\$ 3,836,312</b>	<b>91%</b>	<b>\$ 4,139,646</b>	<b>8%</b>	<b>-2%</b>

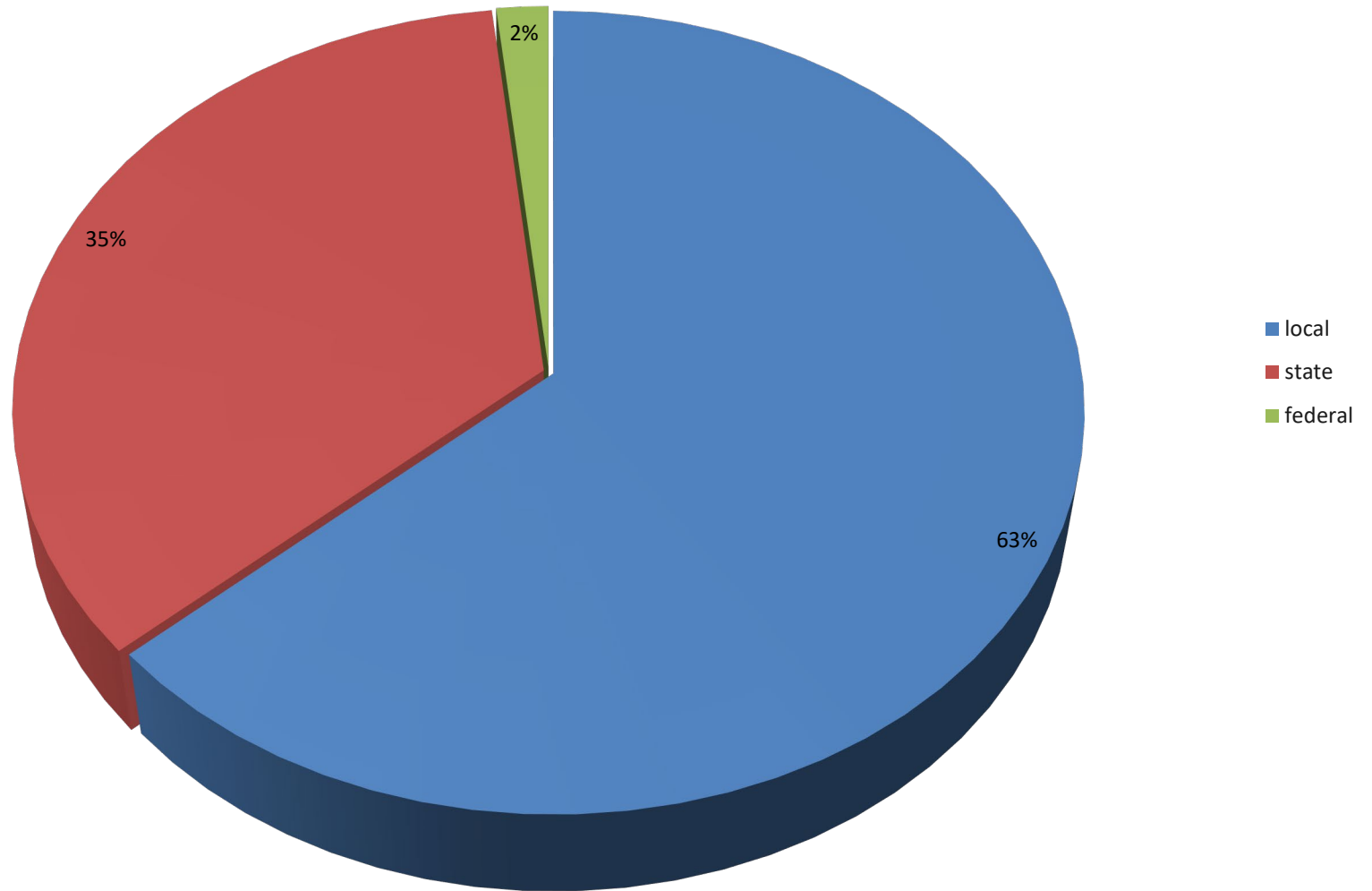


<b>OPERATIONS / MAINT. FUND</b>						
<u>SALARIES</u>						
Custodian	\$ 71,901	\$ 72,002	100%	\$ 73,339	2%	2%
Overtime	\$ 8,000	\$ 2,733	34%	\$ 3,000	10%	-63%
<b>TOTAL SALARIES</b>	<b>\$ 79,901</b>	<b>\$ 74,735</b>	<b>94%</b>	<b>\$ 76,339</b>	<b>2%</b>	<b>-4%</b>
<u>EMPLOYEE BENEFITS</u>						
Dental Insurance	\$ 385	\$ 362	107%	\$ 355	-2%	-8%
Disability Insurance	\$ 280	\$ 299	88%	\$ 299	0%	7%
Life Insurance	\$ 207	\$ 182	88%	\$ 182	0%	-12%
Medical Insurance	\$ 6,300	\$ 7,142	113%	\$ 7,006	-2%	11%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 7,172</b>	<b>\$ 7,986</b>	<b>111%</b>	<b>\$ 7,843</b>	<b>-2%</b>	<b>9%</b>
<u>PURCHASED SERVICES</u>						
Building Security	\$ 1,656	\$ 1,656	100%	\$ 1,656	0%	0%
Pest Control	\$ 250	\$ 250	100%	\$ 250	0%	0%
Property Insurance	\$ 23,305	\$ 23,305	100%	\$ 24,470	5%	5%
Repair / Maintenance -Electric Equip	\$ 2,273	\$ 6,781	298%	\$ 2,273	-66%	0%
Repair/ Maintenance - Elevators	\$ 1,918	\$ 1,918	100%	\$ 1,918	0%	0%
Repair / Maintenance	\$ 4,313	\$ 4,313	100%	\$ 4,313	0%	0%
Rubbish Removal	\$ 5,325	\$ 6,455	121%	\$ 6,778	5%	27%
Water	\$ 3,077	\$ 1,003	33%	\$ 3,077	207%	0%
Worker's Compensation	\$ 945	\$ 945	100%	\$ 992	100%	5%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 43,061</b>	<b>\$ 46,626</b>	<b>108%</b>	<b>\$ 45,727</b>	<b>-2%</b>	<b>6%</b>
<u>SUPPLIES &amp; MATERIALS</u>						
Custodial & Maintenance	\$ 3,613	\$ 2,977	82%	\$ 3,613	21%	0%
Natural Gas	\$ 8,572	\$ 8,545	100%	\$ 9,399	10%	10%
Electricity	\$ 29,271	\$ 20,105	69%	\$ 22,116	10%	-24%
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$ 41,456</b>	<b>\$ 31,628</b>	<b>76%</b>	<b>\$ 35,128</b>	<b>11%</b>	<b>-15%</b>
<u>CAPITAL OUTLAY</u>						
Site Improvement	\$ 2,500	\$ -	0%	\$ 2,500	100%	0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 2,500</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 2,500</b>	<b>100%</b>	<b>0%</b>
<b>OPERATIONS / MAINT. FUND TOTAL</b>	<b>\$ 174,090</b>	<b>\$ 160,974</b>	<b>92%</b>	<b>\$ 167,537</b>	<b>4%</b>	<b>-4%</b>

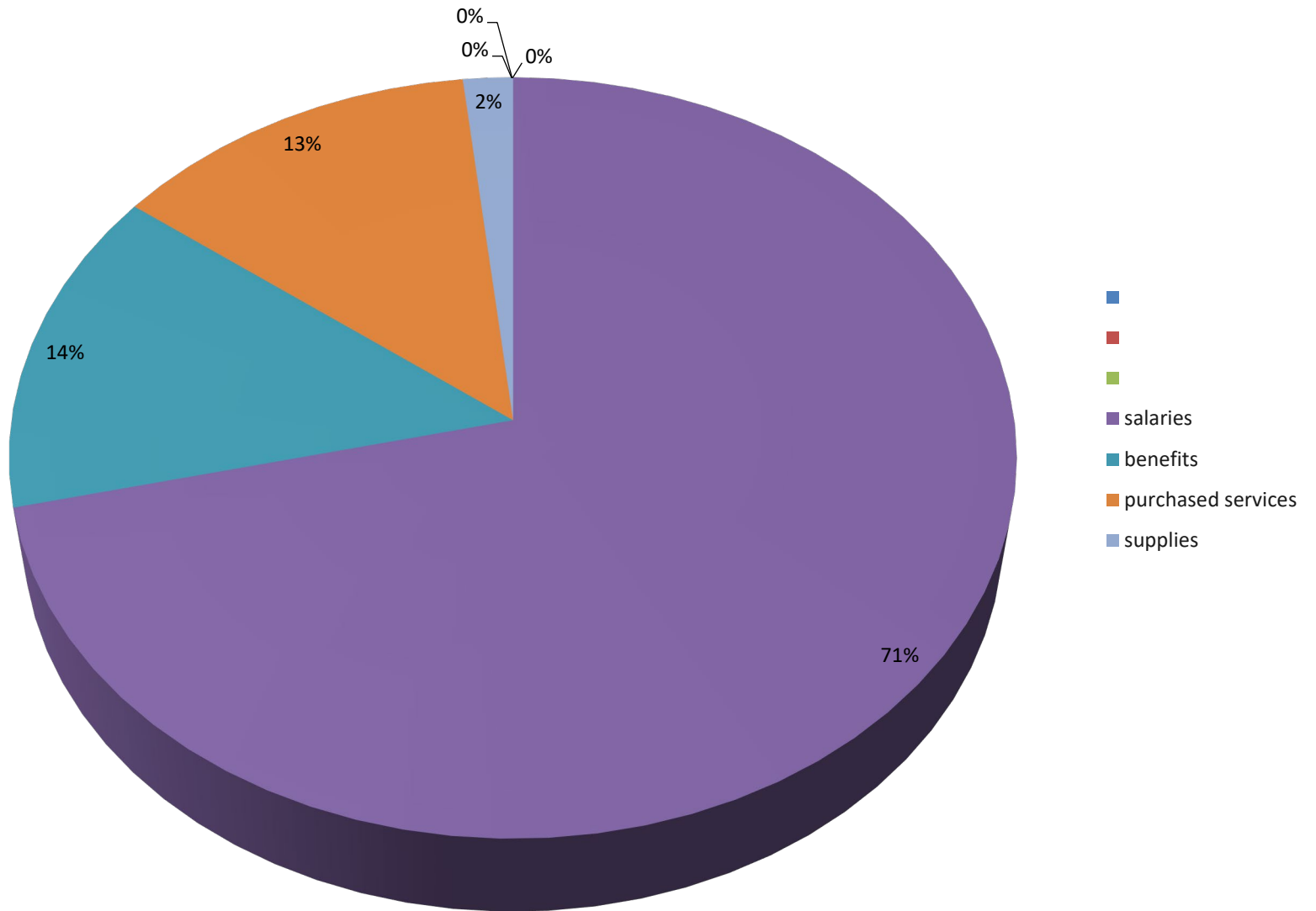
<b>TRANSPORTATION FUND</b>							
<b>REGULAR TERM</b>							
Transportation Manager		\$ 3,928	\$ 3,927	100%	\$ 3,928	0%	0%
Bus Aides		\$ 130,957	\$ 24,934	19%	\$ 100,000	301%	-24%
Medical Insurance		\$ 1,096	\$ 1,096	100%	\$ 1,075	-2%	-2%
Dental Insurance		\$ 67	\$ 67	100%	\$ 66	-2%	-2%
Taxi		\$ 149,078	\$ 1,276	1%	\$ 85,000	6563%	-43%
Transportation to / from School		\$ 343,147	\$ 299,599	87%	\$ 356,187	19%	4%
Field Trips		\$ 1,557	\$ -	0%	\$ 1,557	0%	0%
<b>TOTAL — REGULAR TERM</b>		<b>\$ 629,831</b>	<b>\$ 330,900</b>	<b>53%</b>	<b>\$ 547,813</b>	<b>66%</b>	<b>-13%</b>
<b>SUMMER SCHOOL</b>							
Special Education Aides		\$ 5,000	\$ -	0%	\$ 5,000	100%	0%
Transportation to/from School		\$ 49,599	\$ 29,878	60%	\$ 31,014	4%	-37%
<b>TOTAL — SUMMER SCHOOL</b>		<b>\$ 54,599</b>	<b>\$ 29,878</b>	<b>55%</b>	<b>\$ 36,014</b>	<b>21%</b>	<b>-34%</b>
<b>TRANSPORTATION FUND TOTAL</b>		<b>\$ 684,430</b>	<b>\$ 360,778</b>	<b>53%</b>	<b>\$ 583,826</b>	<b>62%</b>	<b>-15%</b>
<b>IMRF/SS FUND</b>							
IMRF		\$ 131,715	\$ 122,962	93%	\$ 131,715	7%	0%
FICA -6.2%		\$ 97,310	\$ 84,576	87%	\$ 96,950	15%	0%
Medicare-1.45%		\$ 52,920	\$ 46,242	87%	\$ 55,892	21%	6%
<b>IMRF/SS FUND TOTAL</b>		<b>\$ 281,945</b>	<b>\$ 253,780</b>	<b>90%</b>	<b>\$ 284,558</b>	<b>12%</b>	<b>1%</b>
<b>TOTAL EXPENDITURES — EDUC, O/M, TRANS, IMRF</b>		<b>\$ 5,371,432</b>	<b>\$ 4,611,844</b>	<b>86%</b>	<b>\$ 5,175,567</b>	<b>12%</b>	<b>-4%</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>\$ 5,371,432</b>	<b>\$ 4,611,844</b>	<b>86%</b>	<b>\$ 5,175,567</b>	<b>12%</b>	<b>-4%</b>

NET COST DISTRIBUTION SUMMARY (TO BE SUBSIDIZED BY D65 AND D202)		2021-22 FINAL BUDGET	2020-21 ADOPTED BUDGET	2021-22 BUDGET CHANGE (%)
<b><u>TOTAL EXPENDITURES</u></b>	<b>A</b>	<b>\$ 5,175,567</b>	<b>\$ 5,371,432</b>	<b>-3.65%</b>
<b><u>OFFSETTING REVENUES:</u></b>				
<b><u>FEDERAL</u></b>				
D.O.R.S. Flow Through		\$ (8,211)	\$ (8,211)	0.00%
Medicaid Match		\$ (29,339)	\$ (29,339)	0.00%
ESSER funds		\$ (168,688)	\$ -	100.00%
<b><u>STATE</u></b>				
Evidence Based Funding		\$ (377,272)	\$ (377,272)	0.00%
Transportation		\$ (374,482)	\$ (374,482)	0.00%
<b><u>LOCAL</u></b>				
Tuition from Other Districts		\$ (1,295,103)	\$ (1,825,989)	-29.07%
Special Project Contributions		\$ -	\$ -	100.00%
Out-of-District Transportation		\$ (78,800)	\$ (185,790)	-57.59%
<b>TOTAL OFFSETTING REVENUES</b>	<b>B</b>	<b>\$ (2,331,895)</b>	<b>\$ (2,801,083)</b>	<b>-16.75%</b>
<b>ADJUSTED NET COST</b>	<b>A-B</b>	<b>\$ 2,843,672</b>	<b>\$ 2,570,349</b>	<b>10.63%</b>
<b><i>District 202 (40%)</i></b>		<b>\$ 1,137,469</b>	<b>\$ 1,028,140</b>	<b>10.63%</b>
<b><i>District 65 (60%)</i></b>		<b>\$ 1,706,203</b>	<b>\$ 1,542,210</b>	<b>10.63%</b>
<b>TOTAL NET COST</b>		<b>\$ 1,137,469</b>	<b>\$ 1,028,140</b>	<b>10.63%</b>

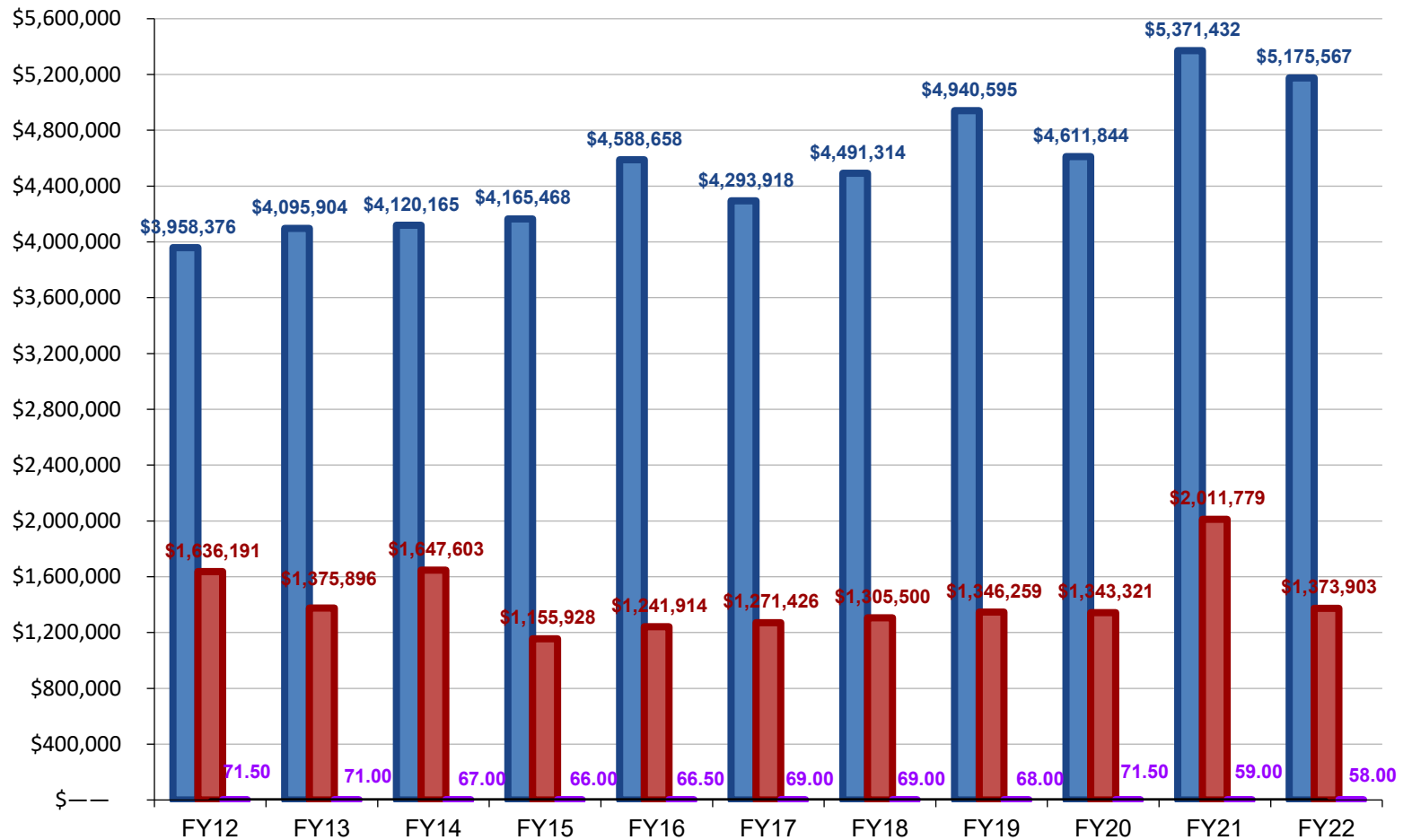
# FY22 Park School Revenues



# FY22 Park School Expenditures



# FY22 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. Additionally, the District hired Cordogan Clark to conduct a Master Facility Plan, which will determine the District's facility needs in FY22 and beyond. It will also provide the guidance to reduce its footprint and provide best building and contribute to the student assignment planning.

