

# FINAL Budget

*Fiscal Year 2020-2021*



*Every Child, Every Day, Whatever it Takes.*

# Table of Contents

D65 Superintendent Budget Message.....	5
FY21 Budget Executive Summary.....	6
Organizational Section.....	11
Mission Statement.....	12
Framework Overview .....	13
Organizational Chart.....	14
D65 Attendance Area and Schools.....	15
Student Enrollment and Demographics.....	16
Student Achievement. ....	21
FY21 Budget Calendar.....	24
Financial Section .....	25
Financial Section: FY21 Budget Snap-Shot.....	26
Financial Section: FY21 Operating & All Funds .....	27
Financial Section: FY21 Revenues .....	28
Assumptions Operating Revenues .....	28
Non-Operating Revenues.....	29
Property Taxes & CPI Factor .....	29
Evidence Based Funding .....	30
Financial Section: FY21 Expenditures by Category .....	32
Assumptions Operating Expenditures.....	32
Financial Section: Spending Aligned with Priorities .....	36
Financial Section: Future Steps: Priority Based Budgeting & ESSA.....	38
Site-Based Expenditures .....	40
Financial Section: Expenditures by Fund.....	41
Financial Section: Expenditures by Function .....	44
Financial Section: Budget Program Summaries .....	46
Curriculum & Instruction: Elementary Programs.....	46
Curriculum & Instruction: Middle School Programs .....	47
Curriculum & Instruction: Literacy Programs .....	48
Curriculum & Instruction: Fine Arts Programs.....	49
Curriculum & Instruction: School Administration Program .....	50
Curriculum & Instruction: STEM Programs .....	51
Curriculum & Instruction: ELL Programs .....	52
Curriculum & Instruction Department Program .....	53
Equity, Diversity and Family & Community Engagement Program.....	54
Student Services: Special Services Program .....	55
Information Services Program .....	56
Business Services: Business Office Program.....	57
Business Services: Nutrition Services Program .....	58
Business Services: Buildings & Grounds Program .....	59
Business Services: Transportation Services Program.....	60
Research, Accountability & Data Program .....	61
Human Resources Program .....	62



Early Childhood Programs .....	63
Family Center Programs.....	64
School Age Childcare Program .....	65
Superintendent's Office Program .....	66
Lunch Services Program.....	67
Board of Education Program .....	68
Communications Program.....	69
Other Programs.....	70
 Financial Section – FY21 Fund Summaries .....	71
All Funds Summary.....	72
Operating Funds Summary .....	73
Education Fund (10).....	76
Operations & Maintenance (20).....	78
Special Education Fund (28) .....	80
Debt Service (30) .....	81
Transportation Fund (40).....	82
IMRF/Social Security Fund (50).....	83
Capital Improvements Fund (64).....	84
Technology Project Fund (65).....	85
Working Cash Fund (70).....	86
Tort Liability Fund (80).....	87
Life/Safety Fund (90).....	88
All Funds: Revenues & Expenditures by Fund & Object .....	89
Operating Funds: Revenues & Expenditures by Object.....	90
 Financial Section: Fund Balance and Referendum Reserves.....	91
Resolution Regarding Uses of referendum Reserves.....	93
Financial Section: FY21 Revenues by Source (Object) .....	95
Financial Section: FY21 Expenditures by Category (Object).....	100
Financial Section: FY21 Expenditures by Function .....	109
Financial Section: FY21 Expenditures by Budget Program .....	113
Financial Section: FY21 Budget for Park School.....	120
Financial Section: Capital Projects .....	130
Financial Section: Debt Service Extension Base & Current Debt.....	132
Schedule of Outstanding Debt .....	133
 Informational Section. ....	134
Informational Section: Long Term Financial Forecast .....	135
Financial Projections: Operating Funds.....	136
Financial Projections: Fund Balance.....	137
 Informational Section: District's ISBE Financial Rating.....	138
ISBE Financial Rating .....	139
 Informational Section: FY19 Financial Report .....	141
Informational Section: Operational Services Policies .....	220
Informational Section: Glossary .....	261

# EVANSTON SKOKIE SCHOOL DISTRICT 65

## COOK COUNTY

1500 McDaniel Ave

Evanston, IL 60201

### BOARD OF EDUCATION

Anya Tanyavutti	President	4/2023
Elizabeth Lindsay-Ryan	Vice-President	4/2021
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Soo La Kim	Member	4/2021

### DISTRICT ADMINISTRATION

Dr. Devon Horton	Superintendent of Schools
Dr. LaTarsha Green	Deputy Superintendent
Raphael Obafemi	Chief Financial and Operations Officer
Dr. Andalib Khelghati	Assistant Superintendent of Elementary Schools
Terrance Little	Assistant Superintendent of Middle Schools
Dr. Stacy Beardsley	Assistant Superintendent of Curriculum and Instruction
Beatrice Davis	Assistant Superintendent of Human Resources
Dr. Romy Decristofaro	Assistant Superintendent of Special Services
Kylie Klein	Director of Research, Accountability and Data
Melissa Messinger	Director of Communications

# Superintendent's Budget Message



Dear Staff, Families, and Community Members:

Welcome to the 2020-2021 school year! I am pleased to present the 2020-21 school year budget. This budget reflects the district's instructional and operational priorities and strong commitment to racial equity. At Evanston Skokie School District 65, our number one priority is to ensure that ALL our students achieve their full academic potential.

As your new Superintendent, this is not how I imagined my first school year at Evanston/Skokie District 65. The challenges school districts across Illinois and the nation are facing are truly unprecedented. Please be assured that there is nothing more important about the current situation than the safety of our students and their families. In the District's response to the global pandemic, we have made it our focus to support our most vulnerable students.

This commitment has guided the decision to provide internet connection to over 1,000 of our students and over 4,000 computer devices. With racial equity at its focus, the budget document is aligned with the district priorities: Ensure access to grade-level, Lead system-wide professional learning and implementation support of cognitively rigorous and culturally responsive instructional practices, Students and families engagement, two-way communication with staff, foster culture of collaboration and trust to increase achievements for Black and Latinx students and long-term financial planning.

The budget document is an opportunity to align the District's priorities with resource allocation. In the 2020-21 school year, District 65 will begin development of a new strategic plan to align its instructional and strategic priorities with its spending. The District will continue to reach out across our community to seek feedback, dialog and engagement. We will continue to provide transparent and comprehensive financial information. Now, more than ever, it is important to stay in touch through weekly emails, the District's website and social media. The District's website is a great resource of information about our strategic priorities and budget. We encourage you to visit it at [www.district65.net/business](http://www.district65.net/business) for more information on District business services and related financial information.

Please know that I understand your frustrations, concerns and worries. School will look different in the coming year. I remain committed to working with you and the community to get through these crises together. The safety and education of our children will always remain my top priority. We are all in this together and I am confident that our District 65 community will emerge stronger than ever. Thank you for your continued support of our students and our schools.

Sincerely,

Dr. Devon Horton



# FY21 Budget Executive Summary

The FY21 budget is the 19<sup>th</sup> consecutive balanced budget in a row developed using a version of the Zero-Based Budgeting (ZBB) methodology in which District's expenditures are aligned with spending priorities and strategic initiatives. These priorities and initiatives include strategic initiatives such as literacy improvements, restorative practices, strengthening of the multi-tiered system of support programs, recruitment and retention initiatives, commitment to equity, technology, and focused professional development. More specifically, in the 2020-21 fiscal year, the District will continue to focus on:

- 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,
- work on 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, and
- maintaining long-term financial sustainability.

Due to the unprecedented global pandemic, in 2020-21 school year, however, the District's primary focus will be on adapting instructional delivery to meet learning needs of students and families during the COVID-19 pandemic.

## District's Financial Position

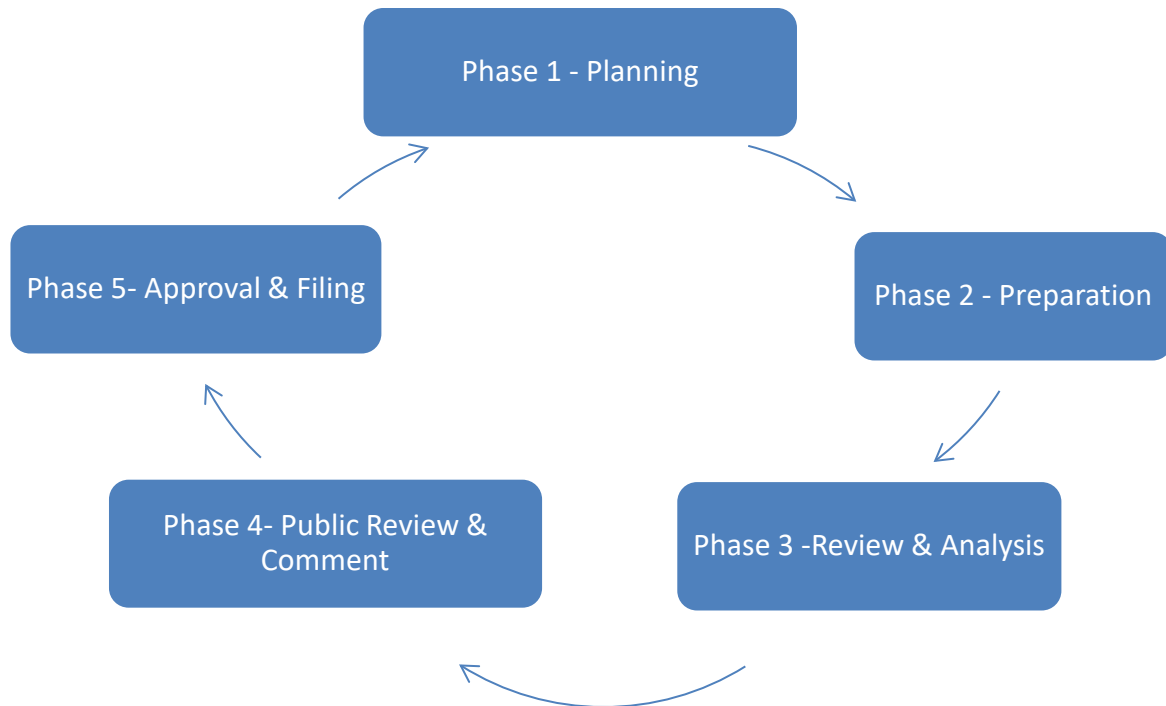
The District's financial position, which had improved before the pandemic and was recognized by the state with the *Financial Recognition* rating, is being challenged again. The operating rate referendum approved by the voters in 2017 has provided the District with much needed financial support. Unlike the Great Recession of 2008, however, which affected primarily the financial and banking sectors of the economy, the economic paralysis caused by the COVID-19 pandemic has affected almost all revenues sources and several expenditures of the District. The impact of the pandemic, which has been devastating to our entire community, has and will affect the financial situation of the District for years to come. The referendum funds alone will not be enough to avert the financial crisis. Referendum reserves the District has saved and accumulated in its fund balance will certainly provide a much-needed safety net during these uncertain times, but they will not be enough to solve our financial challenges. In FY21, the District will develop a short and a long-term financial plan that will allow the District to have a balanced budget the next fiscal year and continue to provide a world class education to District 65 students in a sustainable way.

## Budget Process and Priorities

A school district's budget is its one-year operating plan 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

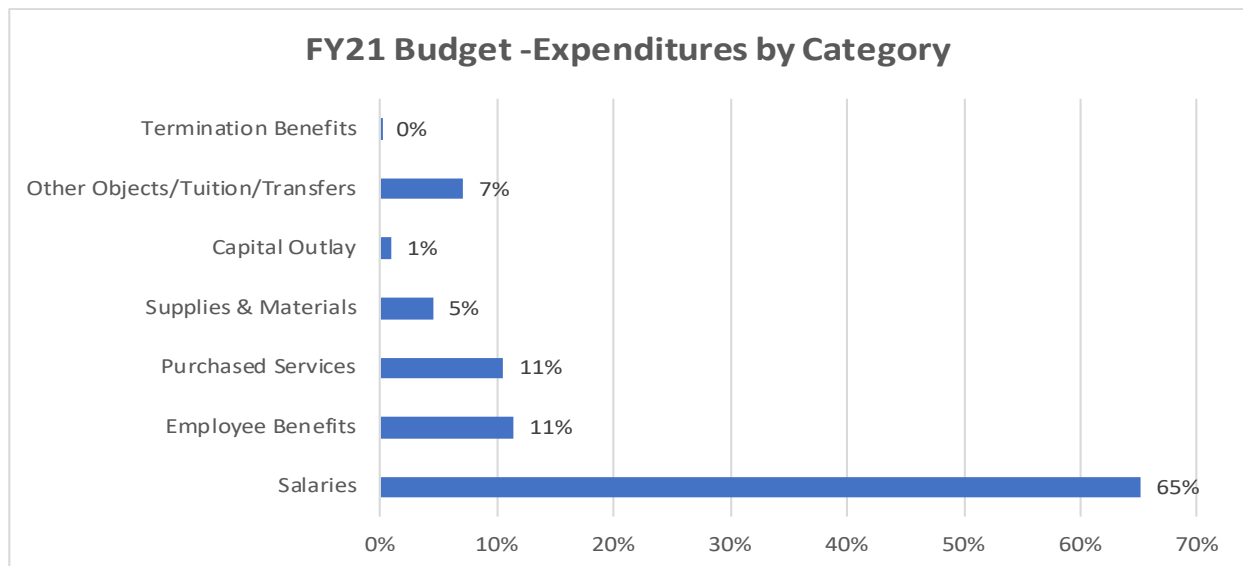
school board to hold a public hearing on the budget prior to its adoption. Once adopted, the budget must be filed with the County Clerk within 30 days.

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 FY21 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 FY21 budget approximately 76 cents of each dollar will be spent on salaries and employee benefits. The chart on the next page 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 2019-20	Unaudited Actuals 2019-20	Final Budget 2020-21	% Change Budget vs. Budget	% Change Budget vs. Actuals
Salaries	91,790,429	90,135,837	95,097,843	4%	6%
Employee Benefits	15,503,388	15,649,177	16,729,872	8%	7%
Purchased Services	15,538,015	17,011,678	15,457,445	-1%	-9%
Supplies & Materials	6,306,349	5,180,596	6,636,068	5%	28%
Capital Outlay	2,639,033	5,762,671	1,435,653	-46%	-75%
Other Objects/Tuition/Transfers	10,276,552	12,517,450	10,438,479	2%	-17%
Termination Benefits	84,501	77,514	98,232	16%	27%
<b>Total Expenditures</b>	<b>142,138,267</b>	<b>146,334,923</b>	<b>145,893,592</b>	<b>3%</b>	<b>0%</b>

Overall expenditures are projected to increase by three percent over the FY20 budget and stay flat over the FY20 actual expenditures. This is primarily due to contractual salary increases, new positions added to the budget, higher student transportation expenditures, as well one-time expenditures for PPE supplies and equipment, and software. The FY21 budget includes 10.7 net new positions to address student enrollment and student needs as well strategic priorities and new initiatives. The table on the next page presents FY21 budgeted expenditures by fund.



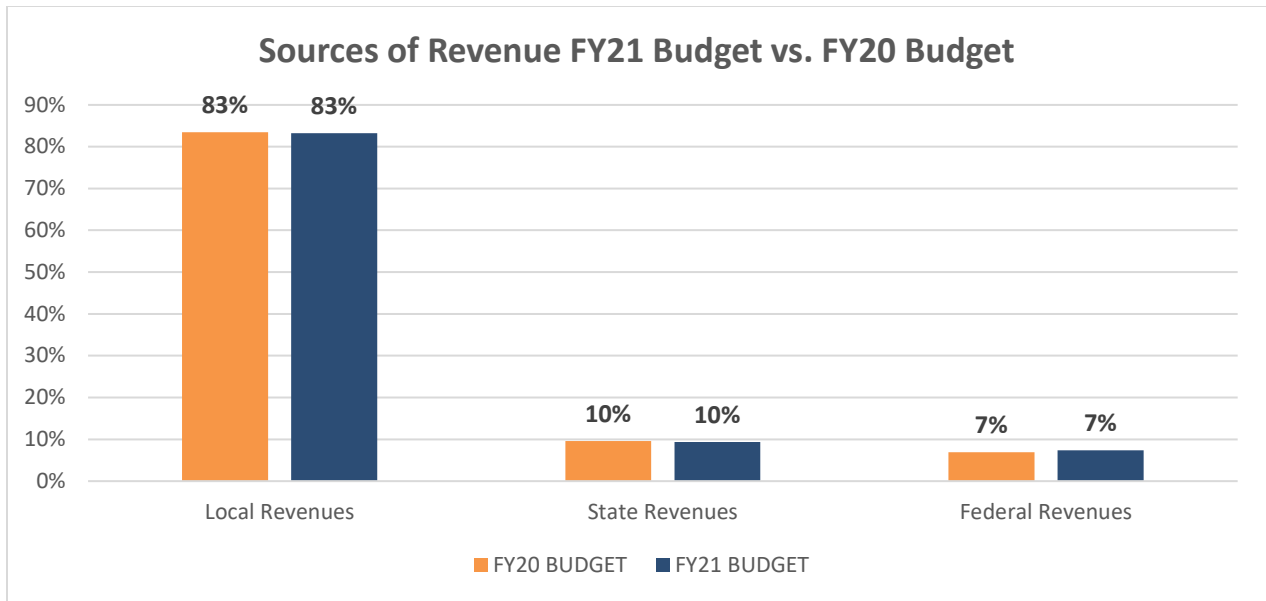
Fund Name	Adopted Budget 2019-20	Unaudited Actuals 2019-20	Final Budget 2020-21	% Change Budget vs. Budget	% Change Budget vs. Actuals
Education	112,662,817	110,764,217	118,083,040	5%	7%
Buildings and Grounds	9,714,354	9,933,909	7,832,787	-19%	-21%
Special Education	2,831,700	3,005,720	3,005,720	6%	0%
Debt Service	6,133,775	8,037,191	5,658,476	-8%	-30%
Transportation	4,613,073	4,046,774	5,183,810	12%	28%
IMRF/Social Security	4,284,029	4,148,432	4,286,864	0%	3%
Capital Building Projects	439,858	3,952,687	1,157,019	163%	-71%
Tort Liability	1,333,662	2,323,176	560,875	-58%	-76%
Life Safety	125,000	122,819	125,000	0%	2%
<b>Total Expenditures</b>	<b>142,138,268</b>	<b>146,334,925</b>	<b>145,893,591</b>	<b>3%</b>	<b>0%</b>

The largest increases from the last year's budget are noted in the Education, Special Education, Transportation, and Capital Building Projects. Contractual salary increases and one-time expenditures for PPE supplies and equipment and software are responsible for the five percent increase in the Education fund; the cost of student transportation, especially the District's contract with Positive Connections is responsible for the 12 percent increase in the Transportation Fund. The cost of out-of-district tuition and additional outplaced students are the reason for the six percent increase in the Special Education fund, while the increase in the Capital Building Projects fund reflects capital projects funded with the remaining bond proceeds sold in 2019.

### District's Resources

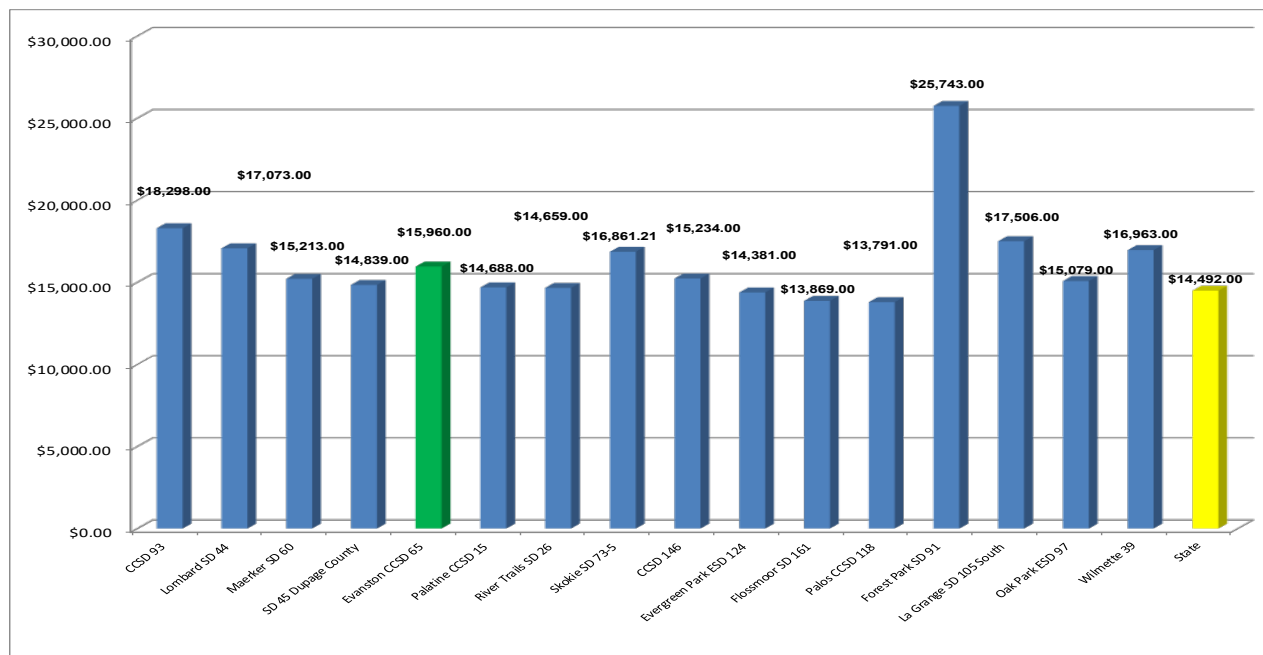
District 65 receives revenues from three primary sources: **local**, **state** and **federal**. Local Revenues are primarily Property Taxes (79 percent), which are subject to the Property Tax Extension Limitation Law (PTELL), which limits increases to five percent or the CPI factor, whichever is less. The growth in FY21 Property Taxes will be limited to the 1.9 percent CPI factor (2018). Other Local Revenues, which account for three percent of revenues, include investment income, student and childcare fees, lunch sales and other miscellaneous revenues. Several of these revenues are 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 and Medicaid funding. The chart below compares FY21 revenues to FY20 revenues by source. It also shows that public education is funded primarily with local taxes and state and federal financial support of public education is minimal.



### Average Cost per Pupil

The cost per pupil is calculated by identifying the costs associated with an instructional program and adding a proportional share of indirect and central costs. The per pupil costs are calculated by the auditors using the prior year actual costs. The most recent cost, based on FY19 actual costs, was \$15,960. The chart shown on the next page compares the District's average cost to similar districts and the state of Illinois. The FY20 costs, which will be reported in the fall of 2020, are projected to increase slightly.



All assumptions affecting FY21 operating revenues and expenditures are discussed in the Financial Section of the report. An updated financial forecast, including referendum reserves for FY21-FY26, is included in the Informational Section of the report.

# Organizational Section





# District 65 Mission Statement

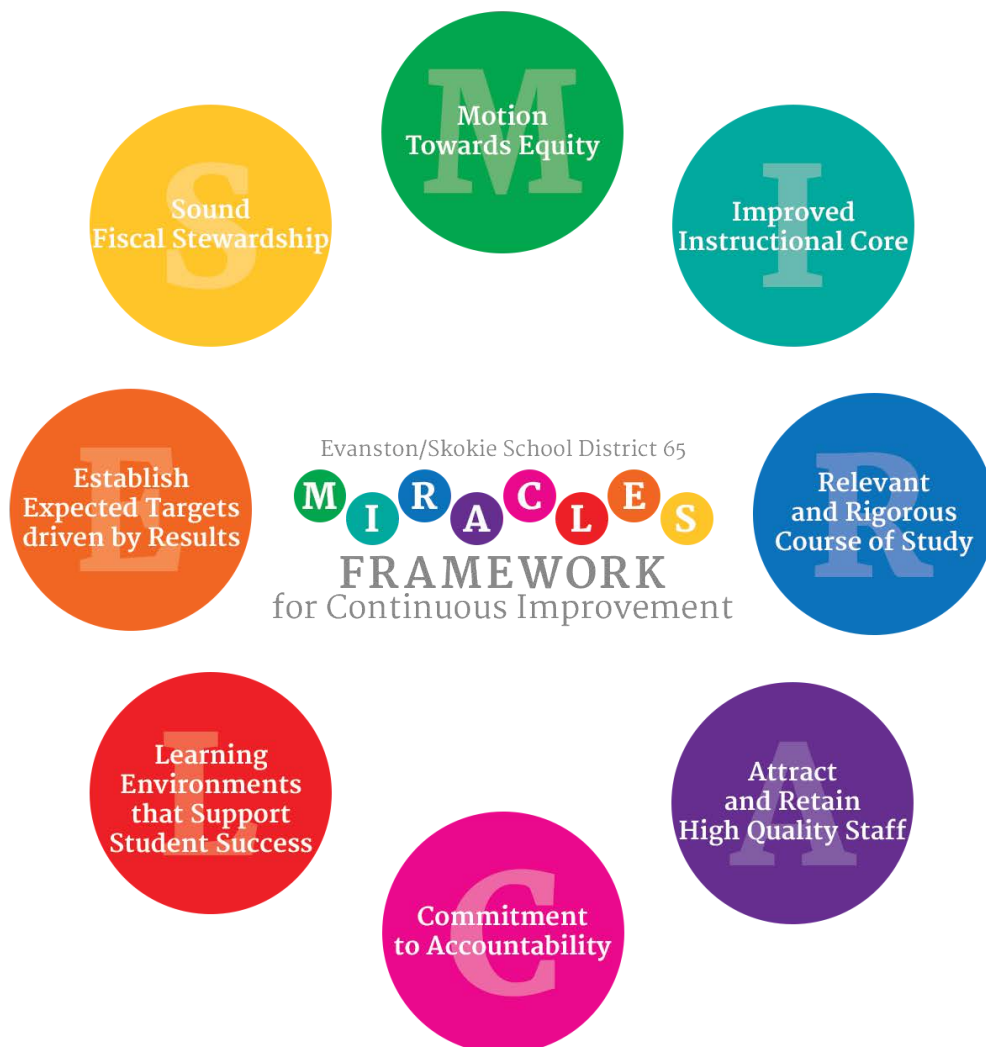
Working together as a community, we will inspire creativity and prepare each student to achieve academically, grow personally, and contribute positively to a global society. Every child, Every day, Whatever it takes.

## OVERVIEW

Beginning in the 2020-2021 school year, Evanston/Skokie School District 65 is implementing 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 established in the 2019-2020 school year as well as other data sources.



**2020-2021 SCHOOL YEAR**



# BOARD OF EDUCATION



**Dr. Devon Horton**  
Superintendent



**Dr. LaTarsha Green**  
Deputy Superintendent

Manager of Equity and FACE  
Director of Professional Learning  
Manager of Student Assignment



**Adeela Qureshi**  
School Board Secretary



**Maria Valenzuela**  
Executive Assistant



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

Director of MTSS & SEL  
Director of STEM  
Director of EvanSTEM  
Coordinator of Instructional Technology  
(2) Innovation Facilitators  
Director of Social Studies & Extended Learning



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

Assistant Director of Student Services  
Director of Bilingual Services  
Director of Early Childhood  
Health Services Coordinator



**Dr. Andalib Khelghati**  
Assistant Superintendent  
of Elementary Schools

All Elementary Schools  
Content Facilitators



**Terance Little**  
Assistant Superintendent  
of Secondary Schools

All Secondary Schools  
Content Facilitators



**Beatrice Davis**  
Assistant Superintendent  
of Human Resources

(2) Employee Service Coordinators  
(2) HR Operations Specialists  
(2) HR Partners  
HRIS Analyst



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

Assessment Data Analyst  
Data Specialist  
Grants Manager  
Senior Project Specialist  
Project Specialist



**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



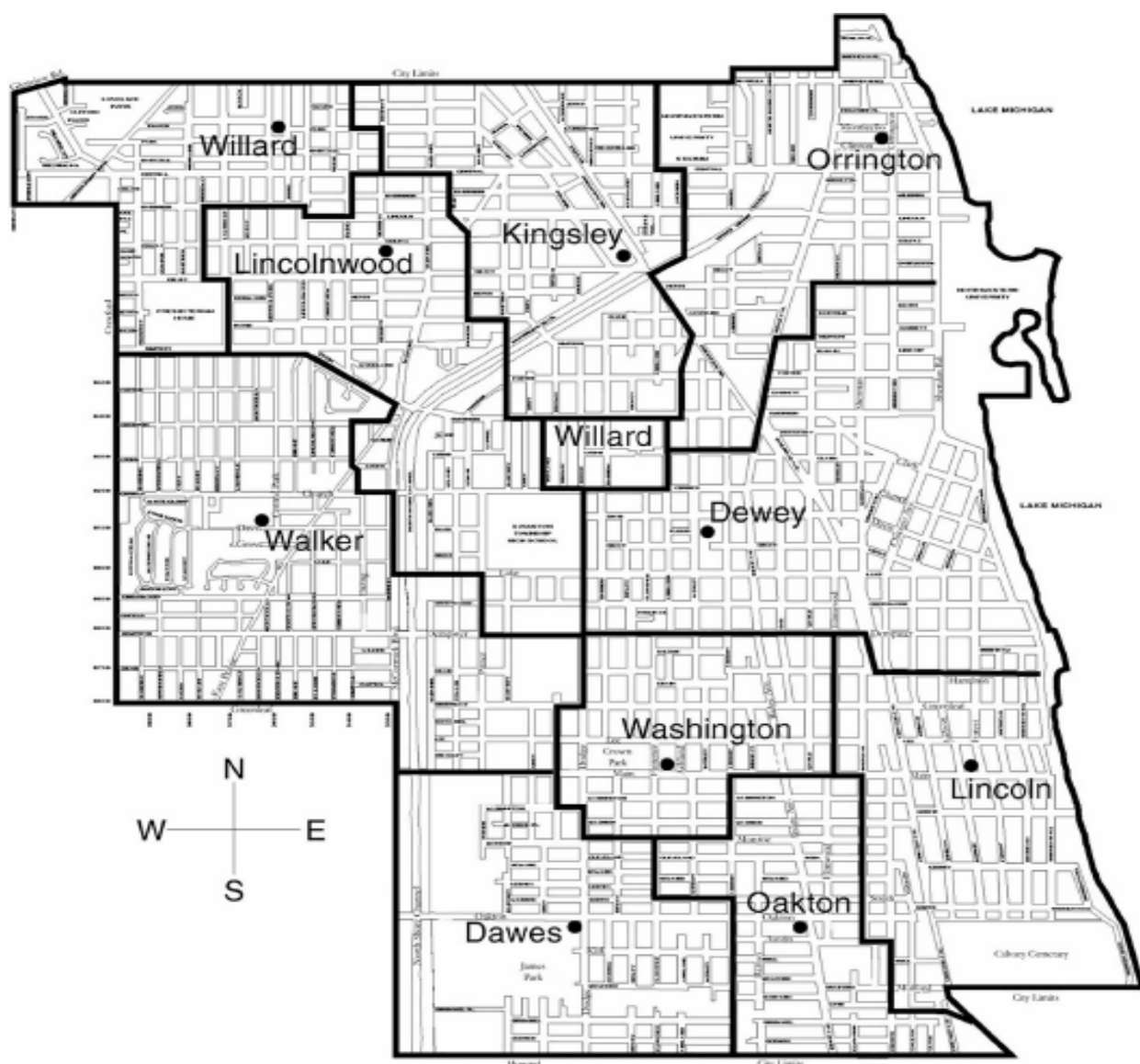
**Melissa Messinger**  
Director of  
Communications

Communications Specialist



## 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 map 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: Donna Sokolowski

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: 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: Jerry Michel

Programs: **T**

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



## 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

## Legend

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

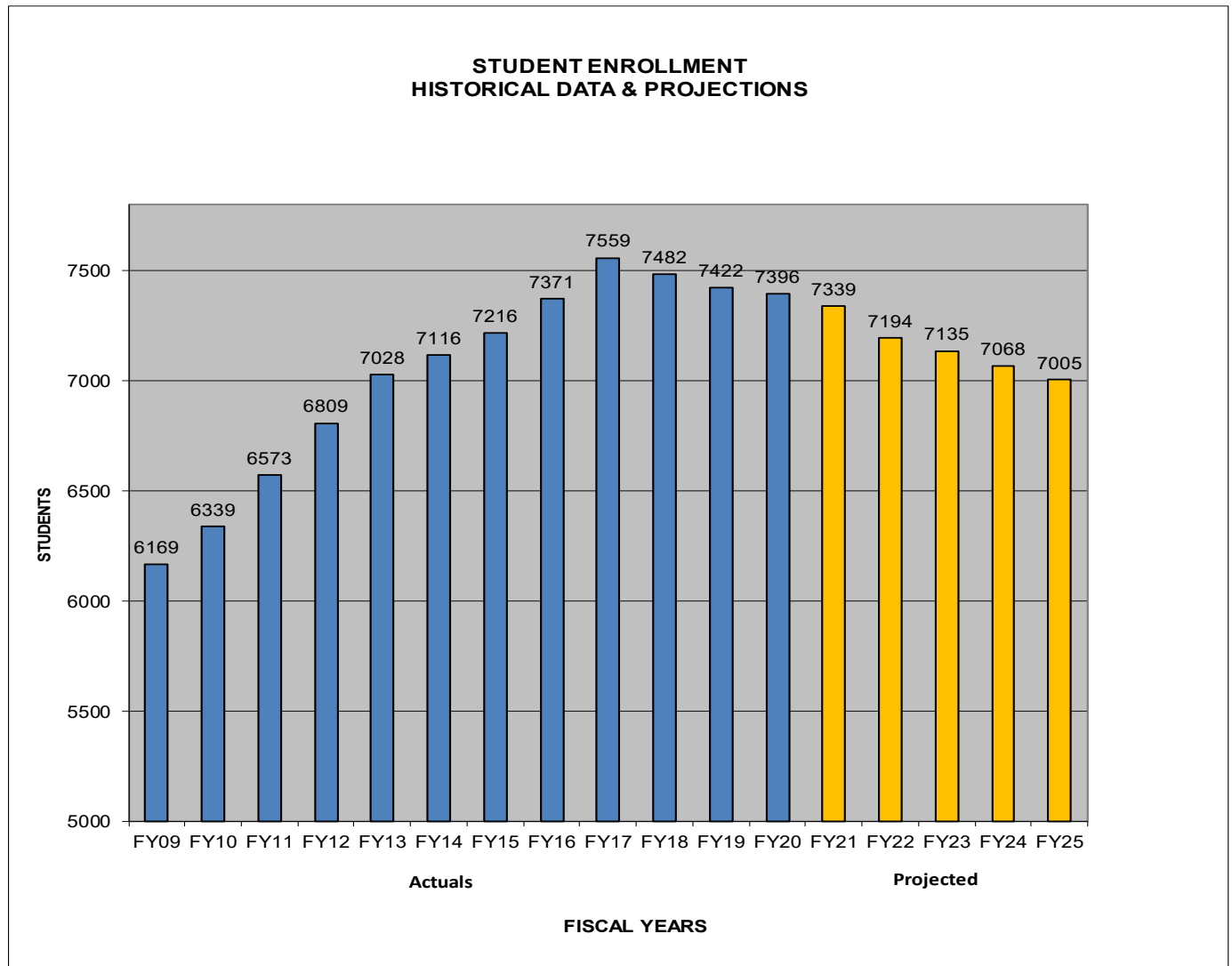
For more information about schools and programming,  
please visit [district65.net](http://district65.net).