# 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 2019, the District was able to refinance a portion of its existing debt and issue new bonds. The proceeds have been placed in the Capital Projects Fund and used to fund much needed facility repairs. The District completed spending of the District's bond proceeds in FY22.

## **Current Debt**

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



**Community Consolidated Evanston/School District 65**  
**Outstanding Debt Schedule**  
**FY22-FY36**

8/3/2021

Levy Year	Fiscal Year	Cal Year	Month	Due Dec 1 Series 2010B		Due Dec 1 Series 2010C		Due Dec 1 Series 2012A		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		Total		Total Annual Payment	
																			Principal	Interest			
2020	2022	2021	N/D		278,900	1,000,000	19,750	600,000	117,250	1,255,000	279,488							1,035,000	307,375	3,890,000	1,002,763	5,818,800	
		2022	M/J		278,900				111,250		254,388								281,500		926,038		
2021	2023	2022	N/D	1,000,000	278,900			700,000	111,250	1,310,000	254,388							1,120,000	281,500	4,130,000	926,038	5,906,050	
		2023	M/J		258,400				103,375		234,738								253,500		850,013		
2022	2024	2023	N/D	1,000,000	258,400			700,000	103,375	1,330,000	234,738					157,202	42,798	1,150,000	253,500	4,337,202	892,811	6,002,950	
		2024	M/J		237,900				95,500		214,788								224,750		772,938		
2023	2025	2024	N/D	1,250,000	237,900			600,000	95,500	1,400,000	214,788					150,402	49,598	1,160,000	224,750	4,560,402	822,536	6,072,750	
		2025	M/J		212,275				88,000		193,788								195,750		689,813		
2024	2026	2025	N/D	1,600,000	212,275			700,000	88,000	1,430,000	193,788							1,140,000	195,750	4,870,000	689,813	6,158,125	
		2026	M/J		179,475				79,250		172,338								167,250		598,313		
2025	2027	2026	N/D	1,650,000	179,475			700,000	79,250	1,505,000	172,338							1,300,000	167,250	5,155,000	598,313	6,230,675	
		2027	M/J		137,400				70,500		134,713								134,750		477,363		
2026	2028	2027	N/D	1,700,000	137,400			1,000,000	70,500	1,020,000	134,713	219,792	180,208					1,360,000	134,750	5,299,792	657,571	6,318,875	
		2028	M/J		94,050				57,500		109,213								100,750		361,513		
2027	2029	2028	N/D	1,800,000	94,050			1,000,000	57,500	1,145,000	109,213	207,024	192,976					1,480,000	100,750	5,632,024	554,489	6,421,850	
		2029	M/J		47,250				43,750		80,588								63,750		235,338		
2028	2030	2029	N/D	1,800,000	47,250			1,000,000	43,750	1,200,000	80,588	292,758	307,242					1,570,000	63,750	5,862,758	542,580	6,519,425	
		2030	M/J						30,000		59,588								24,500		114,088		
2029	2031	2030	N/D					1,000,000	30,000	1,230,000	59,588	1,080,328	1,249,672	258,295	241,705			1,225,000	24,500	4,793,623	1,605,465	6,452,150	
		2031	M/J						15,000		38,063										53,063		
2030	2032	2031	N/D					1,000,000	15,000	1,085,000	38,063	1,672,140	2,157,860	393,024	406,976					4,150,164	2,617,899	6,787,138	
		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	
				11,800,000	3,170,200	1,000,000	19,750	9,000,000	1,505,500	15,000,000	3,302,038	6,898,908	9,286,092	4,998,462	6,371,538	3,648,797	4,461,203	12,540,000	3,200,375	64,886,167	31,316,695	96,202,863	

# 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 2023-2026. Previously presented financial outlook estimated deficit budgets commencing in FY22. The revenue loss caused by the COVID-19 pandemic, school closures and economic downturn has exacerbated the structural deficit the District has been experiencing for decades. Budget reductions and efficiencies, which totaled over \$2.9 million, were incorporated into the FY22 budget (see section: FY22 Budget Reductions) and consequently have reduced these deficits and balanced the FY22 budget.

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 FY23-FY26**  
*as of 9/27/21*

**REVENUES**

<u>Fiscal Year&gt;&gt;</u>	<u>ACTUALS</u> <u>2019-20</u>	<u>ACTUALS</u> <u>2020-21</u>	<u>FINAL BUDGET</u> <u>2021-22</u>	<u>PROJ'D.</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>
1 PROPERTY TAXES	\$111,504,958	\$111,700,343	\$114,858,859	\$116,431,675	\$118,481,861	\$120,568,724	\$122,261,545
2 CPPRT	\$2,235,170	\$2,835,084	\$2,243,951	\$2,300,050	\$2,357,551	\$2,416,490	\$2,476,902
3 OTHER LOCAL REVENUES	3,485,168	1,551,356	2,931,635	\$3,676,438	\$3,762,612	\$3,853,801	\$3,950,424
4 <b>TOTAL LOCAL REVENUES</b>	<b>\$117,225,296</b>	<b>\$116,086,783</b>	<b>\$120,034,445</b>	<b>\$122,408,163</b>	<b>\$124,602,024</b>	<b>\$126,839,015</b>	<b>\$128,688,871</b>
5 <b>FLOW THROUGH REVENUES</b>	<b>\$0</b>	<b>\$0</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	\$7,898,534	\$7,898,714	\$7,910,761	\$7,910,761	\$7,910,761	\$7,910,761	\$7,910,761
7 OTHER STATE AID	\$5,609,968	\$5,784,178	\$6,132,001	\$5,810,045	\$5,810,045	\$5,810,045	\$5,810,045
8 <b>TOTAL STATE REVENUES</b>	<b>\$13,508,502</b>	<b>\$13,682,892</b>	<b>\$14,042,762</b>	<b>\$13,720,806</b>	<b>\$13,720,806</b>	<b>\$13,720,806</b>	<b>\$13,720,806</b>
9 <b>FEDERAL REVENUES</b>	<b>\$9,728,109</b>	<b>\$10,154,226</b>	<b>\$16,973,444</b>	<b>\$11,110,585</b>	<b>\$11,155,854</b>	<b>\$10,242,052</b>	<b>\$10,498,103</b>
10 <b>TRANSFERS</b>	<b>\$0</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>\$140,461,907</b>	<b>\$139,923,901</b>	<b>\$151,350,651</b>	<b>\$147,539,553</b>	<b>\$149,778,684</b>	<b>\$151,101,873</b>	<b>\$153,207,781</b>
12 <b>REVENUE \$ CHANGE</b>	<b>\$5,280,613</b>	<b>(\$538,006)</b>	<b>\$11,426,750</b>	<b>(\$3,811,098)</b>	<b>\$2,239,131</b>	<b>\$1,323,189</b>	<b>\$2,105,907</b>
13 <b>REVENUE % CHANGE</b>	<b>3.91%</b>	<b>-0.38%</b>	<b>8.17%</b>	<b>-2.52%</b>	<b>1.52%</b>	<b>0.88%</b>	<b>1.39%</b>

**EXPENDITURES**

14 SALARIES*	\$89,985,473	\$93,195,166	\$101,067,718	\$102,071,281	\$104,895,932	\$107,030,891	\$110,405,619
15 BENEFITS**	\$15,642,587	\$17,140,011	\$17,495,463	\$18,492,347	\$19,722,711	\$20,965,413	\$22,277,938
16 PURCHASED SERVICES	\$16,472,834	\$15,569,043	\$17,226,940	\$15,589,013	\$15,978,738	\$16,378,207	\$16,787,662
17 SUPPLIES	\$5,111,321	\$5,086,783	\$8,519,591	\$5,902,815	\$5,991,357	\$6,081,227	\$6,172,446
18 CAPITAL OUTLAY***	\$2,445,052	\$1,030,161	\$1,734,125	\$1,573,258	\$1,573,258	\$1,573,258	\$1,573,258
19 OTHER OBJECTS/TUITION	\$4,487,447	\$4,285,791	\$4,794,986	\$5,222,175	\$5,692,170	\$6,204,466	\$6,762,868
20 TERMINATION BENEFITS	\$77,514	\$205,201	\$209,305	\$214,538	\$219,901	\$225,399	\$231,034
21 <b>TOTAL EXPENDITURES</b>	<b>\$134,222,228</b>	<b>\$136,512,156</b>	<b>\$151,048,128</b>	<b>\$149,065,425</b>	<b>\$154,074,068</b>	<b>\$158,458,860</b>	<b>\$164,210,823</b>
22 <b>EXP. \$ CHANGE</b>	<b>\$6,239,679</b>	<b>\$2,289,928</b>	<b>\$14,535,972</b>	<b>(\$1,982,702)</b>	<b>\$5,008,642</b>	<b>\$4,384,793</b>	<b>\$5,751,963</b>
23 <b>EXP. % CHANGE</b>	<b>5.24%</b>	<b>1.71%</b>	<b>10.65%</b>	<b>-1.31%</b>	<b>3.36%</b>	<b>2.85%</b>	<b>3.63%</b>
24 <b>REVENUES - EXPENDITURES</b>	<b>\$6,239,679</b>	<b>\$3,411,745</b>	<b>\$302,523</b>	<b>(\$1,525,872)</b>	<b>(\$4,295,383)</b>	<b>(\$7,356,987)</b>	<b>(\$11,003,043)</b>
25 CONTRIBUTIONS TO FUND BALANCE	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
REFERENDUM RESERVES SET ASIDE TO							
26 MANAGE FUTURE BUDGET DEFICITS	\$5,000,000	\$2,200,000	\$0	\$0	\$0	\$0	\$0
27 <b>NET REVENUES -EXPENDITURES</b>	<b>\$239,679</b>	<b>\$211,745</b>	<b>\$302,523</b>	<b>(\$1,525,872)</b>	<b>(\$4,295,383)</b>	<b>(\$7,356,987)</b>	<b>(\$11,003,043)</b>
REFERENDUM RESERVES USED TO							
28 MANAGE FUTURE DEFICITS	\$0	\$0	\$0	\$1,525,872	\$4,295,383	\$7,356,987	\$11,003,043
REVENUES-EXPENDITURES WITH							
29 <b>REFERENDUM RESERVES</b>	<b>\$239,679</b>	<b>\$211,745</b>	<b>\$302,523</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**REFERENDUM RESERVES BALANCE**

AMOUNTS OF REFER. REVENUES							
RECEIVED ANNUALLY (ALSO INCLUDED IN							
30 LINE 1)	<b>\$14,500,000</b>	<b>\$14,500,000</b>	<b>\$14,500,000</b>	<b>\$14,500,000</b>	<b>\$14,500,000</b>	<b>\$14,500,000</b>	<b>\$14,500,000</b>
AMOUNTS OF REFERENDUM REVENUES							
31 SAVED	<b>\$9,260,321</b>	<b>\$12,088,255</b>	<b>\$14,802,523</b>	<b>\$12,974,128</b>	<b>\$10,204,617</b>	<b>\$7,143,013</b>	<b>\$3,496,957</b>
AMOUNT OF REFERENDUM RESERVES							
32 SAVED OR USED TO COVER DEFICITS	<b>\$5,239,679</b>	<b>\$2,411,745</b>	<b>\$302,523</b>	<b>(\$1,525,872)</b>	<b>(\$4,295,383)</b>	<b>(\$7,356,987)</b>	<b>(\$11,003,043)</b>
CUMULATIVE BALANCE OF REFERENDUM							
33 <b>RESERVES</b>	<b>\$30,139,679</b>	<b>\$32,339,679</b>	<b>\$32,642,202</b>	<b>\$31,116,330</b>	<b>\$26,820,947</b>	<b>\$19,463,960</b>	<b>\$8,460,917</b>

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

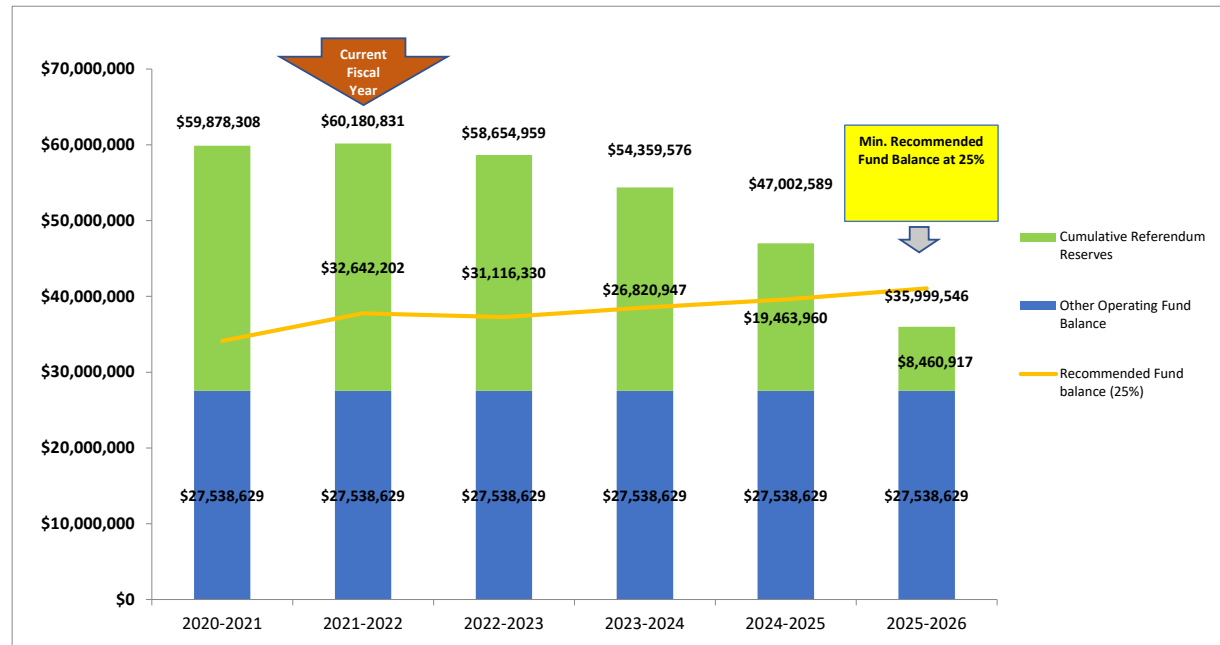
\*\* Benefits include pension cost shift for FY23 and beyond

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

**EVANSTON/SKOKIE C.C. SCHOOL DISTRICT #65**  
**OPERATING FUND BALANCE**  
**FINANCIAL PROJECTIONS FY23-FY26**

9/27/21

<u>Fiscal Year&gt;&gt;</u>	<u>ACTUALS</u> <u>2019-20</u>	<u>ACTUALS</u> <u>2020-21</u>	<u>FINAL BUDGET</u> <u>2021-22</u>	<u>PROJ'D.</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>
1 TOTAL REVENUES	\$140,461,907	\$139,923,901	\$151,350,651	\$147,539,553	\$149,778,684	\$151,101,873	\$153,207,781
2 TOTAL EXPENDITURES	\$134,222,228	\$136,512,156	\$151,048,128	\$149,065,425	\$154,074,068	\$158,458,860	\$164,210,823
3 REVENUES-EXPENDITURES	\$6,239,679	\$3,411,745	\$302,523	(\$1,525,872)	(\$4,295,383)	(\$7,356,987)	(\$11,003,043)
4 CONTRIBUTIONS TO FUND BALANCE	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
REFERENDUM RESERVES SET ASIDE TO							
5 MANAGE FUTURE BUDGET DEFICITS	\$5,000,000	\$2,200,000	\$0	\$0	\$0	\$0	\$0
6 REVENUES-EXPENDITURES	\$239,679	\$211,745	\$302,523	(\$1,525,872)	(\$4,295,383)	(\$7,356,987)	(\$11,003,043)
7 BEGINNING FUND BALANCE	\$50,226,884	\$56,466,563	\$59,878,308	\$60,180,831	\$58,654,959	\$54,359,576	\$47,002,589
8 ENDING FUND BALANCE	\$56,466,563	\$59,878,308	\$60,180,831	\$58,654,959	\$54,359,576	\$47,002,589	\$35,999,546
9 FUND BALANCE AS % OF OPER. EXPENDITURE	42%	44%	40%	39%	35%	30%	22%



# 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 2019-20, District 65 received a score of 3.8 out of 4.0 and a rating of Financial Recognition. The District’s score has increase from the Financial Review to the Recognition, which is the highest score. 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 - 3

## 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	52,598,499
Total Revenue	133,800,646

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	128,187,900
Total Revenues	133,800,646

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	52,517,454
Expenditures per Day	356,078

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	0
Short-Term Debt Max. Available	87,935,903

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

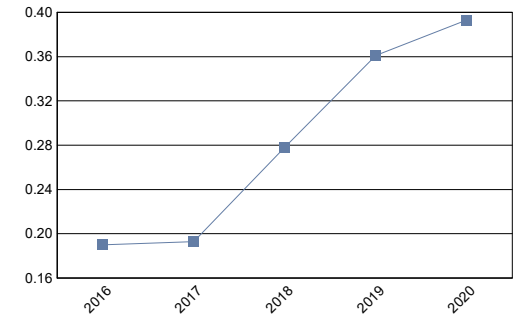
#### % of Long-Term Debt Margin Remaining :