# Student Enrollment & Demographics

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

## Student Enrollment

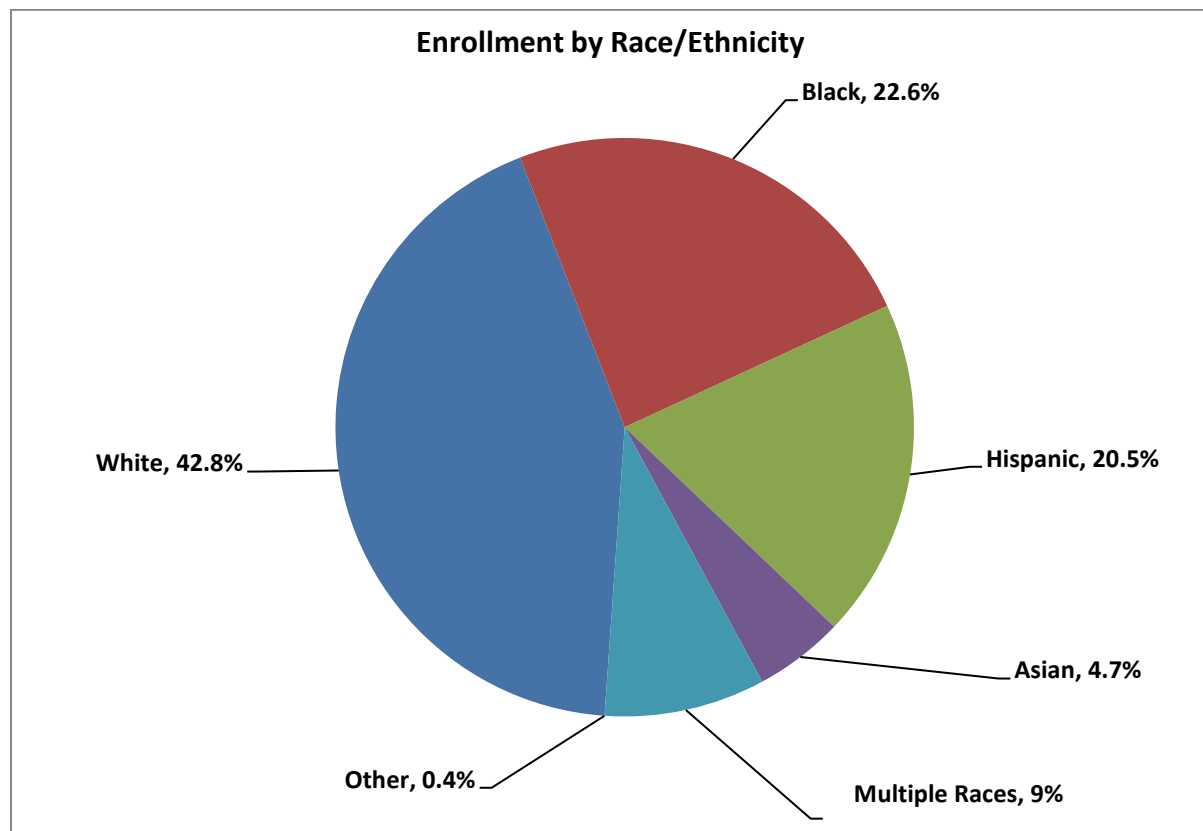
In FY21, the District is projected to serve 7,339 students, which reflects a decrease of 57 students from FY20. This downward enrollment trend is expected to continue in the future. During the last 13 years, the District's enrollment has increased by 1,230 students or 19 percent.





## **Student Demographics**

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



## **English Language Learners**

District 65 English Language Learners (ELL) account for 14.6 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 FY20, 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**

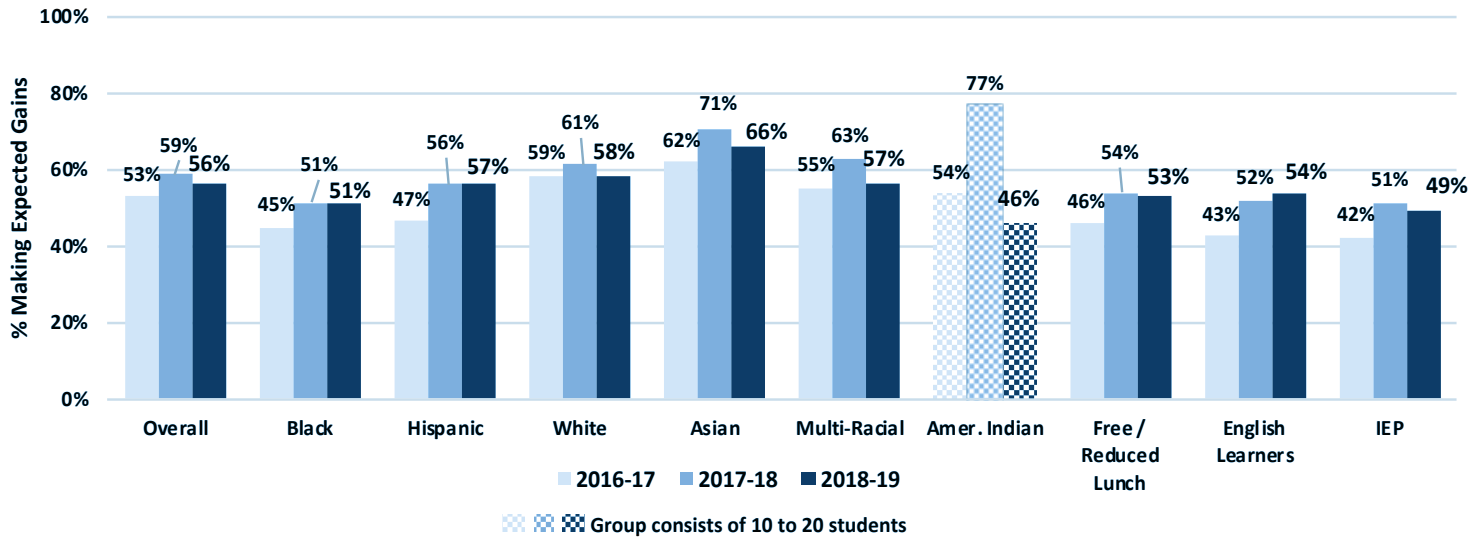
The number of economically disadvantaged students has been declining since FY12. Currently, 37 percent of the District's students are eligible for free or reduced-price lunches as compared to 41 percent in FY12.



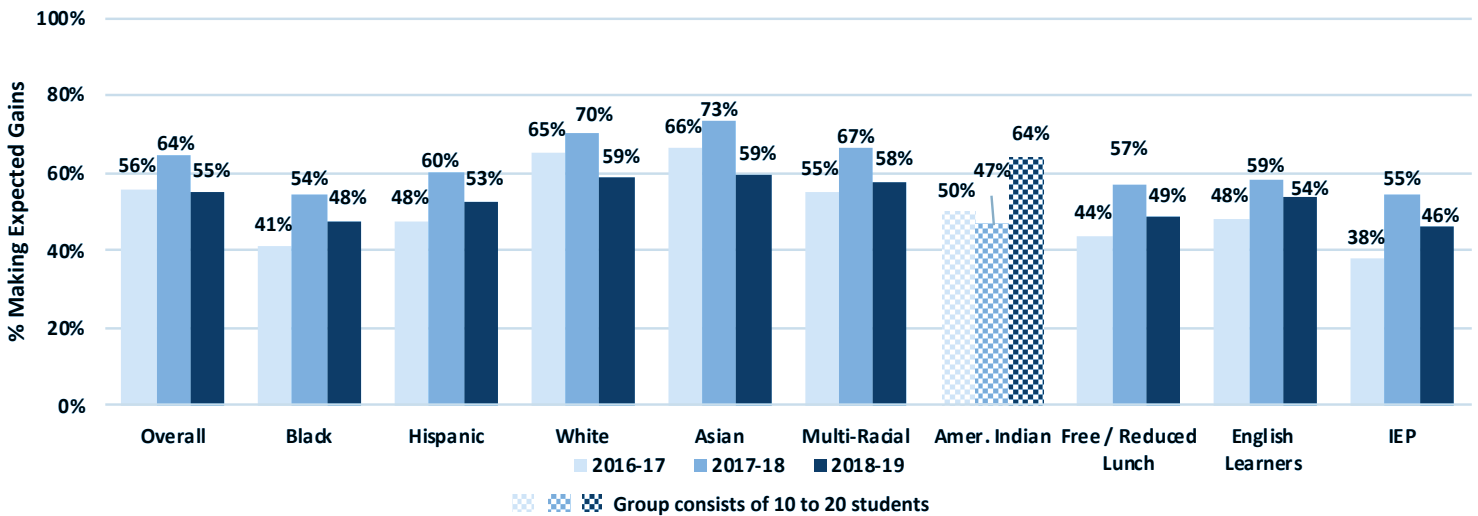
# Student Achievement

## STUDENTS MAKING EXPECTED GAINS ON MAP *(spring to spring)*

### ENGLISH LANGUAGE ARTS



### MATH

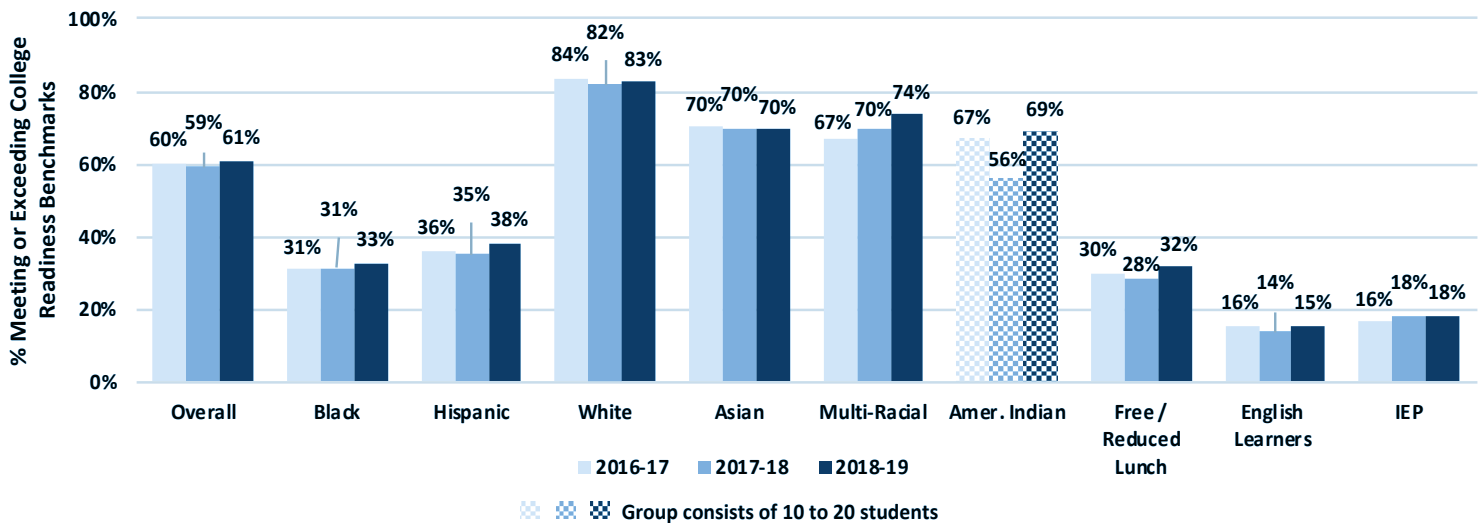


#### What does “Making Expected Gains” mean?

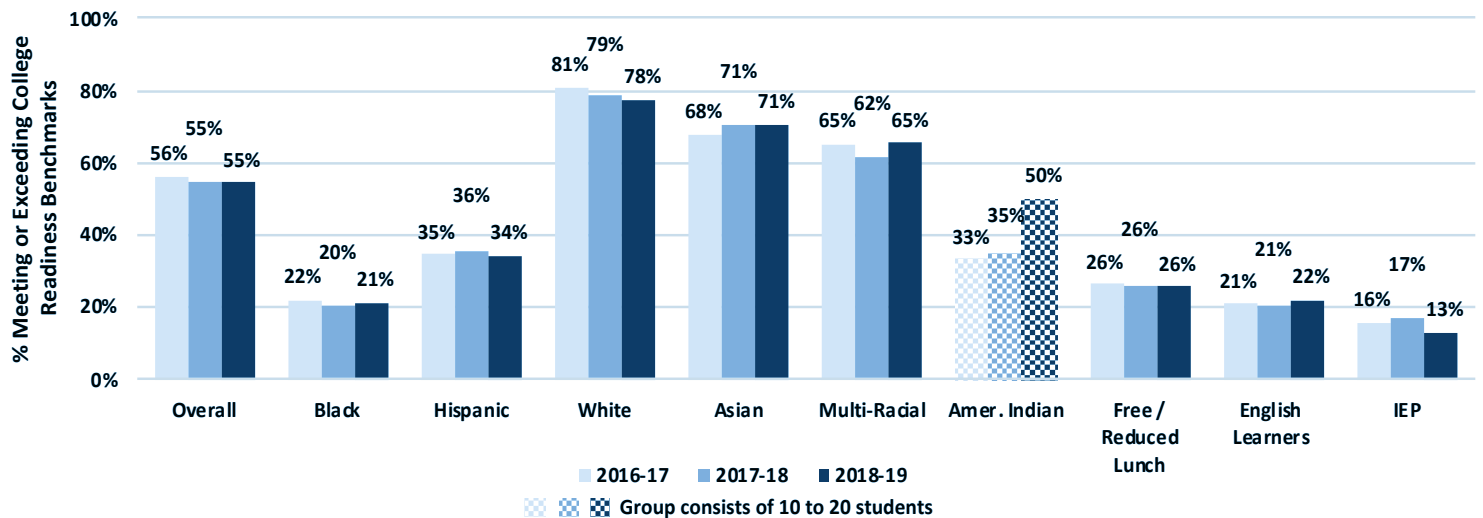
These charts show the percent of students who met or exceeded their individual growth targets on NWEA’s MAP test and are therefore “Making Expected Gains”. A student’s expected gains are based on the “typical” growth of students who have similar prior assessment results.

# STUDENTS MEETING COLLEGE READINESS BENCHMARKS ON MAP

## ENGLISH LANGUAGE ARTS



## MATH

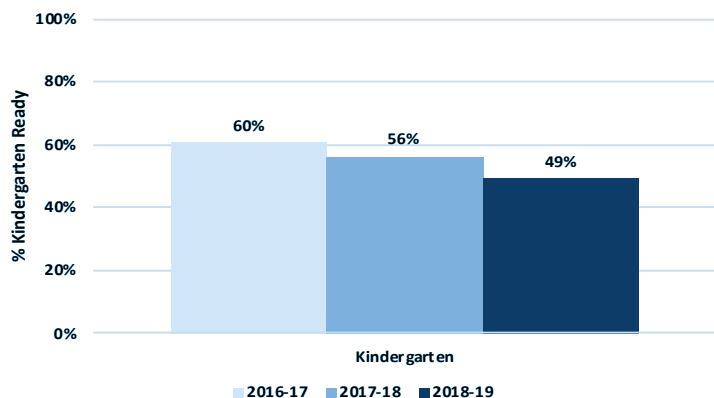


### What does “% Meeting or Exceeding College Readiness Benchmarks” mean?

These charts show the percent of students who met or exceeded the RIT score identified by NWEA as being predictive of being on-track to meet College Readiness Benchmarks on the ACT. This is an attainment measure that includes students from grades 3-8.

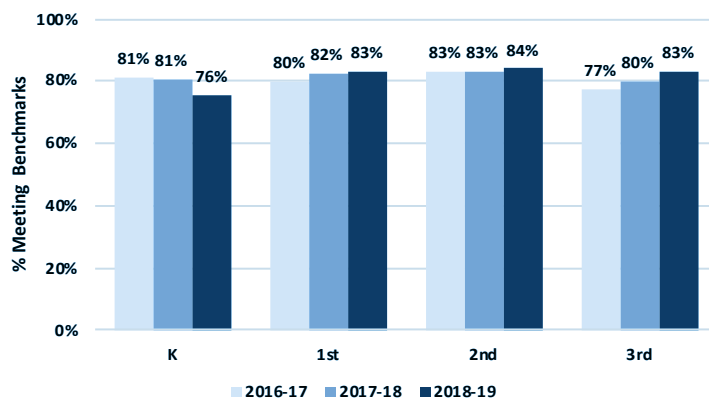
## additional MEASURES

### ILLINOIS SNAPSHOT OF EARLY LITERACY (ISEL)



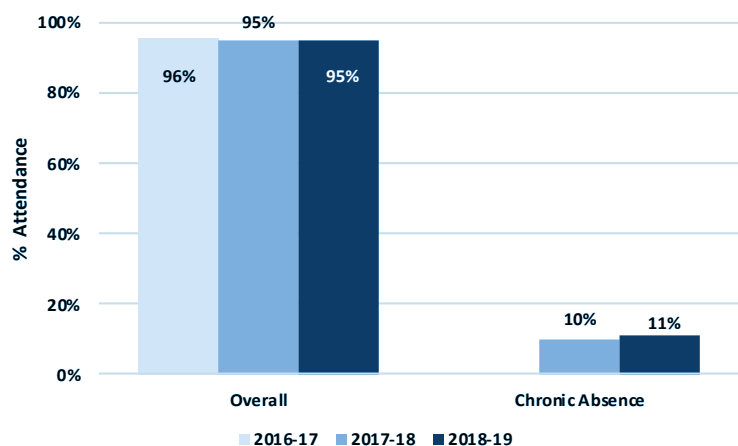
ISEL is an assessment administered to kindergarten students that provides an estimate of kindergarten readiness on five areas of skill. A student is considered "Kindergarten Ready" when they score at or above the 50th percentile on four of the five skills we assess.

### DEVELOPMENTAL READING ASSESSMENT (DRA)



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

### ATTENDANCE



#### What are the attendance measures?

This table shows school overall attendance rates and the percent of students who are chronically absent. Chronic absence is defined as missing 10% or more school days, which is 18 or more absences in an academic year.

# FY21 Budget Calendar

Date	Activity	Venue	Responsibility
December 16, 2019	Adoption of FY21 Budget Calendar by the Board of Education	Board Meeting	Board of Education/ Superintendent/Chief Financial and Operations Officer/Business Manager
February 3, 2020	Financial Projections FY21–FY25	Board Finance Committee Meeting	Chief Financial and Operations Officer/ Business Manager
February 2020	FY21 Budget building process begins	Business Office Task	Business Manager/ Program Directors
March - April 2020	Meetings with Program Directors re ZBB FY21 Budget Requests	Business Office Task	Program Directors /Business Manager
March 31, 2020	Cut-off date for FY20 non-grant Purchase Orders	Business Office Task	Purchasing Agent
April 2020	Meeting with Park School Principal re FY21 Budget	Business Office Task	Park School Principal /Business Manager
April 2020	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 4, 2020	Review FY21 budget process to-date	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer /Business Manager
May 2020	Finalization of staff needs and cost estimates for FY21	Business Office & Executive Cabinet Task	Superintendent / Chief Financial and Operations Officer/Business Manager
May 27, 2020	Presentation of Park School draft budget for FY21 to Park School Budget Committee	Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager /Park School Principal
June 2020	Finalization of head-count estimate for FY21	Administration Task	Asst. Supt for HR / Assistant Superintendent of Schools/Chief Financial and Operations Officer/Business Manager
June 1, 2020	Review of unaudited actual expenditures /revenues FY20 and Draft FY21 Budget	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager
August 10, 2020	Presentation of District 65 and Joint Agreement FY21 Tentative Budgets	Board Finance Committee Meeting	Superintendent / Chief Financial and Operations Officer/Business Manager
August 22, 2020	Publication of Notice of Public Hearing for the Tentative FY21 Budgets	Business Office Task	Business Office & Compliance Manager
September 21, 2020	Public Hearing and Adoption of FY21 Budgets	Board of Education Meeting	Superintendent / Chief Financial and Operations Officer /Business Manager
By October 21, 2020	Filing of FY21 Budget	Business Office Task	Superintendent/ Chief Financial and Operations Officer /Business Manager, Business Office & Compliance Manager

# FINANCIAL SECTION



# Financial Section – FY21 Budget Snap-Shot

A summary chart of key budget assumptions for the FY21 budget is presented below:

Category of Assumption	Description of Assumption
<b>Balance Sheet</b>	
Operating Fund Balance	\$58.8 million estimated operating fund balance as of 6/30/20; 42% solvency ratio (recommended solvency ratio is 25-40%)
Bond Rating-Current	Aa2
Balanced Budget Status	Balanced budget projected for FY21 (school year 2020-2021)
<b>Enrollment</b>	
Current Enrollment	Decrease of 57 students in FY21 to 7,339
ELL Enrollment	14%
<b>Revenues</b>	
CPI Factor	1.9% (2018) affecting 2019 levy and FY21 budget
Referendum Funds	\$14.5 mil included in the FY21 budget and subsequent years
Other Local Revenues	20% decrease from FY20 budget due to the Federal Bank cuts in interest rates and COVID-19 pandemic affecting several local revenues
Evidence Based Formula	Stable amount in FY21 and beyond
State Categorical	Stable amount in FY21 and beyond
Federal Revenues	5% increase from the FY20 budget due to CARES stimulus funding
<b>Expenditures</b>	
Salaries	The overall cost of salaries is projected to increase by approximately 4%, from the FY20 budget, due to new positions as well as collective bargaining agreement contractual obligations
Benefits	Overall benefits are projected to increase by 8% from the FY20 budget. Medical insurance premiums will increase by 6.5%
Staffing Level	A net increase of 1% due to enrollment and student and programmatic needs
Non-personnel Expenditures	A \$0.8 million decrease in non-personnel expenditures due to prepayments and delayed building capital expenditures
<b>Operating Funds Totals</b>	
Operating Revenues	\$139.3 million
Operating Expenditures	\$139 million
<b>All Funds Totals</b>	
All Funds Revenues	\$145.1 million
All Funds Expenditures	\$145.9 million
<b>Financial Projections</b>	
Future Budgets	Balanced annual budgets are projected through FY22. FY23-FY25 budgets will be balanced with referendum reserves. Operating deficit budgets are projected to begin in FY23
ISBE Financial Rating	Financial Recognition (FY19), the best category of financial rating



# Financial Section – FY21 Operating & All Funds

The tables below illustrate a summary of the FY21 Operating Funds Budget and FY21 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 2020-21 budget.

## Operating Funds: FY20 Budget, FY20 Unaudited Actual and FY21 Final Budget

REVENUES	FY20 BUDGET	FY20 ACTUALS	VARIANCE	FY21 BUDGET	\$ CHANGE VS. FY20 ACTUALS	% CHANGE VS. FY20 ACTUALS	\$ CHANGE VS. FY20 BUDGET	% CHANGE VS. FY20 BUDGET
Property Taxes	\$109,833,313	\$111,504,958	\$1,671,645	\$110,001,605	-\$1,503,353	-1%	\$168,292	0%
Corp. Prop. Replacement Tax	\$2,246,134	\$2,235,170	-\$10,964	\$1,788,136	-\$447,034	-20%	-\$457,998	-20%
Other Local Revenues	\$5,275,243	\$3,485,168	-\$1,790,075	\$3,464,410	-\$20,758	-1%	-\$1,810,833	-34%
Flow Through Revenues	\$300,000	\$0	-\$300,000	\$300,000	\$300,000	0%	\$0	0%
Evidence Based Funding (State)	\$7,885,820	\$7,898,534	\$12,714	\$7,885,820	-\$12,714	0%	\$0	0%
State Aid Categorical	\$5,612,630	\$5,609,968	-\$2,662	\$5,624,318	\$14,350	0%	\$11,688	0%
Federal Aid	\$9,775,968	\$9,728,108	-\$47,860	\$10,233,534	\$505,426	5%	\$457,566	5%
<b>Total</b>	<b>\$140,929,108</b>	<b>\$140,461,906</b>	<b>-\$467,202</b>	<b>\$139,297,823</b>	<b>-\$1,164,083</b>	<b>-1%</b>	<b>-\$1,631,285</b>	<b>-1%</b>
EXPENDITURES	FY20 BUDGET	FY20 ACTUALS	VARIANCE	FY21 BUDGET	\$ CHANGE VS. FY20 ACTUALS	% CHANGE VS. FY20 ACTUALS	\$ CHANGE VS. FY20 BUDGET	% CHANGE VS. FY20 BUDGET
Salaries	\$91,637,576	\$89,985,473	\$1,652,103	\$94,942,843	\$4,957,370	6%	\$3,305,267	4%
Benefits	\$15,496,383	\$15,642,587	-\$146,204	\$16,722,853	\$1,080,266	7%	\$1,226,470	8%
Purchased Services	\$15,391,015	\$16,472,834	-\$1,081,819	\$15,310,445	-\$1,162,389	-7%	-\$80,570	-1%
Supplies	\$6,236,349	\$5,111,321	\$1,125,028	\$6,449,068	\$1,337,747	26%	\$212,719	3%
Capital Outlay	\$2,439,033	\$2,445,052	-\$6,019	\$637,653	-\$1,807,399	-74%	-\$1,801,380	-74%
Other Objects/Tuition/Transfers	\$4,154,777	\$4,487,447	-\$332,670	\$4,792,003	\$304,556	7%	\$637,226	15%
Termination Benefits	\$84,501	\$77,514	\$6,987	\$98,232	\$20,718	27%	\$13,731	16%
<b>Total</b>	<b>\$135,439,634</b>	<b>\$134,222,228</b>	<b>\$1,217,406</b>	<b>\$138,953,097</b>	<b>\$4,730,869</b>	<b>4%</b>	<b>\$3,513,463</b>	<b>3%</b>
<b>REVENUES-EXPENDITURES</b>	<b>\$5,489,474</b>	<b>\$6,239,678</b>	<b>\$750,204</b>	<b>\$344,726</b>	<b>-\$5,894,952</b>		<b>-\$5,144,748</b>	
<b>FUND BALANCE-BEG. OF YEAR</b>	<b>\$50,303,508</b>	<b>\$50,303,508</b>		<b>\$56,543,186</b>				
<b>FUND BALANCE-END OF YEAR</b>	<b>\$55,792,982</b>	<b>\$56,543,186</b>		<b>\$56,887,912</b>	<b>* Reserves to cover future deficits</b>			

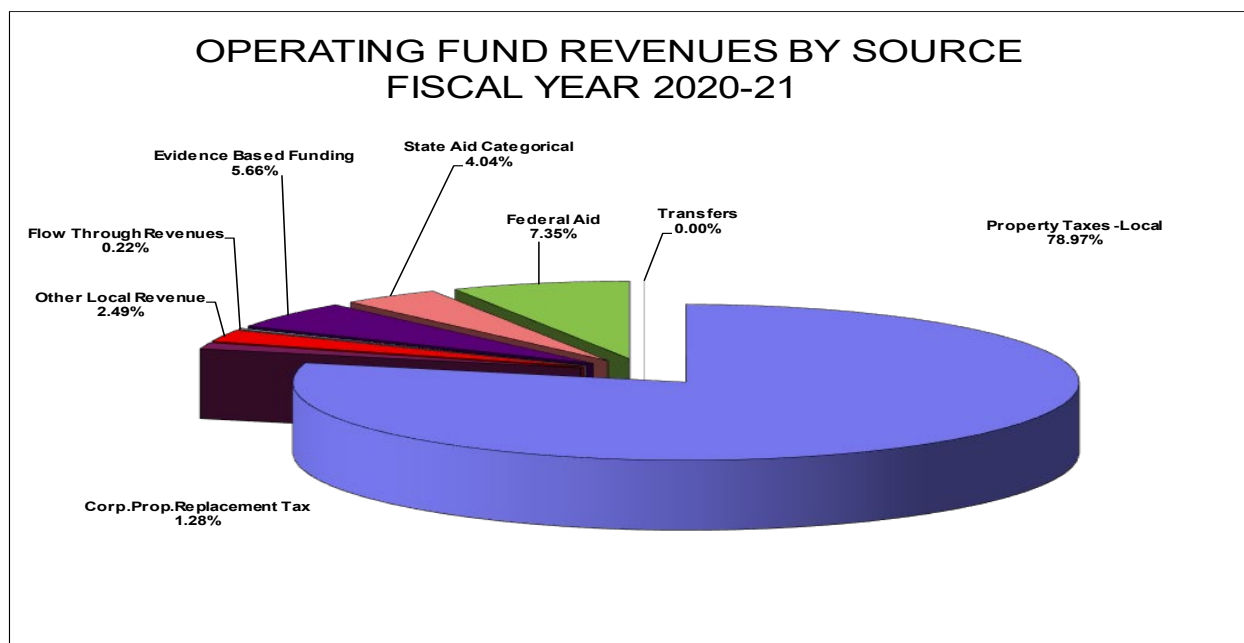
## All Funds: FY20 Budget, FY20 Unaudited Actual and FY21 Final Budget

REVENUES	FY20 BUDGET	FY20 ACTUALS	VARIANCE	FY21 BUDGET	\$ CHANGE VS. FY20 ACTUALS	% CHANGE VS. FY20 ACTUALS	\$ CHANGE VS. FY20 BUDGET	% CHANGE VS. FY20 BUDGET
Property Taxes	\$114,676,119	\$115,548,579	\$872,460	\$115,725,421	\$176,842	0%	\$1,049,302	1%
Corp. Prop. Replacement Tax	\$2,246,134	\$2,235,170	-\$10,964	\$1,788,136	-\$447,034	-20%	-\$457,998	-20%
Other Local Revenues	\$5,454,190	\$3,604,174	-\$1,850,016	\$3,552,762	-\$51,412	-1%	-\$1,901,428	-35%
Flow Through Revenues	\$300,000	\$0	-\$300,000	\$300,000	\$300,000	0%	\$0	0%
Evidence Based Funding (State)	\$7,885,820	\$7,898,534	\$12,714	\$7,885,820	-\$12,714	0%	\$0	0%
State Aid Categorical	\$5,612,630	\$5,609,968	-\$2,662	\$5,624,318	\$14,350	0%	\$11,688	0%
Federal Aid	\$9,775,968	\$9,728,108	-\$47,860	\$10,233,534	\$505,426	5%	\$457,566	5%
Transfers	\$0	\$4,730,519	\$4,730,519	\$0	-\$4,730,519	-100%	\$0	100%
<b>Total</b>	<b>\$145,950,861</b>	<b>\$149,355,052</b>	<b>\$3,404,191</b>	<b>\$145,109,991</b>	<b>-\$4,245,061</b>	<b>-3%</b>	<b>-\$840,870</b>	<b>-1%</b>
EXPENDITURES	FY20 BUDGET	FY20 ACTUALS	VARIANCE	FY21 BUDGET	\$ CHANGE VS. FY20 ACTUALS	% CHANGE VS. FY20 ACTUALS	\$ CHANGE VS. FY20 BUDGET	% CHANGE VS. FY20 BUDGET
Salaries	\$91,790,429	\$90,135,837	\$1,654,592	\$95,097,843	\$4,962,006	6%	\$3,307,414	4%
Benefits	\$15,503,388	\$15,649,177	-\$145,789	\$16,729,872	\$1,080,695	7%	\$1,226,484	8%
Purchased Services	\$15,538,015	\$17,011,678	-\$1,473,663	\$15,457,445	-\$1,554,233	-9%	-\$80,570	-1%
Supplies	\$6,306,349	\$5,180,596	\$1,125,753	\$6,636,068	\$1,455,472	28%	\$329,719	5%
Capital Outlay	\$2,639,033	\$5,762,671	-\$3,123,638	\$1,435,653	-\$4,327,018	-75%	-\$1,203,380	-46%
Other Objects/Tuition/Transfers	\$10,276,552	\$12,517,450	-\$2,240,898	\$10,438,479	-\$2,078,971	-17%	\$161,927	2%
Termination Benefits	\$84,501	\$77,514	\$6,987	\$98,232	\$20,718	27%	\$13,731	16%
<b>Total</b>	<b>\$142,138,267</b>	<b>\$146,334,923</b>	<b>-\$4,196,656</b>	<b>\$145,893,592</b>	<b>-\$441,331</b>	<b>0%</b>	<b>\$3,755,325</b>	<b>3%</b>
<b>REVENUES-EXPENDITURES</b>	<b>3,812,594</b>	<b>3,020,129</b>	<b>-\$792,465</b>	<b>-\$783,601</b>	<b>-\$3,803,730</b>		<b>-\$4,596,195</b>	
<b>FUND BALANCE-BEG. OF YEAR</b>	<b>\$55,767,495</b>	<b>\$55,767,495</b>		<b>\$58,787,624</b>				
<b>FUND BALANCE-END OF YEAR</b>	<b>\$59,580,089</b>	<b>\$58,787,624</b>		<b>\$58,004,023</b>	<b>* Reserves to cover future deficits</b>			

## Financial Section – FY21 Revenues

### Assumptions – Operating Revenues

The following assumptions were used to estimate the operating revenues in FY21 Final Budget. The operating revenues in FY21 are expected to decrease by \$1.2 million or one percent from the FY20 unaudited actual revenues. Assumptions for all revenue sources are explained below.



**Property Taxes** – The annual growth in the District’s largest revenue 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 CPI factor for **2018 was 1.9 percent**, which was used to calculate the 2019 tax levy to be received in the 2020-21 fiscal year. The CPI factor for **2019, was 2.3 percent**, and it will be used to calculate the 2020 tax levy, scheduled to be received in the 2021-22 fiscal year. Due to the COVID-19 pandemic and unprecedented economic fallout, the collection of property taxes is being reduced from 98.5 percent to 96 percent. An allocation adjustment between operating and debt service funds, has resulted in additional property taxes allocated to operating taxes amount in 2019-20. Total property taxes will be equal to \$110 million in fiscal year 2020-21.

**Corporate Personal Property Replacement Tax (CPPRT)** – The amount of CPPRT revenues is projected to decrease by 20 percent in FY21. The impact of COVID-19 on businesses and the economy is widespread and uncertain. A percentage of CPPRT revenue will continue to be allocated to the Operations & Maintenance, IMRF and the Tort Liability Funds. Total amount is estimated at \$1.8 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 remain the same as the 2019-20 actuals but decrease by 34 percent from the FY20 budget. The decrease affects primarily the investment income; unprecedented Federal Reserve Bank rate cuts have reduced the amount of interest income by at least 50 percent from last year’s actuals, as well as Childcare fees and lunch sales. Even if the in-person instructions return, it is unlikely that participation in before and after school

care and lunch sales will not be affected. The total amount of Other Local Revenues will equal approximately \$3.5 million.

**Evidence Based Formula** – The total amount of the Evidence Based Funding (EBF), which replaced General State Aid in 2017 is projected to stay flat next year. 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 FY21 budget includes four payments in the total amount of \$5.6 million.

**Federal Aid** - Federal funding received through the Individuals with Disabilities Education Act (IDEA), Headstart and Title Grants, is projected to continue at stable levels. The District continues to improve its Medicaid claim process. The District was awarded \$0.8 million in CARES (Coronavirus Aid, Relief and Economic Security Act), which is included in the FY21 budget. The funds will be used to reimburse the District's expenditures related to COVID-19 preparedness and mitigation. The total amount of Federal Aid is estimated to be \$10.2 million.

Overall, operating revenues are projected to decrease by one percent from the 2019-20 actuals and the 2019-20 budget. The decrease is due to the COVID-19 pandemic, which has brought the economy, schools and normal life to standstill. At the present time, we are estimating the loss in next year's revenues to be \$3.2 million, in comparison with the pre-pandemic financial projections. The pandemic, which is still unfolding and causing historic level unemployment, may have even greater impact on the district's finances.

### **Non-operating Revenues**

Non-operating revenues, approximately \$6 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.

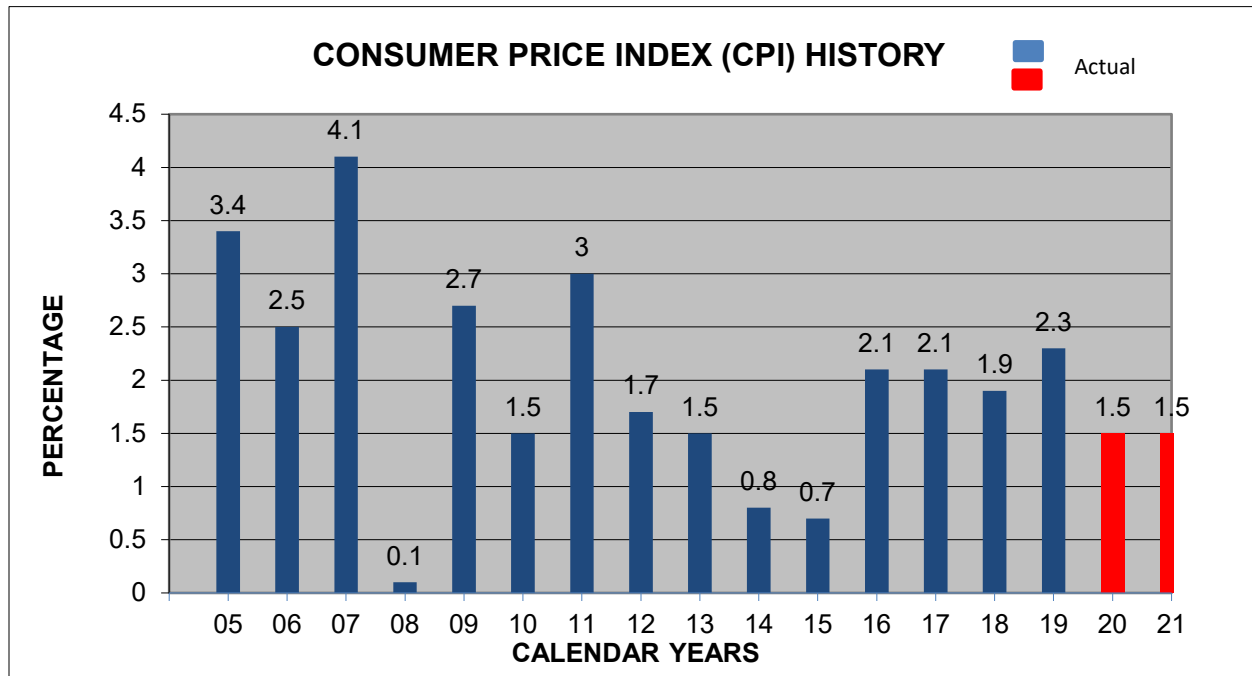
### **Property Taxes and CPI Factor**

District 65, similar to all its neighboring school districts relies heavily on property taxes, which account for 79 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 its value or five percent, whichever is less,
2. The amount of New Property (including new construction and 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.

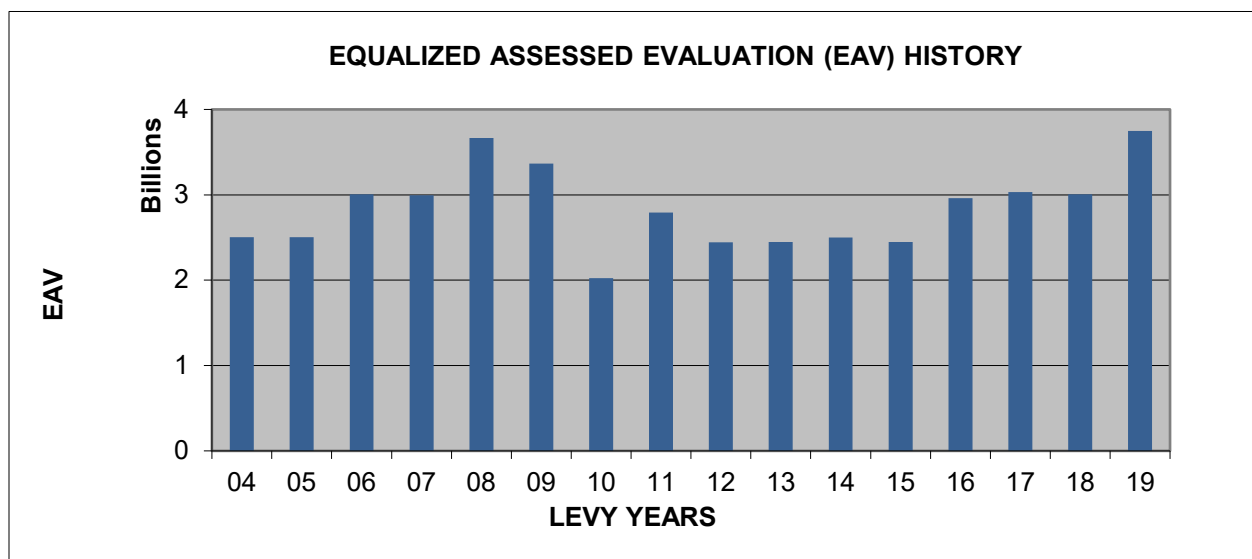
The chart on the next page illustrates the history of the CPI factor. It should be noted that the CPI factor was under one percent in calendar years 2014 and 2015. The nominal revenue increase caused by low CPI factors is contributing to the District's structural deficits along with expenditures outpacing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

projecting the growth in the future property taxes. However, the COVID-19 pandemic, which is causing unprecedented unemployment levels, can result in the CPI factor below 1.5 percent.



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

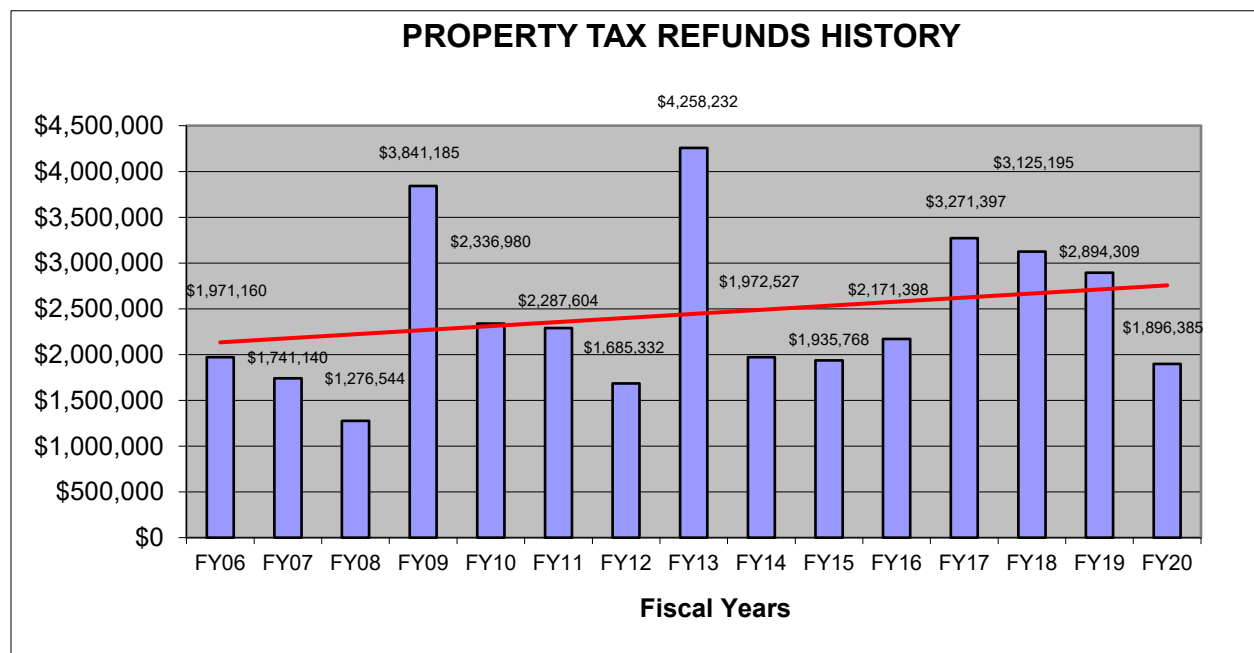
New construction (called “New property”) is exempt from the tax cap in the first year it is added to the property rolls. The value of New Property in the budget includes the regular amount of \$25 million. The value of New Property is included in the Equalized Assessed Valuation (EAV). The chart below illustrates the history of EAV since 2004.



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 has never been 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 following that order.

Property Tax refunds pose a threat to District revenues. The refunds are processed by the Assessor's office and the District is often unaware of them. Only appeals to reduce the assessed value by more than \$100,000 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. In the last two years the District has experienced a substantial increase in property tax refunds.



### **Evidence Based Funding**

Evidence Based Funding (EBF) and State Aid Categorical account for 10 percent of the District's operating revenues; six 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.

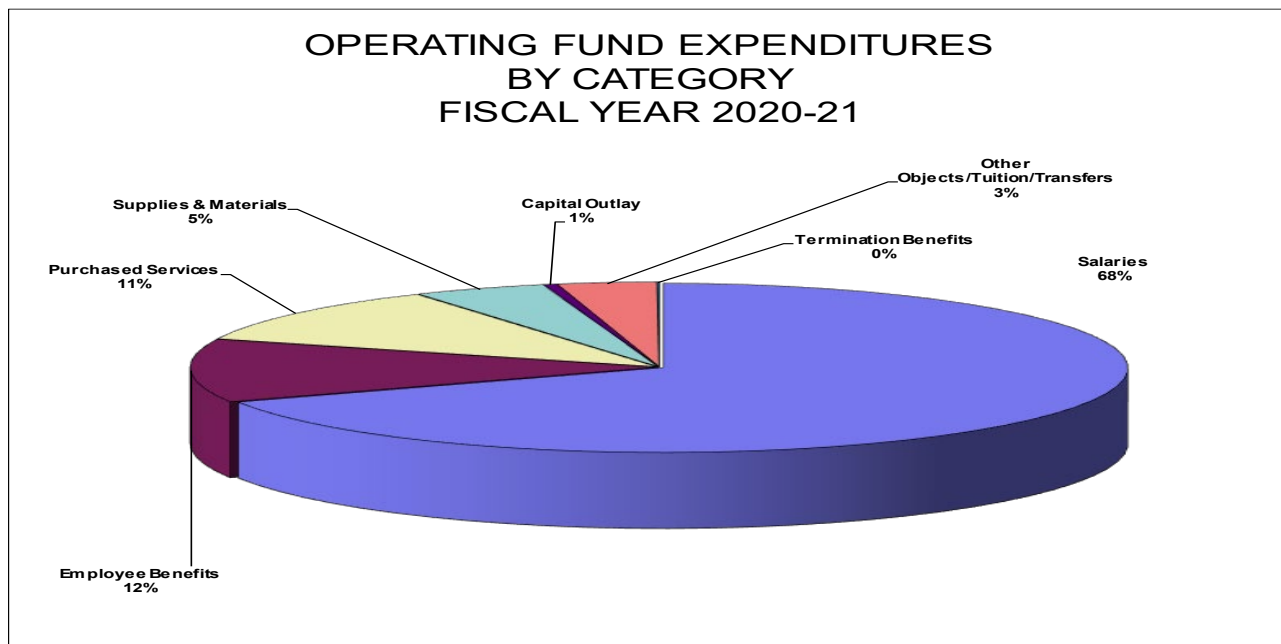
### **Federal Aid**

Federal Aid includes \$0.8 million in CARES funding, which stands for Coronavirus Aid, Relief and Economic Security Act. The District was awarded \$0.8 million in CARES, however, of that amount \$0.1 million has to be allocated to private schools. The District is hopeful this payment is a first of many stimulus packages; the District's expenditures related to remote learning and COVID-19 mitigation has already exceeded the awarded amount.

## Financial Section- FY21 Expenditures by Category

### Assumptions – Operating Expenditures

The following assumptions were used to estimate operating expenditures in the FY21 Final Budget. The operating expenditures in FY21 are expected to increase by \$4.9 million or four percent from the FY20 unaudited actual revenues and \$3.7 million or three percent from the FY20 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 and Evanston Custodial/Maintenance Association (ECMA) collective bargaining agreement (CBA) through 2020-21. Fiscal year, 2019-20, was the last year of District 65 Educational Secretarial and Clerical Association (DESC) and Evanston Association of Childcare Professional (EACCP) union contracts. The increase in the total cost of salaries in fiscal year 2020-21 is approximately six percent, over the 2019-20 actuals, and four percent over the 2019-20 budget. The increase is due to negotiated contractual increases as well as the new positions included in the 2020-21 budget. The new positions listed below address the District’s programmatic/student needs as well as instructional and strategic priorities. The new positions for FY21 include redefined and new positions. Overall, 10.7 new net positions are being added and include:

#### Redefined Positions:

- 1 Deputy Superintendent (redefined position)
- 1 Assistant Director of Student Services (redefined position)
- 1 Manager of Equity, Diversity, and Family and Community Engagement (redefined position)



New Positions:

- 1 Assistant Superintendent of Middle Schools (budget neutral)
- 1 Director of Professional Learning (budget neutral)
- 2 Deans of Culture and Climate due to strategic needs (one position is redefined)
- 1 STEM Curriculum Coordinator (temporary)
- 1 Equity Coach due to strategic needs
- 1 Diversity Hiring Specialist due to strategic needs
- 1 Instructional Technology Facilitator (budget neutral)
- 12 Learning Behavior Specialists (partly offset by reduction of 24 Teacher Assistants)
- 5 Rice Teacher Assistants (budget neutral)
- 1 Network/ Data Support Specialist (budget neutral)
- 1 ESL teacher due to student requirements
- 1 Kindergarten teacher due to enrollment
- 1.7 Social Workers due to student requirements
- 1 Psychologist due to student IEP requirements
- 1 Occupational Therapist due to student IEP requirements
- 1 Speech Therapist due to student IEP requirements
- 1 Communications Specialist
- 1 Research Practitioner (funded with grant)
- 2 Maintenance Specialists due to building needs (budget neutral)

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

Category	2019-20 Number of FTEs	2020-21 Number of FTEs	Net Change	% Net Change
Teachers	639.30	653.30	14.00	2%
Support Staff**	82.00	86.00	4.00	5%
Central Office Administrators	22.00	26.00	4.00	18%
Dean of Culture and Climate	0.00	2.00	2.00	100%
Custodians	50.00	50.00	0.00	0%
Principals	15.00	15.00	0.00	0%
Social Workers	34.70	36.40	1.70	5%
Special Education Teacher Assistants	127.00	108.00	-19.00	-15%
Speech Therapists	20.10	21.10	1.00	5%
Instructional Coaches	21.00	22.00	1.00	5%
Librarians	15.00	15.00	0.00	0%
Psychologists	12.50	13.50	1.00	8%
School-Age Childcare Staff	25.00	25.00	0.00	0%
Assistant Principals	16.00	15.00	-1.00	-6%
Food Service Staff	44.00	44.00	0.00	0%
Computer Lab/Technology Assistants	10.00	10.00	0.00	0%
Occupational/Physical Therapists	8.00	9.00	1.00	13%
Teacher Assistants (General and Bilingual)	19.00	19.00	0.00	0%
Maintenance Staff	9.00	11.00	2.00	22%
Headstart Support Staff	12.00	12.00	0.00	0%
Health Aides	15.00	15.00	0.00	0%
Family Center Staff	23.45	23.45	0.00	0%
Buildings and Grounds Supervisors	2.00	1.00	-1.00	-50%
Nurses/Vision	4.00	4.00	0.00	0%
Totals	1226.05	1236.75	10.70	1%

\* These figures do not include Park School

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

The cost of salaries also reflects the savings from certified and non-certified retirements; there are 15 certified retirements in 2019-20 but due to retirement incentives full savings will be realized in 2020-21 and beyond. The total cost of salaries is projected to be \$94.9 million.

**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 increase by approximately 6.5 percent in 2020-21. 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 FY22 and beyond. The total cost of benefits will be approximately \$16.7 million.

**Purchased Services** – Purchased Services are projected to decrease by seven percent from the 2019-20 actuals and one percent from the 2019-20 budget. In an effort to reduce costs and offset large increases, such as contractual transportation costs, which are increasing by 15 percent, the District has significantly reduced consultant services and out-of-state training and travel. Also, certain 2020-21 purchased services, such as Workers Compensation and Commercial Liability insurance premiums as well as the Aramark contract were prepaid with FY20 surplus, thus reducing FY21 budget expenditures. The total cost of purchased services is estimated at \$15.3 million.

**Supplies** – Expenditures for supplies in fiscal year 2020-21 are projected to increase by 26 percent over fiscal year 2019-20 actuals and three percent over the 2019-20 budget. The budget includes a new allocation for Enterprise Resource Planning (ERP) system to replace current Finance and HR software and other software products (\$350,000). It also includes the cost of instructional student supplies, \$116,000, which will be provided to all elementary and magnet school students. In the past, parents had to purchase these supplies through their PTA or on their own. The District will facilitate the purchase and the distribution of supplies ensuring all students are equitably prepared and ready to start the new school year. The budget also includes the cost of personal protective equipment (PPE), \$512,000, needed to protect staff and students. This cost will be covered with federal stimulus funds. The total cost of all supplies will be approximately \$6.4 million.

**Capital Outlay** – Capital expenditures are projected to decrease by 74 percent in fiscal year 2020-21 to \$0.6 million. Due to the COVID-19 pandemic’s impact on the District’s operating revenues, the District is delaying capital building expenditures funded with the referendum funds for at least one year. The remaining building projects scheduled for FY21 will be funded with the remaining 2019 bond proceeds.

**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 seven percent from the 2019-20 actuals and 15 percent over the 2019-20 budget. The District is projected to spend approximately \$3.3 million for Special Education tuition and \$1.5 million for Park School in fiscal year 2020-21.

**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 \$98,232.

Overall operating expenditures are projected to increase by four percent over the fiscal year 2019-20 actuals and three percent over the 2019-20 budget.

### **Non-Operating Budget**

The fiscal year 2020-21 non-operating budget consists of four funds: Life Safety, Debt Service, and Technology 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 2020-21 will equal approximately \$5.6 million.

The Capital Improvements Fund budget includes bond proceeds sold in 2019 and cash balances. The District will use it to fund miscellaneous building projects including roofing, masonry and asbestos abatement repairs at Chute, Dawes, Kingsley, King Arts, Nichols, Washington, Willard, Haven and Orrington. The District has very few options available to fund its growing capital building needs. Since the \$1.025 million allocation in the operating budget, funded with referendum funds, will not be added to the FY21 budget due to the COVID-19 pandemic, some of the building projects will have to be delayed.

### **Financial Threats**

While concerns regarding the Pension Cost Shift and Property Tax Freeze still exist and can affect the District's finances, they were dwarfed in 2020 by the ultimate threat no one saw coming, the global pandemic. The economic paralysis caused by the pandemic has affected the District immediately resulting in schools closing and a significant reduction in revenues. The impact of COVID-19 is devastating to our entire community and continues to negatively affect the financial future of the District.

# Financial Section- Spending Aligned with Priorities

During the FY21, the District will continue to align its spending with the District's priorities, which include:

- improving the instructional core so that all students and especially students of color have access to common core aligned grade level instruction and materials,
- building the organizational culture grounded in collaboration, trust and engagement of staff and community,
- working on 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,
- adapting instructional delivery to meet learning needs of students and families during COVID-19 pandemic, and
- maintaining long-term financial stability.

## Expenditures supporting Strategic Priorities

The FY21 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 will purchase new curriculum pilot materials for middle school classrooms - **\$125,000.**
- b. The District will purchase culturally responsive mentor texts for K-5 - **\$60,000.**
- c. The District redefined several administrative positions and created new positions including Deputy Superintendent of Schools, Assistant Director of Special Services as well as Manager of Equity, Diversity and Family and Community Engagement, to better support the delivery and implementation of its strategic priorities. All these new positions are budget neutral.
- d. The District hired an Assistant Superintendent of School of Middle schools - **\$170,000 plus benefits.** This is budget neutral position.
- e. The District hired a Director of Professional Learning - **\$137,362 plus benefits.** This is a budget neutral position.
- f. The District hires an additional kindergarten teacher at Oakton due to increased student enrollment - **\$60,000 plus benefits.**
- g. The District is committed to providing English Learners with high-quality instruction; one additional ESL teacher was hired due to increased student enrollment – **\$60,000 plus benefits.**
- h. The District hired 12 special education behavior specialists. The positions are partly budget neutral; the District reduced 24 teacher assistant positions. The net cost is **\$168,000.**
- i. The District hired five teacher assistants for RICE center to provide continuity and consistency in instructional support. The contractual behavioral assistants will be

- reduced. Total cost is **\$120,000 plus benefits** and will be offset with savings in purchased services.
- j. The District hired a STEM curriculum coordinator - **\$172,678 plus benefits**. This is temporary position.
  - k. To improve the District's culture and climate, the District hired two Deans of Culture and Climate - **\$196,858 plus benefits**. One of the positions is a redefined position.
  - l. To promote diverse recruitment, the District hired a Diversity Hiring Specialist -**\$95,500 plus benefits**.
  - m. To ensure racial equity takes place in the District's buildings, the District's created a position of an Equity coach - **\$110,000 plus benefits**.
  - n. The District will increase allocation for psychology, occupational therapy, speech and social work services due to student needs - **\$302,000 plus benefits**.
  - o. To improve application of instructional technology, the District will hire an Instructional Technology Facilitator - **\$90,000 plus benefits**. This is a budget neutral position.
  - p. To enhance the District's communication, especially two-way communication with staff and families, the District hired a Communication Specialist - **\$62,000 plus benefits**.
  - q. The District hired two additional maintenance specialists due to building needs. These positions are budget neutral and will result in future budget savings - **\$120,000 plus benefits**.
  - r. The District hired a Network/Data Support Specialist to facilitate the implementation of the new Student Management Data system, **\$75,000 plus benefits**. This position will support other District 65 systems, including, Kronos, time management system and Alio, the Finance/HR system which is currently supported by a consultant. This is a budget neutral position offset by a reduction in purchased services.

#### **COVID-19 Expenditures**

- a. The District will purchase additional curriculum materials to facilitate remote learning- **\$48,000**. These funds are included in the budget.
- b. Additional remote learning student materials and supplies will be purchased initially with existing budgets and reimbursed later with federal stimulus funds. The estimated cost of these materials is **\$336,000**. The District will also purchase educational online tools at the cost of **\$140,000**.
- c. The cost of K-5 Math online curriculum is **\$150,000**. This is also will be purchased with the existing budget funds.
- d. The budget includes the cost of student internet "hotspots", **\$75,000**.
- e. The District will purchase student one to one iPads, **\$243,000**, which will be funded initially with the existing funds and reimbursed later.
- f. The District will purchase Personal Protection Equipment supplies - **\$512,000**.
- g. The District will purchase thermal imaging thermometers - **\$62,000**
- h. The budget includes the cost of additional facilities support, **\$45,000**, and Task Force stipends, **\$25,000**.

The cost of hotspots, PEP supplies, thermometers, as well as additional facilities support and task force stipends has been included in the 2020-21 budget. The District is hoping to have these costs reimbursed with federal grants.

# Financial Section: Future Steps-Priority Based Budgeting and Every Student Succeeds Act (ESSA)

## Future Steps – Priority Based Budgeting Process

To improve its budgeting process and increase budget efficiencies, the District began building its budgets aligned to its instructional priorities. One of those steps is the Priority Based Budgeting method.

The philosophy of priority-based budgeting is that resources should be aligned with the goals and objectives that are of greatest value to the community served by the school system. Instead of the finance department “owning” the budget, this process is owned by the entire leadership team, across all functions of the school district. The Priority Based Budgeting method will allow the district to:



By engaging in Priority Based Budgeting, the District is hoping to accomplish the following goals:

- **Transparency** - Shed light on resource allocation, how and why dollars are allocated – different than the typical accounting category norms
- **Alignment** - Focus on most important programs and services, in alignment with strategic plan and equity
- **Prudence** - Remove the “incremental” approach to annual budgeting, which starts with the status quo current year spending rather than the dollars currently available today

Priority Based Budgeting will evaluate the use of dollars available to the school district, whether those dollars are spent at schools or centrally. At the end of this process, the school district will be able to clearly communicate how all dollars work together, regardless of accounting codes, to reach desired outcomes.

## 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

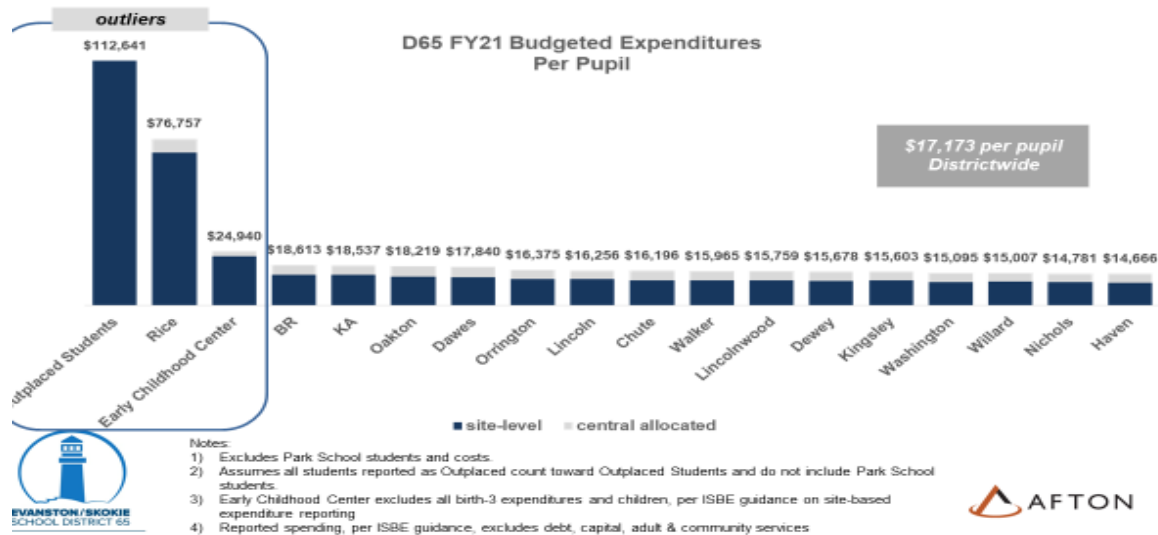
our public education resources. As a result, financial resources are distributed equitably, but NOT equally; students and schools with greater needs are receiving a bigger share of public funding. Since student population varies from school to school and schools have different populations of students 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 FY20 was presented to the Board and the public in September of 2020. The report highlights the resource allocation and relationship between these resources and student outcomes, will help the District 65 community make progress toward the District's goals of equity and achievement. The FY21 Site-based budget is presented on the following page.

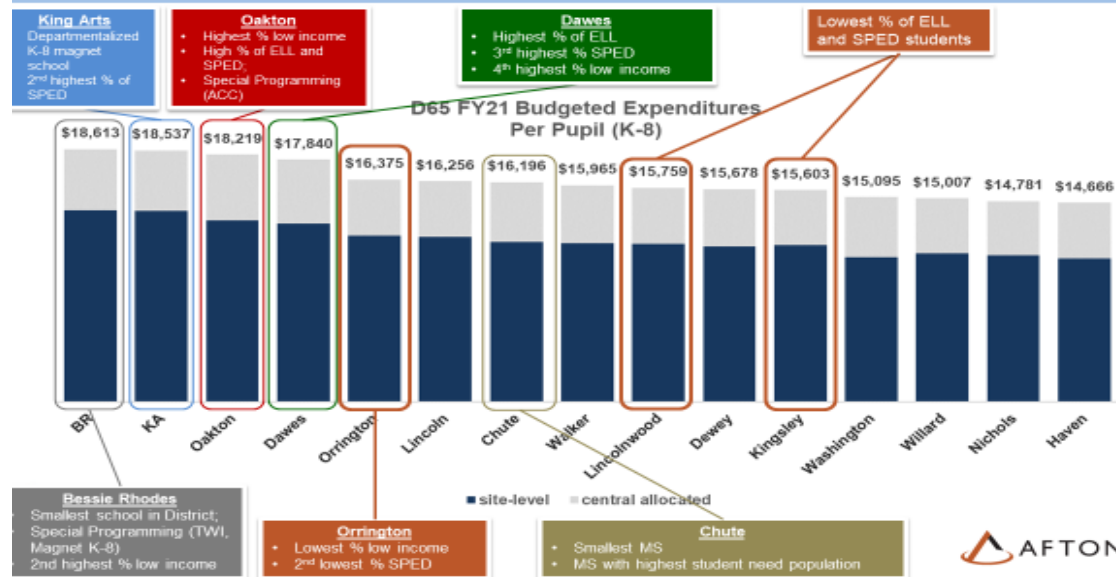


# Financial Section – FY21 Expenditures by Site

The District's FY21 budgeted per pupil spending at all reported locations ranges \$14,666 - \$112,641 per pupil



## FY21 site-based per pupil expenditures



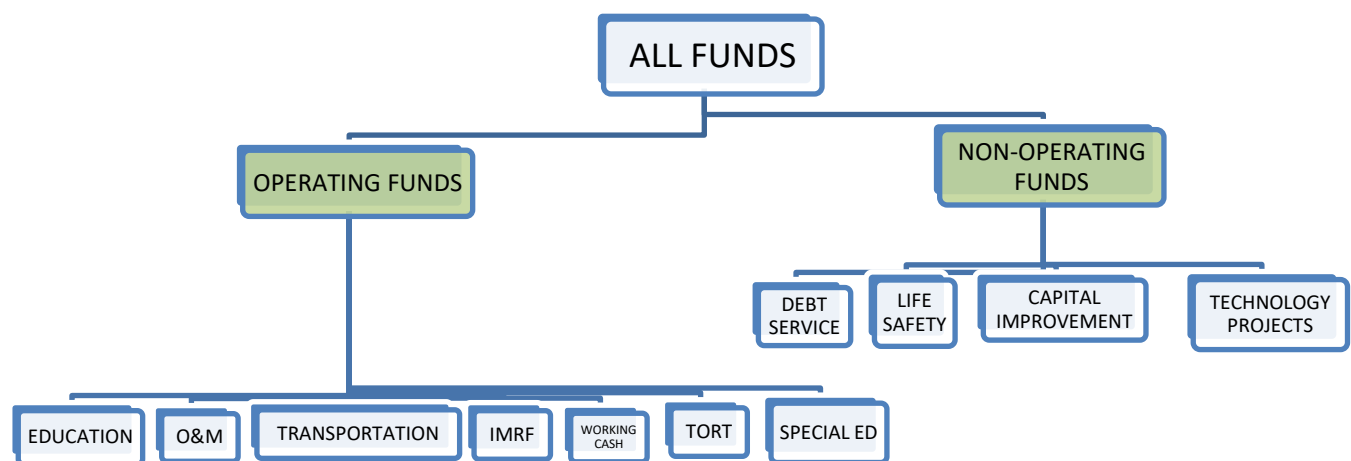
# Financial Section – Expenditures by Fund

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.