Long-Term Debt Amount	68,456,167
-----------------------	------------

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

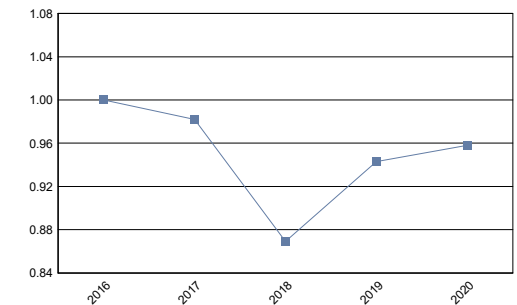
Historical Data						
2016	2017	2018	2019	2020		Score
0.19	0.193	0.278	0.361	0.393		4
Weighted Score						1.40

### Fund Balance to Revenue Ratio



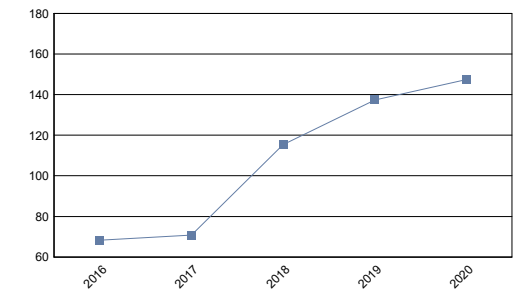
2016	2017	2018	2019	2020		Score
1.00	0.98	0.869	0.943	0.958		4
Weighted Score						1.40

### Expenditure to Revenue Ratio



2016	2017	2018	2019	2020		Score
68	71	115	137	147		3
Weighted Score						0.30

### Days Cash on Hand



2016	2017	2018	2019	2020		Score
100.00	100.00	100.00	100.00	100.00		4
Weighted Score						0.40

## School District Financial Profile

Evanston CCSD 65  
Elementary  
05-016-0650-04

Located in : Evanston  
Superintendent: Dr. Devon Horton

Cook

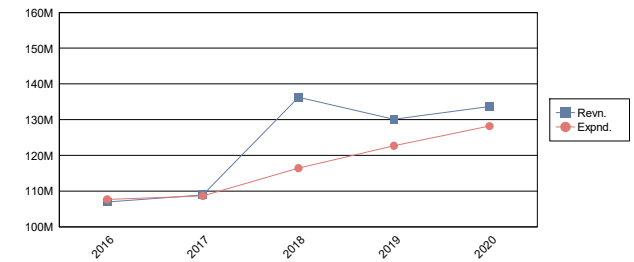
Basis of Accounting: Cash  
Under Tax Cap: Yes

### Historical Data

#### \*Operating Funds Summary :

	2016	2017	2018	2019	2020
Beginning Fund Balance	20,009,883	19,354,481	19,680,562	39,558,643	46,985,753
+ Revenues	106,998,294	108,960,015	136,311,721	130,146,310	133,697,488
- Expenditures	107,653,696	108,633,939	116,433,640	122,719,200	128,187,900
= Results of Operations	(655,402)	326,076	19,878,081	7,427,110	5,509,588
+ Other Receipts and Adjustments	0	0	0	0	0
Ending Fund Balance	19,354,481	19,680,557	39,558,643	46,985,753	52,495,341
Working Cash Ending Fund Balance	12,267,893	12,316,984	12,506,198	12,839,217	13,071,760

### 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, 2020**

**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  
Community Consolidated School District No. 65  
Evanston, Illinois

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

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Community Consolidated School District No. 65, Illinois, as of and for the year ended June 30, 2020, 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.

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

### ***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, each major fund, and the aggregate remaining fund information of Community Consolidated School District No. 65, Illinois, as of June 30, 2020 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.

### ***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.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2020 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.



Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)  
Oak Brook, Illinois  
November 23, 2020

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

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

### **As of and for the Year Ended June 30, 2020**

---

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, 2020. 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 \$151,062,444 in total assets, \$155,027 in deferred outflows of resources, and \$75,138,470 in total liabilities.
- Out of the \$151,062,444 in assets, \$89,383,740 in capital assets, \$58,518,238 on cash and cash investment that may be used to meet the District's ongoing obligations to citizens and creditors and \$193,730 due from another government.
- The District's liabilities are equal to \$75,138,470. This amount consists of \$71,455,785 are due after one year, and \$3,570,000 are due within one year. The District also has \$112,685 in payroll payables.
- In total, net position increased by \$6,214,786. This represents a 9% increase from 2019 and is due to revenues exceeding expenses.
- General revenues accounted for \$127,019,266 in revenue or 62% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$78,580,142 or 38% of total revenues of \$205,599,408.
- The District had \$199,384,622 in expenses related to government activities. However, only \$78,580,142 of these expenses were offset by program specific charges and grants.
- The collection of local revenues, specifically childcare and student fees and lunchroom fees were affected by the COVID-19 pandemic and school closure. As a result, some of these revenues became uncollectible.

#### **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, 2020**

---

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 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, 2020

Fiduciary funds are used to account for resources held for the benefit of parties outside the School District. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs. The accounting used for fiduciary funds is much like that for the government-wide financial statements.

#### *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, 2020, than it was the year before, increasing 9% to \$76,079,001.

<b>Table 1</b>		
<b>Condensed Statements of Net Position</b>		
<b>(in millions of dollars)</b>		
	<u><b>2019</b></u>	<u><b>2020</b></u>
<b>Assets:</b>		
Current and other assets	\$ 55.8	\$ 58.6
Capital assets	89.5	92.4
Total assets	<u>145.3</u>	<u>151.0</u>
Total deferred outflows of resources	<u>0.2</u>	<u>0.2</u>
<b>Liabilities:</b>		
Current liabilities	4.1	3.7
Long-term debt outstanding	<u>71.5</u>	<u>71.4</u>
Total liabilities	<u>75.6</u>	<u>75.1</u>
<b>Net position:</b>		
Net investment in capital assets	18.3	22.8
Restricted	7.0	13.6
Unrestricted	<u>44.6</u>	<u>39.7</u>
Total net position	<u>\$ 69.9</u>	<u>\$ 76.1</u>

Revenues in the governmental activities of the District of \$205,599,408 exceeded expenses by \$6,214,786. This was attributable primarily to the increase in capital assets financed with the 2019 bond proceeds. In addition, both current and long-term liabilities decreased. The District paid off a portion of its long-term debt and excluded compensated absences from its liabilities.



**Community Consolidated School District No. 65**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2020**

<b>Table 2</b> <b>Changes in Net Position</b> <b>(in millions of dollars)</b>		
	<u><b>2019</b></u>	<u><b>2020</b></u>
<b>Revenues:</b>		
<i>Program revenues:</i>		
Charges for services	\$ 3.0	\$ 2.3
Operating grants & contributions	16.6	76.0
Capital grants & contributions	-	0.3
<i>General revenues:</i>		
Taxes	113.7	117.8
Evidenced based funding	7.9	7.9
Other	0.6	1.3
Total revenues	<u>141.8</u>	<u>205.6</u>
<b>Expenses:</b>		
Instruction	69.6	136.2
Pupil & instructional staff services	14.9	16.0
Administration & business	14.3	15.3
Transportation	4.9	4.1
Operations & maintenance	8.7	9.4
Interest & fees	3.1	3.1
Other	17.9	15.3
Total expenses	<u>133.4</u>	<u>199.4</u>
Increase (decrease) in net position	8.4	6.2
Net position, beginning of year	<u>61.5</u>	<u>69.9</u>
Net position, end of year	<u>\$ 69.9</u>	<u>\$ 76.1</u>

Property taxes accounted for the largest portion of the District's revenues, contributing 57%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$199,384,622, mainly related to instruction and direct student services.

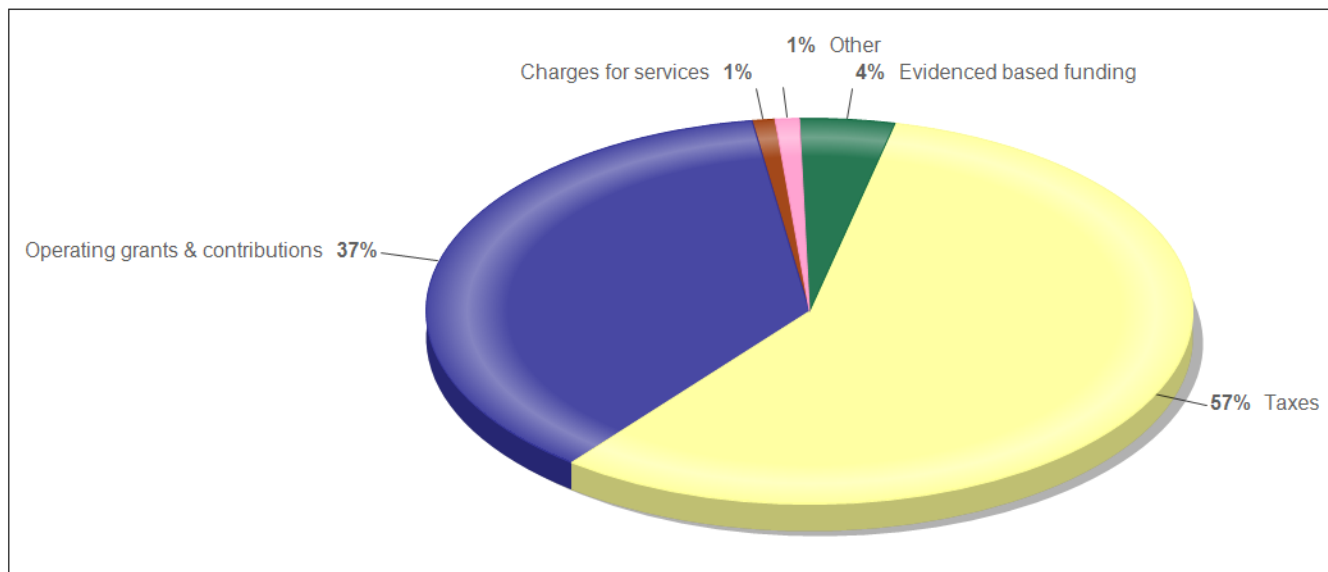
The decrease in *Charges for Services* revenue is a result of the COVID-19 pandemic and school closure, which have resulted in the loss of childcare and student fees as well as lunch sales.

Please note: the increase in the District's *Operating Grants & Contributions* and *Instructional Expenses* in FY20 is a result of state retirement on-behalf contributions of \$60,768,904. These costs were not included in the prior fiscal year and do not have an impact on the District's ending net position.

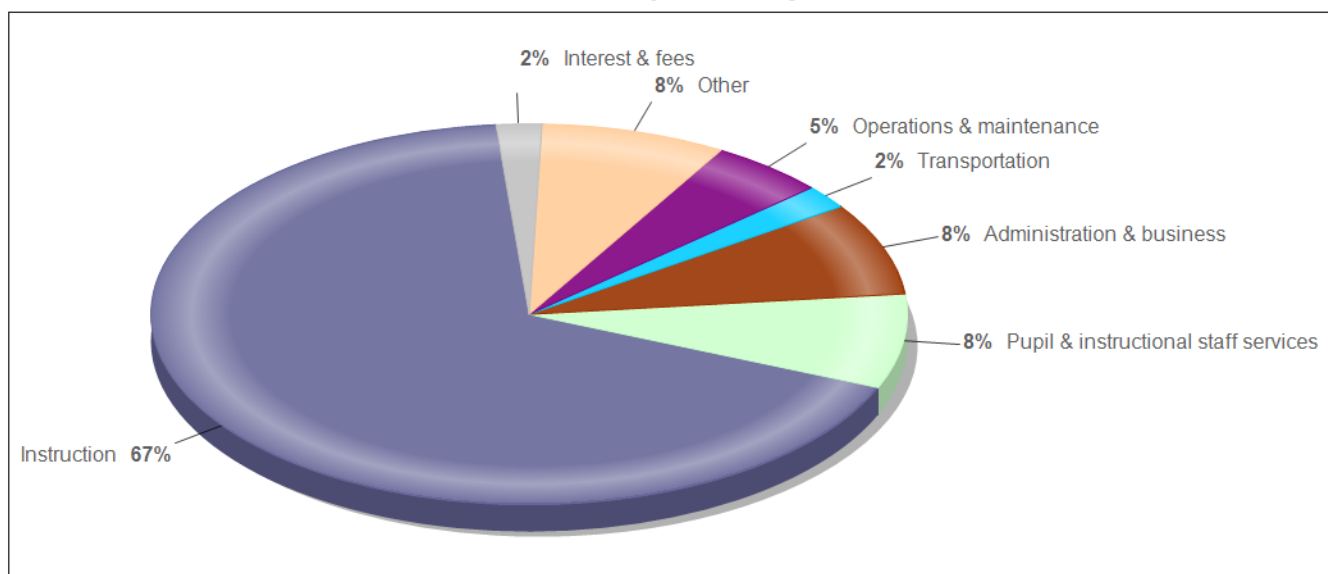
**Community Consolidated School District No. 65**  
**Management's Discussion and Analysis (Unaudited)**  
**As of and for the Year Ended June 30, 2020**

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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, 2020

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

Charts above illustrate the District's revenues and expenditures. Both revenues and expenditures include state retirement contributions of \$60,768,904, which affect overall percentages, but have no impact on ending fund balances. The General Fund (Educational Accounts) experienced an operational surplus of \$3,541,282. The budget was \$3,815,177. Both revenues and expenditures were collected at 99 percent at \$117,810,712 and \$114,269,430, respectively. The fund balance increased from \$30,046,551 to \$33,587,833.

The fund balance in the Debt Service fund decreased from \$4,896,781 to \$823,731. The fund balance was used to refinance the existing bonds and issue new debt.

#### General Fund Budgetary Highlights

The District's General Funds balance increased from \$44,759,680 to \$48,074,441. The budgeted surplus was \$4,651,931 and the actual surplus was \$3,314,761. 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 2020, the District had compiled a total investment of \$154,841,291 (\$92,350,476 net of accumulated depreciation) in a broad range of capital assets including buildings, land and equipment. Total depreciation expense for the year was \$2,739,005. 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>2019</u>		<u>2020</u>
Land	\$ 3.0	\$	3.0
Buildings	83.2		86.2
Equipment	<u>3.4</u>		<u>3.2</u>
Total	<u>\$ 89.6</u>	<u>\$</u>	<u>92.4</u>

##### *Long-term debt*

The District retired \$18,048,409 in bonds and issued \$17,754,091 in bonds in 2020. At the end of fiscal 2020, the District had a debt margin of \$190,084,167. 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>2019</u>		<u>2020</u>
General obligation bonds	\$ 75.3	\$	75.0
Total	<u>\$ 75.3</u>	<u>\$</u>	<u>75.0</u>

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

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

### **As of and for the Year Ended June 30, 2020**

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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, 2020

	GOVERNMENTAL ACTIVITIES
<b>Assets</b>	
Cash and investments	\$ 58,518,238
Receivables (net of allowance for uncollectibles):	
Intergovernmental	193,730
Capital assets:	
Land	2,966,736
Capital assets being depreciated, net of accumulated depreciation	<u>89,383,740</u>
Total assets	<u>151,062,444</u>
<b>Deferred outflows of resources</b>	
Deferred charge on refunding	<u>155,027</u>
Total deferred outflows of resources	<u>155,027</u>
<b>Liabilities</b>	
Payroll deductions payable	112,685
Long-term liabilities:	
Other long-term liabilities - due within one year	3,570,000
Other long-term liabilities - due after one year	<u>71,455,785</u>
Total liabilities	<u>75,138,470</u>
<b>Net position</b>	
Net investment in capital assets	22,843,276
Restricted for:	
Tort immunity	1,414,848
Special education	1,591,997
Operations and maintenance	2,763,174
Student transportation	3,072,574
Retirement benefits	2,556,374
Debt service	823,731
Capital projects	1,308,989
Unrestricted	<u>39,704,038</u>
Total net position	<u>\$ 76,079,001</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, 2020

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE			NET (EXPENSES)
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	REVENUE AND CHANGES IN NET POSITION
GOVERNMENTAL ACTIVITIES					
<b>Governmental activities</b>					
Instruction:					
Regular programs	\$ 49,769,313	\$ 1,744,583	\$ 71,587	\$ -	\$ (47,953,143)
Special programs	20,600,484	-	11,831,960	-	(8,768,524)
Other instructional programs	5,004,613	-	217,172	-	(4,787,441)
State retirement contributions	60,768,904	-	60,768,904	-	-
Support Services:					
Pupils	9,536,072	-	334,712	-	(9,201,360)
Instructional staff	6,494,420	-	216,163	-	(6,278,257)
General administration	6,368,885	-	-	-	(6,368,885)
School administration	5,535,361	-	-	-	(5,535,361)
Business	3,413,420	481,950	1,230,255	-	(1,701,215)
Transportation	4,145,342	33,897	1,329,892	-	(2,781,553)
Operations and maintenance	9,381,496	29,267	-	289,800	(9,062,429)
Central	7,488,505	-	-	-	(7,488,505)
Other supporting services	1,620,241	-	-	-	(1,620,241)
Community services	6,190,876	-	-	-	(6,190,876)
Interest and fees	3,066,690	-	-	-	(3,066,690)
Total governmental activities	<u>\$ 199,384,622</u>	<u>\$ 2,289,697</u>	<u>\$ 76,000,645</u>	<u>\$ 289,800</u>	<u>(120,804,480)</u>

### General revenues:

#### Taxes:

Real estate taxes, levied for general purposes	91,864,788
Real estate taxes, levied for specific purposes	19,788,826
Real estate taxes, levied for debt service	3,894,964
Personal property replacement taxes	2,235,170
State aid-formula grants	7,898,534
Investment income	1,024,713
Miscellaneous	<u>312,271</u>