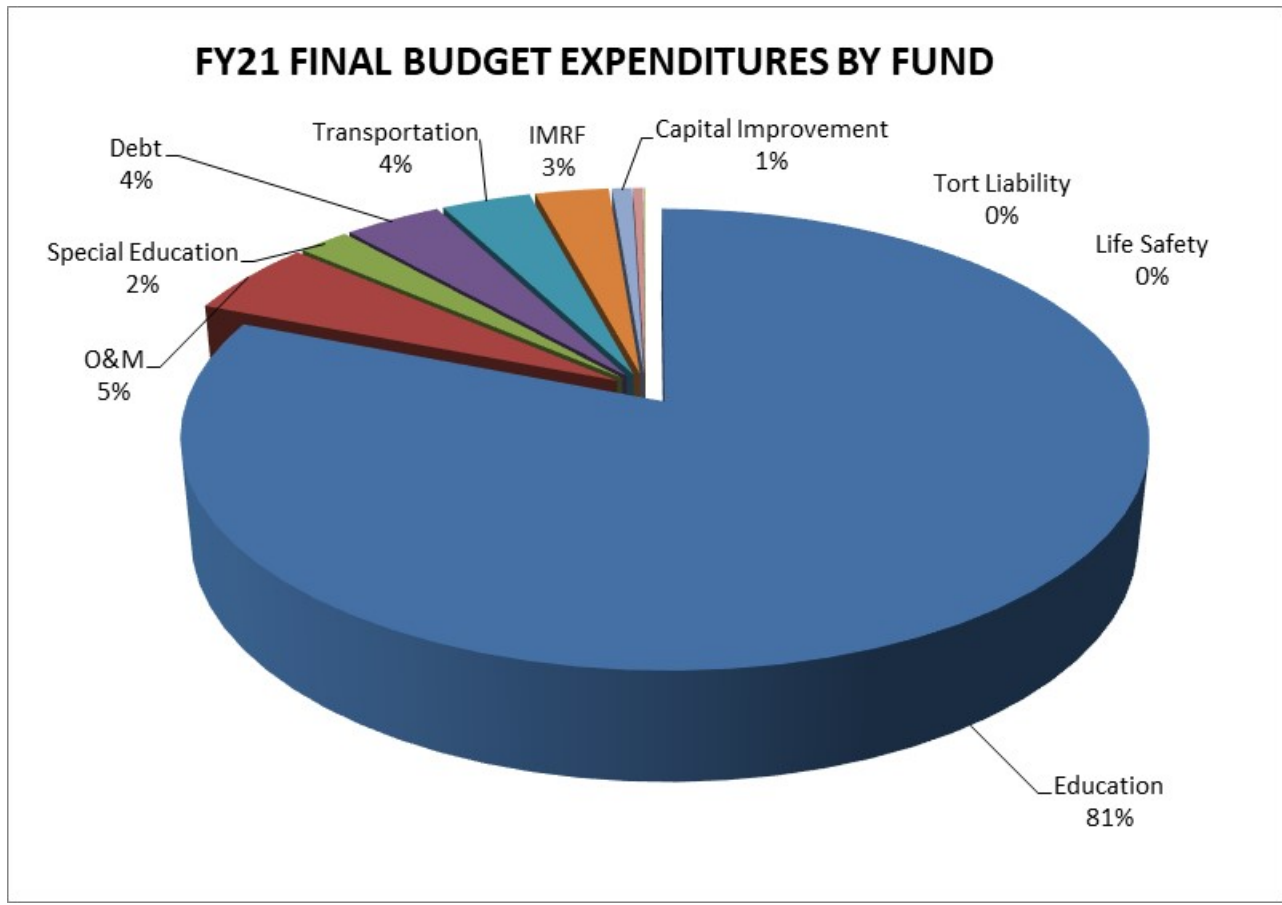
**Capital Improvements Fund**

The fund is used to pay for capital projects with bond proceeds. The fund balance includes bond proceeds from the 2019-20 bond sale and cash balances.

**Technology Projects Fund**

There are no expenditures scheduled to be paid from the Technology fund in FY21.

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 FY20 budget, FY20 unaudited actuals and the final FY21 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, tort liability expenditures, legal services and other miscellaneous items).

The table below presents the FY21 Budget by function.

## FY21 EXPENDITURES BY FUNCTION

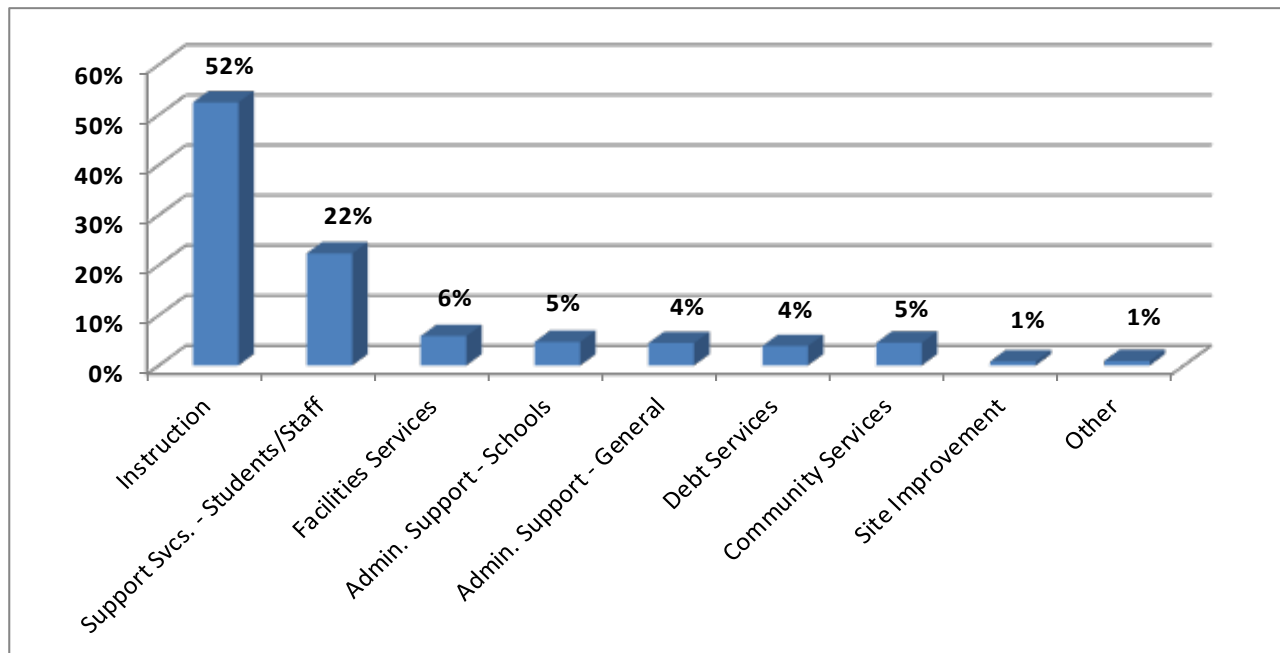
FUNCTION GROUP	FY20 BUDGET	%	FY20 ACTUALS	%	FY21 BUDGET	%
Instruction	73,157,217	51%	72,979,510	50%	76,556,469	52%
Support Svcs. - Students/Staff	29,187,157	21%	28,974,274	20%	32,629,989	22%
Facilities Services	10,317,732	7%	10,642,053	7%	8,563,875	6%
Admin. Support - Schools	5,600,979	4%	5,405,430	4%	6,865,312	5%
Admin. Support - General	6,321,281	4%	6,915,971	5%	6,530,699	4%
Debt Services	6,133,775	4%	8,037,191	5%	5,658,476	4%
Community Services	6,929,157	5%	5,979,391	4%	6,628,738	5%
Site Improvement	564,858	0%	3,952,687	3%	1,157,019	1%
Other	3,926,114	3%	3,448,417	2%	1,303,015	1%
<b>ALL FUNCTIONS</b>	<b>142,138,270</b>	<b>100%</b>	<b>146,334,924</b>	<b>100%</b>	<b>145,893,592</b>	<b>100%</b>

The bar graph on the next page shows that more than half of the school budget is devoted to instruction. Student Support Services, which directly support students, accounts for 22 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 six percent and Debt Services accounts for four percent of the District's budget.

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

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



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



# Financial Section: FY21 Budget Program Summaries

## CURRICULUM & INSTRUCTION: ELEMENTARY PROGRAMS

(19% 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, reading specialists 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 23,012,320	\$ 22,651,386	\$ 23,410,655	\$ 759,269	3%	\$ 398,335	2%
Benefits	\$ 2,421,219	\$ 2,481,604	\$ 2,634,388	\$ 152,785	6%	\$ 213,169	9%
Purchased Services	\$ 166,030	\$ 898,718	\$ 820,334	\$ (78,384)	-9%	\$ 654,304	394%
Supplies	\$ 510,017	\$ 344,393	\$ 613,915	\$ 269,521	78%	\$ 103,898	20%
Capital Outlay	\$ -	\$ 2,279	\$ -	\$ (2,279)	-100%	\$ -	0%
<b>Elementary Programs Totals</b>	<b>\$ 26,109,586</b>	<b>\$ 26,378,380</b>	<b>\$ 27,479,292</b>	<b>\$ 1,100,911</b>	<b>4%</b>	<b>\$ 1,369,706</b>	<b>5%</b>

### New initiatives for FY21 include:

- New Kindergarten teacher at Oakton due to increased student enrollment

## CURRICULUM & INSTRUCTION: MIDDLE SCHOOL PROGRAMS

(10% 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 12,291,601	\$ 12,331,393	\$ 12,169,259	\$ (162,134)	-1%	\$ (122,342)	-1%
Benefits	\$ 1,359,458	\$ 1,416,423	\$ 1,502,673	\$ 86,250	6%	\$ 143,215	11%
Purchased Services	\$ 51,930	\$ 351,743	\$ 362,037	\$ 10,294	3%	\$ 310,107	597%
Supplies	\$ 353,214	\$ 316,172	\$ 455,878	\$ 139,706	44%	\$ 102,664	29%
Tuition	\$ -	\$ -	\$ 40,000	\$ 40,000	0%	\$ 40,000	0%
<b>Middle School Programs Totals</b>	<b>\$ 14,056,203</b>	<b>\$ 14,415,731</b>	<b>\$ 14,529,846</b>	<b>\$ 74,115</b>	<b>1%</b>	<b>\$ 473,643</b>	<b>3%</b>

### New initiatives for FY21:

- 1 Assistant Superintendent of Schools for Middle schools (budget neutral)
- The increase in the *Tuition* account reflects a change in the cost allocation, not an actual increase

## CURRICULUM & INSTRUCTION: LITERACY PROGRAMS

(3% 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 reading specialists, reading coaches, teacher assistants and the literacy director. Non-personnel expenditures include the cost of instructional supplies and materials, textbooks, software, purchased services expenditures and capital outlay.

### Connection to the District's Priorities:

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

### Budget Summary

Literacy Programs	Budget FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 3,241,028	\$ 3,278,324	\$ 2,926,704	\$ (351,620)	-11%	\$ (314,324)	-10%
Benefits	\$ 390,152	\$ 433,212	\$ 445,449	\$ 12,237	3%	\$ 55,297	14%
Purchased Services	\$ 425,065	\$ 217,419	\$ 193,000	\$ (24,419)	-11%	\$ (232,065)	-55%
Supplies	\$ 285,386	\$ 176,067	\$ 187,500	\$ 11,433	6%	\$ (97,886)	-34%
<b>Literacy Programs Totals</b>	<b>\$ 4,341,631</b>	<b>\$ 4,105,023</b>	<b>\$ 3,752,654</b>	<b>\$ (352,369)</b>	<b>-9%</b>	<b>\$ (588,977)</b>	<b>-14%</b>

### New initiatives for FY21:

- New curriculum materials for middle school classrooms (\$125,000)
- The decrease in the overall budget represents a shift in the coaching cost allocation; the District's instructional coaches were moved to a separate budget program under the C&I department
- The decrease in *Purchased Services* reflects a reduction in consulting costs

## 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 6,677,961	\$ 6,598,725	\$ 6,857,902	\$ 259,176	4%	\$ 179,941	3%
Benefits	\$ 696,536	\$ 692,162	\$ 734,885	\$ 42,722	6%	\$ 38,349	6%
Purchased Services	\$ 25,385	\$ 27,160	\$ 32,385	\$ 5,225	19%	\$ 7,000	28%
Supplies	\$ 113,912	\$ 107,132	\$ 119,330	\$ 12,197	11%	\$ 5,418	5%
Capital Outlay	\$ 30,500	\$ 17,690	\$ 36,500	\$ 18,810	106%	\$ 6,000	20%
Other Objects/Tuition/Transfers	\$ 600	\$ 510	\$ 600	\$ 90	18%	\$ -	0%
<b>Fine Arts Totals</b>	<b>\$ 7,544,894</b>	<b>\$ 7,443,380</b>	<b>\$ 7,781,601</b>	<b>\$ 338,221</b>	<b>5%</b>	<b>\$ 236,707</b>	<b>3%</b>

### New initiatives for FY21:

- No new initiatives in FY21

## CURRICULUM & INSTRUCTION: SCHOOL ADMINISTRATION PROGRAM

(5% 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 the District's priorities. In FY21, the principals will continue professional learning on equitable hiring practices and will work with the Assistant Superintendents and Deans of Culture and Climate to improve school climate. The District's discipline policy will continue to be revised.

### Budget Summary

School Administration	Budget FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 4,648,624	\$ 4,478,844	\$ 5,812,945	\$ 1,334,101	30%	\$ 1,164,321	25%
Benefits	\$ 692,790	\$ 646,053	\$ 823,320	\$ 177,267	27%	\$ 130,530	19%
Purchased Services	\$ 81,000	\$ 108,919	\$ 148,000	\$ 39,081	36%	\$ 67,000	83%
Supplies	\$ 30,000	\$ 16,422	\$ 30,000	\$ 13,578	83%	\$ -	0%
Capital Outlay	\$ 5,000	\$ 4,995	\$ 10,000	\$ 5,005	100%	\$ 5,000	100%
<b>School Administration Totals</b>	<b>\$ 5,457,414</b>	<b>\$ 5,255,234</b>	<b>\$ 6,824,265</b>	<b>\$ 1,569,032</b>	<b>30%</b>	<b>\$ 1,366,851</b>	<b>25%</b>

### New initiatives for FY21:

- In FY21, all Assistant Principals for SpEd were reclassified as Assistant Principals and moved to the School Administration Program, increasing the budget amount for that program

## 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 math coaches, the program director and stipends. Non-personnel expenditures include the cost of instructional supplies and materials, textbooks, software, consultants, and the Geometry class at ETHS.

### Connection to the District's Priorities:

The program supports the District's instructional priorities.

### Budget Summary

STEM	Budget FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 725,735	\$ 638,230	\$ 370,909	\$ (267,321)	-42%	\$ (354,826)	-49%
Benefits	\$ 112,188	\$ 62,556	\$ 65,948	\$ 3,392	5%	\$ (46,240)	-41%
Purchased Services	\$ 254,800	\$ 107,188	\$ 196,784	\$ 89,596	84%	\$ (58,016)	-23%
Supplies	\$ 641,543	\$ 661,736	\$ 321,956	\$ (339,780)	-51%	\$ (319,587)	-50%
Other Objects/Tuition/Transfers	\$ 51,000	\$ 49,034	\$ -	\$ (49,034)	-100%	\$ (51,000)	-100%
<b>STEM Totals</b>	<b>\$ 1,785,266</b>	<b>\$ 1,518,744</b>	<b>\$ 955,597</b>	<b>\$ (563,147)</b>	<b>-37%</b>	<b>\$ (829,669)</b>	<b>-46%</b>

### New initiatives for FY21:

- The decrease in the overall budget represents a shift in the coaching cost allocation; the District's instructional coaches are being moved to a separate budget program under the C&I department
- The cost of ETHS tuition was moved to the Middle School budget



## CURRICULUM & INSTRUCTION: ELL PROGRAMS

(2% of the total budget)

### Description of the program:

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

### Connection to the District's Priorities:

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

### Budget Summary

ELL Programs	Budget FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 3,192,935	\$ 2,887,809	\$ 3,076,097	\$ 188,289	7%	\$ (116,838)	-4%
Benefits	\$ 376,715	\$ 387,047	\$ 410,483	\$ 23,437	6%	\$ 33,768	9%
Purchased Services	\$ 87,284	\$ 90,959	\$ 73,000	\$ (17,959)	-20%	\$ (14,284)	-16%
Supplies	\$ 57,450	\$ 63,257	\$ 49,584	\$ (13,673)	-22%	\$ (7,866)	-14%
<b>ELL Programs Totals</b>	<b>\$ 3,714,384</b>	<b>\$ 3,429,072</b>	<b>\$ 3,609,164</b>	<b>\$ 180,093</b>	<b>5%</b>	<b>\$ (105,220)</b>	<b>-3%</b>

### New initiatives for FY21:

- 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, 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 FY21 salaries is a result of coach positions shifted to the C&I budget from STEM and Literacy budgets.

### Budget Summary

Curriculum & Instruction	Budget FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 1,614,612	\$ 1,514,867	\$ 3,044,898	\$ 1,530,031	101%	\$ 1,430,286	89%
Benefits	\$ 252,605	\$ 217,546	\$ 244,261	\$ 26,715	12%	\$ (8,344)	-3%
Purchased Services	\$ 644,591	\$ 520,743	\$ 606,310	\$ 85,567	16%	\$ (38,281)	-6%
Supplies	\$ 163,500	\$ 122,961	\$ 149,950	\$ 26,989	22%	\$ (13,550)	-8%
Capital Outlay	\$ 500	\$ -	\$ 500	\$ 500	-100%	\$ -	0%
Other Objects/Tuition/Transfers	\$ 82,422	\$ 46,613	\$ 74,430	\$ 27,817	60%	\$ (7,992)	-10%
<b>Curriculum &amp; Instruction Totals</b>	<b>\$ 2,758,230</b>	<b>\$ 2,422,731</b>	<b>\$ 4,120,349</b>	<b>\$ 1,697,618</b>	<b>70%</b>	<b>\$ 1,362,119</b>	<b>49%</b>

### New initiatives for FY21:

- An increase in *Salaries* is result of several coach positions shifted from the STEM, Literacy and Information Services budgets to the C&I budget
- 1 STEM curriculum coordinator, which is a temporary position, was hired in FY21
- 1 Instructional Technology Facilitator (budget neutral) was hired in FY21
- Additional instructional curriculum materials were purchased to facilitate remote learning
- The budget includes additional funding for training, mentoring and professional development as well as curriculum supplies

## EQUITY, DIVERISTY 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 Manager of Equity, Diversity and Family & Community Engagement, two Deans of Climate and Culture, Community Schools Resource Coordinator, Family and Community Engagement and Family Engagement Coordinator, Diversity Hiring 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 & Family Engagement	Budget FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20	% Actuals	\$ Change vs. Budget	% Change
Salaries*	\$ 542,531	\$ 608,373	\$ 675,222	\$ 66,848	11%	\$ 132,691	24%
Benefits	\$ 98,717	\$ 115,131	\$ 106,447	\$ (8,684)	-8%	\$ 7,730	0%
Purchased Services	\$ 293,800	\$ 216,379	\$ 145,000	\$ (71,379)	-33%	\$ (148,800)	-51%
Supplies	\$ 21,900	\$ 17,175	\$ 10,000	\$ (7,175)	-42%	\$ (11,900)	0%
<b>Totals</b>	<b>\$ 956,948</b>	<b>\$ 957,058</b>	<b>\$ 936,669</b>	<b>\$ (20,389)</b>	<b>-2%</b>	<b>\$ (20,279)</b>	<b>-2%</b>

### New initiatives for FY21:

- The District created several new positions including Equity Coach, Diversity Hiring Specialist and two Deans of Climate and Culture to foster much needed changes to racial equity
- Deans of Climate and Culture were hired to provide support with restorative practices and building climate and culture

## 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 Executive Director for Special Services, Assistant Director for Special Services, teachers, 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 20,400,613	\$ 21,101,606	\$ 21,228,337	\$ 126,731	1%	\$ 827,724	4%
Benefits	\$ 3,795,040	\$ 3,372,041	\$ 3,456,749	\$ 84,709	3%	\$ (338,291)	-9%
Purchased Services	\$ 984,921	\$ 937,066	\$ 663,151	\$ (273,915)	-29%	\$ (321,770)	-33%
Supplies	\$ 249,550	\$ 134,291	\$ 160,050	\$ 25,759	19%	\$ (89,500)	-36%
Capital Outlay	\$ 4,000	\$ 4,478	\$ 11,250	\$ 6,772	151%	\$ 7,250	181%
Other Objects/Tuition/Transfers	\$ 3,766,248	\$ 4,133,564	\$ 4,324,900	\$ 191,336	5%	\$ 558,652	15%
<b>Special Services Totals</b>	<b>\$ 29,200,372</b>	<b>\$ 29,683,046</b>	<b>\$ 29,844,438</b>	<b>\$ 161,392</b>	<b>1%</b>	<b>\$ 644,066</b>	<b>2%</b>

### New initiatives for FY21:

- The position of Assistant Director for Special Services was created; the position is budget neutral
- 12 Behavioral Specialists were hired; the positions were partly budget neutral. The District reduced 24 teacher assistant positions
- 5 Teacher Assistants for RICE center were hired. Contractual behavioral aides will be reduced

## 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 and 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 1,190,648	\$ 1,139,695	\$ 1,083,879	\$ (55,816)	-5%	\$ (106,769)	-9%
Benefits	\$ 333,175	\$ 314,439	\$ 314,153	\$ (286)	0%	\$ (19,022)	-6%
Purchased Services	\$ 2,984,100	\$ 2,954,660	\$ 3,064,575	\$ 109,915	4%	\$ 80,475	3%
Supplies	\$ 758,140	\$ 697,601	\$ 796,492	\$ 98,891	14%	\$ 38,352	5%
Capital Outlay	\$ 449,278	\$ 507,548	\$ 449,278	\$ (58,270)	-11%	\$ -	0%
<b>Information Services Totals</b>	<b>\$ 5,715,341</b>	<b>\$ 5,613,943</b>	<b>\$ 5,708,377</b>	<b>\$ 94,434</b>	<b>2%</b>	<b>\$ (6,964)</b>	<b>0%</b>

### New initiatives for FY21:

- 1 Network/Data Support Specialist
- Additional Finance/HR software expenditures are included in *Supplies*

## 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 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 803,653	\$ 811,619	\$ 846,738	\$ 35,119	4%	\$ 43,085	5%
Benefits	\$ 205,437	\$ 201,555	\$ 212,242	\$ 10,687	5%	\$ 6,805	3%
Purchased Services	\$ 64,500	\$ 40,222	\$ 43,500	\$ 3,278	8%	\$ (21,000)	-33%
Supplies	\$ 6,500	\$ 4,612	\$ 4,500	\$ (112)	-2%	\$ (2,000)	-31%
Capital Outlay	\$ 1,500	\$ 1,749	\$ 1,000	\$ (749)	-43%	\$ (500)	-33%
<b>Business Services Totals</b>	<b>\$ 1,081,590</b>	<b>\$ 1,059,756</b>	<b>\$ 1,107,980</b>	<b>\$ 48,224</b>	<b>5%</b>	<b>\$ 26,390</b>	<b>2%</b>

### New initiatives for FY21:

- Selecting and implementation of a new Enterprise Resource Planning (ERP) system

## 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 758,951	\$ 727,871	\$ 770,906	\$ 43,035	6%	\$ 11,955	2%
Benefits	\$ 187,123	\$ 206,364	\$ 216,633	\$ 10,270	5%	\$ 29,510	16%
Purchased Services	\$ 45,160	\$ 46,787	\$ 46,700	\$ (87)	0%	\$ 1,540	3%
Supplies	\$ 1,011,500	\$ 704,589	\$ 951,500	\$ 246,911	35%	\$ (60,000)	-6%
Capital Outlay	\$ 15,000	\$ 2,018	\$ 12,000	\$ 9,982	495%	\$ (3,000)	-20%
<b>Nutrition Services Totals</b>	<b>\$ 2,017,734</b>	<b>\$ 1,687,628</b>	<b>\$ 1,997,740</b>	<b>\$ 310,111</b>	<b>18%</b>	<b>\$ (19,994)</b>	<b>-1%</b>

### New initiatives for FY21:

- The department will continue to replace aging and broken kitchen equipment



## 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 custodial and maintenance staff as well as Custodial Supervisor. The Director of Buildings and Grounds is an employee of Aramark and is included in purchased services. 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.

### 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 3,705,086	\$ 3,715,940	\$ 3,737,203	\$ 21,263	1%	\$ 32,117	1%
Benefits	\$ 1,077,416	\$ 1,054,419	\$ 1,104,948	\$ 50,529	5%	\$ 27,532	3%
Purchased Services	\$ 1,998,685	\$ 2,223,535	\$ 1,787,672	\$ (435,863)	-20%	\$ (211,013)	-11%
Supplies	\$ 1,431,103	\$ 1,468,671	\$ 1,584,137	\$ 115,466	8%	\$ 153,034	11%
Capital Outlay	\$ 1,916,855	\$ 1,887,555	\$ 55,000	\$ (1,832,555)	-97%	\$ (1,861,855)	-97%
Other Objects	\$ 169,964	\$ 169,114	\$ 169,915	\$ 801	0%	\$ (49)	0%
<b>Buildings &amp; Grounds Totals</b>	<b>\$ 10,299,109</b>	<b>\$ 10,519,234</b>	<b>\$ 8,438,875</b>	<b>\$ (2,080,359)</b>	<b>-20%</b>	<b>\$ (1,860,234)</b>	<b>-18%</b>

### New initiatives for FY21:

- The FY21 budget includes two Maintenance positions (Electrician and Plummer) due to needs; both positions are budget neutral

## 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

	Budget FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
<b>Transportation</b>							
Salaries	\$ 495,609	\$ 505,206	\$ 549,042	\$ 43,836	9%	\$ 53,433	11%
Benefits	\$ 131,984	\$ 123,745	\$ 129,045	\$ 5,299	4%	\$ (2,939)	-2%
Purchased Services	\$ 4,048,489	\$ 3,478,150	\$ 4,477,325	\$ 999,175	29%	\$ 428,836	11%
Supplies	\$ 500	\$ 91	\$ 500	\$ 409	449%	\$ -	0%
Other Objects	\$ 34,542	\$ 32,542	\$ 124,158	\$ 91,616	282%	\$ 89,616	259%

### New initiatives for FY21:

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

## 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, 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 Data 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 722,224	\$ 663,608	\$ 431,826	\$ (231,783)	-35%	\$ (290,399)	-40%
Benefits	\$ 157,193	\$ 168,222	\$ 142,200	\$ (26,022)	-15%	\$ (14,993)	-10%
Purchased Services	\$ 8,800	\$ 7,376	\$ 31,500	\$ 24,124	327%	\$ 22,700	258%
Supplies	\$ 81,580	\$ 797	\$ 118,100	\$ 117,303	14725%	\$ 36,520	45%
Capital Outlay	\$ 3,400	\$ -	\$ -	\$ -	100%	\$ (3,400)	100%
<b>RAD Totals</b>	<b>\$ 973,197</b>	<b>\$ 840,002</b>	<b>\$ 723,625</b>	<b>\$ (116,377)</b>	<b>-14%</b>	<b>\$ (249,572)</b>	<b>-26%</b>

### New initiatives for FY21:

- The FY21 budget reflect a reorganization of the RAD department, which now reports to the Deputy Superintendent
- Salaries include a position of Embedded Researcher who is funded with an external grant funds
- In FY21, several former RAD employees were assigned to the Student Assignments department, which now reports to the Deputy Superintendent

## 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 and other administrative staff. Non-personnel expenditures include the 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 640,997	\$ 643,995	\$ 680,677	\$ 36,682	6%	\$ 39,680	6%
Benefits	\$ 245,702	\$ 245,791	\$ 260,642	\$ 14,852	6%	\$ 14,940	6%
Purchased Services	\$ 133,700	\$ 124,065	\$ 132,500	\$ 8,435	7%	\$ (1,200)	-1%
Supplies	\$ 10,500	\$ 5,713	\$ 9,500	\$ 3,787	66%	\$ (1,000)	-10%
Capital Outlay	\$ 500	\$ -	\$ 500	\$ 500	0%	\$ -	0%
<b>Human Resources Totals</b>	<b>\$ 1,031,399</b>	<b>\$ 1,019,564</b>	<b>\$ 1,083,820</b>	<b>\$ 64,256</b>	<b>6%</b>	<b>\$ 52,421</b>	<b>5%</b>

### New initiatives for FY21:

- Selection and implementation of the Enterprise Resource Planning (ERP)

## 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 District was awarded a much larger, 5-year Headstart grant and District 65 serves as the grantee. Personnel costs include salaries and benefits for teachers, teacher assistants, the program coordinator and other administrative program support. Non-personnel expenditures include the cost of program supplies, testing supplies and meals, purchased services and capital outlay.

### Connection to the District's Priorities:

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

### Budget Summary

Early Childhood Center	Budget FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 3,181,270	\$ 2,991,278	\$ 3,118,090	\$ 126,812	4%	\$ (63,180)	-2%
Benefits	\$ 872,719	\$ 839,971	\$ 884,319	\$ 44,348	5%	\$ 11,600	1%
Purchased Services	\$ 752,220	\$ 676,523	\$ 975,825	\$ 299,302	44%	\$ 223,605	30%
Supplies	\$ 120,138	\$ 90,501	\$ 142,899	\$ 52,398	58%	\$ 22,761	19%
Capital Outlay	\$ -	\$ 9,475	\$ -	\$ (9,475)	-100%	\$ -	0%
Dues and Fees	\$ -	\$ 11,253	\$ 8,000	\$ (3,253)	-29%	\$ 8,000	0%
<b>Early Childhood Center Totals</b>	<b>\$ 4,926,347</b>	<b>\$ 4,619,002</b>	<b>\$ 5,129,133</b>	<b>\$ 510,132</b>	<b>11%</b>	<b>\$ 202,786</b>	<b>4%</b>

### New initiatives for FY21:

- The budget reflects the new Headstart grant

## FAMILY CENTER PROGRAM

(1% of the total budget)

### Description of the program:

The Family Center program 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 895,100	\$ 765,542	\$ 932,172	\$ 166,630	22%	\$ 37,072	4%
Benefits	\$ 218,143	\$ 208,975	\$ 219,384	\$ 10,409	5%	\$ 1,241	1%
Purchased Services	\$ 188,438	\$ 63,960	\$ 100,836	\$ 36,876	58%	\$ (87,602)	-46%
Supplies	\$ 111,036	\$ 65,095	\$ 31,000	\$ (34,095)	-52%	\$ (80,036)	-72%
Capital Outlay	\$ 4,000	\$ -	\$ -	\$ -	0%	\$ (4,000)	-100%
<b>Family Center Totals</b>	<b>\$ 1,416,717</b>	<b>\$ 1,103,573</b>	<b>\$ 1,283,392</b>	<b>\$ 179,819</b>	<b>16%</b>	<b>\$ (133,325)</b>	<b>-9%</b>

### New initiatives for FY21:

- No new initiatives in 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 600 families. The program is funded with childcare fees and DHS federal revenues.

### Budget Summary

School Age Childcare	Budget FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 1,033,800	\$ 995,530	\$ 1,047,218	\$ 51,687	5%	\$ 13,418	1%
Benefits	\$ 320,707	\$ 319,746	\$ 335,522	\$ 15,776	5%	\$ 14,815	5%
Purchased Services	\$ 84,500	\$ 63,699	\$ 29,500	\$ (34,199)	-54%	\$ (55,000)	-65%
Supplies	\$ 101,839	\$ 74,714	\$ 90,159	\$ 15,445	21%	\$ (11,680)	-11%
<b>School Age Childcare Totals</b>	<b>\$ 1,540,846</b>	<b>\$ 1,453,689</b>	<b>\$ 1,502,399</b>	<b>\$ 48,710</b>	<b>3%</b>	<b>\$ (38,447)</b>	<b>-2%</b>

### New initiatives for FY21

- No new initiatives in FY21



## 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, Deputy Superintendent, and other administrative support. Non-personnel expenditures include professional development, office supplies and equipment. In 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 the District's priorities. 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 teachers 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/Professional Learning/Student Assignments	Budget FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 340,127	\$ 414,337	\$ 1,009,435	\$ 595,098	144%	\$ 669,308	197%
Benefits	\$ 87,482	\$ 34,514	\$ 130,177	\$ 95,663	277%	\$ 42,695	49%
Purchased Services	\$ 4,500	\$ 3,660	\$ 47,000	\$ 43,340	1184%	\$ 42,500	944%
Supplies	\$ 7,929	\$ 7,349	\$ 22,250	\$ 14,901	203%	\$ 14,321	181%
Capital Outlay	\$ 500	\$ -	\$ 1,000	\$ 1,000	100%	\$ 500	100%
<b>Superintendent's Office Totals</b>	<b>\$ 440,538</b>	<b>\$ 459,860</b>	<b>\$ 1,209,862</b>	<b>\$ 750,002</b>	<b>163%</b>	<b>\$ 769,324</b>	<b>175%</b>

### New initiatives for FY21:

- The increase in *Salaries* represents the new Deputy Superintendent position, which is a budget neutral and a redefined position, as well as the salaries of the Director of Professional Learning and the Manager of Student Assignments and their respective staff. All positions are either existing positions or budget neutral positions.
- Increases in other budget lines represent a shift in non-personal expenditures from the RAD department to the Superintendent's Office budget program

## 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 669,475	\$ 638,352	\$ 663,886	\$ 25,534	4%	\$ (5,589)	-1%
Benefits	\$ 73,953	\$ 68,690	\$ 71,140	\$ 2,450	4%	\$ (2,813)	-4%
Purchased Services	\$ 9,000	\$ -	\$ -	\$ -	100%	\$ (9,000)	100%
<b>Lunch Supervision Totals</b>	<b>\$ 752,428</b>	<b>\$ 707,042</b>	<b>\$ 735,026</b>	<b>\$ 27,984</b>	<b>4%</b>	<b>\$ (17,402)</b>	<b>-2%</b>

### New initiatives for FY21:

- No new initiatives in FY21

## 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 from property taxes.

### Connection to the District's Priorities:

The Board of Education supports all District's priorities.

### Budget Summary

				\$ Change vs.	%	\$ Change vs.	%
Board of Education	Budget FY20	Actuals FY20	Budget FY21	FY20 Actuals	Change	FY20 Budget	Change
Salaries	\$ 66,341	\$ 64,321	\$ 101,769	\$ 37,448	58%	\$ 35,428	53%
Benefits	\$ 30,968	\$ 30,978	\$ 32,705	\$ 1,727	6%	\$ 1,737	6%
Purchased Services	\$ 103,260	\$ 64,571	\$ 66,418	\$ 1,847	3%	\$ (36,842)	-36%
Supplies	\$ 10,500	\$ 6,245	\$ 10,500	\$ 4,255	68%	\$ -	0%
Other Objects/Tuition/Transfers	\$ 50,000	\$ 44,817	\$ 50,000	\$ 5,183	12%	\$ -	0%
<b>Board of Education Totals</b>	<b>\$ 261,069</b>	<b>\$ 210,932</b>	<b>\$ 261,392</b>	<b>\$ 50,460</b>	<b>24%</b>	<b>\$ 323</b>	<b>0%</b>

### New initiatives for FY21:

- The meeting recording functions will be moved in house

## 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 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 FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 112,337	\$ 112,336	\$ 188,215	\$ 75,879	68%	\$ 75,878	68%
Benefits	\$ 15,447	\$ 15,067	\$ 22,802	\$ 7,735	51%	\$ 7,355	48%
Purchased Services	\$ 16,200	\$ 13,802	\$ 21,200	\$ 7,398	54%	\$ 5,000	31%
Supplies	\$ 2,300	\$ 69	\$ 2,300	\$ 2,231	3253%	\$ -	0%
<b>Communications Totals</b>	<b>\$ 146,284</b>	<b>\$ 141,273</b>	<b>\$ 234,517</b>	<b>\$ 93,244</b>	<b>66%</b>	<b>\$ 88,233</b>	<b>60%</b>

### New initiatives for FY21:

- A Communications Specialist was hired in FY21

## OTHER PROGRAMS

(3% 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. The program is funded with local funds from property taxes.

### Connection to the District's Priorities:

The program indirectly supports all priorities.

### Budget Summary

Other Programs	Budget FY20	Actuals FY20	Budget FY21	\$ Change vs. FY20 Actuals	% Change	\$ Change vs. FY20 Budget	% Change
Salaries	\$ 592,000	\$ 5,006	\$ 745,000	\$ 739,994	14782%	\$ 153,000	26%
Benefits	\$ 1,676,823	\$ 1,794,077	\$ 2,022,386	\$ 228,309	13%	\$ 345,563	21%
Purchased Services	\$ 1,847,662	\$ 3,156,025	\$ 1,165,701	\$ (1,990,324)	-63%	\$ (681,961)	-37%
Supplies	\$ -	\$ 21,795	\$ 331,069	\$ 309,274	100%	\$ 331,069	100%
Capital Outlay	\$ -	\$ -	\$ 60,625	\$ 60,625	100%	\$ 60,625	100%
Termination Benefits	\$ 84,501	\$ 77,514	\$ 98,232	\$ 20,718	27%	\$ 13,731	16%
<b>Other Programs Totals</b>	<b>\$ 4,200,986</b>	<b>\$ 5,054,417</b>	<b>\$ 4,423,012</b>	<b>\$ (631,405)</b>	<b>-12%</b>	<b>\$ 222,026</b>	<b>5%</b>

### New initiatives for FY21:

- No new initiatives in FY21
- The decrease in *Purchased Services* represent a decrease in Tort Fund expenditures; some of Tort expenditures were prepaid in FY20, thus, reducing FY21 expenditures



# **EVANSTON SKOKIE SCHOOL DISTRICT 65**

## **FINANCIAL SECTION - FUND SUMMARIES FINAL BUDGET FY21**

As of 9/21/2020

## CUMULATIVE SUMMARY-- ALL FUNDS

Sources of Revenues	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/Spent of Budget	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
Property Taxes -Local	114,676,119	79%	115,548,579	101%	115,725,421	80%	0%	1%
Corp.Prop.Replacement Tax	2,246,134	2%	2,235,170	100%	1,788,136	1%	-20%	-20%
Other Local Revenue	5,454,190	4%	3,604,174	66%	3,552,762	2%	-1%	-35%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,885,820	5%	7,898,534	100%	7,885,820	5%	0%	0%
State Aid Categorical	5,612,630	4%	5,609,968	100%	5,624,318	4%	0%	0%
Federal Aid	9,775,968	7%	9,728,108	100%	10,233,534	7%	5%	5%
Transfers	-		4,730,519		-			
<b>TOTAL REVENUES</b>	<b>\$ 145,950,861</b>	<b>100%</b>	<b>\$ 149,355,052</b>	<b>102%</b>	<b>\$ 145,109,992</b>	<b>100%</b>	<b>-3%</b>	<b>-1%</b>
<b>Types of Expenditures</b>								
Salaries	91,790,429	65%	90,135,837	98%	95,097,843	65%	6%	4%
Employee Benefits	15,503,388	11%	15,649,177	101%	16,729,872	11%	7%	8%
Purchased Services	15,538,015	11%	17,011,678	109%	15,457,445	11%	-9%	-1%
Supplies & Materials	6,306,349	4%	5,180,596	82%	6,636,068	5%	28%	5%
Capital Outlay	2,639,033	2%	5,762,671	218%	1,435,653	1%	-75%	-46%
Other Objects/Tuition/Transfers	10,276,552	7%	12,517,450	122%	10,438,479	7%	-17%	2%
Termination Benefits	84,501	0%	77,514	92%	98,232	0%	27%	16%
<b>TOTAL EXPENDITURES</b>	<b>\$ 142,138,268</b>	<b>100%</b>	<b>\$ 146,334,924</b>	<b>103%</b>	<b>\$ 145,893,592</b>	<b>100%</b>	<b>0%</b>	<b>3%</b>
Projected Surplus (Deficit) for year	<b>3,812,593</b>		<b>3,020,128</b>		<b>(783,600)</b>			
Beginning Cash Fund Balance - July 1	55,767,495 *		55,767,495 *		58,787,623 **			
Estimated Ending Cash Fund Balance - June 30	\$ 59,580,088 **		\$ 58,787,623 **		\$ 58,004,023 **			

\* Audited Cash Fund Balance

\*\* Unaudited Cash Fund Balance

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

	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/Spent of Budget	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	109,833,313	78%	111,504,958	102%	110,001,605	79%	-1%	0%
Corp.Prop.Replacement Tax	2,246,134	2%	2,235,170	100%	1,788,136	1%	-20%	-20%
Other Local Revenue	5,275,243	4%	3,485,168	66%	3,464,410	2%	-1%	-34%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,885,820	6%	7,898,534	100%	7,885,820	6%	0%	0%
State Aid Categorical	5,612,630	4%	5,609,968	100%	5,624,318	4%	0%	0%
Federal Aid	9,775,968	7%	9,728,108	100%	10,233,534	7%	5%	5%
Transfers	-		-		-			
<b>TOTAL REVENUES</b>	<b>\$ 140,929,108</b>	<b>100%</b>	<b>140,461,907</b>	<b>100%</b>	<b>\$ 139,297,823</b>	<b>100%</b>	<b>-1%</b>	<b>-1%</b>
<b>Types of Expenditures</b>								
Salaries	91,637,576	68%	89,985,473	98%	94,942,843	68%	6%	4%
Employee Benefits	15,496,383	11%	15,642,587	101%	16,722,853	12%	7%	8%
Purchased Services	15,391,015	11%	16,472,834	107%	15,310,445	11%	-7%	-1%
Supplies & Materials	6,236,349	5%	5,111,321	82%	6,449,068	5%	26%	3%
Capital Outlay	2,439,033	2%	2,445,052	100%	637,653	0%	-74%	-74%
Other Objects/Tuition/Transfers	4,154,777	3%	4,487,447	108%	4,792,003	3%	7%	15%
Termination Benefits	84,501	0%	77,514	92%	98,232	0%	27%	16%
<b>TOTAL EXPENDITURES</b>	<b>\$ 135,439,635</b>	<b>100%</b>	<b>\$ 134,222,227</b>	<b>99%</b>	<b>\$ 138,953,097</b>	<b>100%</b>	<b>4%</b>	<b>3%</b>
Projected Surplus (Deficit) for year	<b>5,489,473</b>		<b>6,239,680</b>		<b>344,726</b>			
Beginning Cash Fund Balance - July 1	50,303,508 *		50,303,508 *		56,543,188 **			
Estimated Ending Cash Fund Balance - June 30	<b>\$ 55,792,981 **</b>		<b>\$ 56,543,188 **</b>		<b>\$ 56,887,914 **</b>			

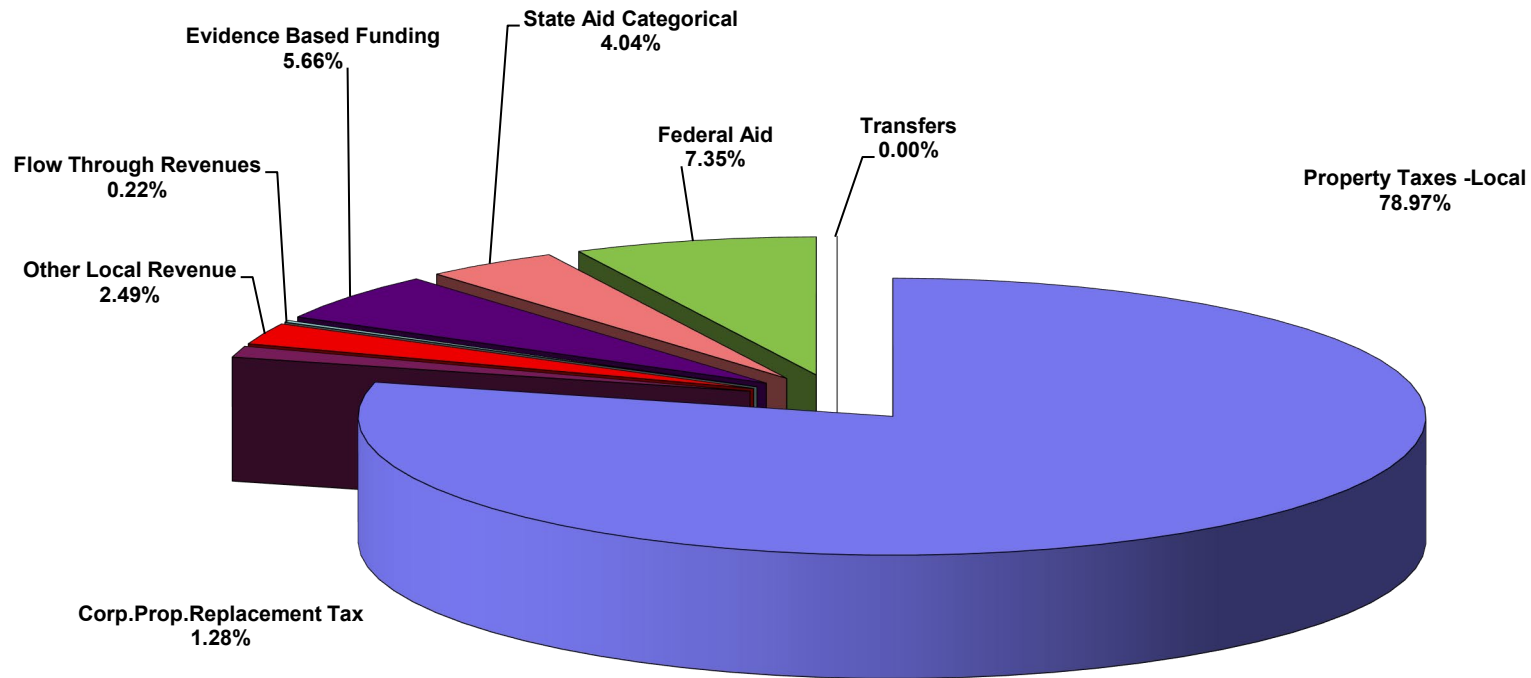
\* Audited Cash Fund Balance

\*\* Unaudited Cash Fund Balance

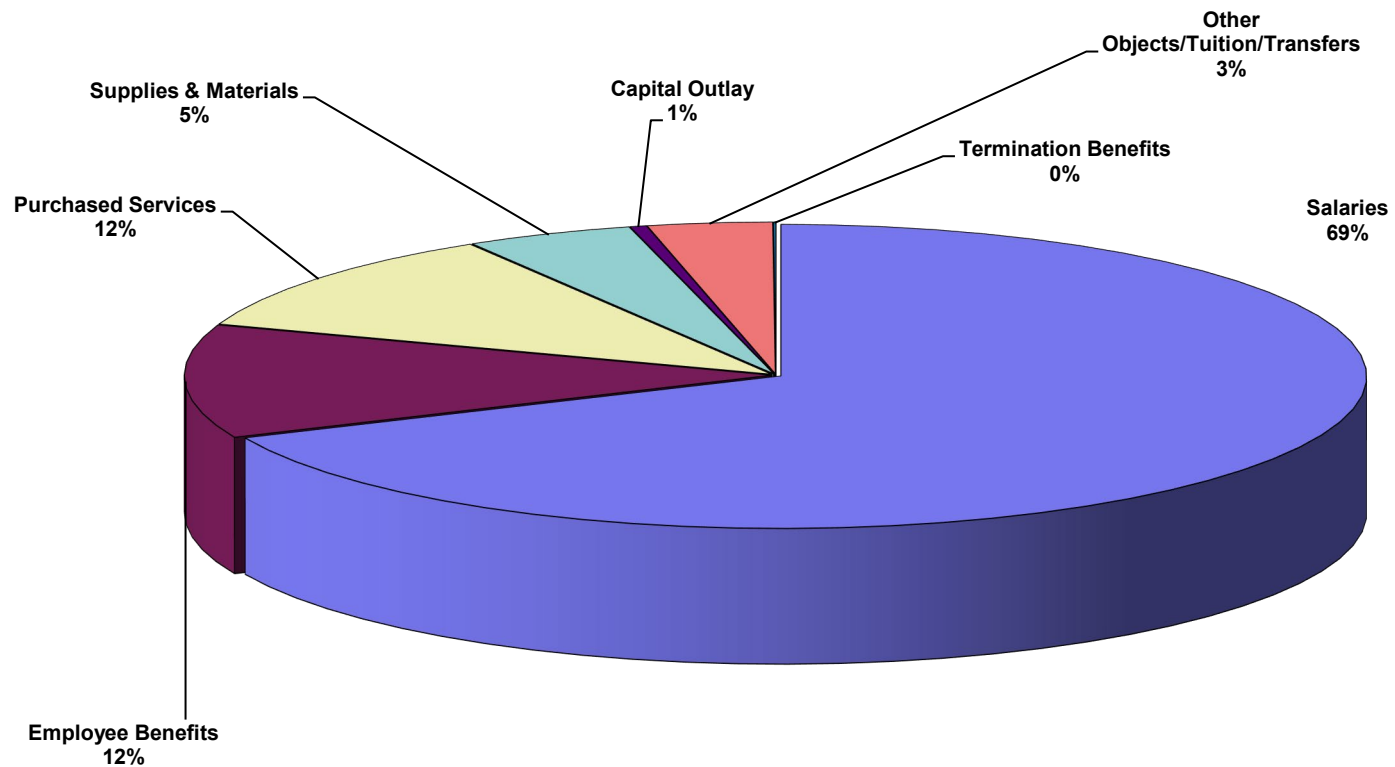
\*\*\* Exclude Life Safety (#90), Debt Service Fund (#30) and Capital Project Funds (# 64 and 65)



## OPERATING FUND REVENUES BY SOURCE FISCAL YEAR 2020-21



# OPERATING FUND EXPENDITURES BY CATEGORY FISCAL YEAR 2020-21



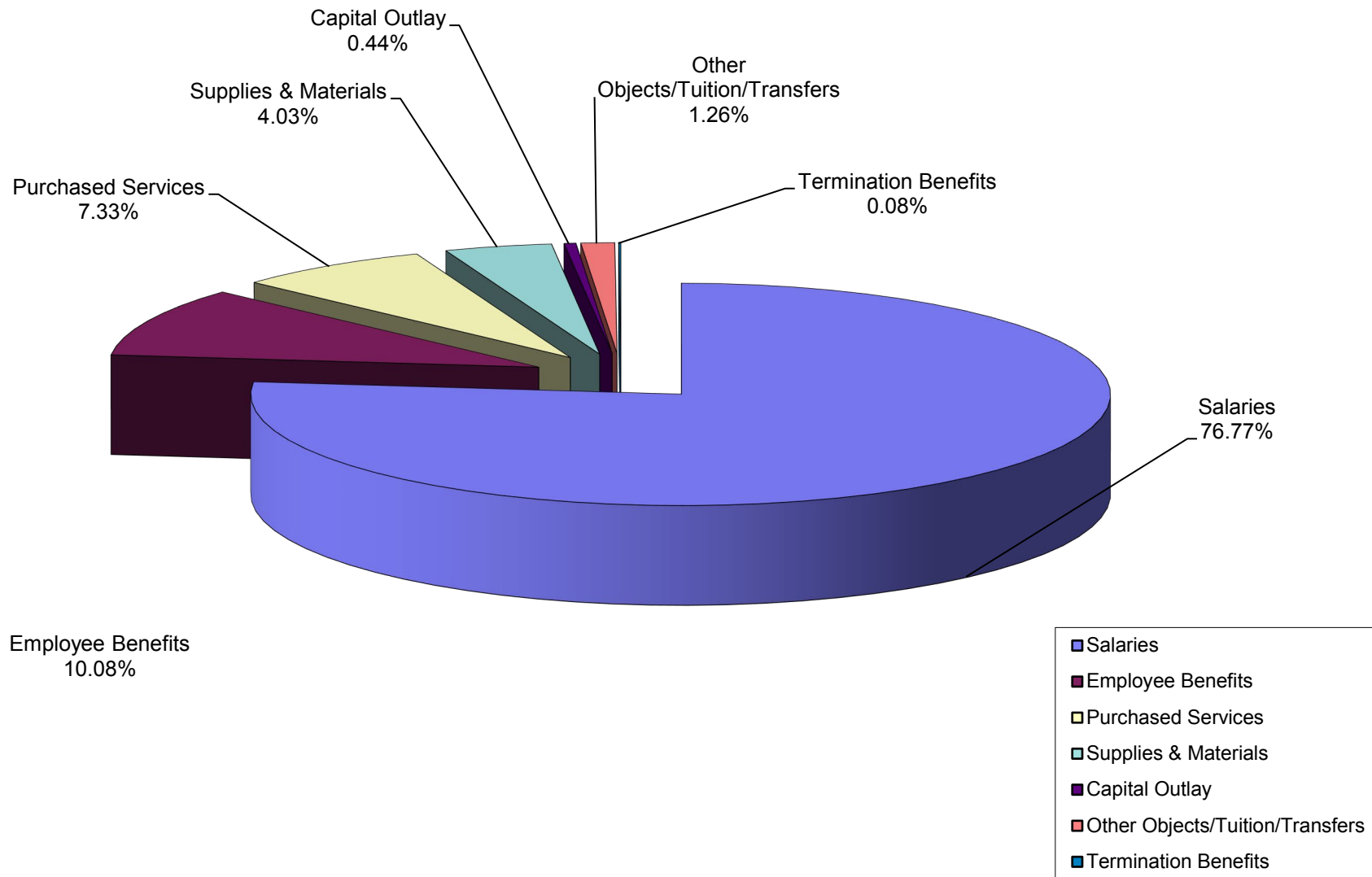
## 10 EDUCATION FUND

Sources of Revenues	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/Spent of Budget	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
Property Taxes -Local	88,088,360	76%	89,514,676	102%	88,806,989	77%	-1%	1%
Corp.Prop.Replacement Tax	1,410,572	1%	1,403,687	100%	1,122,950	1%	-20%	-20%
Other Local Revenue	4,277,808	4%	2,851,610	67%	2,929,783	3%	3%	-32%
Flow Through Revenues	300,000	0%	-	0%	300,000	0%	100%	0%
Evidence Based Funding	7,885,820	7%	7,898,534	100%	7,885,820	7%	0%	0%
State Aid Categorical	4,490,401	4%	4,156,804	93%	4,150,167	4%	0%	-8%
Federal Aid	9,522,777	8%	9,438,308	99%	10,233,534	9%	8%	7%
<b>TOTAL REVENUES</b>	<b>\$ 115,975,738</b>	<b>100%</b>	<b>\$ 115,263,619</b>	<b>99%</b>	<b>\$ 115,429,244</b>	<b>100%</b>	<b>0%</b>	<b>0%</b>
<b>Types of Expenditures</b>								
Salaries	87,426,881	78%	85,759,321	98%	90,646,599	77%	6%	4%
Employee Benefits	10,685,760	9%	10,994,276	103%	11,904,342	10%	8%	11%
Purchased Services	8,020,179	7%	8,474,774	106%	8,655,198	7%	2%	8%
Supplies & Materials	4,804,746	4%	3,620,763	75%	4,764,431	4%	32%	-1%
Capital Outlay	522,178	0%	557,496	107%	522,028	0%	-6%	0%
Other Objects/Tuition/Transfers	1,118,571	1%	1,280,071	114%	1,492,210	1%	17%	33%
Termination Benefits	84,501	0%	77,514	92%	98,232	0%	27%	16%
<b>TOTAL EXPENDITURES</b>	<b>\$ 112,662,817</b>	<b>100%</b>	<b>\$ 110,764,217</b>	<b>98%</b>	<b>\$ 118,083,040</b>	<b>100%</b>	<b>7%</b>	<b>5%</b>
Projected Surplus (Deficit) for year	3,312,921		4,499,402		(2,653,797)			
Beginning Cash Fund Balance - July 1	28,909,426 *		28,909,426 *		33,408,828 **			
Estimated Ending Cash Fund Balance - June 30	\$ 32,222,347 **		\$ 33,408,828 **		\$ 30,755,032 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## EDUCATION FUND EXPENDITURES FISCAL YEAR 2020-21



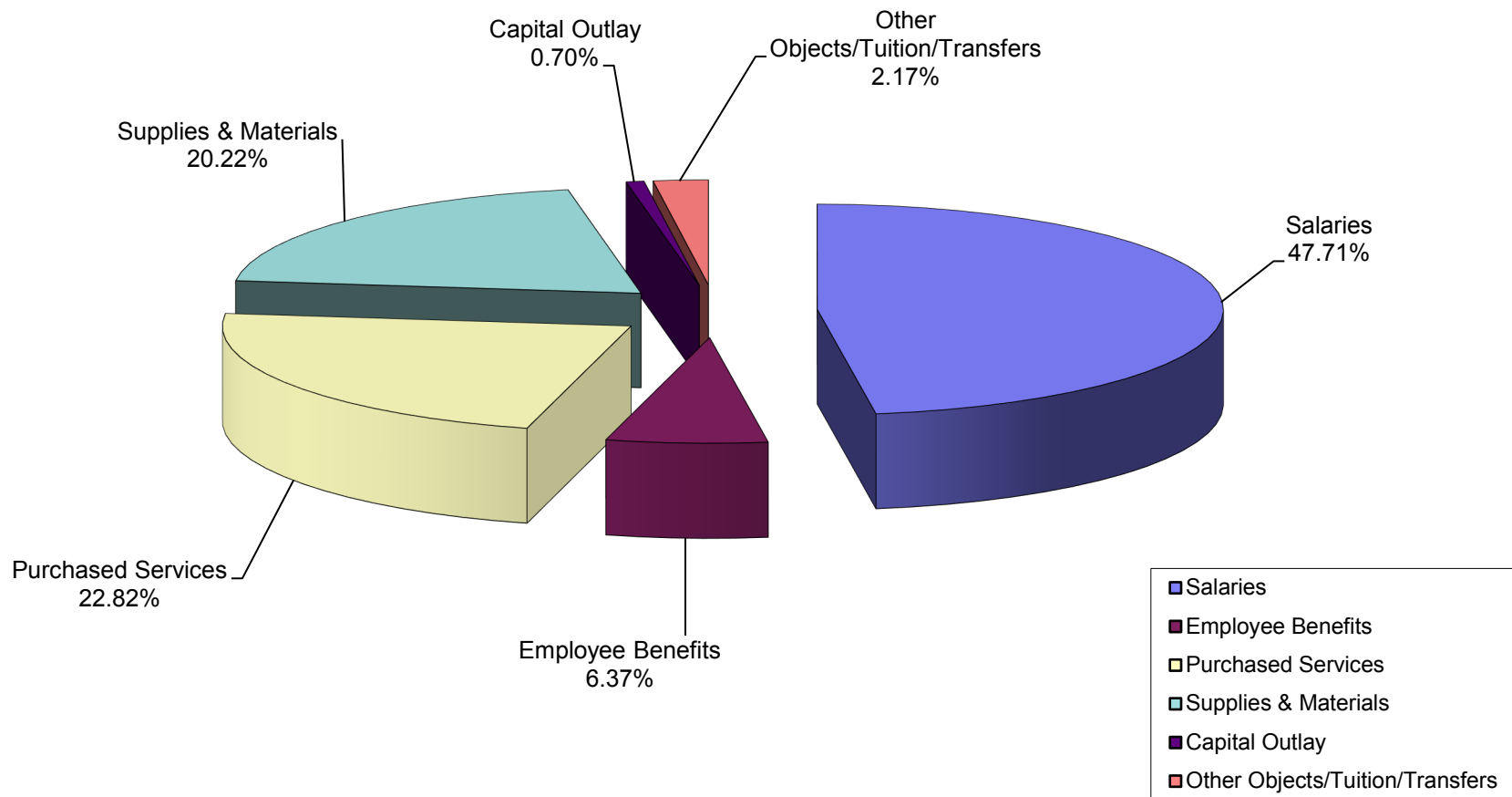
## 20 OPERATIONS & MAINTENANCE FUND

Sources of Revenues	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/Spent of Budget	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
Property Taxes -Local	9,044,522	93%	8,373,761	93%	9,330,355	95%	11%	3%
Corp.Prop.Replacement Tax	446,981	5%	444,799	100%	355,839	4%	-20%	-20%
Other Local Revenue	201,603	2%	109,940	55%	147,613	2%	34%	-27%
Evidence Based Funding		0%	-	0%		0%	0%	0%
State Aid Categorical	5,467	0%	5,467	100%	5,467	0%	0%	0%
Federal Aid	-		50,000		-			
<b>TOTAL REVENUES</b>	<b>\$ 9,698,573</b>	<b>100%</b>	<b>\$ 8,983,967</b>	<b>93%</b>	<b>\$ 9,839,274</b>	<b>100%</b>	<b>10%</b>	<b>1%</b>
<b>Types of Expenditures</b>								
Salaries	3,705,086	38%	3,715,940	100%	3,737,203	48%	1%	1%
Employee Benefits	492,661	5%	469,094	95%	498,861	6%	6%	1%
Purchased Services	1,998,685	21%	2,223,535	111%	1,787,672	23%	-20%	-11%
Supplies & Materials	1,431,103	15%	1,468,671	103%	1,584,137	20%	8%	11%
Capital Outlay	1,916,855	20%	1,887,555	98%	55,000	1%	-97%	-97%
Other Objects/Tuition/Transfers	169,964	2%	169,114	99%	169,915	2%	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,714,354</b>	<b>100%</b>	<b>\$ 9,933,909</b>	<b>102%</b>	<b>\$ 7,832,787</b>	<b>100%</b>	<b>-21.2%</b>	<b>-19%</b>
Projected Surplus (Deficit) for year	(15,781)		(949,942)		2,006,487			
Beginning Cash Fund Balance - July 1	3,178,313 *		3,178,313 *		2,228,371 **			
Estimated Ending Cash Fund Balance - June 30	\$ 3,162,532 **		\$ 2,228,371 **		\$ 4,234,858 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## OPERATIONS AND MAINTENANCE FUND EXPENDITURES FISCAL YEAR 2020-21



## 28 SPECIAL EDUCATION FUND

	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/Spent of Budget	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	3,313,639	99%	3,154,421	95%	3,410,876	100%	8%	3%
Corp.Prop.Replacement Tax	-	0%	-	0%	-	0%		
Other Local Revenue	20,312	1%	13,508	67%	10,131	0%	-25%	-50%
General State Aid	-	0%	-	0%	-	0%		
State Aid Categorical	-	0%	-	0%	-	0%		
Federal Aid	-	0%	-	0%	-	0%		
<b>TOTAL REVENUES</b>	<b>\$ 3,333,951</b>	<b>100%</b>	<b>\$ 3,167,929</b>	<b>95%</b>	<b>\$ 3,421,007</b>	<b>100%</b>	<b>8%</b>	<b>3%</b>
<b>Types of Expenditures</b>								
Salaries								
Employee Benefits								
Purchased Services								
Supplies & Materials								
Capital Outlay	-		-		-			
Other Objects/Tuition/Transfers	2,831,700	100%	3,005,720	106%	3,005,720	100%	0%	6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,831,700</b>	<b>100%</b>	<b>\$ 3,005,720</b>	<b>106%</b>	<b>\$ 3,005,720</b>	<b>100%</b>	<b>0%</b>	<b>6%</b>
Projected Surplus (Deficit) for year	502,251		162,208		415,287			
Beginning Cash Fund Balance - July 1	1,137,125 *		1,137,125 *		1,299,333 **			
Estimated Ending Cash Fund Balance - June 30	\$ 1,639,376 **		\$ 1,299,333 **		\$ 1,714,621 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

### 30 DEBT SERVICE FUND

	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/Spent of Budget	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	4,745,369	97%	3,973,431	84%	5,622,820	99%	42%	18%
Corp.Prop.Replacement Tax	-	0%				0%		
Other Local Revenue	167,084	3%	111,116	67%	83,337	1%	-25%	-50%
General State Aid	-	0%				0%		
State Aid Categorical	-	0%	-		-	0%		
Federal Aid	-	0%	-		-	0%		
<b>TOTAL REVENUES</b>	<b>\$ 4,912,453</b>	<b>100%</b>	<b>\$ 4,084,547</b>	<b>83%</b>	<b>\$ 5,706,157</b>	<b>100%</b>	<b>40%</b>	<b>16%</b>
<b>Types of Expenditures</b>								
Salaries	-	0%	-		-	0%		
Employee Benefits	-	0%	-		-	0%		
Purchased Services	12,000	0%	7,188	60%	12,000	0%	67%	0%
Supplies & Materials		0%				0%		
Capital Outlay	-	0%				0%		
Other Objects/Tuition/Transfers	6,121,775	100%	8,030,003	131%	5,646,476	100%	-30%	-8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,133,775</b>	<b>100%</b>	<b>\$ 8,037,191</b>	<b>131%</b>	<b>\$ 5,658,476</b>	<b>100%</b>	<b>-30%</b>	<b>-8%</b>
Projected Surplus (Deficit) for year	(1,221,322)		(3,952,644)		47,681			
Beginning Cash Fund Balance - July 1	4,896,781 *		4,896,781 *		944,137 **			
Fund Balance Transfer								
Estimated Ending Cash Fund Balance - June 30	\$ 3,675,459 **		\$ 944,137 **		\$ 991,818 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance



## 40 TRANSPORTATION FUND

	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/Spent of Budget	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	3,618,984	73%	4,438,361	123%	3,703,240	69%	-17%	2%
Corp.Prop.Replacement Tax								
Other Local Revenue	213,798	4%	136,547	64%	96,710	2%	-29%	-55%
General State Aid								
State Aid Categorical	1,116,762	23%	1,447,697	130%	1,468,683	28%	1%	32%
Federal Aid			-		-			
Tranfers								
<b>TOTAL REVENUES</b>	<b>4,949,544</b>	<b>100%</b>	<b>6,022,605</b>	<b>122%</b>	<b>5,268,633</b>	<b>100%</b>	<b>-13%</b>	<b>6%</b>
<b>Types of Expenditures</b>								
Salaries	495,609	11%	505,206	102%	549,042	11%	9%	11%
Employee Benefits	33,933	1%	30,785	91%	32,786	1%	7%	-3%
Purchased Services	4,048,489	88%	3,478,150	86%	4,477,325	86%	29%	11%
Supplies & Materials	500	0%	91	18%	500	0%	448%	0%
Capital Outlay	-	0%	-	0%				
Other Objects/Tuition/Transfers	34,542	1%	32,542	94%	124,158	2%	282%	259%
<b>TOTAL EXPENDITURES</b>	<b>4,613,073</b>	<b>100%</b>	<b>4,046,774</b>	<b>88%</b>	<b>5,183,810</b>	<b>100%</b>	<b>28%</b>	<b>12%</b>
Projected Surplus (Deficit) for year	336,471		1,975,830		84,822			
Beginning Cash Fund Balance - July 1	921,672 *		921,672 *		2,897,502 **			
Estimated Ending Cash Fund Balance - June 30	1,258,143 **		2,897,502 **		2,982,325 **			

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

## 50 IMRF/ SOCIAL SECURITY FUND

	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/Spent of Budget	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	4,266,226	89%	4,478,488	105%	3,736,198	95%	-17%	-12%
Corp.Prop.Replacement Tax	123,537	3%	122,934	100%	98,347	3%	-20%	-20%
Other Local Revenue	157,932	3%	105,030	67%	78,773	2%	-25%	-50%
General State Aid	-	0%	-					
State Aid Categorical	-	0%	-					
Federal Aid	253,191	5%	239,800	95%		0%	-100%	-100%
Transfers	-	0%	-		-			
<b>TOTAL REVENUES</b>	<b>\$ 4,800,886</b>	<b>100%</b>	<b>\$ 4,946,252</b>	<b>103%</b>	<b>\$ 3,913,318</b>	<b>100%</b>	<b>-21%</b>	<b>-18%</b>
<b>Types of Expenditures</b>								
Salaries	-	0%	-	0%	-	0%		
Employee Benefits	4,284,029	100%	4,148,432	97%	4,286,864	100%	3%	0%
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>\$ 4,284,029</b>	<b>100%</b>	<b>\$ 4,148,432</b>	<b>97%</b>	<b>\$ 4,286,864</b>	<b>100%</b>	<b>3%</b>	<b>0%</b>
Projected Surplus (Deficit) for year	516,857		797,820		(373,546)			
Beginning Cash Fund Balance - July 1	1,443,843 *		1,443,843 *		2,241,663 **			
Estimated Ending Cash Fund Balance - June 30	\$ 1,960,700 **		\$ 2,241,663 **		\$ 1,868,117 **			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