Total general revenues 127,019,266

Change in net position 6,214,786

Net position, beginning of year 69,864,215

Net position, end of year \$ 76,079,001

See Notes to Basic Financial Statements

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## GOVERNMENTAL FUNDS

### BALANCE SHEET - MODIFIED CASH BASIS

AS OF JUNE 30, 2020

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Assets</b>				
Cash and investments	\$ 47,982,535	\$ 2,773,641	\$ 3,072,968	\$ 2,556,374
Receivables (net allowance for uncollectibles):				
Intergovernmental	<u>193,730</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 48,176,265</u>	<u>\$ 2,773,641</u>	<u>\$ 3,072,968</u>	<u>\$ 2,556,374</u>
<b>Liabilities</b>				
Payroll deductions payable	\$ 101,824	\$ 10,467	\$ 394	\$ -
Total liabilities	<u>101,824</u>	<u>10,467</u>	<u>394</u>	<u>-</u>
<b>Fund balance</b>				
Restricted	3,006,845	2,763,174	3,072,574	2,556,374
Unassigned	<u>45,067,596</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>48,074,441</u>	<u>2,763,174</u>	<u>3,072,574</u>	<u>2,556,374</u>
Total liabilities and fund balance	<u>\$ 48,176,265</u>	<u>\$ 2,773,641</u>	<u>\$ 3,072,968</u>	<u>\$ 2,556,374</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL
\$ 823,731	\$ 1,258,635	\$ 50,354	\$ 58,518,238
-	-	-	193,730
<u>\$ 823,731</u>	<u>\$ 1,258,635</u>	<u>\$ 50,354</u>	<u>\$ 58,711,968</u>
\$ -	\$ -	\$ -	\$ 112,685
-	-	-	112,685
823,731	1,258,635	50,354	13,531,687
-	-	-	45,067,596
<u>823,731</u>	<u>1,258,635</u>	<u>50,354</u>	<u>58,599,283</u>
<u>\$ 823,731</u>	<u>\$ 1,258,635</u>	<u>\$ 50,354</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, 2020

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Total fund balances - governmental funds - modified cash basis		\$ 58,599,283
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.		
		92,350,476
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.		
		155,027
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, 2020 are:		
Bonds payable	\$ (70,759,464)	
Accretion on capital appreciation bonds	<u>(4,266,321)</u>	
		<u>(75,025,785)</u>
Net position of governmental activities - modified cash basis		<u>\$ 76,079,001</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, 2020

	GENERAL FUND	OPERATIONS AND MAINTENANCE FUND	TRANSPORTATION FUND	MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
<b>Revenues</b>				
Property taxes	\$ 93,429,160	\$ 8,837,979	\$ 4,621,805	\$ 4,685,790
Corporate personal property replacement taxes	1,667,437	444,799	-	122,934
State aid	45,350,944	55,467	1,447,699	-
Federal aid	9,621,770	-	-	239,800
Investment income	628,676	69,354	102,646	105,031
Other	2,504,984	40,587	33,897	-
Total revenues	<u>153,202,971</u>	<u>9,448,186</u>	<u>6,206,047</u>	<u>5,153,555</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular programs	48,051,579	-	-	604,717
Special programs	17,767,986	-	-	699,358
Other instructional programs	4,761,036	-	-	178,939
State retirement contributions	33,295,605	-	-	-
Support Services:				
Pupils	8,922,838	-	-	402,492
Instructional staff	6,276,827	-	-	92,715
General administration	6,183,162	-	-	101,981
School administration	5,227,214	-	-	175,158
Business	3,059,587	-	-	250,226
Transportation	-	-	3,950,628	85,092
Operations and maintenance	-	7,876,764	-	542,627
Central	6,754,319	-	-	337,990
Other supporting services	1,866,752	482	-	12,408
Community services	5,567,978	-	63,602	557,321
Payments to other districts and gov't units	1,595,831	98,524	40,915	-
Debt Service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	<u>557,496</u>	<u>1,887,555</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>149,888,210</u>	<u>9,863,325</u>	<u>4,055,145</u>	<u>4,041,024</u>
Excess (deficiency) of revenues over expenditures	<u>3,314,761</u>	<u>(415,139)</u>	<u>2,150,902</u>	<u>1,112,531</u>
<b>Other financing sources (uses)</b>				
Transfers in	-	4,730,519	-	-
Transfers (out)	(4,730,519)	(4,730,519)	-	-
Principal on bonds sold	4,730,519	-	-	-
Premium on bonds sold	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	3,314,761	(415,139)	2,150,902	1,112,531
Fund balance, beginning of year	<u>44,759,680</u>	<u>3,178,313</u>	<u>921,672</u>	<u>1,443,843</u>
Fund balance, end of year	<u>\$ 48,074,441</u>	<u>\$ 2,763,174</u>	<u>\$ 3,072,574</u>	<u>\$ 2,556,374</u>

See Notes to Basic Financial Statements

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	FIRE PREVENTION AND LIFE SAFETY FUND	TOTAL
\$ 3,894,964	\$ -	\$ 78,880	\$ 115,548,578
-	-	-	2,235,170
-	-	-	46,854,110
-	-	-	9,861,570
111,117	6,371	1,518	1,024,713
-	22,500	-	2,601,968
<u>4,006,081</u>	<u>28,871</u>	<u>80,398</u>	<u>178,126,109</u>
-	-	-	48,656,296
-	-	-	18,467,344
-	-	-	4,939,975
-	-	-	33,295,605
-	-	-	9,325,330
-	-	-	6,369,542
-	-	-	6,285,143
-	-	-	5,402,372
-	-	-	3,309,813
-	-	-	4,035,720
-	757,886	6,000	9,183,277
-	-	-	7,092,309
-	-	-	1,879,642
-	-	-	6,188,901
-	-	-	1,735,270
17,800,000	-	-	17,800,000
2,429,386	-	-	2,429,386
-	3,217,300	116,819	5,779,170
<u>20,229,386</u>	<u>3,975,186</u>	<u>122,819</u>	<u>192,175,095</u>
<u>(16,223,305)</u>	<u>(3,946,315)</u>	<u>(42,421)</u>	<u>(14,048,986)</u>
-	4,730,519	-	9,461,038
-	-	-	(9,461,038)
9,879,481	-	-	14,610,000
2,270,774	-	-	2,270,774
<u>12,150,255</u>	<u>4,730,519</u>	<u>-</u>	<u>16,880,774</u>
(4,073,050)	784,204	(42,421)	2,831,788
<u>4,896,781</u>	<u>474,431</u>	<u>92,775</u>	<u>55,767,495</u>
<u>\$ 823,731</u>	<u>\$ 1,258,635</u>	<u>\$ 50,354</u>	<u>\$ 58,599,283</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, 2020

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Net change in fund balances - total governmental funds - modified cash basis	\$ 2,831,788
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 current year net capital outlay exceeds depreciation expense in the current period.	2,799,041
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 proceeds from current year long-term financing arrangements exceeded current year principal repayments.	2,316,683
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.	(2,022,365)
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)
Compensated absences	<u>302,035</u>
	<u>289,639</u>
Change in net position of governmental activities - modified cash basis	<u>\$ 6,214,786</u>

See Notes to Basic Financial Statements

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65**  
**AGENCY FUND**  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES - MODIFIED CASH BASIS  
AS OF JUNE 30, 2020

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	<u>AGENCY STUDENT ACTIVITY FUND</u>
<b>Assets</b>	
Cash and investments	\$ 735,313
Total assets	<u>\$ 735,313</u>
<b>Liabilities</b>	
Due to student groups	\$ 620,749
Due to employees - flex spending	<u>114,564</u>
Total liabilities	<u>\$ 735,313</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, 2020

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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, 2020

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

Separate financial statements are provided for all governmental funds and fiduciary funds; the fiduciary funds are excluded from the government-wide financial statements.

#### **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.

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, Capital Projects Funds or Fiduciary 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.

*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.

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

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.

#### *Other Fund Types*

Fiduciary Funds - account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

*Agency Funds* - include Student Activity Funds, Convenience Accounts and Other Agency Funds. These funds are custodial in nature and do not present results of operations or have a measurement focus. Although the Board of Education has the ultimate responsibility for Activity Funds, they are not local education agency funds. Student Activity Funds account for assets held by the District which are owned, operated and managed generally by the student body, under the guidance and direction of adults or a staff member, for educational, recreational or cultural purposes. Convenience Accounts account for assets that are normally maintained by a local education agency as a convenience for its faculty, staff, etc.

### **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 2019 levy resolution was approved during the November 4, 2019 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.



**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

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 2019 and 2018 tax levies were 1.9% and 2.1%, respectively.

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 2019 include portions of the 2018 and 2019 levies billed to taxpayers during fiscal year 2020. 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 2019 extension, 2019 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>2019 Extension</i>	<i>2019 Levy - Tax Rate</i>	<i>Maximum Allowed Per Referendum</i>	<i>Statutory Maximum</i>
General Fund:				
Educational Account	\$ 89,190,702	\$ 2.3803	\$ 3.5000	\$ -
Special Education Account	3,705,336	0.0989	0.4000	0.4000
Operations and Maintenance Fund	10,217,746	0.2727	0.3750	0.5500
Transportation Fund	4,042,186	0.1079	0.2000	-
Fire Prevention and Life Safety Fund	317,968	0.0085	0.0500	0.1000

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

### *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

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.

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

#### *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.

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, 2020, 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, 2020, 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, 2020, 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.

## COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

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, 2020 are as follows:

The restricted fund balance in the General Fund is comprised of \$1,414,848 for tort immunity and \$1,591,997 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.

#### *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.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

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

#### 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:

	<i>Revenues</i>	<i>Expenditures</i>
General Fund Budgetary Basis	\$ 119,907,366	\$ 116,592,605
To adjust for on-behalf payments received	-	33,295,605
To adjust for on-behalf payments made	<u>33,295,605</u>	<u>-</u>
General Fund GAAP Basis	<u>\$ 153,202,971</u>	<u>\$ 149,888,210</u>

#### Excess of Expenditures over Budget

For the year ended June 30, 2020, expenditures exceeded budget in the Debt Service Fund, Operations and Maintenance Fund, and the Capital Projects Fund by \$14,095,611, \$148,971, and \$3,535,328, respectively. The excess in the Debt Service Fund was related to the current bond refunding of the Series 2011A Bonds that was not budgeted for and was supported by a portion of the proceeds received from the Series 2019 Bonds that were issued during the year. The remaining budget variances were supported by available financial resources.

### NOTE 3 - DEPOSITS AND INVESTMENTS

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

	<i>Government- wide</i>	<i>Fiduciary</i>	<i>Total</i>
Cash and investments	\$ 58,518,238	\$ -	\$ 58,518,238
Cash	<u>-</u>	<u>735,313</u>	<u>735,313</u>
Total	<u>\$ 58,518,238</u>	<u>\$ 735,313</u>	<u>\$ 59,253,551</u>

For disclosure purposes, this amount is segregated into the following components:

	<i>Cash and investments</i>
Deposits with financial institutions	\$ 57,254,308
Other investments	<u>1,999,243</u>
Total	<u>\$ 59,253,551</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

**NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)**

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

At year end, the District had the following investments:

	<i>Fair Value</i>	<i>Investment Maturity (In Years)</i>			
		<i>Less than one</i>	<i>1-5</i>	<i>5-10</i>	<i>More than 10</i>
Negotiable certificate of deposits	\$ 1,999,243	\$ 1,999,243	\$ -	\$ -	\$ -
Total	<u>\$ 1,999,243</u>	<u>\$ 1,999,243</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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.

*Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The following negotiable certificates of deposit are in excess of 5% of the District's total investments:

- Citibank NA - \$250,213
- Morgan Stanley Bank NA - \$250,298
- Morgan Stanley Private Bank - \$250,298
- Cathay Bank - \$248,461
- Preferred Bank - \$250,100
- Peoples Bank - \$250,189
- Exchange Bank - \$250,451
- Adams Community Bank - \$249,233

*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, 2020, the bank balance of the District's deposit with financial institutions totaled \$65,466,546 which was completely collateralized as of fiscal year end.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

## NOTE 3 - DEPOSITS AND INVESTMENTS - (CONTINUED)

*Custodial Credit Risk - Investments.* With respect to investments, custodial credit risk is the risk that, in the even 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.

## NOTE 4 - INTERFUND TRANSFERS

The Board of Education authorized the abatement of a portion of the General Fund (Working Cash Accounts), thereby transferring fund balance of \$4,730,519 to the Operations and Maintenance Fund. Also, during the year, the Board transferred \$4,730,519 from the Operations and Maintenance Fund to the Capital Projects Fund.

## NOTE 5 - CAPITAL ASSETS

Capital asset activity for the District for the year ended June 30, 2020 was as follows:

	<i><b>Beginning Balance</b></i>	<i><b>Increases</b></i>	<i><b>Decreases</b></i>	<i><b>Ending Balance</b></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	136,458,557	5,128,530	-	141,587,087
Equipment	<u>12,844,688</u>	<u>409,516</u>	<u>-</u>	<u>13,254,204</u>
Total capital assets being depreciated	<u>149,303,245</u>	<u>5,538,046</u>	<u>-</u>	<u>154,841,291</u>
<b><u>Less Accumulated Depreciation for:</u></b>				
Buildings	53,245,262	2,117,113	-	55,362,375
Equipment	<u>9,473,284</u>	<u>621,892</u>	<u>-</u>	<u>10,095,176</u>
Total accumulated depreciation	<u>62,718,546</u>	<u>2,739,005</u>	<u>-</u>	<u>65,457,551</u>
Net capital assets being depreciated	<u>86,584,699</u>	<u>2,799,041</u>	<u>-</u>	<u>89,383,740</u>
Net governmental activities capital assets	<u>\$ 89,551,435</u>	<u>\$ 2,799,041</u>	<u>\$ -</u>	<u>\$ 92,350,476</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

**NOTE 5 - CAPITAL ASSETS - (CONTINUED)**

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

<i><b>Governmental Activities</b></i>	<i><b>Depreciation</b></i>
Regular programs	\$ 1,097,682
Special programs	380,348
Other instructional programs	83,150
Pupils	208,751
Instructional staff	124,878
General administration	83,742
School administration	132,989
Business	105,356
Transportation	109,622
Operations and maintenance	206,422
Central	163,431
Other supporting services	<u>42,634</u>
Total depreciation expense - governmental activities	<u><u>\$ 2,739,005</u></u>

**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, 2020:

	<i><b>Beginning Balance</b></i>	<i><b>Additions</b></i>	<i><b>Deletions</b></i>	<i><b>Ending Balance</b></i>	<i><b>Due Within One Year</b></i>
General obligation bonds	\$ 75,039,171	\$ 15,483,317	\$ 17,800,000	\$ 72,722,488	\$ 3,570,000
Unamortized premium	524,016	2,270,774	262,463	2,532,327	-
Unamortized discount	<u>(243,084)</u>	<u>-</u>	<u>(14,054)</u>	<u>(229,030)</u>	<u>-</u>
Total bonds payable	<u>75,320,103</u>	<u>17,754,091</u>	<u>18,048,409</u>	<u>75,025,785</u>	<u>3,570,000</u>
Compensated absences	<u>302,035</u>	<u>-</u>	<u>302,035</u>	<u>-</u>	<u>-</u>
Total long-term liabilities - governmental activities	<u><u>\$ 75,622,138</u></u>	<u><u>\$ 17,754,091</u></u>	<u><u>\$ 18,350,444</u></u>	<u><u>\$ 75,025,785</u></u>	<u><u>\$ 3,570,000</u></u>



# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

*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 2009B General Obligation Bonds dated December 14, 2009 are due in annual installments through December 1, 2020	1.0% - 4.45%	\$ 10,000,000	\$ 2,600,000	\$ 2,600,000
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 Obligations Bonds dated June 4, 2012 are due in annual installments through December 1, 2031	2.0% - 3.0%	9,700,000	9,700,000	9,700,000
Series 2013 General Obligation 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	9,193,477
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	6,277,089
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	4,341,922
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>12,810,000</u>	<u>12,810,000</u>
Total		<u>\$ 77,856,167</u>	<u>\$ 88,575,000</u>	<u>\$ 72,722,488</u>

During the year, the District issued \$14,610,000 in General Obligation Bonds with an average interest rate of 4.89% to perform a current refunding of \$12,000,000 of outstanding 2011A Series bonds with an average interest rate of 4.44%.

The District refunded the 2011A Series bonds to reduce its total debt service payments over the next 11 years by \$1,927,589. This transaction resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$1,668,955.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

## 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>
2021	\$ 3,570,000	\$ 2,175,717	\$ 5,745,717
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 - 2030	27,500,000	4,320,200	31,820,200
2031 - 2035	33,420,000	282,863	33,702,863
2036	<u>7,075,000</u>	<u>-</u>	<u>7,075,000</u>
Total	<u>\$ 88,575,000</u>	<u>\$ 13,680,955</u>	<u>\$ 102,255,955</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, 2020, the statutory debt limit for the District was \$258,541,334, providing a debt margin of \$190,084,167.

## 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, 2020

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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, 2020. State of Illinois contributions of \$892,520 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 \$4,957,737 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, 2020. 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, 2020, the District paid \$662,192 to the THIS Fund, respectively, which was 100 percent of the required contribution for the year.

*THIS Fiduciary Net Position.* Detailed information about the THIS Fund's fiduciary net position as of June 30, 2019 is available in the separately issued THIS Annual Financial Report.

*Net OPEB Liability.* At June 30, 2020, 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	\$ 78,271,291
State's proportionate share of the collective net OPEB liability associated with the District	<u>105,989,314</u>
Total	<u>\$ 184,260,605</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019. 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, 2019, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2019 and 2018, the District's proportion was 0.282798% and 0.283862%, respectively.

*Actuarial Assumptions.* The net OPEB liability in the June 30, 2019 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	3.25% to 4.00%
Investment Rate of Return	0.00%
Healthcare Cost Trend Rates - Initial	Non-Medicare - 8.00%; Post-Medicare - 9.00%
Healthcare Cost Trend Rates - Ultimate	4.50% with additional 0.31% added to non-Medicare costs
Fiscal Year the Ultimate Rate is Reached	2027

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, 2019 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, 2019, the discount rate used to measure the total OPEB liability was a blended rate of 3.13%, which was a change from the June 30, 2018 rate of 3.62%. 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 (2.13%) or 1-percentage-point higher (4.13%) than the current discount rate:

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Net OPEB Liability	<u>\$ 94,110,509</u>	<u>\$ 78,271,291</u>	<u>\$ 65,761,720</u>

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

## 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 7.00% decreasing to an ultimate rate of 3.81%) for non-Medicare coverage and initial rate of 8.00% decreasing to an ultimate rate of 3.50% for Medicare coverage) or 1-percentage-point higher (initial rate of 9.00% decreasing to an ultimate rate of 5.81%) for non-Medicare coverage and initial rate of 10.00% decreasing to an ultimate rate of 5.50% for Medicare coverage) than the current healthcare cost trend rate:

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability	\$ 63,236,825	\$ 78,271,291	\$ 98,577,255

*OPEB Expense.* District OPEB expense, as part of the June 30, 2019 valuation, was \$3,903,497. For the year ended June 30, 2020, the District recognized on-behalf revenue and expenditures of \$4,957,737 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/fy2019>; 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, 2020

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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 last 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, 2021. 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, 2020, 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 \$55,811,167 in governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$32,403,085 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, 2020, were \$417,469..