## 64 CAPITAL IMPROVEMENTS FUND

	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/Spent of Budget	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue	9,582	100%	6,372	67%	4,779	100%	-25%	-50%
General State Aid	-		-		-			
State Aid Categorical	-		-		-			
Federal Aid	-		-		-			
Transfer			4,730,519					
<b>TOTAL REVENUES</b>	<b>\$ 9,582</b>	<b>100%</b>	<b>\$ 4,736,891</b>	<b>49435%</b>	<b>4,779</b>	<b>100%</b>	<b>-100%</b>	<b>-50%</b>
<b>Types of Expenditures</b>								
Salaries	152,853	35%	150,364	98%	155,000	13%	3%	1%
Employee Benefits	7,005	2%	6,590	94%	7,019	1%	6%	0%
Purchased Services	135,000	31%	531,657	394%	135,000	12%	-75%	0%
Supplies & Materials	70,000	16%	69,276	99%	187,000	16%	170%	167%
Capital Outlay	75,000	17%	3,194,800	4260%	673,000	58%	-79%	797%
Other Objects/Tuition/Transfers					-			
<b>TOTAL EXPENDITURES</b>	<b>\$ 439,858</b>	<b>100%</b>	<b>\$ 3,952,687</b>	<b>899%</b>	<b>1,157,019</b>	<b>100%</b>	<b>-71%</b>	<b>163%</b>
Projected Surplus (Deficit) for year	(430,276)		784,204		(1,152,239)			
Beginning Cash Fund								
Balance - July 1	389,802 *		389,802 *		1,258,635 **			
Transfer from Fund 65			84,629					
Estimated Ending Cash								
Fund Balance - June 30	\$ (40,474) **		\$ 1,258,635 **		106,396 **			

\*Audited Cash Balance

\*\*Unaudited Cash Balance

## 65 TECHNOLOGY PROJECTS FUND

	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/ Spent	Final Budget 2020-21	Percent of Total	Percent of Change vs FY'20 Actuals	Percent of Change vs. FY'20 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	84,629 *		84,629 *		- **			
Transfer to Fund 64			(84,629)					
Estimated Ending Cash Fund Balance - June 30	<b>\$ 84,629 **</b>		<b>\$ -</b>		<b>- **</b>			

\*Audited Cash Balance

\*\*Unaudited Cash Balance

## 70 WORKING CASH FUND

	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/ Spent	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	-		-		-			
Corp.Prop.Replacement Tax	-		-		-			
Other Local Revenue	349,671	100%	232,543	67%	174,407	100%	-25%	-50%
General State Aid	-		-		-			
State Aid Categorical	-		-		-			
<b>TOTAL REVENUES</b>	<b>\$ 349,671</b>	<b>100%</b>	<b>\$ 232,543</b>	<b>67%</b>	<b>\$ 174,407</b>	<b>100%</b>	<b>-25%</b>	<b>-50%</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>		<b>\$ -</b>		<b>\$ -</b>			
Projected Surplus (Deficit) for year	349,671 *		232,543 *		174,407 **			
Beginning Cash Fund Balance - July 1	12,839,217 **		12,839,217 **		13,071,760 **			
Estimated Ending Cash Fund Balance - June 30	\$ 13,188,888		\$ 13,071,760		\$ 13,246,167			

\*Audited Cash Balance

\*\*Unaudited Cash Balance

## 80 TORT LIABILITY FUND

	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/ Spent	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	1,501,582	82%	1,545,252	103%	1,013,947	81%	-34%	-32%
Corp.Prop.Replacement Tax	265,044	15%	263,750	100%	211,000	17%	-20%	-20%
Other Local Revenue	54,119	3%	35,991	67%	26,993	2%	-25%	-50%
General State Aid	-	0%	-	0%	-	0%		
State Aid Categorical								
Federal Aid								
<b>TOTAL REVENUES</b>	<b>\$ 1,820,745</b>	<b>100%</b>	<b>\$ 1,844,993</b>	<b>101%</b>	<b>\$ 1,251,940</b>	<b>100%</b>	<b>-32%</b>	<b>-31%</b>
<b>Types of Expenditures</b>								
Salaries	10,000	1%	5,006	0%	10,000	2%	100%	100%
Employee Benefits		0%	-	0%		0%		
Purchased Services	1,323,662	99%	2,296,375	173%	390,250	70%	-83%	-71%
Supplies & Materials	-	0%	21,795	0%	100,000	18%		
Capital Outlay	-	0%		0%	60,625	11%		
Other Objects/Tuition/Transfers	-	0%	-	0%	-	0%		
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,333,662</b>	<b>100%</b>	<b>\$ 2,323,176</b>	<b>174%</b>	<b>\$ 560,875</b>	<b>100%</b>	<b>-76%</b>	<b>-58%</b>
Projected Surplus (Deficit) for year	487,083		(478,183)		691,065			
Beginning Cash Fund Balance - July 1	1,873,912 *		1,873,912 *		1,395,729 **			
Estimated Ending Cash Fund Balance - June 30	<b>\$ 2,360,995 **</b>		<b>\$ 1,395,729 **</b>		<b>\$ 2,086,794 **</b>			

\* Audited Cash Balance

\*\* Unaudited Cash Balance

**90 LIFE/SAFETY FUND**

	Adopted Budget 2019-20	Percent of Total	Unaudited Actuals 2019-20	Percent Coll/ Spent	Final Budget 2020-21	Percent of Total	Percent of Change vs. FY'20 Actuals	Percent of Change vs. FY'20 Budget
<b>Sources of Revenues</b>								
Property Taxes -Local	97,437	98%	70,191	72%	100,996	100%	44%	4%
Corp.Prop.Replacement Tax		0%				0%		
Other Local Revenue	2,281	2%	1,517	66%	236	0%	-84%	-90%
General State Aid	-	0%				0%		
State Aid Categorical	-	0%				0%		
Federal Aid	-	0%				0%		
Transfers	-	0%	-		-	0%		
<b>TOTAL REVENUES</b>	<b>\$ 99,718</b>	<b>100%</b>	<b>\$ 71,707</b>	<b>72%</b>	<b>\$ 101,232</b>	<b>100%</b>	<b>41%</b>	<b>2%</b>
<b>Types of Expenditures</b>								
Salaries			-					
Employee Benefits								
Purchased Services			-					
Supplies & Materials			-					
Capital Outlay	125,000	100%	122,819	98%	125,000	100%	2%	0%
Other Objects/Tuition/Transfers								
<b>TOTAL EXPENDITURES</b>	<b>\$ 125,000</b>	<b>100%</b>	<b>\$ 122,819</b>	<b>98%</b>	<b>\$ 125,000</b>	<b>100%</b>	<b>2%</b>	<b>0%</b>
Projected Surplus (Deficit) for year	(25,282)		(51,112)		(23,768)			
Beginning Cash Fund Balance - July 1	92,775 *		92,775 *		41,663 **			
Estimated Ending Cash Fund Balance - June 30	\$ 67,493 **		\$ 41,663 **		\$ 17,895 **			

\* Audited Cash Balance

\*\* Unaudiated Cash Balance

**ALL FUNDS**  
**REVENUES BY SOURCE & EXPENDITURES BY OBJECT AND FUND**  
**FISCAL YEAR 2020-21**

	Property Taxes	Corporate Personal Property Tax	Other Local Revenue	Total Local Sources	Flow Through Revenues	General State Aid	State Aid Categor.	Total State Sources	Federal Aid	Transfers	FUND TOTALS
<b><u>Revenues by Fund</u></b>											
10 Education	88,806,989	1,122,950	2,929,783	92,859,722	300,000	7,885,820	4,150,167	12,035,987	10,233,534	0	115,429,244
20 Operations and Maintenance	9,330,355	355,839	147,613	9,833,807		0	5,467	5,467	0	0	9,839,274
28 Special Education	3,410,876	0	10,131	3,421,007		0	0	0	0	0	3,421,007
40 Transportation	3,703,240	0	96,710	3,799,950		0	1,468,683	1,468,683	0	0	5,268,633
50 IMRF	3,736,198	98,347	78,773	3,913,318		0	0	0	0	0	3,913,318
70 Working Cash	0	0	174,407	174,407		0	0	0	0	0	174,407
80 Tort Liability	1,013,947	211,000	26,993	1,251,940		0	0	0	0	0	1,251,940
<b>Operating Funds - Subtotal</b>	110,001,605	1,788,136	3,464,410	115,254,151	300,000	7,885,820	5,624,318	13,510,138	10,233,534	0	139,297,823
30 Debt Service	5,622,820	0	83,337	5,706,157		0	0	0	0	0	5,706,157
64 Capital Improvements	0	0	4,779	4,779		0	0	0	0	0	4,779
65 Technology Projects	0	0	0	0		0	0	0	0	0	0
90 Life Safety	100,996	0	236	101,232		0	0	0	0	0	101,232
<b>TOTAL REVENUE - ALL FUNDS</b>	115,725,421	1,788,136	3,552,762	121,066,320	300,000	7,885,820	5,624,318	13,510,138	10,233,534	0	145,109,992
<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	90,646,599	11,904,342	8,655,198	4,764,431	522,028	1,492,210	98,232				118,083,040
20 Operations and Maintenance	3,737,203	498,861	1,787,672	1,584,137	55,000	169,915	0				7,832,787
28 Special Education	0	0	0	0	0	3,005,720	0				3,005,720
40 Transportation	549,042	32,786	4,477,325	500	0	124,158	0				5,183,810
50 IMRF	0	4,286,864	0	0	0	0	0				4,286,864
70 Working Cash	0	0	0	0	0	0	0				0
80 Tort Liability	10,000	0	390,250	100,000	60,625	0	0				560,875
<b>Operating Funds Subtotal</b>	94,932,843	16,722,853	15,310,445	6,449,068	637,653	4,792,003	98,232				138,953,097
30 Debt Service	0	0	12,000	0	0	5,646,476	0				5,658,476
64 Capital Improvements	155,000	7,019	135,000	187,000	673,000	0	0				1,157,019
65 Technology Projects	0	0	0	0	0	0	0				0
90 Life/Safety	0	0	0	0	125,000	0	0				125,000
<b>TOTAL EXPENDITURES- ALL FUNDS</b>	95,087,843	16,729,872	15,457,445	6,636,068	1,435,653	10,438,479	98,232				145,893,592



**OPERATING FUNDS (W/ WORKING CASH FUND)  
REVENUES BY SOURCE & EXPENDITURES BY OBJECT AND FUND  
FISCAL YEAR 2020-21**

	Property Taxes	Corporate Personal Property Tax	Other Local Revenue	Total Local Sources	Flow Through Revenues	General State Aid	State Aid Categor.	Total State Sources	Federal Aid	Transfers	FUND TOTALS	Percent to Total
<b><u>Revenues by Fund</u></b>												
10 Education	88,806,989	1,122,950	2,929,783	92,859,722	300,000	7,885,820	4,150,167	12,035,987	10,233,534	0	115,429,244	82.87%
20 Operations and Maintenance	9,330,355	355,839	147,613	9,833,807		0	5,467	5,467	0	0	9,839,274	7.06%
28 Special Education	3,410,876	0	10,131	3,421,007		0	0	0	0	0	3,421,007	2.46%
40 Transportation	3,703,240	0	96,710	3,799,950		0	1,468,683	1,468,683	0	0	5,268,633	3.78%
50 IMRF	3,736,198	98,347	78,773	3,913,318		0	0	0	0	0	3,913,318	2.81%
70 Working Cash	0	0	174,407	174,407		0	0	0	0	0	174,407	0.13%
80 Tort Liability	1,013,947	211,000	26,993	1,251,940		0	0	0	0	0	1,251,940	0.90%
<b>Total Operating Funds Revenues</b>	<b>110,001,605</b>	<b>1,788,136</b>	<b>3,464,410</b>	<b>115,254,151</b>	<b>300,000</b>	<b>7,885,820</b>	<b>5,624,318</b>	<b>13,510,138</b>	<b>10,233,534</b>	<b>0</b>	<b>139,297,823</b>	<b>100%</b>
<b>Percent to Total</b>	<b>78.97%</b>	<b>1.28%</b>	<b>2.49%</b>	<b>82.74%</b>		<b>5.66%</b>	<b>4.04%</b>	<b>9.70%</b>	<b>7.35%</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	90,646,599	11,904,342	8,655,198	4,764,431		522,028	1,492,210	98,232	0		118,083,040	84.98%
20 Operations and Maintenance	3,737,203	498,861	1,787,672	1,584,137		55,000	169,915	0	0		7,832,787	5.64%
28 Special Education	0	0	0	0		0	3,005,720	0	0		3,005,720	2.16%
40 Transportation	549,042	32,786	4,477,325	500		0	124,158	0	0		5,183,810	3.73%
50 IMRF	0	4,286,864	0	0		0	0	0	0		4,286,864	3.09%
70 Working Cash	0	0	0	0		0	0	0	0		0	0.00%
80 Tort Liability	10,000	0	390,250	100,000		60,625	0	0	0		560,875	0.40%
<b>Total Operating Funds Expenditures</b>	<b>94,942,843</b>	<b>16,722,853</b>	<b>15,310,445</b>	<b>6,449,068</b>		<b>637,653</b>	<b>4,792,003</b>	<b>98,232</b>	<b>0</b>		<b>138,953,097</b>	<b>100%</b>
<b>Percent to Total</b>	<b>68.33%</b>	<b>12.03%</b>	<b>11.02%</b>	<b>4.64%</b>		<b>0.46%</b>	<b>3.45%</b>	<b>0.07%</b>				

<b>OPERATING FUNDS</b>	
<b><u>Revenues over Expenditures</u></b>	
Education Fund	\$ (2,653,797)
Operations and Maintenance	\$ 2,006,487
Special Education	\$ 415,287
Transportation	\$ 84,822
IMRF	\$ (373,546)
Working Cash	\$ 174,407
Tort Liability	\$ 691,065
<b>Total Surplus/(Deficit)</b>	<b>\$ 344,726</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 the 30 percent level until FY24.

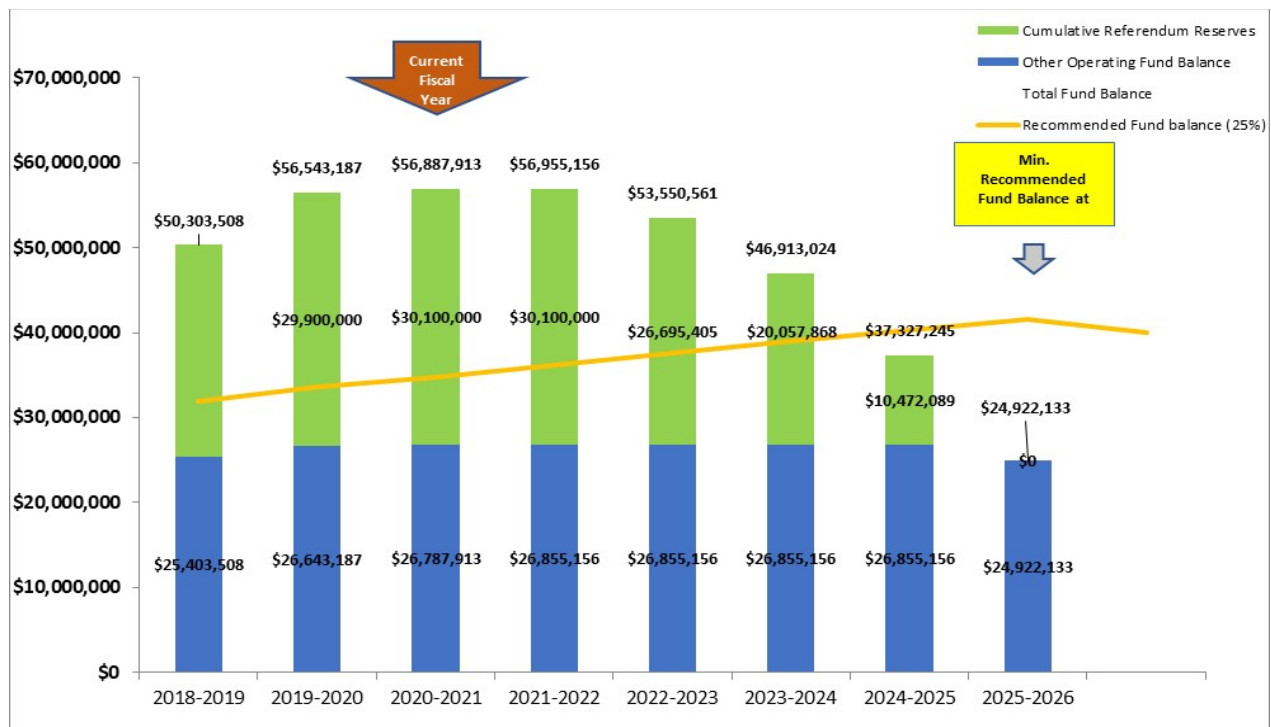
## **Impact of the Referendum on the Fund Balance and Preserving Referendum Reserves**

The Board and the administration are determined to preserve 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. As a result, the plan is to restructure District's expenditures in a way that ensures long-term financial sustainability. In addition, post pandemic economic recovery will determine the impact on the District's biggest revenue source, property taxes, and consequently the shape of the educational model the District can afford.

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>Budgeted</u> amount of Referendum Reserves to be added in 2019-20	<u>Actual</u> amount of Referendum Reserves to be added in 2019-20	<u>Actual</u> balance of Referendum Reserves as of 6/30/20
\$18,500,000	\$6,400,000	\$4,200,000	\$5,000,000	\$29,900,000

The bar graph presented on the next page illustrates the projected operating fund balance, which includes the "referendum reserves" of the District for FY21-FY26.



Based on the current projections and despite referendum reserves lasting through FY25, the District is estimated to begin annual deficits starting next fiscal year. The District is determined to extend the referendum funds. To ensure that referendum reserves are extended beyond FY25 the District will:

- Continue developing the budget using Zero Based Budgeting to ensure efficiencies and eliminate unnecessary spending
- Develop a new strategic plan that will determine the District's priorities and align District's spending with its strategic and instructional goals,
- Develop new budget policies that will scrutinize new positions and programs for their educational value and cost
- Follow the Board April 24, 2017 resolution
- Continue to review existing contracts and services for operational efficiencies and budget savings

Under the current projections, operating deficits are scheduled to begin in the 2022-23 fiscal year.

## RESOLUTION REGARDING USES OF ADDITIONAL PROPERTY TAX REVENUE

WHEREAS, the Board of Education of Evanston/Skokie Community Consolidated School District No. 65, Cook County, Illinois (the "Board"), unanimously approved a resolution that placed on the April 4, 2017 consolidated general election ballot the question of whether to raise the limiting rate under the Property Tax Extension Limitation Law (PTELL) to 4.166%; and

WHEREAS, the electorate of Evanston/Skokie Community Consolidated School District No. 65 (the "District") by a significant majority approved the referendum at the April 4, 2017 consolidated general election; and

WHEREAS, the increase in the PTELL limiting rate is expected to generate approximately \$14.5 million in additional property tax revenue for the District each year, which is estimated to compound to a total \$135.6 million over the next 8 years; and

WHEREAS, without the additional property tax revenue, the District was facing a cumulative budget deficit that would reach \$112 million by FY25; and

WHEREAS, without the additional property tax revenue, the District would have been forced to make \$8.8 million in expenditure reductions over the next two years to maintain a balanced budget; and

WHEREAS, it is the steadfast intention of the Board to use all of the additional money generated from an increase in the PTELL limiting rate for the purpose of eliminating the projected budget deficits without diminishing the District's fund balances;

NOW THEREFORE, BE IT RESOLVED by the Board of Education of Evanston/Skokie Community Consolidated School District No. 65, Cook County, Illinois, as follows:

Section 1. The Board hereby declares its commitment to use all of the additional property tax revenue generated by the increase in the PTELL limiting rate approved on April 4, 2017, for the purposes set forth in the Referendum Expenditure Guidelines set forth in Exhibit A to this Resolution.

Section 2. This Resolution shall be in full force and effect upon its adoption.

ADOPTED April 24, 2017, by a roll call vote as follows:

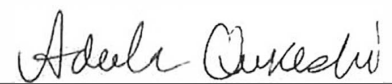
YES: TANYAVUTTI, KARTHA, QUATTROCKI, CHOW, GARRISON, HERNANDEZ

NO: \_\_\_\_\_

ABSENT: BROWN

  
Candace B. Chin  
President, Board of Education

Attest:

  
Adele Chikeshi  
Secretary, Board of Education

## Exhibit A

### Referendum Expenditure Guidelines April 24, 2017

The following guidelines articulate the Board's intentions regarding the allocation of the 2017 \$14.5M operating referendum to address projected deficits from FY18-25. As those projections do not account for additional potential funding threats at the State and federal level, the Board recognizes that these guidelines will need to be revisited should significant changes occur.

- Referendum funds were raised with the following intended uses and will be applied in accordance with the district's Racial and Educational Equity Statement and related policies:
  - To alleviate projected operating deficits through at least FY25
  - To fund at least \$500k per year for District wide capital improvements, with up to \$525k per year available for additional capital needs.
  - To maintain the District's fund balance with contributions of at least \$1M/year
    - Fund balance contributions are intended to support meeting the Board Policy on fund balance:  
<https://v3.boardbook.org/Public/PublicItemDownload.aspx?ik=40364377>
  - To allow the District to discontinue the practice of funding short life cycle technology equipment with long term capital debt. These technology equipment expenditures will be funded with operating funds going forward.
  - To support critical District strategies in the area of 1:1 instructional technology at middle schools and literacy interventions for struggling students including 1 FTE Reading Specialist at each elementary schools.
- To promote transparency with regard to referendum funds, the District will add the following to our annual budget reporting:
  - A "referendum deficit management" budget line that will specify the funds being held to balance future deficits through at least FY25.
  - An estimate of how long the reserved funds will keep the District deficit-free.

**FY21 BUDGET  
REVENUES BY OBJECT**

Fund		FY19 Actual	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY 20 Actuals % Change	F21 Budget vs FY20 Budget Change	FY21 Budget vs FY20 Budget % Change
10 EDUCATION FUND	91111 - CURRENT YR TAXES	44,495,280.52	46,362,936.00	47,035,586.20	47,926,904.00	891,317.80	1.89%	1,563,968.00	3.37%
	91112 - FIRST PRIOR YR TX	41,578,977.99	42,652,260.00	43,018,473.86	41,554,316.00	-1,464,157.86	-3.40%	-1,097,944.00	-2.57%
	91113 - OTHER PRIOR YEARS LEVIES	-842,578.35	-926,836.19	-539,384.63	-674,230.79	-134,846.16	25.00%	252,605.40	-27.25%
	91230 - CPPR TAX - CURRENT YEAR	1,282,338.38	1,410,572.00	1,403,687.06	1,122,950.00	-280,737.06	-20.00%	-287,622.00	-20.39%
	91311 - REG SCH YEAR TUITION	8,362.98	83,752.00	56,234.31	83,752.00	27,517.69	48.93%	0.00	0.00%
	91344 - TUITION RICE CC	4,720.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	91510 - INTEREST EARNED	496,394.41	521,214.13	346,625.07	259,968.80	-86,656.27	-25.00%	-261,245.33	-50.12%
	91611 - SALES TO PUPILS-LUNCH	368,325.12	368,325.12	260,976.34	184,162.56	-76,813.78	-29.43%	-184,162.56	-50.00%
	91612 - SALES TO PUPILS-BREAKFAST	10,521.75	10,522.00	12,726.30	5,261.00	-7,465.30	-58.66%	-5,261.00	-50.00%
	91613 - SALES TO PUPILS-ALA CARTE	195,388.50	195,388.50	128,161.85	97,694.25	-30,467.60	-23.77%	-97,694.25	-50.00%
	91620 - SALES TO ADULTS	5,916.70	5,916.70	3,785.57	2,958.35	-827.22	-21.85%	-2,958.35	-50.00%
	91621 - CATERING SERVICES	81,996.78	81,996.78	76,300.34	40,998.39	-35,301.95	-46.27%	-40,998.39	-50.00%
	91719 - STUDENT. SUPPLIES FEES	0.00	0.00	0.00	128,385.00	128,385.00	0.00%	128,385.00	0.00%
	91720 - STUDENT FEES	447,960.34	460,710.68	196,627.61	459,910.68	263,283.07	133.90%	-800.00	-0.17%
	91721 - SCHOOL ACTIVITY FEES	-94,751.91	-86,751.91	-188,143.81	-86,751.52	101,392.29	-53.89%	.39	0.00%
	91722 - STUDENT CAMP FEES	78,191.14	70,372.00	1,298.25	70,372.00	69,073.75	5320.53%	0.00	0.00%
	91723 - TECHNOLOGY FEE	166,924.24	168,924.24	79,474.20	168,924.24	89,450.04	112.55%	0.00	0.00%
	91724 - PARENT FEES-SUMMER PROGRAM	80,667.65	89,017.65	22,760.31	89,017.00	66,256.69	291.11%	-.65	0.00%
	91725 - PARENT FEES-DAY CARE 525	1,489,153.17	1,504,019.17	1,258,669.01	752,009.59	-506,659.42	-40.25%	-752,009.58	-50.00%
	91726 - PARENT FEES-DAY CARE 560	40,688.24	40,688.74	26,066.25	28,673.00	2,606.75	10.00%	-12,015.74	-29.53%
	91920 - PRIVATE SOURCES	252,332.90	357,750.00	279,835.11	234,488.00	-45,347.11	-16.20%	-123,262.00	-34.45%
	91921 - PRIVATE GRANTS	20,037.04	5,250.00	-2,607.84	4,250.00	6,857.84	-262.97%	-1,000.00	-19.05%
	91995 - DEC REIMBURSEMENT	18,674.00	90,699.00	89,537.66	55,693.00	-33,844.66	-37.80%	-35,006.00	-38.60%
	91996 - E-RATE REIMBURSEMENT	160,013.02	160,013.00	159,083.91	200,016.25	40,932.34	25.73%	40,003.25	25.00%
	91999 - OTHER LOCAL REVENUE	132,088.87	150,000.00	44,199.87	150,000.00	105,800.13	239.37%	0.00	0.00%
	<b>91 - LOCAL REVENUES</b>	<b>90,477,623.48</b>	<b>93,776,739.61</b>	<b>93,769,972.80</b>	<b>92,859,721.80</b>	<b>-910,251.00</b>	<b>-0.97%</b>	<b>-917,017.81</b>	<b>-0.98%</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	7,889,974.52	7,885,820.00	7,898,533.57	7,885,820.00	-12,713.57	-0.16%	0.00	0.00%
	93100 - PRIV. FACIL TUITION REIMB	877,619.70	877,862.00	852,746.75	846,397.00	-6,349.75	-0.74%	-31,465.00	-3.58%
	93120 - SP ED ORPHANAGE INDIVIDUA	1,512,253.31	1,212,252.00	1,450,528.07	1,450,528.07	0.00	0.00%	238,276.07	19.66%
	93130 - STATE-SP ED-ORPHANAGE	61,398.00	61,398.00	55,670.00	55,670.00	0.00	0.00%	-5,728.00	-9.33%
	93360 - FREE LUNCH & BREAKFAST	21,389.14	13,334.00	13,229.16	13,229.16	0.00	0.00%	-104.84	-0.79%
	93651 - NATIONAL CERTIF.INITIAT.	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00%	0.00	0.00%

**FY21 BUDGET  
REVENUES BY OBJECT**

	FY19 Actual	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY 20 Actuals % Change	F21 Budget vs FY20 Budget Change	FY21 Budget vs FY20 Budget % Change
93695 - TRUANTS ALTERNATIVE	66,466.00	60,000.00	66,581.00	60,000.00	-6,581.00	-9.88%	0.00	0.00%
93700 - PREVENTIVE INIT. 0-3 YRS	1,265,623.13	1,265,623.13	977,971.76	977,972.51	.75	0.00%	-287,650.62	-22.73%
93705 - EARLY CHILDHOOD GRANTS	935,924.89	935,924.89	668,491.02	668,490.00	-1.02	0.00%	-267,434.89	-28.57%
93800 - STATE LIBRARY GRANT	5,619.75	5,619.75	0.00	5,619.75	5,619.75	0.00%	0.00	0.00%
93950 - ORPHANAGE TUITION - 18-3	29,411.50	11,112.00	48,286.90	48,286.00	-90	0.00%	37,174.00	334.54%
93998 - PIPES & PRECIPITATION GRANT	17,464.16	42,775.00	23,299.60	19,475.00	-3,824.60	-16.41%	-23,300.00	-54.47%
<b>93 - STATE REVENUES</b>	<b>12,683,144.10</b>	<b>12,376,220.77</b>	<b>12,055,337.83</b>	<b>12,035,987.49</b>	<b>-19,350.34</b>	<b>-0.16%</b>	<b>-340,233.28</b>	<b>-2.75%</b>
94044 - EARLY HEADSTART GRANT	1,656,950.95	1,163,827.00	1,545,982.50	1,545,982.00	-.50	0.00%	382,155.00	32.84%
94045 - HEAD START	2,227,214.05	1,704,071.00	1,166,267.50	1,166,267.00	-.50	0.00%	-537,804.00	-31.56%
94110 - CLASS SIZE REDUCTION/FED	125,212.74	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
94210 - NATIONAL SCH LUNCH PROG	1,122,951.31	1,122,950.32	794,818.79	794,817.00	-1.79	0.00%	-328,133.32	-29.22%
94220 - SCHOOL BREAKFAST PROGRAM	108,700.04	108,699.81	89,009.73	89,008.82	-.91	0.00%	-19,690.99	-18.12%
94226 - CHILD & ADULT CARE FOOD	156,990.32	124,140.35	154,693.46	62,070.18	-92,623.28	-59.88%	-62,070.17	-50.00%
94260 - NSLP EQUIPMENT ASSISTANCE GRAN	0.00	0.00	7,780.00	0.00	-7,780.00	-100.00%	0.00	0.00%
94300 - TITLE I LOW INCOME	1,005,520.00	1,005,520.00	997,776.00	916,969.00	-80,807.00	-8.10%	-88,551.00	-8.81%
94305 - TITLE I - LOW INCOME - NEG. PRIV.	0.00	12,886.00	39,618.00	25,041.00	-14,577.00	-36.79%	12,155.00	94.33%
94331 - TITLE I SCHOOL IMPROV. & ACCOUNT.	0.00	171,359.00	142,050.00	50,000.00	-92,050.00	-64.80%	-121,359.00	-70.82%
94493 - DHS-562	309,123.37	309,123.37	244,028.03	253,931.00	9,902.97	4.06%	-55,192.37	-17.85%
94496 - DHS-525	142,892.61	142,891.69	90,683.48	121,879.00	31,195.52	34.40%	-21,012.69	-14.71%
94600 - SP ED-PRESCHOOL	77,442.00	42,186.00	57,285.00	56,720.00	-565.00	-0.99%	14,534.00	34.45%
94620 - SP ED-IDEA	1,600,882.00	1,651,756.00	1,984,937.00	2,040,247.00	55,310.00	2.79%	388,491.00	23.52%
94625 - SP ED IDEA ROOM & BOARD	558,797.71	558,797.00	447,519.24	447,519.20	-.04	0.00%	-111,277.80	-19.91%
94851 - ESSER GRANT	0.00	0.00	0.00	800,000.00	800,000.00	0.00%	800,000.00	0.00%
94869 - BAB INTEREST PAYMENTS	0.00	0.00	0.00	215,250.00	215,250.00	100.00%	215,250.00	100.00%
94909 - TITLE III	118,379.00	118,374.00	150,591.00	150,591.00	0.00	0.00%	32,217.00	27.22%
94932 - TITLE II	111,001.26	195,110.00	216,163.00	160,174.00	-55,989.00	-25.90%	-34,936.00	-17.91%
94991 - MEDICAID - ADM OUTREACH	307,528.84	347,906.15	370,205.91	384,187.00	13,981.09	3.78%	36,280.85	10.43%
94992 - MEDICAID - FEE FOR SERVICE	783,558.29	743,179.60	938,899.49	952,881.00	13,981.51	1.49%	209,701.40	28.22%
<b>94 - FEDERAL REVENUES</b>	<b>10,413,144.49</b>	<b>9,522,777.29</b>	<b>9,438,308.13</b>	<b>10,233,534.20</b>	<b>795,226.07</b>	<b>8.43%</b>	<b>710,756.91</b>	<b>7.46%</b>
<b>10 EDUCATION FUND TOTAL</b>	<b>113,573,912.07</b>	<b>115,975,737.67</b>	<b>115,263,618.76</b>	<b>115,429,243.49</b>	<b>165,624.73</b>	<b>0.14%</b>	<b>-546,494.18</b>	<b>-0.47%</b>
<b>20 BUILDING FUND</b>								
91111 - CURRENT YR TAXES	5,483,928.95	4,747,883.00	4,812,628.47	4,877,322.00	64,693.53	1.34%	129,439.00	2.73%
91112 - FIRST PRIOR YR TX	2,506,504.24	4,391,040.00	3,616,070.90	4,521,706.00	905,635.10	25.04%	130,666.00	2.98%
91113 - OTHER PRIOR YEARS LEVIES	-85,819.52	-94,401.47	-54,938.19	-68,672.74	-13,734.55	25.00%	25,728.73	-27.25%
91230 - CPPR TAX - CURRENT YEAR	406,346.09	446,981.00	444,798.92	355,839.00	-88,959.92	-20.00%	-91,142.00	-20.39%