*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.

For the year ended June 30, 2020, the District pension contribution was 10.66 percent of salaries paid from federal and special trust funds. Contributions for the year ended June 30, 2020, were \$110,318, which was equal to the District's required contribution.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## NOTES TO BASIC FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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

*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, 2020, the District paid \$29,173 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, 2019 is available in the separately issued TRS Comprehensive Annual Financial Report.

*Net Pension Liability.* At June 30, 2020, 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	\$ 7,222,719
State's proportionate share of the collective net pension liability associated with the District	<u>514,033,011</u>
Total	<u>\$ 521,255,730</u>

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018, and rolled forward to June 30, 2019. 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, 2019, relative to the projected contributions of all participating TRS employers and the state during that period. At June 30, 2019 and 2018, the District's proportion was 0.00890505 percent and 0.00939056 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, 2019 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, 2020

## 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	15.00 %	6.30 %
U.S. equities small/mid cap	2.00 %	7.70 %
International equities developed	13.60 %	7.00 %
Emerging market equities	3.40 %	9.50 %
U.S. bonds core	8.00 %	2.20 %
U.S. bonds core	8.00 %	2.20 %
International debt developed	2.20 %	1.10 %
Emerging international debt	2.60 %	4.40 %
Real estate	16.00 %	5.20 %
Commodities (real return)	4.00 %	1.80 %
Hedge funds (absolute return)	14.00 %	4.10 %
Private equity	15.00 %	9.70 %

*Discount Rate.* At June 30, 2019, 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, 2019 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, 2020

## 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	\$ 8,821,918	\$ 7,222,719	\$ 5,907,859

*Pension Expense.* District pension expense, as part of the June 30, 2019 valuation, was \$756,354. For the year ended June 30, 2020, the District recognized TRS-related pension expense of \$527,126 and on-behalf revenue and expense of \$55,811,167 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, 2020

## NOTE 10 - RETIREMENT SYSTEMS - (CONTINUED)

*Plan Membership.* At December 31, 2019, the measurement date, membership of the plan was as follows:

Retirees and beneficiaries	310
Inactive, non-retired members	679
Active members	517
Total	<u>1,506</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 2019 was 7.28 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, 2019, 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, 2019 annual actuarial valuation included (a) 7.25% investment rate of return, (b) projected salary increases from 3.35% to 14.25%, including inflation, and (c) price inflation of 2.50%. 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 2017 valuation pursuant to an experience study of the period 2014-2016.

*Mortality.* For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

## 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 %	7.05 %	5.75 %
International equities	18.00 %	8.10 %	6.50 %
Fixed income	28.00 %	3.70 %	3.25 %
Real estate	9.00 %	6.35 %	5.20 %
Alternatives	7.00 %		
Private equity		11.30 %	7.60 %
Hedge funds		N/A	N/A
Commodities		4.65 %	3.60 %
Cash equivalents	1.00 %	1.85 %	1.85 %

*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, 2018 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 7.25% was blended with the index rate of 2.75% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating at December 31, 2019 to arrive at a discount rate of 7.25 used to determine the total pension liability. The year ending December 31, 2119 is the last year in the 2020 to 2119 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	\$ 97,567,388	\$ 86,800,889	\$ 77,996,758
Plan fiduciary net position	<u>85,479,707</u>	<u>85,479,707</u>	<u>85,479,707</u>
Net pension liability/(asset)	<u>\$ 12,087,681</u>	<u>\$ 1,321,182</u>	<u>\$ (7,482,949)</u>

**COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

**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, 2019 was as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/ (Asset)
	(a)	(b)	(a) - (b)
Balances at December 31, 2018	\$ 82,558,795	\$ 73,880,022	\$ 8,678,773
Service cost	1,968,587	-	1,968,587
Interest on total pension liability	5,913,682	-	5,913,682
Differences between expected and actual experience of the total pension liability	309,948	-	309,948
Benefit payments, including refunds of employee contributions	(3,950,123)	(3,950,123)	-
Contributions - employer	-	1,427,478	(1,427,478)
Contributions - employee	-	908,975	(908,975)
Net investment income	-	13,774,741	(13,774,741)
Other (net transfer)	-	(561,386)	561,386
Balances at December 31, 2019	\$ 86,800,889	\$ 85,479,707	\$ 1,321,182

*Pension Expense.* District pension expense, as part of the December 31, 2019 valuation, was \$2,001,464.

**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.

**NOTE 12 - EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS**

The Governmental Accounting Standards Board (GASB) has approved GASB Statement No. 84, *Fiduciary Activities*, 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*, and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

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**

NOTES TO BASIC FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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### **NOTE 13 - ECONOMIC UNCERTAINTY CONTINGENCIES**

In December 2019, a novel strain of coronavirus was reported in Wuhan, Hubei province, China. In the first several months of 2020, the virus, SARS-CoV-2, and resulting disease, COVID-19, spread to the United States, including areas impacting the District. Management's evaluation of the effects of these events is ongoing, however the District anticipates this situation could impact investment values, investment returns, tax revenues and future state and federal funding. Management continues to monitor the market, tax collections and legislative matters that could impact state and federal funding.

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## ILLINOIS MUNICIPAL RETIREMENT FUND

### SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION LIABILITY AND RELATED RATIOS

Five Most Recent Fiscal Years

	2020	2019	2018
<b>Total pension liability</b>			
Service cost	\$ 1,968,587	\$ 1,799,803	\$ 1,875,140
Interest	5,913,682	5,762,224	5,679,986
Differences between expected and actual experience	309,948	(1,255,310)	(40,035)
Changes of assumptions	-	2,261,639	(2,516,745)
Benefit payments, including refunds of member contributions	<u>(3,950,123)</u>	<u>(3,878,615)</u>	<u>(3,849,750)</u>
<b>Net change in total pension liability</b>	4,242,094	4,689,741	1,148,596
<b>Total pension liability - beginning</b>	<u>82,558,795</u>	<u>77,869,054</u>	<u>76,720,458</u>
<b>Total pension liability - ending (a)</b>	<u>\$ 86,800,889</u>	<u>\$ 82,558,795</u>	<u>\$ 77,869,054</u>
<b>Plan fiduciary net position</b>			
Employer contributions	\$ 1,427,478	\$ 1,732,828	\$ 1,672,072
Employee contributions	908,975	853,402	826,640
Net investment income	13,774,741	(4,266,198)	12,406,220
Benefit payments, including refunds of member contributions	(3,950,123)	(3,878,615)	(3,849,750)
Other (net transfer)	<u>(561,386)</u>	<u>123,117</u>	<u>(1,951,498)</u>
<b>Net change in plan fiduciary net position</b>	11,599,685	(5,435,466)	9,103,684
<b>Plan fiduciary net position - beginning</b>	<u>73,880,022</u>	<u>79,315,488</u>	<u>70,211,804</u>
<b>Plan fiduciary net position - ending (b)</b>	<u>\$ 85,479,707</u>	<u>\$ 73,880,022</u>	<u>\$ 79,315,488</u>
<b>Employer's net pension liability - ending (a) - (b)</b>	<u>\$ 1,321,182</u>	<u>\$ 8,678,773</u>	<u>\$ (1,446,434)</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	98.48%	89.49%	101.86%
<b>Covered payroll</b>	\$ 19,601,893	\$ 18,513,130	\$ 17,739,315
<b>Employer's net pension liability as a percentage of covered payroll</b>	6.74%	46.88%	-8.15%

#### 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.

See Auditors' Report and Notes to Financial Statements

<b>2017</b>	<b>2016</b>
\$ 1,828,991	\$ 1,815,538
5,351,607	5,164,233
997,989	(706,344)
(91,127)	86,582
<u>(3,805,069)</u>	<u>(3,741,236)</u>
4,282,391	2,618,773
<u>72,438,067</u>	<u>69,819,294</u>
<u>\$ 76,720,458</u>	<u>\$ 72,438,067</u>
\$ 1,627,768	\$ 1,597,478
814,822	774,762
4,519,920	339,306
(3,805,069)	(3,741,236)
<u>941,094</u>	<u>(1,402,659)</u>
4,098,535	(2,432,349)
<u>66,113,269</u>	<u>68,545,618</u>
<u>\$ 70,211,804</u>	<u>\$ 66,113,269</u>
<u>\$ 6,508,654</u>	<u>\$ 6,324,798</u>
91.52%	91.27%
\$ 17,012,691	\$ 16,519,940
38.26%	38.29%

See Auditors' Report and Notes to Financial Statements

# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

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

	2020	2019	2018
Actuarially determined contribution	\$ 1,421,137	\$ 1,732,829	\$ 1,656,852
Contributions in relation to the actuarially determined contribution	<u>(1,427,478)</u>	<u>(1,732,828)</u>	<u>(1,672,072)</u>
Contribution deficiency (excess)	<u>\$ (6,341)</u>	<u>\$ 1</u>	<u>\$ (15,220)</u>
Covered payroll	\$ 19,601,893	\$ 18,513,130	\$ 17,739,315
Contributions as a percentage of covered payroll	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	<u>(1,628,115)</u>	<u>(1,597,478)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	
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	24 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	7.50%
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 Financial Statements



# COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 65

## TEACHERS' RETIREMENT SYSTEM

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net pension liability	0.0089050452%	0.0094000000%	2.4496000000%
District's proportionate share of the net pension liability	\$ 7,222,719	\$ 7,319,459	\$ 18,714,610
State's proportionate share of the net pension liability	<u>514,033,011</u>	<u>501,413,611</u>	<u>468,470,966</u>
Total net pension liability	<u>\$ 521,255,730</u>	<u>\$ 508,733,070</u>	<u>\$ 487,185,576</u>
Covered payroll	\$ 71,977,391	\$ 67,289,456	\$ 64,079,569
District's proportionate share of the net pension liability as a percentage of covered payroll	10.03%	10.88%	29.21%
Plan fiduciary net position as a percentage of the total pension liability	39.60%	40.00%	39.30%
Contractually required contribution	\$ 517,787	\$ 491,988	\$ 475,030
Contributions in relation to the contractually required contribution	<u>(527,787)</u>	<u>(500,212)</u>	<u>(481,023)</u>
Contribution deficiency (excess)	<u>\$ (10,000)</u>	<u>\$ (8,224)</u>	<u>\$ (5,993)</u>
Contributions as a percentage of covered payroll	0.7333%	0.7200%	0.7100%

#### 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	3.50%	3.87%	3.58%
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%	3.25% to 9.25%
	varying by service	varying by service	varying by service

See Auditors' Report and Notes to Financial Statements

<u>2017</u>	<u>2016</u>
1.9459000000%	0.0219000000%
\$ 15,360,105	\$ 14,339,002
<u>50,993,932</u>	<u>396,388,510</u>
<u>\$ 66,354,037</u>	<u>\$ 410,727,512</u>
\$ 63,528,725	\$ 61,015,492
24.18%	23.50%
36.40%	41.50%
\$ 896,797	\$ 822,397
<u>(962,813)</u>	<u>(775,827)</u>
<u>\$ (66,016)</u>	<u>\$ 46,570</u>
1.5000%	1.2200%
7.00%	7.50%
2.85%	3.73%
6.83%	7.47%
2.50%	3.00%
3.25% to 9.25%	3.75% to 9.75%
varying by service	varying by service

See Auditors' Report and Notes to Financial Statements

# 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 Three Most Recent Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>
District's proportion of the net OPEB liability	0.2827980000%	0.2838620000%	0.2785480000%
District's proportionate share of the net OPEB liability	\$ 78,271,291	\$ 74,785,966	\$ 72,281,938
State's proportionate share of the net OPEB liability	<u>105,989,314</u>	<u>100,421,252</u>	<u>94,924,187</u>
Total net OPEB liability	<u>\$ 184,260,605</u>	<u>\$ 175,207,218</u>	<u>\$ 167,206,125</u>
Covered payroll	\$ 71,977,391	\$ 67,289,456	\$ 64,079,569
District's proportionate share of the net OPEB liability as a percentage of covered payroll	108.74%	111.14%	112.80%
Plan fiduciary net position as a percentage of the total pension liability	0.25%	-0.07%	-0.17%
Contractually required contribution	\$ 662,192	\$ 639,297	\$ 1,386,163
Contributions in relation to the contractually required contribution	<u>(662,192)</u>	<u>(638,797)</u>	<u>(1,385,785)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 378</u>
Contributions as a percentage of covered payroll	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%
Municipal bond index	3.13%	3.62%	3.56%
Single equivalent discount rate	3.13%	3.62%	3.56%
Inflation rate	2.50%	2.75%	2.75%
Healthcare cost trend rates - initial	Medicare - 9.00%	Medicare - 9.00%	Medicare - 9.00%
	Non-Medicare - 8.00%	Non-Medicare - 8.00%	Non-Medicare - 8.00%
Healthcare cost trend rates - ultimate	4.50%	4.50%	4.50%
Mortality	RP-2014 Tables	RP-2014 Tables	RP-2014 Tables

See Auditors' Report and Notes to Financial Statements

**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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Revenues</b>			
<b>Local sources</b>			
General levy	\$ 88,088,360	\$ 88,540,671	\$ 452,311
Tort immunity levy	1,501,582	1,564,372	62,790
Special education levy	3,313,639	3,324,117	10,478
Corporate personal property replacement taxes	1,675,616	1,667,437	(8,179)
Regular tuition from pupils or parents (in state)	83,752	56,234	(27,518)
Investment income	945,316	628,676	(316,640)
Sales to pupils - lunch	368,325	260,976	(107,349)
Sales to pupils - breakfast	10,522	12,726	2,204
Sales to pupils - a la carte	195,389	128,162	(67,227)
Sales to adults	87,914	80,086	(7,828)
Fees	2,246,981	1,396,751	(850,230)
Contributions and donations from private sources	363,000	277,227	(85,773)
Refund of prior years' expenditures	-	35,044	35,044
Other	400,712	257,778	(142,934)
Total local sources	<u>99,281,108</u>	<u>98,230,257</u>	<u>(1,050,851)</u>
<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	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>
Total flow-through	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>
<b>State sources</b>			
Evidence based funding	7,885,820	7,898,534	12,714
Special education - private facility tuition	877,862	852,747	(25,115)
Special education - orphanage - individual	1,212,252	1,450,528	238,276
Special education - orphanage - summer	61,398	55,670	(5,728)
State free lunch & breakfast	13,334	13,229	(105)
Truant alternative/optional education	60,000	66,581	6,581
Early childhood - block grant	2,201,548	1,646,463	(555,085)
Other restricted revenue from state sources	<u>64,008</u>	<u>71,587</u>	<u>7,579</u>
Total state sources	<u>12,376,222</u>	<u>12,055,339</u>	<u>(320,883)</u>
<b>Federal sources</b>			
Head start	2,867,898	2,712,251	(155,647)
National school lunch program	1,122,950	794,819	(328,131)
School breakfast program	108,700	89,010	(19,690)
Child care commodity/SFS 13-adult day care	124,140	154,693	30,553
Food service - other	-	178,504	178,504
Title I - Low income	1,005,520	997,776	(7,744)
Title I - Low income - neglected, private	12,886	39,618	26,732
Title I - Other	171,359	142,050	(29,309)
Title IV - Other	452,015	-	(452,015)
Federal - special education - preschool flow-throu	42,186	57,285	15,099
Federal - special education - IDEA - flow-through/	1,651,756	1,984,937	333,181
Federal - special education - IDEA - room & board	558,797	448,394	(110,403)