**FY21 BUDGET  
REVENUES BY OBJECT**

	FY19 Actual	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY 20 Actuals % Change	F21 Budget vs FY20 Budget Change	FY21 Budget vs FY20 Budget % Change
91510 - INTEREST EARNED	99,319.37	104,285.34	69,353.33	52,015.00	-17,338.33	-25.00%	-52,270.34	-50.12%
91912 - PERMIT RENTAL FEES	34,048.50	34,049.00	29,267.00	29,267.00	0.00	0.00%	-4,782.00	-14.04%
91940 - OTHER DIST/GOVT AGENCY	51,020.48	51,020.00	0.00	51,020.00	51,020.00	0.00%	0.00	0.00%
91996 - E-RATE REIMBURSEMENT	12,274.34	12,248.60	11,319.52	15,310.75	3,991.23	35.26%	3,062.15	25.00%
<b>91 - LOCAL REVENUES</b>	<b>8,507,622.45</b>	<b>9,693,105.47</b>	<b>8,928,499.95</b>	<b>9,833,807.01</b>	<b>905,307.06</b>	<b>10.14%</b>	<b>140,701.54</b>	<b>1.45%</b>
93700 - PREVENTIVE INIT. 0-3 YRS	353.22	353.22	353.22	353.22	0.00	0.00%	0.00	0.00%
93705 - EARLY CHILDHOOD GRANTS	5,114.00	5,114.00	5,114.00	5,114.00	0.00	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>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
94473 - SCHOOL MAINTENANCE GRANT	0.00	0.00	50,000.00	0.00	-50,000.00	-100.00%	0.00	0.00%
<b>94 - FEDERAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	<b>0.00</b>	<b>-50,000.00</b>	<b>-100.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>20 BUILDING FUND TOTAL</b>	<b>8,513,089.67</b>	<b>9,698,572.69</b>	<b>8,983,967.17</b>	<b>9,839,274.23</b>	<b>855,307.06</b>	<b>9.52%</b>	<b>140,701.54</b>	<b>1.45%</b>
<b>28 SPECIAL EDUCATION FUND</b>								
91111 - CURRENT YR TAXES	1,889,370.97	1,723,050.00	1,743,884.59	1,770,025.00	26,140.41	1.50%	46,975.00	2.73%
91112 - FIRST PRIOR YR TX	1,386,692.31	1,590,750.00	1,410,629.42	1,640,968.00	230,338.58	16.33%	50,218.00	3.16%
91113 - OTHER PRIOR YEARS LEVIES	-145.95	-160.55	-93.45	-116.81	-23.36	25.00%	43.74	-27.24%
91510 - INTEREST EARNED	19,344.48	20,311.70	13,507.97	10,130.98	-3,376.99	-25.00%	-10,180.72	-50.12%
<b>91 - LOCAL REVENUES</b>	<b>3,295,261.81</b>	<b>3,333,951.15</b>	<b>3,167,928.53</b>	<b>3,421,007.17</b>	<b>253,078.64</b>	<b>7.99%</b>	<b>87,056.02</b>	<b>2.61%</b>
<b>28 SPECIAL EDUCATION FUND TOTAL</b>	<b>3,295,261.81</b>	<b>3,333,951.15</b>	<b>3,167,928.53</b>	<b>3,421,007.17</b>	<b>253,078.64</b>	<b>7.99%</b>	<b>87,056.02</b>	<b>2.61%</b>
<b>30 DEBT SERVICE FUND</b>								
91111 - CURRENT YR TAXES	5,155,593.85	3,183,112.00	3,228,959.44	3,057,825.00	-171,134.44	-5.30%	-125,287.00	-3.94%
91112 - FIRST PRIOR YR TX	1,670,258.73	2,075,364.00	1,043,080.75	2,938,257.00	1,895,176.25	181.69%	862,893.00	41.58%
91113 - OTHER PRIOR YEARS LEVIES	-466,461.19	-513,107.31	-298,609.61	-373,262.01	-74,652.40	25.00%	139,845.30	-27.25%
91510 - INTEREST EARNED	159,127.29	167,083.85	111,116.32	83,337.24	-27,779.08	-25.00%	-83,746.61	-50.12%
<b>91 - LOCAL REVENUES</b>	<b>6,518,518.68</b>	<b>4,912,452.54</b>	<b>4,084,546.90</b>	<b>5,706,157.23</b>	<b>1,621,610.33</b>	<b>39.70%</b>	<b>793,704.69</b>	<b>16.16%</b>
<b>30 DEBT SERVICE FUND TOTAL</b>	<b>6,518,518.68</b>	<b>4,912,452.54</b>	<b>4,084,546.90</b>	<b>5,706,157.23</b>	<b>1,621,610.33</b>	<b>39.70%</b>	<b>793,704.69</b>	<b>16.16%</b>
<b>40 TRANSPORTATION FUND</b>								
91111 - CURRENT YR TAXES	1,051,631.01	1,879,587.00	1,904,100.10	1,930,828.00	26,727.90	1.40%	51,241.00	2.73%
91112 - FIRST PRIOR YR TX	2,080,038.48	1,763,640.00	2,548,369.04	1,790,047.00	-758,322.04	-29.76%	26,407.00	1.50%
91113 - OTHER PRIOR YEARS LEVIES	-22,038.68	-24,242.55	-14,108.27	-17,635.34	-3,527.07	25.00%	6,607.21	-27.25%
91411 - REG DAY - PUPIL/PARENTS	58,389.64	59,447.00	33,897.76	19,723.50	-14,174.26	-41.81%	-39,723.50	-66.82%
91510 - INTEREST EARNED	147,001.27	154,351.33	102,648.82	76,986.62	-25,662.20	-25.00%	-77,364.71	-50.12%
<b>91 - LOCAL REVENUES</b>	<b>3,315,021.72</b>	<b>3,832,782.78</b>	<b>4,574,907.45</b>	<b>3,799,949.78</b>	<b>-774,957.67</b>	<b>-16.94%</b>	<b>-32,833.00</b>	<b>-0.86%</b>
93500 - TRANSPORTATION	26,790.05	27,375.97	26,349.14	27,103.46	754.32	2.86%	-272.51	-1.00%
93510 - TRANSPORTATION	971,375.95	971,578.82	1,303,541.32	1,323,773.00	20,231.68	1.55%	352,194.18	36.25%
93700 - PREVENTIVE INIT. 0-3 YRS	3,069.00	3,069.00	3,069.00	3,069.00	0.00	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	0.00%



**FY21 BUDGET  
REVENUES BY OBJECT**

	FY19 Actual	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY 20 Actuals % Change	F21 Budget vs FY20 Budget Change	FY21 Budget vs FY20 Budget % Change
<b>93 - STATE REVENUES</b>	<b>1,115,973.00</b>	<b>1,116,761.79</b>	<b>1,447,697.46</b>	<b>1,468,683.46</b>	<b>20,986.00</b>	<b>1.4%</b>	<b>351,921.67</b>	<b>31.51%</b>
<b>40 TRANSPORTATION FUND TOTAL</b>	<b>4,430,994.72</b>	<b>4,949,544.57</b>	<b>6,022,604.91</b>	<b>5,268,633.24</b>	<b>-753,971.67</b>	<b>-12.5%</b>	<b>319,088.67</b>	<b>6.45%</b>
<b>50 IMRF FUND</b>								
91111 - CURRENT YR TAXES	760,501.52	1,305,236.00	1,318,697.17	1,140,820.00	-177,877.17	-13.49%	-164,416.00	-12.60%
91112 - FIRST PRIOR YR TX	1,679,535.66	1,199,000.00	1,739,497.60	1,043,058.00	-696,439.60	-40.04%	-155,942.00	-13.01%
91113 - OTHER PRIOR YEARS LEVIES	-2,919.03	-3,210.93	-1,868.64	-2,335.80	-467.16	25.00%	875.13	-27.25%
91151 - CURRENT YEAR LEVY-SS/MED	1,313,053.41	957,231.00	967,455.41	883,327.00	-84,128.41	-8.70%	-73,904.00	-7.72%
91152 - FIRST PR YEAR LEVY-SS/MED	487,327.01	863,370.00	486,946.76	711,630.00	224,683.24	46.14%	-151,740.00	-17.58%
91153 - OTHER PR YEAR LEVY-SS/MED	-36,633.83	-55,400.00	-32,240.77	-40,301.00	-8,060.23	25.00%	15,099.00	-27.25%
91230 - CPPR TAX - CURRENT YEAR	112,306.70	123,537.00	122,934.36	98,347.00	-24,587.36	-20.00%	-25,190.00	-20.39%
91510 - INTEREST EARNED	150,411.78	157,932.37	105,030.40	78,772.80	-26,257.60	-25.00%	-79,159.57	-50.12%
<b>91 - LOCAL REVENUES</b>	<b>4,463,583.22</b>	<b>4,547,695.44</b>	<b>4,706,452.29</b>	<b>3,913,318.00</b>	<b>-793,134.29</b>	<b>-16.85%</b>	<b>-634,377.44</b>	<b>-13.95%</b>
94869 - BAB INTEREST PAYMENTS	268,900.68	253,191.00	239,799.72	0.00	-239,799.72	-100.00%	-253,191.00	-100.00%
<b>94 - FEDERAL REVENUES</b>	<b>268,900.68</b>	<b>253,191.00</b>	<b>239,799.72</b>	<b>0.00</b>	<b>-239,799.72</b>	<b>-100.00%</b>	<b>-253,191.00</b>	<b>-100.00%</b>
97130 - PERM. TRANSFER BET. FUNDS	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
<b>97 - PERMANENT TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>50 IMRF FUND TOTAL</b>	<b>4,732,483.90</b>	<b>4,800,886.44</b>	<b>4,946,252.01</b>	<b>3,913,318.00</b>	<b>-1,032,934.01</b>	<b>-20.88%</b>	<b>-887,568.44</b>	<b>-18.49%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD</b>								
91510 - INTEREST EARNED	9,125.72	9,582.01	6,372.37	4,779.28	-1,593.09	-25.00%	-4,802.73	-50.12%
<b>91 - LOCAL REVENUES</b>	<b>9,125.72</b>	<b>9,582.01</b>	<b>6,372.37</b>	<b>4,779.28</b>	<b>-1,593.09</b>	<b>-25.00%</b>	<b>-4,802.73</b>	<b>-50.12%</b>
97130 - PERM. TRANSFER BET. FUNDS	0.00	0.00	4,730,518.73	0.00	-4,730,518.73	-100.00%	0.00	0.00%
<b>97 - PERMANENT TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>4,730,518.73</b>	<b>0.00</b>	<b>-4,730,518.73</b>	<b>-100.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD TOTAL</b>	<b>9,125.72</b>	<b>9,582.01</b>	<b>4,736,891.10</b>	<b>4,779.28</b>	<b>-4,732,111.82</b>	<b>-99.90%</b>	<b>-4,802.73</b>	<b>-50.12%</b>
<b>70 WORKING CASH FUND</b>								
91510 - INTEREST EARNED	333,019.64	349,670.62	232,542.80	174,407.10	-58,135.70	-25.00%	-175,263.52	-50.12%
<b>91 - LOCAL REVENUES</b>	<b>333,019.64</b>	<b>349,670.62</b>	<b>232,542.80</b>	<b>174,407.10</b>	<b>-58,135.70</b>	<b>-25.00%</b>	<b>-175,263.52</b>	<b>-50.12%</b>
<b>70 WORKING CASH FUND TOTAL</b>	<b>333,019.64</b>	<b>349,670.62</b>	<b>232,542.80</b>	<b>174,407.10</b>	<b>-58,135.70</b>	<b>-25.00%</b>	<b>-175,263.52</b>	<b>-50.12%</b>
<b>80 TORT FUND</b>								
91111 - CURRENT YR TAXES	0.00	521,979.00	560,754.32	536,210.00	-24,544.32	-4.38%	14,231.00	2.73%
91112 - FIRST PRIOR YR TX	10,000.00	1,006,240.00	999,999.71	497,114.00	-502,885.71	-50.29%	-509,126.00	-50.60%
91113 - OTHER PRIOR YEARS LEVIES	0.00	-26,637.28	-15,501.93	-19,377.41	-3,875.48	25.00%	7,259.87	-27.25%
91230 - CPPR TAX - CURRENT YEAR	240,948.92	265,044.00	263,750.12	211,000.00	-52,750.12	-20.00%	-54,044.00	-20.39%
91510 - INTEREST EARNED	51,541.65	54,118.93	35,990.73	26,993.05	-8,997.68	-25.00%	-27,125.88	-50.12%
<b>91 - LOCAL REVENUES</b>	<b>302,490.57</b>	<b>1,820,744.65</b>	<b>1,844,992.95</b>	<b>1,251,939.64</b>	<b>-593,053.31</b>	<b>-32.14%</b>	<b>-568,805.01</b>	<b>-31.24%</b>
<b>80 TORT FUND TOTAL</b>	<b>302,490.57</b>	<b>1,820,744.65</b>	<b>1,844,992.95</b>	<b>1,251,939.64</b>	<b>-593,053.31</b>	<b>-32.14%</b>	<b>-568,805.01</b>	<b>-31.24%</b>

**FY21 BUDGET  
REVENUES BY OBJECT**

	FY19 Actual	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY 20 Actuals % Change	F21 Budget vs FY20 Budget Change	FY21 Budget vs FY20 Budget % Change
<b>90 LIFE SAFETY FUND</b>								
91111 - CURRENT YR TAXES	77,238.44	52,198.00	49,297.10	53,621.00	4,323.90	8.77%	1,423.00	2.73%
91112 - FIRST PRIOR YR TX	40,637.00	48,450.00	22,762.17	49,711.00	26,948.83	118.39%	1,261.00	2.60%
91113 - OTHER PRIOR YEARS LEVIES	-2,919.02	-3,210.92	-1,868.69	-2,335.86	-467.17	25.00%	875.06	-27.25%
91510 - INTEREST EARNED	11,695.88	2,280.67	1,516.76	236.00	-1,280.76	-84.44%	-2,044.67	-89.65%
<b>91 - LOCAL REVENUES</b>	<b>126,652.30</b>	<b>99,717.75</b>	<b>71,707.34</b>	<b>101,232.14</b>	<b>29,524.80</b>	<b>41.17%</b>	<b>1,514.39</b>	<b>1.52%</b>
<b>90 LIFE SAFETY FUND TOTAL</b>	<b>126,652.30</b>	<b>99,717.75</b>	<b>71,707.34</b>	<b>101,232.14</b>	<b>29,524.80</b>	<b>41.17%</b>	<b>1,514.39</b>	<b>1.52%</b>
<b>TOTAL ALL FUNDS</b>	<b>141,835,549.08</b>	<b>145,950,860.09</b>	<b>149,355,052.47</b>	<b>145,109,991.52</b>	<b>-4,245,060.95</b>	<b>-2.84%</b>	<b>-840,868.57</b>	<b>-0.58%</b>

Fund		FY21 BUDGET EXPENDITURES BY OBJECT							
		FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY21 Budget Change	FY21 Budget vs. FY20 Budget % Change
10 EDUCATION FUND	01010 - SUPERINTENDENT	252,217.00	259,784.00	332,387.15	240,000.00	-92,387.15	-27.80%	-19,784.00	-7.62%
	01011 - DEPUTY SUPERINTENDENT	0.00	0.00	0.00	180,950.00	180,950.00	0.00%	180,950.00	0.00%
	01030 - DIRECTORS	1,218,764.19	1,296,580.21	1,289,264.29	1,284,261.34	-5,002.95	-0.39%	-12,318.87	-0.95%
	01040 - COORDINATORS/SUPERVISORS	1,123,266.01	1,150,003.21	1,154,035.17	1,591,202.57	437,167.40	37.88%	441,199.36	38.37%
	01050 - COORD/SUPERS-SPECIAL PRGM	723,871.08	671,961.40	669,791.08	676,490.58	6,699.50	1.00%	4,529.18	0.67%
	01052 - ASSISTANT PRINCIPAL FOR SPED	553,970.47	981,771.48	1,124,322.90	0.00	-1,124,322.90	-100.00%	-981,771.48	-100.00%
	01056 - ASST COOR - SCHOOL AGE	52,007.98	53,067.98	53,048.14	54,109.10	1,060.96	2.00%	1,041.12	1.96%
	01060 - GRANT MANAGER	83,035.87	84,789.87	84,696.59	86,390.52	1,693.93	2.00%	1,600.65	1.89%
	01070 - ADMIN. SUPPORT	1,296,426.08	1,359,082.47	1,341,787.26	1,469,808.68	128,021.42	9.54%	110,726.21	8.15%
	01071 - PROGRAM SUPPORT STAFF	491,044.76	456,362.56	491,047.10	549,351.51	58,304.41	11.87%	92,988.95	20.38%
	01080 - ADMIN. OTHER	1,391,017.95	1,519,104.40	1,440,894.70	1,617,786.37	176,891.67	12.28%	98,681.97	6.50%
	01110 - PRINCIPAL	2,272,401.72	2,289,671.72	2,300,785.45	2,245,043.61	-55,741.84	-2.42%	-44,628.11	-1.95%
	01120 - ASSISTANT PRINCIPAL	1,472,947.74	1,476,254.12	1,368,912.16	2,347,986.64	979,074.48	71.52%	871,732.52	59.05%
	01130 - DEPARTMENT CHAIRMAN	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	0.00	0.00%
	01133 - D.E.C. PRESIDENT	123,641.02	111,290.00	112,181.13	113,393.00	1,211.87	1.08%	2,103.00	1.89%
	01138 - PROJECT SPECIALIST	68,062.80	117,424.00	43,214.46	39,756.00	-3,458.46	-8.00%	-77,668.00	-66.14%
	01139 - INTERN	30,600.00	36,000.00	30,600.00	36,000.00	5,400.00	17.65%	0.00	0.00%
	01140 - SECRETARIES & CLERKS	1,000,622.11	1,005,236.49	1,022,849.19	1,049,732.82	26,883.63	2.63%	44,496.33	4.43%
	01150 - TEACHERS-REGULAR	43,333,995.00	44,236,051.25	44,343,519.05	45,710,568.70	1,367,049.65	3.08%	1,474,517.45	3.33%
	01155 - NEW TEACHER ORIENTATION	29,402.50	30,000.00	24,512.50	25,000.00	487.50	1.99%	-5,000.00	-16.67%
	01170 - TEACHER - SUBSTITUTES	578,936.01	659,880.00	68,901.86	97,442.00	28,540.14	41.42%	-562,438.00	-85.23%
	01171 - SUBSTITUTE TEACH-PROF.DEV	14,084.57	33,000.00	0.00	0.00	0.00	0.00%	-33,000.00	-100.00%
	01176 - TEACHERS-SUB/DAY CARE	18,167.45	8,000.00	18.75	0.00	-18.75	-100.00%	-8,000.00	-100.00%
	01180 - TEACHERS-SPECIAL EDUCA.	7,828,171.79	8,024,090.57	8,271,917.14	9,073,393.50	801,476.36	9.69%	1,049,302.93	13.08%
	01181 - ITINERANT TEACHER	80,537.00	83,637.00	90,599.00	94,829.00	4,230.00	4.67%	11,192.00	13.38%
	01182 - KINDERGARTEN TCHR STIPEND	31,301.42	32,000.00	53,917.39	55,000.00	1,082.61	2.01%	23,000.00	71.88%
	01184 - DEAN OF CULTURE & CLIMATE	0.00	0.00	0.00	179,141.00	179,141.00	0.00%	179,141.00	0.00%
	01185 - COACH	1,641,054.88	2,027,272.80	1,893,370.11	2,267,235.40	373,865.29	19.75%	239,962.60	11.84%
	01186 - LIBRARY MEDIA ASSISTANTS	85,601.70	88,609.20	90,038.25	93,109.20	3,070.95	3.41%	4,500.00	5.08%
	01187 - COMPUTER/TECHNOLOGY ASST	531,923.42	546,494.22	547,755.30	558,419.55	10,664.25	1.95%	11,925.33	2.18%
	01189 - BILINGUAL FACILITATOR	45,573.38	47,073.50	47,023.00	48,418.00	1,395.00	2.97%	1,344.50	2.86%
	01192 - TEACHER-HOME & HOSPITAL	28,617.50	1,000.00	16,073.75	16,000.00	-73.75	-0.46%	15,000.00	1500.00%
	01195 - GROUP AND SITE LEADERS	760,253.59	796,729.14	778,111.46	804,623.01	26,511.55	3.41%	7,893.87	0.99%
	01197 - CHILD DEVELOPMENT TEACHER	446,901.52	509,016.40	495,928.93	543,267.31	47,338.38	9.55%	34,250.91	6.73%
	01198 - MCKINNEY VENTO LIAISON	42,180.00	40,000.00	46,560.00	40,800.00	-5,760.00	-12.37%	800.00	2.00%
	01201 - FOOD SERVICE CHILD CARE	26,153.28	48,937.25	12,752.54	64,802.95	52,050.41	408.16%	15,865.70	32.42%
	01205 - CENTER FACILITATOR	94,901.96	96,041.96	96,800.00	99,936.00	3,136.00	3.24%	3,894.04	4.05%
	01207 - FAMILY SUPPORT ADVOCATE	174,008.19	267,254.10	164,567.08	185,478.31	20,911.23	12.71%	-81,775.79	-30.60%
	01208 - FAMILY SUPPORT TEAM LEADER	58,167.63	59,944.48	62,141.26	64,813.65	2,672.39	4.30%	4,869.17	8.12%
	01209 - CHILD DEVELOP TEAM LEADER	4,494.00	37,537.00	0.00	45,544.00	45,544.00	0.00%	8,007.00	21.33%
	01210 - EXTRA DUTIES STIPEND	99,202.00	100,000.00	114,725.00	100,000.00	-14,725.00	-12.84%	0.00	0.00%
	01211 - SUMMER CURRICULUM PROJECT	105,175.00	100,000.00	79,310.00	70,000.00	-9,310.00	-11.74%	-30,000.00	-30.00%
	01213 - ALTERN. TO SUSP. STIPEND	6,000.00	4,000.00	3,825.00	4,000.00	175.00	4.58%	0.00	0.00%
	01214 - SCHOOL IMPROVE - SUPT	0.00	0.00	9,500.00	30,500.00	21,000.00	221.05%	30,500.00	0.00%
	01215 - STIPEND	765,056.13	861,768.00	662,252.85	612,853.00	-49,399.85	-7.46%	-248,915.00	-28.88%
	01216 - MENTORING STIPEND	12,339.20	12,000.00	13,506.67	12,000.00	-1,506.67	-11.16%	0.00	0.00%
	01217 - MEETING STIPEND	3,732.66	7,000.00	4,781.38	18,000.00	13,218.62	276.46%	11,000.00	157.14%
	01218 - WEBMASTER STIPEND	16,540.90	17,000.00	16,999.99	17,000.00	.01	0.00%	0.00	0.00%
	01219 - CAR ALLOWANCE	8,825.00	11,990.00	5,362.51	5,780.00	417.49	7.79%	-6,210.00	-51.79%

Fund	FY21 BUDGET EXPENDITURES BY OBJECT							
	FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY21 Budget Change	FY21 Budget vs. FY20 Budget % Change
01220 - OVERTIME	23,374.25	43,000.00	17,961.61	56,001.00	38,039.39	211.78%	13,001.00	30.23%
01221 - OVERTIME -CHILDCARE TA	0.00	0.00	20.70	0.00	-20.70	-100.00%	0.00	0.00%
01223 - BOARD SECRETARY	58,371.96	59,340.96	59,539.40	83,769.19	24,229.79	40.70%	24,428.23	41.17%
01225 - SECRETARIAL SUMMER WORK	10,748.16	16,000.00	9,723.31	11,500.00	1,776.69	18.27%	-4,500.00	-28.13%
01227 - TEST STIPENDS	32,035.00	32,000.00	31,200.00	30,000.00	-1,200.00	-3.85%	-2,000.00	-6.25%
01228 - COVID-19 TASK FORCE STIPENDS	0.00	0.00	0.00	25,000.00	25,000.00	0.00%	25,000.00	0.00%
01229 - SUMMER WORK-ASSIST. PRINCIPALS	25,246.59	25,000.00	55,458.74	55,000.00	-458.74	-0.83%	30,000.00	120.00%
01250 - LIBRARIANS	1,307,888.00	1,360,618.00	1,372,368.63	1,438,909.00	66,540.37	4.85%	78,291.00	5.75%
01280 - SOCIAL WORKERS	2,577,509.55	2,767,533.10	2,844,622.79	2,892,550.70	47,927.91	1.68%	125,017.60	4.52%
01290 - NURSES	69,446.00	70,846.00	76,263.27	87,251.00	10,987.73	14.41%	16,405.00	23.16%
01295 - OCCUP & PHYS THERAPISTS	701,078.19	780,651.50	612,562.27	760,732.20	148,169.93	24.19%	-19,919.30	-2.55%
01310 - PSYCHOLOGISTS	1,159,941.23	1,257,410.36	1,192,695.13	1,313,239.50	120,544.37	10.11%	55,829.14	4.44%
01320 - SPEECH CLINICIANS	1,592,126.92	1,594,427.44	1,635,263.94	1,711,127.50	75,863.56	4.64%	116,700.06	7.32%
01321 - INTERPRETATION SERVICES	1,085.06	1,000.00	3,321.98	3,000.00	-321.98	-9.69%	2,000.00	200.00%
01322 - TRANSLATOR	60,411.56	60,877.91	62,576.26	62,088.90	-487.36	-0.78%	1,210.99	1.99%
01325 - VISION/HEARING TECHNICIAN	75,155.95	84,686.95	71,113.41	85,252.10	14,138.69	19.88%	565.15	0.67%
01350 - FOOD SERVICE MIDDLE SCHOOL	325,288.57	338,337.67	339,885.77	347,077.17	7,191.40	2.12%	8,739.50	2.58%
01360 - FOOD SERVICE ELEMENTARY	222,823.34	258,414.90	224,644.16	257,024.26	32,380.10	14.41%	-1,390.64	-0.54%
01361 - NUTRITIONIST	47,689.40	49,939.52	48,643.19	49,616.17	972.98	2.00%	-323.35	-0.65%
01370 - LUNCHROOM SUPERVISORS	660,300.40	682,474.91	647,412.69	676,886.28	29,473.59	4.55%	-5,588.63	-0.82%
01410 - AIDES	539,447.97	696,038.57	652,709.80	681,344.50	28,634.70	4.39%	-14,694.07	-2.11%
01411 - AIDES SUBSTITUTES	137,898.56	130,000.00	610.50	0.00	-610.50	-100.00%	-130,000.00	-100.00%
01415 - HEALTH AIDES	484,382.11	514,055.92	500,348.46	544,727.12	44,378.66	8.87%	30,671.20	5.97%
01416 - HEALTH AIDES-SUBSTITUTES	58,963.91	55,000.00	64,506.85	55,000.00	-9,506.85	-14.74%	0.00	0.00%
01420 - SP ED AIDES	2,746,194.93	3,012,838.93	3,052,835.64	2,877,136.51	-175,699.13	-5.76%	-135,702.42	-4.50%
01421 - SPECIAL ED SUB AIDE	6,617.50	6,000.00	0.00	0.00	0.00	0.00%	-6,000.00	-100.00%
01425 - SUMMER SCH-CERTIFIED	242,008.62	251,391.00	325,495.42	284,470.00	-41,025.42	-12.60%	33,079.00	13.16%
01426 - SUMMER SCH-NON-CERTIFIED	0.00	0.00	5,505.42	0.00	-5,505.42	-100.00%	0.00	0.00%
01610 - TEMPORARY HELP	2,303.32	8,500.00	2,115.50	13,000.00	10,884.50	514.51%	4,500.00	52.94%
01612 - RESIDENCE/TRUANT OFFICER	25,256.53	16,736.12	25,223.50	27,736.72	2,513.22	9.96%	11,000.60	65.73%
01630 - STAFF CHANGES	0.00	82,000.00	0.00	80,000.00	80,000.00	0.00%	-2,000.00	-2.44%
01650 - HEADSTART TEACHER SALARY	541,595.46	567,007.57	551,346.47	632,662.50	81,316.03	14.75%	65,654.93	11.58%
01651 - HEADSTART T.A. SALARY	280,799.98	317,670.40	259,514.35	247,188.40	-12,325.95	-4.75%	-70,482.00	-22.19%
01652 - HEADSTART - FOOD SALARY	83,914.15	78,872.54	87,889.14	83,591.04	-4,298.10	-4.89%	4,718.50	5.98%
01701 - BLDG/CHAIR-LANGUAGE ARTS	4,500.00	4,500.00	4,500.00	4,500.00	0.00	0.00%	0.00	0.00%
01702 - BLDG/CHAIR-SOCIAL STUDIES	4,500.00	4,500.00	4,500.00	4,500.00	0.00	0.00%	0.00	0.00%
01703 - BLDG/CHAIR-MATH	4,500.00	4,500.00	4,500.00	4,500.00	0.00	0.00%	0.00	0.00%
01704 - BLDG/CHAIR-SCIENCE	4,500.00	4,500.00	4,500.00	4,500.00	0.00	0.00%	0.00	0.00%
01705 - BLDG/CHAIR-FOREIGN LANG.	4,500.00	4,500.00	4,500.00	4,500.00	0.00	0.00%	0.00	0.00%
01706 - BLDG/CHAIR -PHYSICAL ED	4,500.00	4,500.00	3,600.00	4,500.00	900.00	25.00%	0.00	0.00%
01707 - BLDG/CHAIR-FINE ARTS	4,500.00	4,500.00	4,500.00	4,500.00	0.00	0.00%	0.00	0.00%
01801 - DISTRICTWIDE CHAIR-LA	2,000.00	2,000.00	3,000.00	2,000.00	-1,000.00	-33.33%	0.00	0.00%
01802 - DISTRICTWIDE CHAIR-SCIENCE	0.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	0.00	0.00%
01803 - DISTRICTWIDE CHAIR-SS	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00%	0.00	0.00%
01804 - DISTRICTWIDE CHAIR-PE	4,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	0.00	0.00%
01805 - DISTRICTWIDE CHAIR-MUSIC	4,000.00	4,000.00	4,000.00	4,000.00	0.00	0.00%	0.00	0.00%
01806 - DISTRICTWIDE CHAIR-ART	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	0.00	0.00%
01807 - DISTRICTWIDE CHAIR-DRAMA	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	0.00	0.00%
01808 - DISTRICTWIDE CHAIR-FOREIGN LANG	2,000.00	2,000.00	1,755.56	2,000.00	244.44	13.92%	0.00	0.00%
01809 - DISTRICTWIDE CHAIR-MATH	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	0.00	0.00%
01900 - TRACK MOVEMENT	0.00	500,000.00	0.00	600,000.00	600,000.00	0.00%	100,000.00	20.00%

## Fund

**FY21 BUDGET  
EXPENDITURES BY OBJECT**

	FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY21 Budget Change	FY21 Budget vs. FY20 Budget % Change
<b>01 - SALARIES TOTAL</b>	<b>83,176,597.63</b>	<b>87,426,881.05</b>	<b>85,759,321.40</b>	<b>90,646,599.08</b>	<b>4,887,277.68</b>	<b>5.70%</b>	<b>3,219,718.03</b>	<b>3.68%</b>
02110 - TEACHER RETIREMENT	10,345.66	10,535.00	0.00	13,920.00	13,920.00	0.00%	3,385.00	32.13%
02111 - TEACH RETIRE-HEALTH	633,481.15	658,820.38	652,338.95	678,364.00	26,025.05	3.99%	19,543.62	2.97%
02112 - TRS CONTRIBUTION	392,017.05	407,698.93	405,618.34	421,800.00	16,181.66	3.99%	14,101.07	3.46%
02113 - TRS FEDERAL GRANTS	88,541.42	110,507.59	59,724.10	107,873.00	48,148.90	80.62%	-2,634.59	-2.38%
02150 - TRS RETIREMENT COST	71,469.47	100,000.00	81,127.48	100,000.00	18,872.52	23.26%	0.00	0.00%
02180 - BOARD PAID ANNUITY	15,926.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
02190 - DISTRICT-PAID RETIREMENT COS	0.00	0.00	192,500.00	192,500.00	0.00	0.00%	192,500.00	0.00%
02210 - LIFE INSURANCE	98,276.64	98,276.64	102,285.01	102,285.01	0.00	0.00%	4,008.37	4.08%
02221 - MEDICAL INSURANCE	8,270,097.19	8,654,684.85	8,853,246.30	9,574,511.99	721,265.69	8.15%	919,827.14	10.63%
02222 - DISABILITY INSURANCE	143,312.46	143,312.46	149,567.19	149,567.19	0.00	0.00%	6,254.73	4.36%
02230 - DENTAL INSURANCE	381,255.96	383,470.60	399,986.41	432,574.87	32,588.46	8.15%	49,104.27	12.81%
02236 - EMPLOYEE ASSISTANCE	27,954.00	27,954.00	29,664.15	30,546.00	881.85	2.97%	2,592.00	9.27%
02237 - FLEX PROGRAM ADM EXPENSE	7,353.00	8,000.00	7,053.25	8,000.00	946.75	13.42%	0.00	0.00%
02300 - TUITION REIMBURSEMENT	3,280.00	17,500.00	1,500.00	29,900.00	28,400.00	1893.33%	12,400.00	70.86%
02301 - TUITION REIMBURSEMENT-COUNCIL	1,935.00	7,500.00	6,944.00	7,500.00	556.00	8.01%	0.00	0.00%
02302 - TUITION REIMBURSEMENT-DEC	49,808.44	50,000.00	48,842.95	50,000.00	1,157.05	2.37%	0.00	0.00%
02350 - MEDICAL FITNESS FOR DUTY	2,500.00	5,000.00	3,049.00	3,000.00	-49.00	-1.61%	-2,000.00	-40.00%
02400 - PHYSICAL EXAM REIMBURSE	1,999.33	2,500.00	829.00	2,000.00	1,171.00	141.25%	-500.00	-20.00%
<b>02 - BENEFITS TOTAL</b>	<b>10,199,553.71</b>	<b>10,685,760.45</b>	<b>10,994,276.13</b>	<b>11,904,342.06</b>	<b>910,065.93</b>	<b>8.28%</b>	<b>1,218,581.61</b>	<b>11.40%</b>
03101 - TEACHER SUB-PER DIEM	0.00	0.00	682,370.19	750,607.20	68,237.01	10.00%	750,607.20	0.00%
03102 - TA SUB- PER DIEM	0.00	0.00	204,848.30	225,333.13	20,484.83	10.00%	225,333.13	0.00%
03103 - TEACHER SUB-PD	0.00	0.00	82,792.24	173,800.00	91,007.76	109.92%	173,800.00	0.00%
03105 - LONG TERM SUB- TEACHER LEAVE	0.00	0.00	410,838.14	0.00	-410,838.14	-100.00%	0.00	0.00%
03106 - BEHAVIORAL ASSISTANCE	200,600.70	210,000.00	202,360.15	89,901.00	-112,459.15	-55.57%	-120,099.00	-57.19%
03108 - LICENSURE -CITY/EVANSTON	7,544.00	7,650.00	7,644.00	7,650.00	6.00	0.08%	0.00	0.00%
03110 - HOME/HOSPITAL SERVICES	10,861.25	8,000.00	13,075.50	16,000.00	2,924.50	22.37%	8,000.00	100.00%
03111 - OUTDOOR EDUCATION SERV.	105,326.48	110,000.00	0.00	110,784.00	110,784.00	0.00%	784.00	0.71%
03113 - TUTORS SERVICES	0.00	0.00	3,400.00	102,000.00	98,600.00	2900.00%	102,000.00	0.00%
03120 - PROFESS. GROWTH & DEVELOP	68,080.22	53,000.00	21,659.84	70,000.00	48,340.16	223.18%	17,000.00	32.08%
03121 - IN-SERVICE	13,284.00	93,560.00	18,753.42	92,560.00	73,806.58	393.56%	-1,000.00	-1.07%
03122 - COOR/SUPR-PROF GROWTH/DEV	38,012.50	60,000.00	33,756.86	45,000.00	11,243.14	33.31%	-15,000.00	-25.00%
03123 - CONSULTANT SERVICES	711,715.01	844,361.00	706,564.78	683,260.00	-23,304.78	-3.30%	-161,101.00	-19.08%
03124 - PRINCIPAL PROF GROWTH/DEV	38,264.08	45,000.00	34,540.08	45,000.00	10,459.92	30.28%	0.00	0.00%
03126 - EX. ASST. PROF. DEV	499.86	500.00	427.22	500.00	72.78	17.04%	0.00	0.00%
03127 - TRAINING/WORKSHOPS	468,104.00	830,587.00	547,924.47	556,731.00	8,806.53	1.61%	-273,856.00	-32.97%
03128 - ASST/PRIN PROF GROWTH	18,049.98	36,000.00	22,651.51	57,000.00	34,348.49	151.64%	21,000.00	58.33%
03132 - CONSULTANT - MEDICAID	69,716.77	70,000.00	65,811.26	70,000.00	4,188.74	6.36%	0.00	0.00%
03135 - SUB ANSWERING SERVICE	25,288.26	27,060.00	27,058.44	27,060.00	1.56	0.01%	0.00	0.00%
03136 - ACADEMIC INITIATIVES	177,616.96	116,000.00	89,999.00	90,000.00	1.00	0.00%	-26,000.00	-22.41%
03138 - PARENT SERVICES	8,449.65	15,300.00	6,336.88	17,000.00	10,663.12	168.27%	1,700.00	11.11%
03139 - PRIVATE SCHOOL SERVICES	24,526.76	50,000.00	11,557.50	851.00	-10,706.50	-92.64%	-49,149.00	-98.30%
03140 - INSTRUCTIONAL IMPROVEMENT	17,332.00	14,000.00	11,662.00	7,000.00	-4,662.00	-39.98%	-7,000.00	-50.00%
03166 - COMPUTER/DATA WIRING	65,126.91	60,000.00	93,668.96	40,000.00	-53,668.96	-57.30%	-20,000.00	-33.33%
03172 - ANNUITY MGMT COSTS	3,573.50	4,000.00	4,219.00	4,600.00	381.00	9.03%	600.00	15.00%
03173 - CREDIT CARD FEES	81,867.78	83,000.00	71,226.37	50,000.00	-21,226.37	-29.80%	-33,000.00	-39.76%
03180 - OTHER CONSULTANTS	20,332.50	5,000.00	3,659.25	4,000.00	340.75	9.31%	-1,000.00	-20.00%
03181 - SCHOOL TREASURER BOND	15,769.00	16,557.00	15,769.00	17,385.00	1,616.00	10.25%	828.00	5.00%
03183 - LEGAL SERVICES	251,668.62	250,000.00	608,959.21	250,000.00	-358,959.21	-58.95%	0.00	0.00%
03184 - AUDIT SERVICES	32,378.55	33,778.00	35,261.23	30,693.00	-4,568.23	-12.96%	-3,085.00	-9.13%