**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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Title III - English language acquisition	\$ 118,374	\$ 150,591	\$ 32,217
Title II - Teacher quality	195,110	216,163	21,053
Medicaid matching funds - administrative outreach	347,906	296,552	(51,354)
Medicaid matching funds - fee-for-service program	743,180	1,024,415	281,235
Other restricted revenue from federal sources	-	334,712	334,712
Total federal sources	<u>9,522,777</u>	<u>9,621,770</u>	<u>98,993</u>
Total revenues	<u>121,480,107</u>	<u>119,907,366</u>	<u>(1,572,741)</u>
<b>Expenditures</b>			
<b>Instruction</b>			
<b>Regular programs</b>			
Salaries	42,248,279	41,166,195	1,082,084
Employee benefits	3,888,520	4,174,959	(286,439)
Purchased services	270,120	1,269,109	(998,989)
Supplies and materials	1,623,017	1,440,165	182,852
Capital outlay	43,500	32,228	11,272
Other objects	3,600	1,151	2,449
Total	<u>48,077,036</u>	<u>48,083,807</u>	<u>(6,771)</u>
<b>Pre-K programs</b>			
Salaries	779,794	716,235	63,559
Employee benefits	119,923	116,882	3,041
Purchased services	2,500	14,570	(12,070)
Supplies and materials	10,000	195,087	(185,087)
Total	<u>912,217</u>	<u>1,042,774</u>	<u>(130,557)</u>
<b>Special education programs</b>			
Salaries	10,498,384	10,705,783	(207,399)
Employee benefits	1,276,305	1,331,415	(55,110)
Purchased services	866,801	699,720	167,081
Supplies and materials	77,700	68,768	8,932
Capital outlay	2,000	-	2,000
Other objects	700,874	-	700,874
Total	<u>13,422,064</u>	<u>12,805,686</u>	<u>616,378</u>
<b>Special education programs Pre-K</b>			
Salaries	888,158	896,365	(8,207)
Employee benefits	119,471	114,373	5,098
Purchased services	-	100,852	(100,852)
Supplies and materials	6,050	12,963	(6,913)
Total	<u>1,013,679</u>	<u>1,124,553</u>	<u>(110,874)</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Remedial and supplemental programs K - 12</b>			
Salaries	\$ -	\$ 756,555	\$ (756,555)
Employee benefits	711,272	107,055	604,217
Purchased services	138,375	5,925	132,450
Supplies and materials	10,000	85,460	(75,460)
Capital outlay	<u>101,000</u>	<u>-</u>	<u>101,000</u>
Total	<u>960,647</u>	<u>954,995</u>	<u>5,652</u>
<b>Remedial and supplemental programs Pre - K</b>			
Salaries	242,325	-	242,325
Employee benefits	34,754	-	34,754
Purchased services	245,300	-	245,300
Supplies and materials	<u>5,900</u>	<u>-</u>	<u>5,900</u>
Total	<u>528,279</u>	<u>-</u>	<u>528,279</u>
<b>Interscholastic programs</b>			
Salaries	153,000	140,435	12,565
Purchased services	13,000	13,635	(635)
Supplies and materials	<u>15,000</u>	<u>6,290</u>	<u>8,710</u>
Total	<u>181,000</u>	<u>160,360</u>	<u>20,640</u>
<b>Summer school programs</b>			
Salaries	354,053	379,084	(25,031)
Purchased services	122,000	117,000	5,000
Supplies and materials	<u>54,000</u>	<u>11,064</u>	<u>42,936</u>
Total	<u>530,053</u>	<u>507,148</u>	<u>22,905</u>
<b>Gifted programs</b>			
Salaries	69,203	27,280	41,923
Purchased services	13,400	4,746	8,654
Supplies and materials	52,000	-	52,000
Other objects	<u>11,000</u>	<u>9,875</u>	<u>1,125</u>
Total	<u>145,603</u>	<u>41,901</u>	<u>103,702</u>
<b>Bilingual programs</b>			
Salaries	2,833,639	2,627,073	206,566
Employee benefits	266,777	272,485	(5,708)
Purchased services	20,086	49,171	(29,085)
Supplies and materials	<u>73,886</u>	<u>60,124</u>	<u>13,762</u>
Total	<u>3,194,388</u>	<u>3,008,853</u>	<u>185,535</u>
<b>Special education programs K -12 - private tuition</b>			
Other objects	<u>-</u>	<u>2,882,752</u>	<u>(2,882,752)</u>
Total	<u>-</u>	<u>2,882,752</u>	<u>(2,882,752)</u>
Total instruction	<u>68,964,966</u>	<u>70,612,829</u>	<u>(1,647,863)</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Support services</b>			
<b>Pupils</b>			
<b>Attendance and social work services</b>			
Salaries	\$ 2,711,820	\$ 2,919,107	\$ (207,287)
Employee benefits	268,012	310,075	(42,063)
Purchased services	125,000	164	124,836
Supplies and materials	-	6,853	(6,853)
Total	<u>3,104,832</u>	<u>3,236,199</u>	<u>(131,367)</u>
<b>Health services</b>			
Salaries	870,199	860,126	10,073
Employee benefits	150,178	149,550	628
Purchased services	11,320	12,867	(1,547)
Supplies and materials	11,300	17,749	(6,449)
Capital outlay	2,000	4,479	(2,479)
Total	<u>1,044,997</u>	<u>1,044,771</u>	<u>226</u>
<b>Psychological services</b>			
Salaries	1,277,660	1,201,696	75,964
Employee benefits	98,082	79,007	19,075
Purchased services	3,000	20,501	(17,501)
Supplies and materials	-	11,476	(11,476)
Total	<u>1,378,742</u>	<u>1,312,680</u>	<u>66,062</u>
<b>Speech pathology and audiology services</b>			
Salaries	1,594,427	1,635,264	(40,837)
Employee benefits	140,291	150,566	(10,275)
Supplies and materials	15,000	13,558	1,442
Total	<u>1,749,718</u>	<u>1,799,388</u>	<u>(49,670)</u>
<b>Other support services - pupils</b>			
Salaries	1,760,991	1,450,769	310,222
Employee benefits	85,896	80,265	5,631
Purchased services	103,050	3,245	99,805
Supplies and materials	140,000	-	140,000
Total	<u>2,089,937</u>	<u>1,534,279</u>	<u>555,658</u>
Total pupils	<u>9,368,226</u>	<u>8,927,317</u>	<u>440,909</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Instructional staff</b>			
<b>Improvement of instructional services</b>			
Salaries	\$ 2,914,756	\$ 3,081,800	\$ (167,044)
Employee benefits	264,499	307,048	(42,549)
Purchased services	1,120,314	1,062,603	57,711
Supplies and materials	113,000	91,241	21,759
Capital outlay	500	-	500
Other objects	79,422	45,972	33,450
Total	4,492,491	4,588,664	(96,173)
<b>Educational media services</b>			
Salaries	1,360,618	1,372,368	(11,750)
Employee benefits	148,422	149,240	(818)
Purchased services	48,322	5,716	42,606
Supplies and materials	6,000	41,098	(35,098)
Total	1,563,362	1,568,422	(5,060)
<b>Assessment and testing</b>			
Salaries	100,273	99,931	342
Purchased services	25,000	19,810	5,190
Supplies and materials	78,880	-	78,880
Total	204,153	119,741	84,412
Total instructional staff	6,260,006	6,276,827	(16,821)
<b>General administration</b>			
<b>Board of education services</b>			
Salaries	66,341	64,320	2,021
Employee benefits	21,285	21,285	-
Purchased services	103,260	64,572	38,688
Supplies and materials	10,500	6,245	4,255
Other objects	50,000	44,817	5,183
Total	251,386	201,239	50,147
<b>Executive administration services</b>			
Salaries	340,127	414,337	(74,210)
Employee benefits	57,846	16,617	41,229
Purchased services	4,500	6,978	(2,478)
Supplies and materials	7,929	7,349	580
Capital outlay	500	-	500
Total	410,902	445,281	(34,379)



**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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Special area administration services</b>			
Salaries	\$ 2,109,973	\$ 2,245,618	\$ (135,645)
Employee benefits	213,759	282,359	(68,600)
Purchased services	33,800	22,176	11,624
Supplies and materials	<u>5,500</u>	<u>4,202</u>	<u>1,298</u>
Total	<u>2,363,032</u>	<u>2,554,355</u>	<u>(191,323)</u>
<b>Tort immunity services</b>			
Salaries	10,000	5,006	4,994
Purchased services	1,673,662	2,955,486	(1,281,824)
Supplies and materials	<u>-</u>	<u>21,795</u>	<u>(21,795)</u>
Total	<u>1,683,662</u>	<u>2,982,287</u>	<u>(1,298,625)</u>
Total general administration	<u>4,708,982</u>	<u>6,183,162</u>	<u>(1,474,180)</u>
<b>School administration</b>			
<b>Office of the principal services</b>			
Salaries	4,749,579	4,576,210	173,369
Employee benefits	533,537	490,728	42,809
Purchased services	<u>81,000</u>	<u>108,920</u>	<u>(27,920)</u>
Total	<u>5,364,116</u>	<u>5,175,858</u>	<u>188,258</u>
<b>Other support services - school administration</b>			
Salaries	<u>53,500</u>	<u>51,356</u>	<u>2,144</u>
Total	<u>53,500</u>	<u>51,356</u>	<u>2,144</u>
Total school administration	<u>5,417,616</u>	<u>5,227,214</u>	<u>190,402</u>
<b>Business</b>			
<b>Direction of business support services</b>			
Salaries	362,493	372,314	(9,821)
Employee benefits	47,454	44,017	3,437
Purchased services	14,500	8,000	6,500
Supplies and materials	3,500	2,611	889
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total	<u>428,947</u>	<u>427,942</u>	<u>1,005</u>
<b>Fiscal services</b>			
Salaries	441,160	439,306	1,854
Employee benefits	79,974	75,172	4,802
Purchased services	51,065	33,287	17,778
Supplies and materials	3,000	2,000	1,000
Capital outlay	<u>500</u>	<u>749</u>	<u>(249)</u>
Total	<u>575,699</u>	<u>550,514</u>	<u>25,185</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Food services</b>			
Salaries	\$ 936,700	\$ 868,332	\$ 68,368
Employee benefits	110,646	130,052	(19,406)
Purchased services	74,693	65,641	9,052
Supplies and materials	1,207,384	1,018,855	188,529
Capital outlay	<u>15,000</u>	<u>2,018</u>	<u>12,982</u>
Total	<u>2,344,423</u>	<u>2,084,898</u>	<u>259,525</u>
Total business	<u>3,349,069</u>	<u>3,063,354</u>	<u>285,715</u>
<b>Central</b>			
<b>Planning, research, development and evaluation services</b>			
Salaries	712,224	658,355	53,869
Employee benefits	54,466	68,106	(13,640)
Purchased services	8,500	7,376	1,124
Supplies and materials	2,200	797	1,403
Capital outlay	<u>3,400</u>	<u>-</u>	<u>3,400</u>
Total	<u>780,790</u>	<u>734,634</u>	<u>46,156</u>
<b>Information services</b>			
Salaries	112,337	112,336	1
Purchased services	16,200	25,078	(8,878)
Supplies and materials	<u>2,300</u>	<u>69</u>	<u>2,231</u>
Total	<u>130,837</u>	<u>137,483</u>	<u>(6,646)</u>
<b>Staff services</b>			
Salaries	640,997	643,996	(2,999)
Employee benefits	177,634	175,080	2,554
Purchased services	133,700	124,065	9,635
Supplies and materials	10,500	5,713	4,787
Capital outlay	<u>500</u>	<u>-</u>	<u>500</u>
Total	<u>963,331</u>	<u>948,854</u>	<u>14,477</u>
<b>Data processing services</b>			
Salaries	1,187,438	1,144,949	42,489
Employee benefits	173,581	160,383	13,198
Purchased services	2,946,100	2,930,416	15,684
Supplies and materials	758,140	697,600	60,540
Capital outlay	<u>449,278</u>	<u>507,547</u>	<u>(58,269)</u>
Total	<u>5,514,537</u>	<u>5,440,895</u>	<u>73,642</u>
Total central	<u>7,389,495</u>	<u>7,261,866</u>	<u>127,629</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Other supporting services</b>			
Salaries	\$ 10,000	\$ -	\$ 10,000
Employee benefits	1,556,823	1,564,458	(7,635)
Purchased services	287,300	224,780	62,520
Supplies and materials	500	-	500
Termination benefits	<u>84,501</u>	<u>77,514</u>	<u>6,987</u>
Total	<u>1,939,124</u>	<u>1,866,752</u>	<u>72,372</u>
Total support services	<u>38,432,518</u>	<u>38,806,492</u>	<u>(373,974)</u>
<b>Community services</b>			
Salaries	4,335,161	4,017,350	317,811
Employee benefits	659,248	628,197	31,051
Purchased services	1,081,670	805,647	276,023
Supplies and materials	245,239	105,531	139,708
Capital outlay	4,000	9,475	(5,475)
Other objects	<u>-</u>	<u>11,253</u>	<u>(11,253)</u>
Total community services	<u>6,325,318</u>	<u>5,577,453</u>	<u>747,865</u>
<b>Payments to other districts and governmental units</b>			
<b>Payments for special education programs</b>			
Other objects	<u>273,675</u>	<u>-</u>	<u>273,675</u>
Total	<u>273,675</u>	<u>-</u>	<u>273,675</u>
<b>Payments for special education programs - tuition</b>			
Other objects	<u>2,831,699</u>	<u>1,595,831</u>	<u>1,235,868</u>
Total	<u>2,831,699</u>	<u>1,595,831</u>	<u>1,235,868</u>
Total payments to other districts and governmental units	<u>3,105,374</u>	<u>1,595,831</u>	<u>1,509,543</u>
Total expenditures	<u>116,828,176</u>	<u>116,592,605</u>	<u>235,571</u>
Excess (deficiency) of revenues over expenditures	<u>4,651,931</u>	<u>3,314,761</u>	<u>(1,337,170)</u>
<b>Other financing sources (uses)</b>			
Principal on bonds sold	-	4,730,519	4,730,519
Transfer among funds	<u>-</u>	<u>(4,730,519)</u>	<u>(4,730,519)</u>
Net change in fund balance	<u>\$ 4,651,931</u>	<u>3,314,761</u>	<u>\$ (1,337,170)</u>
Fund balance, beginning of year		<u>44,759,680</u>	
Fund balance, end of year		<u>\$ 48,074,441</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Revenues</b>			
<b>Local sources</b>			
General levy	\$ 9,044,522	\$ 8,837,979	\$ (206,543)
Corporate personal property replacement taxes	446,981	444,799	(2,182)
Investment income	104,285	69,354	(34,931)
Rentals	34,049	29,267	(4,782)
Services provided other LEA's	51,020	-	(51,020)
Other	12,249	11,320	(929)
Total local sources	<u>9,693,106</u>	<u>9,392,719</u>	<u>(300,387)</u>
<b>State sources</b>			
Early childhood - block grant	5,467	5,467	-
School infrastructure - maintenance projects	-	50,000	50,000
Total state sources	<u>5,467</u>	<u>55,467</u>	<u>50,000</u>
Total revenues	<u>9,698,573</u>	<u>9,448,186</u>	<u>(250,387)</u>
<b>Expenditures</b>			
<b>Support services</b>			
<b>Business</b>			
<b>Operation and maintenance of plant services</b>			
Salaries	3,705,086	3,715,942	(10,856)
Employee benefits	492,661	468,611	24,050
Purchased services	1,998,685	2,223,511	(224,826)
Supplies and materials	1,431,103	1,468,670	(37,567)
Capital outlay	1,916,855	1,887,555	29,300
Other objects	169,964	30	169,934
Total	<u>9,714,354</u>	<u>9,764,319</u>	<u>(49,965)</u>
Total business	<u>9,714,354</u>	<u>9,764,319</u>	<u>(49,965)</u>
<b>Other supporting services</b>			
Employee benefits	-	482	(482)
Total	<u>-</u>	<u>482</u>	<u>(482)</u>
Total support services	<u>9,714,354</u>	<u>9,764,801</u>	<u>(50,447)</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Payments to other districts and government units</b>			
<b>Payments for special education programs</b>			
Other objects	\$ -	\$ 98,524	\$ (98,524)
Total	-	98,524	(98,524)
Total payments to other districts and government units	-	98,524	(98,524)
Total expenditures	9,714,354	9,863,325	(148,971)
Excess (deficiency) of revenues over expenditures	(15,781)	(415,139)	(399,358)
<b>Other financing sources (uses)</b>			
Permanent transfer from working cash fund - abatement	-	4,730,519	4,730,519
Transfer to capital projects fund	-	(4,730,519)	(4,730,519)
Net change in fund balance	<u>(15,781)</u>	(415,139)	<u>(399,358)</u>
Fund balance, beginning of year		3,178,313	
Fund balance, end of year		<u>\$ 2,763,174</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Revenues</b>			
<b>Local sources</b>			
General levy	\$ 3,618,984	\$ 4,621,805	\$ 1,002,821
Regular transportation fees from pupils or parents	59,447	33,897	(25,550)
Investment income	<u>154,351</u>	<u>102,646</u>	<u>(51,705)</u>
Total local sources	<u>3,832,782</u>	<u>4,758,348</u>	<u>925,566</u>
<b>State sources</b>			
Transportation - regular/vocational	27,376	26,350	(1,026)
Transportation - special education	971,579	1,303,542	331,963
Early childhood - block grant	<u>117,807</u>	<u>117,807</u>	<u>-</u>
Total state sources	<u>1,116,762</u>	<u>1,447,699</u>	<u>330,937</u>
Total revenues	<u>4,949,544</u>	<u>6,206,047</u>	<u>1,256,503</u>
<b>Expenditures</b>			
<b>Support Services</b>			
<b>Business</b>			
<b>Pupil transportation services</b>			
Salaries	495,609	505,206	(9,597)
Employee benefits	33,933	30,784	3,149
Purchased services	3,958,023	3,414,547	543,476
Supplies and materials	500	91	409
Capital outlay	<u>34,542</u>	<u>-</u>	<u>34,542</u>
Total	<u>4,522,607</u>	<u>3,950,628</u>	<u>571,979</u>
Total business	<u>4,522,607</u>	<u>3,950,628</u>	<u>571,979</u>
<b>Other supporting services</b>			
Purchased services	<u>90,466</u>	<u>-</u>	<u>90,466</u>
Total	<u>90,466</u>	<u>-</u>	<u>90,466</u>
Total support services	<u>4,613,073</u>	<u>3,950,628</u>	<u>662,445</u>
<b>Community services</b>			
Purchased services	<u>-</u>	<u>63,602</u>	<u>(63,602)</u>
Total community services	<u>-</u>	<u>63,602</u>	<u>(63,602)</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, 2020**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Payments to other districts and government units</b>			
<b>Payments for special education programs</b>			
Other objects	\$ -	\$ 40,915	\$ (40,915)
Total	-	40,915	(40,915)
Total payments to other districts and government units	-	40,915	(40,915)
Total expenditures	4,613,073	4,055,145	557,928
Net change in fund balance	\$ 336,471	2,150,902	\$ 1,814,431
Fund balance, beginning of year		921,672	
Fund balance, end of year		\$ 3,072,574	

**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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Revenues</b>			
<b>Local sources</b>			
General levy	\$ 2,501,025	\$ 3,187,312	\$ 686,287
Social security/Medicare only levy	1,765,201	1,498,478	(266,723)
Corporate personal property replacement taxes	123,537	122,934	(603)
Investment income	<u>157,932</u>	<u>105,031</u>	<u>(52,901)</u>
Total local sources	<u>4,547,695</u>	<u>4,913,755</u>	<u>366,060</u>
<b>Federal sources</b>			
Build America bond tax credits	253,191	-	(253,191)
Build America bond interest reimbursements	<u>-</u>	<u>239,800</u>	<u>239,800</u>
Total federal sources	<u>253,191</u>	<u>239,800</u>	<u>(13,391)</u>
Total revenues	<u>4,800,886</u>	<u>5,153,555</u>	<u>352,669</u>
<b>Expenditures</b>			
<b>Instruction</b>			
Regular programs	642,887	604,717	38,170
Pre-K programs	31,460	31,497	(37)
Special education programs	681,155	651,500	29,655
Special education programs Pre-K	41,459	36,589	4,870
Remedial and supplemental programs K - 12	10,583	11,269	(686)
Remedial and supplemental programs Pre - K	32,722	18,512	14,210
CTE programs	2,420	1,508	912
Interscholastic programs	5,892	6,606	(714)
Summer school programs	34,616	25,821	8,795
Gifted programs	427	751	(324)
Bilingual programs	<u>90,501</u>	<u>94,244</u>	<u>(3,743)</u>
Total instruction	<u>1,574,122</u>	<u>1,483,014</u>	<u>91,108</u>
<b>Support services</b>			
<b>Pupils</b>			
Attendance and social work services	19,668	55,813	(36,145)
Health services	117,532	107,657	9,875
Psychological services	18,440	18,104	336
Speech pathology and audiology services	25,098	24,392	706
Other support services - pupils	<u>244,456</u>	<u>196,526</u>	<u>47,930</u>
Total pupils	<u>425,194</u>	<u>402,492</u>	<u>22,702</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Instructional staff</b>			
Improvement of instructional staff	\$ 56,236	\$ 71,472	\$ (15,236)
Educational media services	18,964	18,909	55
Assessment and testing	<u>1,557</u>	<u>2,334</u>	<u>(777)</u>
Total instructional staff	<u>76,757</u>	<u>92,715</u>	<u>(15,958)</u>
<b>General administration</b>			
Board of education services	9,683	9,616	67
Executive administration services	28,553	18,088	10,465
Special area administration services	108,663	74,186	34,477
Educational, inspectional, supervisory services related to loss prevention or reduction	<u>574</u>	<u>91</u>	<u>483</u>
Total general administration	<u>147,473</u>	<u>101,981</u>	<u>45,492</u>
<b>School administration</b>			
Office of the principal services	182,743	174,428	8,315
Other support services - school administration	<u>720</u>	<u>730</u>	<u>(10)</u>
Total school administration	<u>183,463</u>	<u>175,158</u>	<u>8,305</u>
<b>Business</b>			
Direction of business support services	37,408	35,750	1,658
Fiscal services	42,360	47,567	(5,207)
Facilities acquisition and construction service	18,642	15,523	3,119
Operations and maintenance of plant services	547,376	527,104	20,272
Pupil transportation services	100,674	85,092	15,582
Food services	130,364	128,914	1,450
Internal services	<u>39,348</u>	<u>37,995</u>	<u>1,353</u>
Total business	<u>916,172</u>	<u>877,945</u>	<u>38,227</u>
<b>Central</b>			
Planning, research, development and evaluation services	102,484	100,651	1,833
Information services	15,447	15,067	380
Staff services	68,186	67,733	453
Data processing services	<u>160,442</u>	<u>154,539</u>	<u>5,903</u>
Total central	<u>346,559</u>	<u>337,990</u>	<u>8,569</u>
<b>Other supporting services</b>	<u>10,453</u>	<u>12,408</u>	<u>(1,955)</u>
Total support services	<u>2,106,071</u>	<u>2,000,689</u>	<u>105,382</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, 2020**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Community services</b>	<u>\$ 603,838</u>	<u>\$ 557,321</u>	<u>\$ 46,517</u>
Total expenditures	<u>4,284,031</u>	<u>4,041,024</u>	<u>243,007</u>
Net change in fund balance	<u>\$ 516,855</u>	1,112,531	<u>\$ 595,676</u>
Fund balance, beginning of year		<u>1,443,843</u>	
Fund balance, end of year		<u>\$ 2,556,374</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Revenues</b>			
<b>Local sources</b>			
General levy	\$ 4,745,369	\$ 3,894,964	\$ (850,405)
Investment income	<u>167,084</u>	<u>111,117</u>	<u>(55,967)</u>
Total local sources	<u>4,912,453</u>	<u>4,006,081</u>	<u>(906,372)</u>
Total revenues	<u>4,912,453</u>	<u>4,006,081</u>	<u>(906,372)</u>
<b>Expenditures</b>			
<b>Debt services</b>			
<b>Payments on long term debt</b>			
Interest on long term debt	2,121,775	2,233,453	(111,678)
Principal payments on long term debt	<u>4,000,000</u>	<u>17,800,000</u>	<u>(13,800,000)</u>
Total	<u>6,121,775</u>	<u>20,033,453</u>	<u>(13,911,678)</u>
<b>Other debt service</b>			
Purchased services	-	195,933	(195,933)
Other objects	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Total	<u>12,000</u>	<u>195,933</u>	<u>(183,933)</u>
Total debt services	<u>6,133,775</u>	<u>20,229,386</u>	<u>(14,095,611)</u>
Total expenditures	<u>6,133,775</u>	<u>20,229,386</u>	<u>(14,095,611)</u>
Excess (deficiency) of revenues over expenditures	<u>(1,221,322)</u>	<u>(16,223,305)</u>	<u>(15,001,983)</u>
<b>Other financing sources (uses)</b>			
Principal on bonds sold	-	9,879,481	9,879,481
Premium on bonds sold	<u>-</u>	<u>2,270,774</u>	<u>2,270,774</u>
Total other financing sources (uses)	<u>-</u>	<u>12,150,255</u>	<u>12,150,255</u>
Net change in fund balance	<u>\$ (1,221,322)</u>	<u>(4,073,050)</u>	<u>\$ (2,851,728)</u>
Fund balance, beginning of year		<u>4,896,781</u>	
Fund balance, end of year		<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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Revenues</b>			
<b>Local sources</b>			
Investment income	\$ 9,582	\$ 6,371	\$ (3,211)
Contributions and donations from private sources	<u>-</u>	<u>22,500</u>	<u>22,500</u>
Total local sources	<u>9,582</u>	<u>28,871</u>	<u>19,289</u>
Total revenues	<u>9,582</u>	<u>28,871</u>	<u>19,289</u>
<b>Expenditures</b>			
<b>Support services</b>			
<b>Business</b>			
<b>Facilities acquisition and construction service</b>			
Salaries	152,853	150,364	2,489
Employee benefits	7,005	6,590	415
Purchased services	135,000	531,657	(396,657)
Supplies and materials	70,000	69,275	725
Capital outlay	<u>75,000</u>	<u>3,217,300</u>	<u>(3,142,300)</u>
Total	<u>439,858</u>	<u>3,975,186</u>	<u>(3,535,328)</u>
Total business	<u>439,858</u>	<u>3,975,186</u>	<u>(3,535,328)</u>
<b>Central</b>			
<b>Data processing services</b>			
Total support services	<u>439,858</u>	<u>3,975,186</u>	<u>(3,535,328)</u>
Total expenditures	<u>439,858</u>	<u>3,975,186</u>	<u>(3,535,328)</u>
Excess (deficiency) of revenues over expenditures	<u>(430,276)</u>	<u>(3,946,315)</u>	<u>(3,516,039)</u>
<b>Other financing sources (uses)</b>			
Transfer among funds	<u>-</u>	<u>4,730,519</u>	<u>4,730,519</u>
Total other financing sources (uses)	<u>-</u>	<u>4,730,519</u>	<u>4,730,519</u>
Net change in fund balance	<u>\$ (430,276)</u>	<u>784,204</u>	<u>\$ 1,214,480</u>
Fund balance, beginning of year		<u>474,431</u>	
Fund balance, end of year		<u>\$ 1,258,635</u>	

**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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Revenues</b>			
<b>Local sources</b>			
General levy	\$ 97,437	\$ 78,880	\$ (18,557)
Investment income	<u>2,281</u>	<u>1,518</u>	<u>(763)</u>
Total local sources	<u>99,718</u>	<u>80,398</u>	<u>(19,320)</u>
Total revenues	<u>99,718</u>	<u>80,398</u>	<u>(19,320)</u>
<b>Expenditures</b>			
<b>Support services</b>			
<b>Business</b>			
<b>Operation and maintenance of plant services</b>			
Purchased services	25,000	6,000	19,000
Capital outlay	<u>100,000</u>	<u>116,819</u>	<u>(16,819)</u>
Total	<u>125,000</u>	<u>122,819</u>	<u>2,181</u>
Total business	<u>125,000</u>	<u>122,819</u>	<u>2,181</u>
Total support services	<u>125,000</u>	<u>122,819</u>	<u>2,181</u>
Total expenditures	<u>125,000</u>	<u>122,819</u>	<u>2,181</u>
Excess (deficiency) of revenues over expenditures	<u>(25,282)</u>	<u>(42,421)</u>	<u>(17,139)</u>
Net change in fund balance	<u><u>\$ (25,282)</u></u>	<u>(42,421)</u>	<u><u>\$ (17,139)</u></u>
Fund balance, beginning of year		<u>92,775</u>	
Fund balance, end of year		<u><u>\$ 50,354</u></u>	

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

COMBINING BALANCE SHEET - MODIFIED CASH BASIS

AS OF JUNE 30, 2020

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Assets</b>				
Cash and investments	\$ 33,495,927	\$ 1,414,848	\$ 13,071,760	\$ 47,982,535
Receivables (net allowance for uncollectibles):				
Intergovernmental	<u>193,730</u>	<u>-</u>	<u>-</u>	<u>193,730</u>
Total assets	<u>\$ 33,689,657</u>	<u>\$ 1,414,848</u>	<u>\$ 13,071,760</u>	<u>\$ 48,176,265</u>
<b>Liabilities and fund balance</b>				
<b>Liabilities</b>				
Payroll deductions payable	\$ <u>101,824</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>101,824</u>
Total liabilities	<u>101,824</u>	<u>-</u>	<u>-</u>	<u>101,824</u>
<b>Fund balance</b>				
Restricted	1,591,997	1,414,848	-	3,006,845
Unassigned	<u>31,995,836</u>	<u>-</u>	<u>13,071,760</u>	<u>45,067,596</u>
Total fund balance	<u>33,587,833</u>	<u>1,414,848</u>	<u>13,071,760</u>	<u>48,074,441</u>
Total liabilities and fund balance	<u>\$ 33,689,657</u>	<u>\$ 1,414,848</u>	<u>\$ 13,071,760</u>	<u>\$ 48,176,265</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, 2020

	EDUCATIONAL ACCOUNTS	TORT IMMUNITY AND JUDGMENT ACCOUNTS	WORKING CASH ACCOUNTS	TOTAL
<b>Revenues</b>				
Property taxes	\$ 91,864,788	\$ 1,564,372	\$ -	\$ 93,429,160
Corporate personal property replacement taxes	1,403,687	263,750	-	1,667,437
State aid	45,350,944	-	-	45,350,944
Federal aid	9,621,770	-	-	9,621,770
Investment income	360,144	35,989	232,543	628,676
Other	<u>2,504,984</u>	<u>-</u>	<u>-</u>	<u>2,504,984</u>
Total revenues	<u>151,106,317</u>	<u>1,864,111</u>	<u>232,543</u>	<u>153,202,971</u>
<b>Expenditures</b>				
Current:				
Instruction:				
Regular programs	48,051,579	-	-	48,051,579
Special programs	17,767,986	-	-	17,767,986
Other instructional programs	4,761,036	-	-	4,761,036
State retirement contributions	33,295,605	-	-	33,295,605
Support Services:				
Pupils	8,922,838	-	-	8,922,838
Instructional staff	6,276,827	-	-	6,276,827
General administration	3,859,987	2,323,175	-	6,183,162
School administration	5,227,214	-	-	5,227,214
Business	3,059,587	-	-	3,059,587
Central	6,754,319	-	-	6,754,319
Other supporting services	1,866,752	-	-	1,866,752
Community services	5,567,978	-	-	5,567,978
Payments to other districts and gov't units	1,595,831	-	-	1,595,831
Capital outlay	<u>557,496</u>	<u>-</u>	<u>-</u>	<u>557,496</u>
Total expenditures	<u>147,565,035</u>	<u>2,323,175</u>	<u>-</u>	<u>149,888,210</u>
Excess (deficiency) of revenues over expenditures	<u>3,541,282</u>	<u>(459,064)</u>	<u>232,543</u>	<u>3,314,761</u>
<b>Other financing sources (uses)</b>				
Transfers (out)	-	-	(4,730,519)	(4,730,519)
Principal on bonds sold	<u>-</u>	<u>-</u>	<u>4,730,519</u>	<u>4,730,519</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	3,541,282	(459,064)	232,543	3,314,761
Fund balance, beginning of year	<u>30,046,551</u>	<u>1,873,912</u>	<u>12,839,217</u>	<u>44,759,680</u>
Fund balance, end of year	<u>\$ 33,587,833</u>	<u>\$ 1,414,848</u>	<u>\$ 13,071,760</u>	<u>\$ 48,074,441</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Revenues</b>			
<b>Local sources</b>			
General levy	\$ 88,088,360	\$ 88,540,671	\$ 452,311
Special education levy	3,313,639	3,324,117	10,478
Corporate personal property replacement taxes	1,410,572	1,403,687	(6,885)
Regular tuition from pupils or parents (in state)	83,752	56,234	(27,518)
Investment income	541,526	360,144	(181,382)
Sales to pupils - lunch	368,325	260,976	(107,349)
Sales to pupils - breakfast	10,522	12,726	2,204
Sales to pupils - a la carte	195,389	128,162	(67,227)
Sales to adults	87,914	80,086	(7,828)
Fees	2,246,981	1,396,751	(850,230)
Contributions and donations from private sources	363,000	277,227	(85,773)
Refund of prior years' expenditures	-	35,044	35,044
Other	<u>400,712</u>	<u>257,778</u>	<u>(142,934)</u>
Total local sources	<u>97,110,692</u>	<u>96,133,603</u>	<u>(977,089)</u>
<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	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>
Total flow-through	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>
<b>State sources</b>			
Evidence based funding	7,885,820	7,898,534	12,714
Special education - private facility tuition	877,862	852,747	(25,115)
Special education - orphanage - individual	1,212,252	1,450,528	238,276
Special education - orphanage - summer	61,398	55,670	(5,728)
State free lunch & breakfast	13,334	13,229	(105)
Truant alternative/optional education	60,000	66,581	6,581
Early childhood - block grant	2,201,548	1,646,463	(555,085)
Other restricted revenue from state sources	<u>64,008</u>	<u>71,587</u>	<u>7,579</u>
Total state sources	<u>12,376,222</u>	<u>12,055,339</u>	<u>(320,883)</u>
<b>Federal sources</b>			
Head start	2,867,898	2,712,251	(155,647)
National school lunch program	1,122,950	794,819	(328,131)
School breakfast program	108,700	89,010	(19,690)
Child care commodity/SFS 13-adult day care	124,140	154,693	30,553
Food service - other	-	178,504	178,504
Title I - Low income	1,005,520	997,776	(7,744)
Title I - Low income - neglected, private	12,886	39,618	26,732
Title I - Other	171,359	142,050	(29,309)
Title IV - Other	452,015	-	(452,015)
Federal - special education - preschool flow-through	42,186	57,285	15,099
Federal - special education - IDEA - flow-through/	<u>1,651,756</u>	<u>1,984,937</u>	<u>333,181</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
Federal - special education - IDEA - room & board	\$ 558,797	\$ 448,394	\$ (110,403)
Title III - English language acquisition	118,374	150,591	32,217
Title II - Teacher quality	195,110	216,163	21,053
Medicaid matching funds - administrative outreach	347,906	296,552	(51,354)
Medicaid matching funds - fee-for-service program	743,180	1,024,415	281,235
Other restricted revenue from federal sources	<u>-</u>	<u>334,712</u>	<u>334,712</u>
Total federal sources	<u>9,522,777</u>	<u>9,621,770</u>	<u>98,993</u>
Total revenues	<u>119,309,691</u>	<u>117,810,712</u>	<u>(1,498,979)</u>
<b>Expenditures</b>			
<b>Instruction</b>			
<b>Regular programs</b>			
Salaries	42,248,279	41,166,195	1,082,084
Employee benefits	3,888,520	4,174,959	(286,439)
Purchased services	270,120	1,269,109	(998,989)
Supplies and materials	1,623,017	1,440,165	182,852
Capital outlay	43,500	32,228	11,272
Other objects	<u>3,600</u>	<u>1,151</u>	<u>2,449</u>
Total	<u>48,077,036</u>	<u>48,083,807</u>	<u>(6,771)</u>
<b>Pre-K programs</b>			
Salaries	779,794	716,235	63,559
Employee benefits	119,923	116,882	3,041
Purchased services	2,500	14,570	(12,070)
Supplies and materials	<u>10,000</u>	<u>195,087</u>	<u>(185,087)</u>
Total	<u>912,217</u>	<u>1,042,774</u>	<u>(130,557)</u>
<b>Special education programs</b>			
Salaries	10,498,384	10,705,783	(207,399)
Employee benefits	1,276,305	1,331,415	(55,110)
Purchased services	866,801	699,720	167,081
Supplies and materials	77,700	68,768	8,932
Capital outlay	2,000	-	2,000
Other objects	<u>700,874</u>	<u>-</u>	<u>700,874</u>
Total	<u>13,422,064</u>	<u>12,805,686</u>	<u>616,378</u>
<b>Special education programs Pre-K</b>			
Salaries	888,158	896,365	(8,207)
Employee benefits	119,471	114,373	5,098
Purchased services	-	100,852	(100,852)
Supplies and materials	<u>6,050</u>	<u>12,963</u>	<u>(6,913)</u>
Total	<u>1,013,679</u>	<u>1,124,553</u>	<u>(110,874)</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Remedial and supplemental programs K - 12</b>			
Salaries	\$ -	\$ 756,555	\$ (756,555)
Employee benefits	711,272	107,055	604,217
Purchased services	138,375	5,925	132,450
Supplies and materials	10,000	85,460	(75,460)
Capital outlay	101,000	-	101,000
Total	960,647	954,995	5,652
<b>Remedial and supplemental programs Pre - K</b>			
Salaries	242,325	-	242,325
Employee benefits	34,754	-	34,754
Purchased services	245,300	-	245,300
Supplies and materials	5,900	-	5,900
Total	528,279	-	528,279
<b>Interscholastic programs</b>			
Salaries	153,000	140,435	12,565
Purchased services	13,000	13,635	(635)
Supplies and materials	15,000	6,290	8,710
Total	181,000	160,360	20,640
<b>Summer school programs</b>			
Salaries	354,053	379,084	(25,031)
Purchased services	122,000	117,000	5,000
Supplies and materials	54,000	11,064	42,936
Total	530,053	507,148	22,905
<b>Gifted programs</b>			
Salaries	69,203	27,280	41,923
Purchased services	13,400	4,746	8,654
Supplies and materials	52,000	-	52,000
Other objects	11,000	9,875	1,125
Total	145,603	41,901	103,702
<b>Bilingual programs</b>			
Salaries	2,833,639	2,627,073	206,566
Employee benefits	266,777	272,485	(5,708)
Purchased services	20,086	49,171	(29,085)
Supplies and materials	73,886	60,124	13,762
Total	3,194,388	3,008,853	185,535
<b>Special education programs K -12 - private tuition</b>			
Other objects	-	2,882,752	(2,882,752)
Total	-	2,882,752	(2,882,752)
Total instruction	68,964,966	70,612,829	(1,647,863)

**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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Support services</b>			
<b>Pupils</b>			
<b>Attendance and social work services</b>			
Salaries	\$ 2,711,820	\$ 2,919,107	\$ (207,287)
Employee benefits	268,012	310,075	(42,063)
Purchased services	125,000	164	124,836
Supplies and materials	-	6,853	(6,853)
Total	<u>3,104,832</u>	<u>3,236,199</u>	<u>(131,367)</u>
<b>Health services</b>			
Salaries	870,199	860,126	10,073
Employee benefits	150,178	149,550	628
Purchased services	11,320	12,867	(1,547)
Supplies and materials	11,300	17,749	(6,449)
Capital outlay	2,000	4,479	(2,479)
Total	<u>1,044,997</u>	<u>1,044,771</u>	<u>226</u>
<b>Psychological services</b>			
Salaries	1,277,660	1,201,696	75,964
Employee benefits	98,082	79,007	19,075
Purchased services	3,000	20,501	(17,501)
Supplies and materials	-	11,476	(11,476)
Total	<u>1,378,742</u>	<u>1,312,680</u>	<u>66,062</u>
<b>Speech pathology and audiology services</b>			
Salaries	1,594,427	1,635,264	(40,837)
Employee benefits	140,291	150,566	(10,275)
Supplies and materials	15,000	13,558	1,442
Total	<u>1,749,718</u>	<u>1,799,388</u>	<u>(49,670)</u>
<b>Other support services - pupils</b>			
Salaries	1,760,991	1,450,769	310,222
Employee benefits	85,896	80,265	5,631
Purchased services	103,050	3,245	99,805
Supplies and materials	140,000	-	140,000
Total	<u>2,089,937</u>	<u>1,534,279</u>	<u>555,658</u>
Total pupils	<u>9,368,226</u>	<u>8,927,317</u>	<u>440,909</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Instructional staff</b>			
<b>Improvement of instructional services</b>			
Salaries	\$ 2,914,756	\$ 3,081,800	\$ (167,044)
Employee benefits	264,499	307,048	(42,549)
Purchased services	1,120,314	1,062,603	57,711
Supplies and materials	113,000	91,241	21,759
Capital outlay	500	-	500
Other objects	<u>79,422</u>	<u>45,972</u>	<u>33,450</u>
Total	<u>4,492,491</u>	<u>4,588,664</u>	<u>(96,173)</u>
<b>Educational media services</b>			
Salaries	1,360,618	1,372,368	(11,750)
Employee benefits	148,422	149,240	(818)
Purchased services	48,322	5,716	42,606
Supplies and materials	<u>6,000</u>	<u>41,098</u>	<u>(35,098)</u>
Total	<u>1,563,362</u>	<u>1,568,422</u>	<u>(5,060)</u>
<b>Assessment and testing</b>			
Salaries	100,273	99,931	342
Purchased services	25,000	19,810	5,190
Supplies and materials	<u>78,880</u>	<u>-</u>	<u>78,880</u>
Total	<u>204,153</u>	<u>119,741</u>	<u>84,412</u>
Total instructional staff	<u>6,260,006</u>	<u>6,276,827</u>	<u>(16,821)</u>
<b>General administration</b>			
<b>Board of education services</b>			
Salaries	66,341	64,320	2,021
Employee benefits	21,285	21,285	-
Purchased services	103,260	64,572	38,688
Supplies and materials	10,500	6,245	4,255
Other objects	<u>50,000</u>	<u>44,817</u>	<u>5,183</u>
Total	<u>251,386</u>	<u>201,239</u>	<u>50,147</u>
<b>Executive administration services</b>			
Salaries	340,127	414,337	(74,210)
Employee benefits	57,846	16,617	41,229
Purchased services	4,500	6,978	(2,478)
Supplies and materials	7,929	7,349	580
Capital outlay	<u>500</u>	<u>-</u>	<u>500</u>
Total	<u>410,902</u>	<u>445,281</u>	<u>(34,379)</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Special area administration services</b>			
Salaries	\$ 2,109,973	\$ 2,245,618	\$ (135,645)
Employee benefits	213,759	282,359	(68,600)
Purchased services	33,800	22,176	11,624
Supplies and materials	<u>5,500</u>	<u>4,202</u>	<u>1,298</u>
Total	<u>2,363,032</u>	<u>2,554,355</u>	<u>(191,323)</u>
<b>Tort immunity services</b>			
Purchased services	<u>350,000</u>	<u>659,112</u>	<u>(309,112)</u>
Total	<u>350,000</u>	<u>659,112</u>	<u>(309,112)</u>
Total general administration	<u>3,375,320</u>	<u>3,859,987</u>	<u>(484,667)</u>
<b>School administration</b>			
<b>Office of the principal services</b>			
Salaries	4,749,579	4,576,210	173,369
Employee benefits	533,537	490,728	42,809
Purchased services	<u>81,000</u>	<u>108,920</u>	<u>(27,920)</u>
Total	<u>5,364,116</u>	<u>5,175,858</u>	<u>188,258</u>
<b>Other support services - school administration</b>			
Salaries	<u>53,500</u>	<u>51,356</u>	<u>2,144</u>
Total	<u>53,500</u>	<u>51,356</u>	<u>2,144</u>
Total school administration	<u>5,417,616</u>	<u>5,227,214</u>	<u>190,402</u>
<b>Business</b>			
<b>Direction of business support services</b>			
Salaries	362,493	372,314	(9,821)
Employee benefits	47,454	44,017	3,437
Purchased services	14,500	8,000	6,500
Supplies and materials	3,500	2,611	889
Capital outlay	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total	<u>428,947</u>	<u>427,942</u>	<u>1,005</u>
<b>Fiscal services</b>			
Salaries	441,160	439,306	1,854
Employee benefits	79,974	75,172	4,802
Purchased services	51,065	33,287	17,778
Supplies and materials	3,000	2,000	1,000
Capital outlay	<u>500</u>	<u>749</u>	<u>(249)</u>
Total	<u>575,699</u>	<u>550,514</u>	<u>25,185</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Food services</b>			
Salaries	\$ 936,700	\$ 868,332	\$ 68,368
Employee benefits	110,646	130,052	(19,406)
Purchased services	74,693	65,641	9,052
Supplies and materials	1,207,384	1,018,855	188,529
Capital outlay	<u>15,000</u>	<u>2,018</u>	<u>12,982</u>
Total	<u>2,344,423</u>	<u>2,084,898</u>	<u>259,525</u>
Total business	<u>3,349,069</u>	<u>3,063,354</u>	<u>285,715</u>
<b>Central</b>			
<b>Planning, research, development and evaluation services</b>			
Salaries	712,224	658,355	53,869
Employee benefits	54,466	68,106	(13,640)
Purchased services	8,500	7,376	1,124
Supplies and materials	2,200	797	1,403
Capital outlay	<u>3,400</u>	<u>-</u>	<u>3,400</u>
Total	<u>780,790</u>	<u>734,634</u>	<u>46,156</u>
<b>Information services</b>			
Salaries	112,337	112,336	1
Purchased services	16,200	25,078	(8,878)
Supplies and materials	<u>2,300</u>	<u>69</u>	<u>2,231</u>
Total	<u>130,837</u>	<u>137,483</u>	<u>(6,646)</u>
<b>Staff services</b>			
Salaries	640,997	643,996	(2,999)
Employee benefits	177,634	175,080	2,554
Purchased services	133,700	124,065	9,635
Supplies and materials	10,500	5,713	4,787
Capital outlay	<u>500</u>	<u>-</u>	<u>500</u>
Total	<u>963,331</u>	<u>948,854</u>	<u>14,477</u>
<b>Data processing services</b>			
Salaries	1,187,438	1,144,949	42,489
Employee benefits	173,581	160,383	13,198
Purchased services	2,946,100	2,930,416	15,684
Supplies and materials	758,140	697,600	60,540
Capital outlay	<u>449,278</u>	<u>507,547</u>	<u>(58,269)</u>
Total	<u>5,514,537</u>	<u>5,440,895</u>	<u>73,642</u>
Total central	<u>7,389,495</u>	<u>7,261,866</u>	<u>127,629</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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Other supporting services</b>			
Salaries	\$ 10,000	\$ -	\$ 10,000
Employee benefits	1,556,823	1,564,458	(7,635)
Purchased services	287,300	224,780	62,520
Supplies and materials	500	-	500
Termination benefits	<u>84,501</u>	<u>77,514</u>	<u>6,987</u>
Total	<u>1,939,124</u>	<u>1,866,752</u>	<u>72,372</u>
Total support services	<u>37,098,856</u>	<u>36,483,317</u>	<u>615,539</u>
<b>Community services</b>			
Salaries	4,335,161	4,017,350	317,811
Employee benefits	659,248	628,197	31,051
Purchased services	1,081,670	805,647	276,023
Supplies and materials	245,239	105,531	139,708
Capital outlay	4,000	9,475	(5,475)
Other objects	<u>-</u>	<u>11,253</u>	<u>(11,253)</u>
Total community services	<u>6,325,318</u>	<u>5,577,453</u>	<u>747,865</u>
<b>Payments to other districts and governmental units</b>			
<b>Payments for special education programs</b>			
Other objects	<u>273,675</u>	<u>-</u>	<u>273,675</u>
Total	<u>273,675</u>	<u>-</u>	<u>273,675</u>
<b>Payments for special education programs - tuition</b>			
Other objects	<u>2,831,699</u>	<u>1,595,831</u>	<u>1,235,868</u>
Total	<u>2,831,699</u>	<u>1,595,831</u>	<u>1,235,868</u>
Total payments to other districts and governmental units	<u>3,105,374</u>	<u>1,595,831</u>	<u>1,509,543</u>
Total expenditures	<u>115,494,514</u>	<u>114,269,430</u>	<u>1,225,084</u>
Net change in fund balance	<u>\$ 3,815,177</u>	3,541,282	<u>\$ (273,895)</u>
Fund balance, beginning of year		<u>30,046,551</u>	
Fund balance, end of year		<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, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Revenues</b>			
<b>Local sources</b>			
Tort immunity levy	\$ 1,501,582	\$ 1,564,372	\$ 62,790
Corporate personal property replacement taxes	265,044	263,750	(1,294)
Investment income	<u>54,119</u>	<u>35,989</u>	<u>(18,130)</u>
Total local sources	<u>1,820,745</u>	<u>1,864,111</u>	<u>43,366</u>
Total revenues	<u>1,820,745</u>	<u>1,864,111</u>	<u>43,366</u>
<b>Expenditures</b>			
<b>Support Services</b>			
<b>General administration</b>			
<b>Workers' compensation or workers' occupational disease act payments</b>			
Purchased services	<u>328,550</u>	<u>823,885</u>	<u>(495,335)</u>
Total	<u>328,550</u>	<u>823,885</u>	<u>(495,335)</u>
<b>Unemployment insurance payments</b>			
Purchased services	<u>20,000</u>	<u>38,759</u>	<u>(18,759)</u>
Total	<u>20,000</u>	<u>38,759</u>	<u>(18,759)</u>
<b>Insurance payments (regular or self-insurance)</b>			
Purchased services	<u>42,144</u>	<u>83,379</u>	<u>(41,235)</u>
Total	<u>42,144</u>	<u>83,379</u>	<u>(41,235)</u>
<b>Educational, inspectional, supervisory services related to loss prevention or reduction</b>			
Salaries	10,000	5,006	4,994
Purchased services	602,750	721,109	(118,359)
Supplies and materials	<u>-</u>	<u>21,795</u>	<u>(21,795)</u>
Total	<u>612,750</u>	<u>747,910</u>	<u>(135,160)</u>
<b>Legal services</b>			
Purchased services	<u>50,000</u>	<u>32,139</u>	<u>17,861</u>
Total	<u>50,000</u>	<u>32,139</u>	<u>17,861</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, 2020**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Property insurance (buildings and grounds)</b>			
Purchased services	\$ 280,218	\$ 597,103	\$ (316,885)
Total	280,218	597,103	(316,885)
Total general administration	1,333,662	2,323,175	(989,513)
Total expenditures	1,333,662	2,323,175	(989,513)
Net change in fund balance	\$ 487,083	(459,064)	\$ (946,147)
Fund balance, beginning of year		1,873,912	
Fund balance, end of year		\$ 1,414,848	

**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, 2020**

	ORIGINAL AND FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>Revenues</b>			
<b>Local sources</b>			
Investment income	\$ 349,671	\$ 232,543	\$ (117,128)
Total local sources	349,671	232,543	(117,128)
Total revenues	349,671	232,543	(117,128)
<b>Expenditures</b>			
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	349,671	232,543	(117,128)
<b>Other financing sources (uses)</b>			
Principal on bonds sold	-	4,730,519	4,730,519
Transfer among funds	-	(4,730,519)	(4,730,519)
Net change in fund balance	\$ 349,671	232,543	\$ (117,128)
Fund balance, beginning of year		12,839,217	
Fund balance, end of year		\$ 13,071,760	

**Community Consolidated School District No. 65**

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

	Tax year		
	2019	2018	2017
Assessed Valuations	\$ 3,746,975,853	\$ 3,006,428,290	\$ 2,032,954,923
Tax Rates:			
General Fund:			
Educational Account	2.3803	2.9412	2.9344
Tort Immunity Account	0.0300	0.0343	0.0003
Special Education Account	0.0989	0.1131	0.0971
Operations & Maintenance Fund	0.2727	0.3118	0.1754
Transportation Fund	0.1079	0.1233	0.1456
Municipal Retirement/Social Security Fund:			
Illinois Municipal Retirement Fund	0.0749	0.0856	0.0824
Social Security	0.0539	0.0617	0.0349
Debt Service Fund	0.1628	0.2165	0.1988
Fire Prevention and Life Safety Fund	0.0030	0.0034	0.0033
<b>Total</b>	<b>3.1844</b>	<b>3.8909</b>	<b>3.6722</b>
<b>Extended tax rate</b>	<b>3.185</b>	<b>3.891</b>	<b>3.672</b>
Tax Extensions:			
General Fund:			
Educational Account	\$ 89,190,702	\$ 88,425,693	\$ 89,000,306
Tort Immunity Account	1,122,830	1,030,000	10,000
Special Education Account	3,705,336	3,399,000	2,943,485
Operations & Maintenance Fund	10,217,746	9,373,000	5,320,669
Transportation Fund	4,042,186	3,708,000	4,415,228
Municipal Retirement/Social Security Fund:			
Illinois Municipal Retirement Fund	2,807,073	2,575,000	2,500,000
Social Security	2,021,093	1,854,000	1,057,692
Debt Service Fund	6,100,413	6,508,608	6,030,849
Fire Prevention and Life Safety Fund	112,283	103,000	100,000
<b>Total</b>	<b>119,319,662</b>	<b>116,976,301</b>	<b>111,378,229</b>
Tax Collections:			
Through June 30	\$ 61,621,362	\$ 59,672,090	\$ 57,112,720
Subsequent collections	-	54,885,831	51,439,971
<b>Total</b>	<b>61,621,362</b>	<b>114,557,921</b>	<b>108,552,691</b>
	51.64%	97.93%	97.46%

**Community Consolidated School District No. 65**

**Schedule of Debt Service Requirements  
June 30, 2020**

	Year Ending June 30,	Principal	Interest	Total
Total general obligation bonds	2021	\$ 3,570,000	\$ 2,175,717	\$ 5,745,717
	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
		<u>\$ 68,456,167</u>	<u>\$ 33,799,788</u>	<u>\$ 102,255,955</u>
Accumulated Accreted Interest		4,266,321	(4,266,321)	-
		<u>\$ 72,722,488</u>	<u>\$ 29,533,467</u>	<u>\$ 102,255,955</u>

General Obligation Bonds

Series 2009B

Dated December 14, 2009

2021	\$ 2,600,000	\$ 57,200	\$ 2,657,200
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General Obligation Bonds

Series 2010B

Dated November 4, 2010

2021	\$ -	\$ 557,800	\$ 557,800
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
	<u>\$ 11,800,000</u>	<u>\$ 3,728,000</u>	<u>\$ 15,528,000</u>

General Obligation Bonds

Series 2010C

Dated November 4, 2010

2021	\$ -	\$ 39,500	\$ 39,500
2022	1,000,000	19,750	1,019,750
	<u>\$ 1,000,000</u>	<u>\$ 59,250</u>	<u>\$ 1,059,250</u>

**Community Consolidated School District No. 65**

**Schedule of Debt Service Requirements  
June 30, 2020**

	Year Ending June 30,	Principal	Interest	Total
<b>General Obligation Bonds</b>				
Series 2012				
Dated June 4, 2012	2021	\$ 700,000	\$ 241,500	\$ 941,500
	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>\$ 9,700,000</u>	<u>\$ 1,747,000</u>	<u>\$ 11,447,000</u>
<b>General Obligation Bonds</b>				
Series 2013				
Dated May 7, 2013	2021	\$ -	\$ 558,975	\$ 558,975
	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>\$ 3,861,013</u>	<u>\$ 18,861,013</u>
<b>General Obligation Bonds</b>				
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		2,294,569	(2,294,569)	-
		<u>\$ 9,193,477</u>	<u>\$ 6,991,523</u>	<u>\$ 16,185,000</u>

**Community Consolidated School District No. 65**

**Schedule of Debt Service Requirements  
June 30, 2020**

	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		1,278,627	(1,278,627)	-
		<u>\$ 6,277,089</u>	<u>\$ 5,092,911</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		693,125	(693,125)	-
		<u>\$ 4,341,922</u>	<u>\$ 3,768,078</u>	<u>\$ 8,110,000</u>
<b>General Obligation Bonds</b>				
Series 2019				
Dated October 8, 2019	2021	\$ 270,000	\$ 720,742	\$ 990,742
	2022	1,035,000	614,750.00	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>\$ 12,810,000</u>	<u>\$ 4,228,492</u>	<u>\$ 17,038,492</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.

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**EVANSTON/SKOKIE  
SCHOOL DISTRICT 65**

Every Child, Every Day, Whatever It Takes