Fund	FY21 BUDGET EXPENDITURES BY OBJECT							
	FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY21 Budget Change	FY21 Budget vs. FY20 Budget % Change
03185 - STAFF RECOGNITION SERVICE	5,700.16	7,000.00	3,750.00	10,000.00	6,250.00	166.67%	3,000.00	42.86%
03186 - LEGAL-NEGOTIATIONS	61,904.51	100,000.00	50,153.37	100,000.00	49,846.63	99.39%	0.00	0.00%
03197 - PURCH SVCS FOR GRANT PRGR	32,838.67	47,551.00	21,300.00	0.00	-21,300.00	-100.00%	-47,551.00	-100.00%
03198 - OTHER PROFESS/TECH SERV.	2,114.12	2,500.00	8,377.97	7,500.00	-877.97	-10.48%	5,000.00	200.00%
03199 - CRIMINAL INVESTIGATION	18,276.00	20,000.00	16,339.25	20,000.00	3,660.75	22.40%	0.00	0.00%
03223 - LAUNDRY SERVICES	1,227.86	4,000.00	1,333.73	3,000.00	1,666.27	124.93%	-1,000.00	-25.00%
03224 - LAUNDRY/RENTAL-UNIFORM	0.00	2,400.00	1,884.18	2,400.00	515.82	27.38%	0.00	0.00%
03228 - R/M-PIANO	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%	0.00	0.00%
03229 - R/M-SNAP SYSTEM	8,267.00	10,600.00	11,310.00	11,000.00	-310.00	-2.74%	400.00	3.77%
03230 - R/M-TELEPHONE	4,994.01	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
03231 - R/M-EQUIPMENT	21,428.28	25,900.00	23,226.15	25,200.00	1,973.85	8.50%	-700.00	-2.70%
03232 - R/M-INSTRUCTIONAL EQPT	13,587.55	17,000.00	16,576.28	21,000.00	4,423.72	26.69%	4,000.00	23.53%
03233 - R/M-COMPUTER EQUIPMENT	14,526.40	15,000.00	2,193.77	15,000.00	12,806.23	583.75%	0.00	0.00%
03236 - R/M-OTHER PRINT/DUPL EQPT	387,022.75	370,000.00	364,865.40	370,000.00	5,134.60	1.41%	0.00	0.00%
03257 - RENTALS/FACILITIES	256,944.00	269,791.00	264,648.00	272,588.00	7,940.00	3.00%	2,797.00	1.04%
03260 - SOFTWARE MAINT/SUPPORT	448,514.03	384,000.00	422,951.06	556,675.00	133,723.94	31.62%	172,675.00	44.97%
03279 - MOVING SERVICES	0.00	0.00	0.00	8,000.00	8,000.00	0.00%	8,000.00	0.00%
03316 - FIELD TRIP ADMISSIONS	20,507.77	26,900.00	15,660.03	5,825.00	-9,835.03	-62.80%	-21,075.00	-78.35%
03325 - TRAVEL-OTHER	565.22	6,425.00	3,551.66	5,000.00	1,448.34	40.78%	-1,425.00	-22.18%
03326 - IN-DISTRICT TRAVEL	11,713.59	16,716.00	7,243.08	11,700.00	4,456.92	61.53%	-5,016.00	-30.01%
03328 - TRAVEL-RECRUITMENT	7,494.02	10,000.00	5,588.90	10,000.00	4,411.10	78.93%	0.00	0.00%
03401 - TELEPHONE	205,012.58	206,500.00	218,917.06	253,000.00	34,082.94	15.57%	46,500.00	22.52%
03402 - POSTAGE	37,013.06	38,000.00	24,243.01	30,000.00	5,756.99	23.75%	-8,000.00	-21.05%
03403 - DATA COMMUNICATIONS	249,928.57	250,000.00	222,956.39	287,800.00	64,843.61	29.08%	37,800.00	15.12%
03500 - MISC PURCHASED SERVICES	0.00	7,885.00	5,471.91	28,000.00	22,528.09	411.70%	20,115.00	255.10%
03501 - ADVERTISING	400.00	6,800.00	4,876.83	6,800.00	1,923.17	39.43%	0.00	0.00%
03601 - PRINTING SERVICES	14,942.19	20,120.00	11,716.07	15,620.00	3,903.93	33.32%	-4,500.00	-22.37%
03604 - TESTING SERVICES	24,040.28	25,000.00	19,810.00	30,000.00	10,190.00	51.44%	5,000.00	20.00%
03605 - GRADUATION SERVICES	9,947.99	10,550.00	2,119.77	10,550.00	8,430.23	397.70%	0.00	0.00%
03904 - TRANSLATION SERVICES	11,094.72	12,000.00	15,136.45	21,000.00	5,863.55	38.74%	9,000.00	75.00%
03908 - MUSICAL - DONATIONS	-385.00	385.00	0.00	385.00	385.00	0.00%	0.00	0.00%
03920 - AGENCY SERV/OTH TEMP HELP	106,531.29	93,288.00	84,386.75	70,000.00	-14,386.75	-17.05%	-23,288.00	-24.96%
03940 - CONTRACTED FOOD SERVICES	23,404.28	30,333.00	17,999.16	33,000.00	15,000.84	83.34%	2,667.00	8.79%
03941 - COMMODITY-FOOD DELIVERY	1,354.05	2,700.00	1,484.66	2,500.00	1,015.34	68.39%	-200.00	-7.41%
03998 - OTHER PURCHASED SERVICES	2,256,375.28	2,927,482.00	2,555,908.39	2,766,940.00	211,031.61	8.26%	-160,542.00	-5.48%
<b>03 - PURCHASED SERVICES TOTAL</b>	<b>6,741,274.57</b>	<b>8,020,179.00</b>	<b>8,474,774.08</b>	<b>8,655,198.33</b>	<b>180,424.25</b>	<b>2.13%</b>	<b>635,019.33</b>	<b>7.92%</b>
04101 - INSTR AIDS & SUPPLIES	453,163.37	791,646.00	443,513.05	849,060.00	405,546.95	91.44%	57,414.00	7.25%
04102 - BLOODBORNE PATHOG. SUPPL	545.90	600.00	593.70	1,000.00	406.30	68.44%	400.00	66.67%
04103 - NEW TEACH ORIENT SUPPLIES	1,793.89	6,500.00	2,712.63	6,500.00	3,787.37	139.62%	0.00	0.00%
04104 - SOCIAL STUDIES SUPPLIES	2,803.06	3,000.00	609.00	3,000.00	2,391.00	392.61%	0.00	0.00%
04105 - INSTR AIDS & SUPP/SCIENCE	89,350.67	75,500.00	73,475.42	65,200.00	-8,275.42	-11.26%	-10,300.00	-13.64%
04106 - MATH INSTRUCTIONAL MATERIALS	0.00	0.00	0.00	88,100.00	88,100.00	0.00%	88,100.00	0.00%
04108 - ARTS SUPPLIES	40,313.53	41,890.00	37,846.11	44,543.00	6,696.89	17.70%	2,653.00	6.33%
04111 - INSTRUCTIONAL SUPPLIES/STUDENTS	0.00	0.00	0.00	115,920.00	115,920.00	0.00%	115,920.00	0.00%
04112 - INSTR AIDS & SUPPLIES - BLOCK GRAN1	423,423.56	549,880.50	383,300.94	449,002.30	65,701.36	17.14%	-100,878.20	-18.35%
04113 - OCCUP/PHYS THERAPY SUPPLY	2,109.55	0.00	1,256.97	2,300.00	1,043.03	82.98%	2,300.00	0.00%
04116 - PROGRAM SUPP-DAY CARE	13,658.76	20,244.00	9,554.97	17,200.00	7,645.03	80.01%	-3,044.00	-15.04%
04119 - INST AIDS/SUPP-SPEC ED	5,716.79	6,500.00	3,513.94	6,500.00	2,986.06	84.98%	0.00	0.00%
04120 - LIBRARY SUPPLIES	45,051.24	40,321.78	38,453.08	43,086.78	4,633.70	12.05%	2,765.00	6.86%
04121 - AUDIO VISUAL SUPPLIES	4,973.67	5,000.00	2,643.58	5,000.00	2,356.42	89.14%	0.00	0.00%
04123 - COMPUTER SUPPLIES/SOFTWAR	48,516.10	1,000.00	98.59	44,000.00	43,901.41	44529.27%	43,000.00	4300.00%

Fund	FY21 BUDGET EXPENDITURES BY OBJECT							
	FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY21 Budget Change	FY21 Budget vs. FY20 Budget % Change
04124 - REPAIR SUPPLIES-COMPUTER	81,538.41	75,000.00	104,073.33	75,000.00	-29,073.33	-27.94%	0.00	0.00%
04126 - CURRICULUM SUPPLIES	7,632.97	40,000.00	23,550.29	40,000.00	16,449.71	69.85%	0.00	0.00%
04127 - TEST & TEST SUPP - SP ED	189.85	250.00	250.00	250.00	0.00	0.00%	0.00	0.00%
04128 - TEST & TESTING SUPPLIES	77,256.38	83,880.00	0.00	117,800.00	117,800.00	0.00%	33,920.00	40.44%
04131 - OFFICE SUPPLIES	31,009.26	33,300.00	23,626.43	32,550.00	8,923.57	37.77%	-750.00	-2.25%
04137 - MISC PROGRAM SUPPLIES	0.00	8,750.00	0.00	12,500.00	12,500.00	0.00%	3,750.00	42.86%
04138 - ASSISTIVE TECH SUPPLIES	8,681.61	21,200.00	8,899.24	18,000.00	9,100.76	102.26%	-3,200.00	-15.09%
04141 - FOOD	1,088,227.83	1,132,794.00	791,916.99	1,066,500.00	274,583.01	34.67%	-66,294.00	-5.85%
04142 - NON-FOOD SUPPLIES	85,425.97	142,786.00	113,857.60	76,500.00	-37,357.60	-32.81%	-66,286.00	-46.42%
04146 - NEGOTIATIONS EXPENSE	5,175.44	3,500.00	679.39	3,500.00	2,820.61	415.17%	0.00	0.00%
04147 - FOUNDATION-SUPPLIES	-427.39	2,589.00	930.29	1,659.00	728.71	78.33%	-930.00	-35.92%
04149 - UNIFORMS	14,636.75	15,000.00	6,290.07	5,000.00	-1,290.07	-20.51%	-10,000.00	-66.67%
04151 - COPIER SUPPLIES	75.59	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
04153 - COPIER SUPPLIES/PAPER	13,270.00	10,000.00	14,528.47	15,000.00	471.53	3.25%	5,000.00	50.00%
04166 - COMPUTER SUPPLIES	174,551.08	335,640.00	249,657.10	489,992.00	240,334.90	96.27%	154,352.00	45.99%
04195 - MEETING EXPENSE	10,413.14	12,000.00	11,702.37	18,500.00	6,797.63	58.09%	6,500.00	54.17%
04199 - MISC GENERAL SUPPLIES	79,465.61	195,389.00	107,629.80	215,418.00	107,788.20	100.15%	20,029.00	10.25%
04200 - FURNITURE	54,455.77	30,000.00	16,421.84	76,950.00	60,528.16	368.58%	46,950.00	156.50%
04201 - TEXTBOOKS	478,764.90	627,000.00	729,636.76	349,500.00	-380,136.76	-52.10%	-277,500.00	-44.26%
04305 - PROFESSIONAL BOOKS/MATLS	28,408.23	5,700.00	43,746.43	8,900.00	-34,846.43	-79.66%	3,200.00	56.14%
04401 - PERIODICALS	975.62	1,000.00	0.00	500.00	500.00	0.00%	-500.00	-50.00%
04500 - SUPPLIES FOR GRANT PRGRMS	8,396.66	104,886.00	51,080.85	20,000.00	-31,080.85	-60.85%	-84,886.00	-80.93%
04700 - COMPUTER SOFTWARE	84,954.68	382,000.00	324,713.98	380,000.00	55,286.02	17.03%	-2,000.00	-0.52%
<b>04 - SUPPLIES AND MATERIALS TOTAL</b>	<b>3,464,498.45</b>	<b>4,804,746.28</b>	<b>3,620,763.21</b>	<b>4,764,431.08</b>	<b>1,143,667.87</b>	<b>31.59%</b>	<b>-40,315.20</b>	<b>-0.84%</b>
05501 - ADMIN. EQUIPMENT	41,622.87	16,400.00	5,829.25	13,000.00	7,170.75	123.01%	-3,400.00	-20.73%
05505 - INSTRUCTIONAL EQPT	1,072,035.03	477,778.25	530,700.34	475,778.00	-54,922.34	-10.35%	-2,000.25	-0.42%
05506 - INSTR. COMPUTER EQUIPMENT	0.00	4,000.00	0.00	0.00	0.00	0.00%	-4,000.00	-100.00%
05524 - FURNITURE	13,849.76	5,000.00	4,995.00	10,000.00	5,005.00	100.20%	5,000.00	100.00%
05525 - ASSISTIVE TECH EQUIP	4,641.98	2,000.00	2,487.50	4,000.00	1,512.50	60.80%	2,000.00	100.00%
05589 - HEALTH & SAFETY EQUIPMENT	31,230.24	2,000.00	1,990.80	7,250.00	5,259.20	264.18%	5,250.00	262.50%
05590 - OTHER EQUIPMENT	18,940.12	15,000.00	11,493.47	12,000.00	506.53	4.41%	-3,000.00	-20.00%
<b>05 - CAPITAL OUTLAY TOTAL</b>	<b>1,182,320.00</b>	<b>522,178.25</b>	<b>557,496.36</b>	<b>522,028.00</b>	<b>-35,468.36</b>	<b>-6.36%</b>	<b>-150.25</b>	<b>-0.03%</b>
06400 - DUES & FEES	62,493.02	53,600.00	57,221.32	58,600.00	1,378.68	2.41%	5,000.00	9.33%
06701 - TUITION/OTHER DISTRICTS	38,391.00	40,000.00	39,159.00	40,000.00	841.00	2.15%	0.00	0.00%
06703 - NSSED	170,170.90	188,888.00	374,415.96	306,788.00	-67,627.96	-18.06%	117,900.00	62.42%
06704 - NSSEO	40,351.39	44,787.00	52,553.77	45,352.00	-7,201.77	-13.70%	565.00	1.26%
06900 - MISCELLANEOUS OBJECTS	47,552.24	90,422.00	55,847.38	74,430.00	18,582.62	33.27%	-15,992.00	-17.69%
06915 - PARK SCHOOL COST SHARE	1,293,559.00	700,874.00	700,874.00	967,040.00	266,166.00	37.98%	266,166.00	37.98%
<b>06 - OTHER OBJECTS/TUITION TOTAL</b>	<b>1,652,517.55</b>	<b>1,118,571.00</b>	<b>1,280,071.43</b>	<b>1,492,210.00</b>	<b>212,138.57</b>	<b>16.57%</b>	<b>373,639.00</b>	<b>33.40%</b>
08100 - TERMINATION BEN-SICK DAYS	21,293.01	21,825.00	10,938.90	73,388.50	62,449.60	570.89%	51,563.50	236.26%
08200 - TERMINATION BEN-VAC DAYS	61,147.18	62,676.00	66,574.99	24,843.00	-41,731.99	-62.68%	-37,833.00	-60.36%
<b>08 - TERMINATION BENEFITS TOTAL</b>	<b>82,440.19</b>	<b>84,501.00</b>	<b>77,513.89</b>	<b>98,231.50</b>	<b>20,717.61</b>	<b>26.73%</b>	<b>13,730.50</b>	<b>16.25%</b>
<b>10 EDUCATION FUND TOTAL</b>	<b>106,499,202.10</b>	<b>112,662,817.03</b>	<b>\$ 110,764,216.50</b>	<b>\$ 118,083,040.05</b>	<b>\$ 7,318,823.55</b>	<b>6.61%</b>	<b>\$ 5,420,223.02</b>	<b>4.81%</b>
<b>20 BUILDING FUND</b>								
01030 - DIRECTORS	17,257.68	17,603.71	17,602.91	19,499.91	1,897.00	10.78%	1,896.20	10.77%
01040 - COORDINATORS/SUPERVISORS	91,675.36	93,505.36	93,508.87	45,379.05	-48,129.82	-51.47%	-48,126.31	-51.47%
01070 - ADMIN. SUPPORT	64,267.07	65,577.54	67,263.05	68,977.54	1,714.49	2.55%	3,400.00	5.18%
01220 - OVERTIME	5,645.42	5,500.00	6,331.33	5,500.00	-831.33	-13.13%	0.00	0.00%
01505 - ENERGY MANAGER	15,580.00	23,200.00	19,760.00	19,200.00	-560.00	-2.83%	-4,000.00	-17.24%
01510 - CUSTODIAN	2,331,074.72	2,439,459.50	2,447,618.00	2,520,327.00	72,709.00	2.97%	80,867.50	3.31%

Fund	FY21 BUDGET EXPENDITURES BY OBJECT							
	FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY21 Budget Change	FY21 Budget vs. FY20 Budget % Change
01520 - CUSTODIAL OVERTIME	319,237.57	250,000.00	317,205.72	225,000.00	-92,205.72	-29.07%	-25,000.00	-10.00%
01526 - CUST/MAIN CALL BACK	1,383.91	2,500.00	0.00	0.00	0.00	0.00%	-2,500.00	-100.00%
01535 - TEMP. CUSTODIAL FILL-IN	225,554.96	185,000.00	209,104.43	155,000.00	-54,104.43	-25.87%	-30,000.00	-16.22%
01540 - CUSTODIAL OT-RENTALS	108,924.61	100,000.00	75,257.93	75,000.00	-257.93	-0.34%	-25,000.00	-25.00%
01560 - MAINTENANCE	261,093.42	357,740.00	295,552.08	423,319.00	127,766.92	43.23%	65,579.00	18.33%
01570 - MAINTENANCE OVERTIME	103,212.03	75,000.00	74,308.44	50,000.00	-24,308.44	-32.71%	-25,000.00	-33.33%
01610 - TEMPORARY HELP	19,600.00	20,000.00	10,150.00	10,000.00	-150.00	-1.48%	-10,000.00	-50.00%
01620 - SUMMER HELP	68,436.50	70,000.00	82,276.84	120,000.00	37,723.16	45.85%	50,000.00	71.43%
<b>01 - SALARIES TOTAL</b>	<b>3,632,943.25</b>	<b>3,705,086.11</b>	<b>3,715,939.60</b>	<b>3,737,202.50</b>	<b>21,262.90</b>	<b>0.57%</b>	<b>32,116.39</b>	<b>0.87%</b>
02111 - TEACH RETIRE-HEALTH	372.72	372.77	380.28	380.00	-.28	-0.07%	7.23	1.94%
02112 - TRS CONTRIBUTION	100.08	100.10	102.12	102.00	-.12	-0.12%	1.90	1.90%
02210 - LIFE INSURANCE	4,656.20	4,656.20	4,931.29	4,931.29	0.00	0.00%	275.09	5.91%
02221 - MEDICAL INSURANCE	443,045.91	462,096.88	440,820.84	469,474.19	28,653.35	6.50%	7,377.31	1.60%
02222 - DISABILITY INSURANCE	5,478.35	5,478.35	5,717.44	5,717.44	0.00	0.00%	239.09	4.36%
02230 - DENTAL INSURANCE	19,957.14	19,957.14	17,141.77	18,255.99	1,114.22	6.50%	-1,701.15	-8.52%
<b>02 - BENEFITS TOTAL</b>	<b>473,610.40</b>	<b>492,661.44</b>	<b>469,093.74</b>	<b>498,860.91</b>	<b>29,767.17</b>	<b>6.35%</b>	<b>6,199.47</b>	<b>1.26%</b>
03123 - CONSULATNT SERVICES	0.00	0.00	0.00	100,000.00	100,000.00	100.00%	100,000.00	100.00%
03127 - TRAINING/WORKSHOPS	2,490.98	2,500.00	624.48	1,500.00	875.52	140.20%	-1,000.00	-40.00%
03152 - ARCH. & ENGR. SERVICES	47,340.49	50,000.00	19,778.59	10,000.00	-9,778.59	-49.44%	-40,000.00	-80.00%
03153 - CUST/MAINT MGMT SERVICES	210,592.98	221,123.00	435,021.87	0.00	-435,021.87	-100.00%	-221,123.00	-100.00%
03157 - ENERGY MGR SOFTWARE	1,755.00	1,755.00	1,755.00	1,755.00	0.00	0.00%	0.00	0.00%
03185 - STAFF RECOGNITION SERVICE	493.26	500.00	204.03	500.00	295.97	145.06%	0.00	0.00%
03221 - RUBBISH REMOVAL	214,749.00	218,981.00	218,137.29	219,078.00	940.71	0.43%	97.00	0.04%
03222 - PEST CONTROL SERVICES	12,135.02	13,000.00	11,262.45	13,000.00	1,737.55	15.43%	0.00	0.00%
03224 - LAUNDRY/RENTAL-UNIFORM	10,000.00	10,000.00	9,837.52	10,000.00	162.48	1.65%	0.00	0.00%
03225 - CLEAN/REPAIR-FLOOR COVER	56,000.00	50,000.00	48,288.84	25,000.00	-23,288.84	-48.23%	-25,000.00	-50.00%
03235 - R/M-COPIERS	6,192.36	8,200.00	7,251.99	8,200.00	948.01	13.07%	0.00	0.00%
03237 - R/M-HEATING EQUIPMENT	85,035.84	130,000.00	112,197.06	150,000.00	37,802.94	33.69%	20,000.00	15.38%
03238 - R/M-PLUMBING EQUIPMENT	124,956.22	135,000.00	115,779.98	100,000.00	-15,779.98	-13.63%	-35,000.00	-25.93%
03239 - R/M-ELECTRICAL EQUIPMENT	142,654.36	148,000.00	136,839.55	123,000.00	-13,839.55	-10.11%	-25,000.00	-16.89%
03241 - R/M-ROOFS & SHEET METAL	2,845.50	1,500.00	750.00	1,500.00	750.00	100.00%	0.00	0.00%
03242 - R/M-PAINTING SERVICES	49,999.14	50,000.00	75,717.46	85,000.00	9,282.54	12.26%	35,000.00	70.00%
03243 - R/M-CARPENTRY SERVICES	78,623.05	60,000.00	58,926.85	60,000.00	1,073.15	1.82%	0.00	0.00%
03244 - R/M-GLAZING SERVICES	5,999.15	6,000.00	16,044.99	6,000.00	-10,044.99	-62.61%	0.00	0.00%
03245 - R/M-MASONRY-PLASTER	34,999.52	30,000.00	38,898.58	30,000.00	-8,898.58	-22.88%	0.00	0.00%
03246 - OTHER BLDG MAINTENANCE	2,000.00	10,000.00	35,486.25	10,000.00	-25,486.25	-71.82%	0.00	0.00%
03247 - R/M-LAWN/SHRUBBERY	19,999.94	20,000.00	19,750.00	20,000.00	250.00	1.27%	0.00	0.00%
03248 - R/M-WALKS & DRIVES	34,088.51	40,000.00	39,916.76	40,000.00	83.24	0.21%	0.00	0.00%
03249 - R/M-FENCES	11,990.00	12,000.00	7,174.24	12,000.00	4,825.76	67.27%	0.00	0.00%
03250 - R/M-VEHICLES	24,634.82	25,000.00	34,899.37	25,000.00	-9,899.37	-28.37%	0.00	0.00%
03252 - A/M - PLAYGROUNDS	65,500.00	70,000.00	56,263.45	60,000.00	3,736.55	6.64%	-10,000.00	-14.29%
03261 - R/M-EXTERIOR	14,998.00	20,000.00	29,205.23	20,000.00	-9,205.23	-31.52%	0.00	0.00%
03262 - R/M-MECHANICAL	2,387.50	2,500.00	2,499.10	2,500.00	.90	0.04%	0.00	0.00%
03263 - R/M-INTERIOR MAINT.	23,850.00	20,000.00	33,501.58	20,000.00	-13,501.58	-40.30%	0.00	0.00%
03264 - R/M-GROUNDS MAINT.	26,000.00	30,000.00	28,200.86	30,000.00	1,799.14	6.38%	0.00	0.00%
03265 - R/M-FIRE ALARMS	84,966.50	70,000.00	69,255.49	70,000.00	744.51	1.08%	0.00	0.00%
03267 - LANDSCAPING SERVICES	103,000.00	103,000.00	98,156.40	103,000.00	4,843.60	4.93%	0.00	0.00%
03270 - R/M-ELEVATORS	61,205.86	45,995.00	22,650.03	38,000.00	15,349.97	67.77%	-7,995.00	-17.38%
03271 - MAINTENANCE AGREEMENT	25,500.00	85,500.00	84,992.91	65,500.00	-19,492.91	-22.93%	-20,000.00	-23.39%
03272 - PERMITS FEES - PARKING	14,995.00	32,020.00	32,007.50	32,020.00	12.50	0.04%	0.00	0.00%



Fund		FY21 BUDGET EXPENDITURES BY OBJECT								
		FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY21 Budget Change	FY21 Budget vs. FY20 Budget % Change	
	03275 - FALSE ALARMS	8,879.36	9,000.00	3,250.00	5,000.00	1,750.00	53.85%	-4,000.00	-44.44%	
	03401 - TELEPHONE	117,967.89	120,000.00	172,160.33	170,000.00	-2,160.33	-1.25%	50,000.00	41.67%	
	03700 - WATER	89,809.91	95,111.00	79,356.54	95,119.00	15,762.46	19.86%	8.00	0.01%	
	03998 - OTHER PURCHASED SERVICES	52,650.70	52,000.00	67,492.29	25,000.00	-42,492.29	-62.96%	-27,000.00	-51.92%	
	03 - PURCHASED SERVICES TOTAL	1,871,285.86	1,998,685.00	2,223,534.86	1,787,672.00	-435,862.86	-19.60%	-211,013.00	-10.56%	
	04117 - P.E. MAINTENANCE SUPPLIES	396.00	500.00	499.66	500.00	.34	0.07%	0.00	0.00%	
	04131 - OFFICE SUPPLIES	502.40	500.00	82.25	500.00	417.75	507.90%	0.00	0.00%	
	04171 - CUSTODIAL SUPPLIES	159,998.91	140,000.00	240,770.91	150,000.00	-90,770.91	-37.70%	10,000.00	7.14%	
	04172 - ELECTRICAL SUPPLIES	29,982.33	50,000.00	49,702.66	50,000.00	297.34	0.60%	0.00	0.00%	
	04175 - VEHICLE SUPPLIES	909.22	1,000.00	998.79	1,000.00	1.21	0.12%	0.00	0.00%	
	04179 - HEATING EQPT SUPPLIES	49,245.76	30,000.00	29,649.43	30,000.00	350.57	1.18%	0.00	0.00%	
	04180 - SALT	13,553.19	23,000.00	21,858.46	20,000.00	-1,858.46	-8.50%	-3,000.00	-13.04%	
	04181 - PLUMBING EQPT SUPPLIES	19,999.80	20,000.00	18,641.21	20,000.00	1,358.79	7.29%	0.00	0.00%	
	04184 - PAINT SUPPLIES	5,055.91	5,000.00	3,776.14	5,000.00	1,223.86	32.41%	0.00	0.00%	
	04185 - CARPENTRY SUPPLIES	29,989.43	30,000.00	29,903.47	30,000.00	96.53	0.32%	0.00	0.00%	
	04186 - GLAZING SUPPLIES	373.26	500.00	497.03	500.00	2.97	0.60%	0.00	0.00%	
	04188 - FLOOR COVERING SUPPLIES	4,998.55	5,000.00	4,999.53	2,500.00	-2,499.53	-50.00%	-2,500.00	-50.00%	
	04189 - LAWN SUPPLIES	4,799.11	5,000.00	3,363.00	5,000.00	1,637.00	48.68%	0.00	0.00%	
	04194 - MOVE/RENOVATION SUPPLIES	449.41	500.00	500.00	500.00	0.00	0.00%	0.00	0.00%	
	04199 - MISC GENERAL SUPPLIES	7,659.16	4,500.00	4,368.69	149,860.00	145,491.31	3330.32%	145,360.00	3230.22%	
	04640 - GAS/VEHICLE	11,416.48	13,000.00	11,804.96	10,000.00	-1,804.96	-15.29%	-3,000.00	-23.08%	
	04650 - GAS HEAT	297,699.40	312,410.00	247,183.06	261,262.00	14,078.94	5.70%	-51,148.00	-16.37%	
	04660 - ELECTRICITY	699,469.79	736,196.00	760,741.47	797,515.00	36,773.53	4.83%	61,319.00	8.33%	
	04665 - UTILITY TAX REIMBURSEMENT	43,213.69	53,997.00	39,330.28	50,000.00	10,669.72	27.13%	-3,997.00	-7.40%	
	04 - SUPPLIES AND MATERIALS TOTAL	1,379,711.80	1,431,103.00	1,468,671.00	1,584,137.00	115,466.00	7.86%	153,034.00	10.69%	
	05302 - BUILDING ALTERATIONS	1,369,031.87	1,822,855.00	1,801,675.01	0.00	-1,801,675.01	-100.00%	-1,822,855.00	-100.00%	
	05306 - AIR CONDITIONERS	4,565.00	5,000.00	4,998.45	5,000.00	1.55	0.03%	0.00	0.00%	
	05311 - SITE IMPROVE-OTHER	40,300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
	05402 - SITE IMPROVE/WALKS-DRIVES	0.00	29,000.00	0.00	0.00	0.00	0.00%	-29,000.00	-100.00%	
	05536 - MAINTENANCE EQUIPMENT	3,000.00	60,000.00	80,881.86	50,000.00	-30,881.86	-38.18%	-10,000.00	-16.67%	
	05 - CAPITAL OUTLAY TOTAL	1,416,896.87	1,916,855.00	1,887,555.32	55,000.00	-1,832,555.32	-97.09%	-1,861,855.00	-97.13%	
	06400 - DUES & FEES	100.00	350.00	0.00	350.00	350.00	0.00%	0.00	0.00%	
	06420 - VEHICLE LICENSE	0.00	500.00	0.00	500.00	500.00	0.00%	0.00	0.00%	
	06915 - PARK SCHOOL COST SHARE	102,195.00	169,114.00	169,114.00	169,065.00	-49.00	-0.03%	-49.00	-0.03%	
	06 - OTHER OBJECTS/TUITION TOTAL	102,295.00	169,964.00	169,114.00	169,915.00	801.00	0.47%	-49.00	-0.03%	
	20 BUILDING FUND TOTAL	8,876,743.18	9,714,354.55	9,933,908.52	7,832,787.41	-2,101,121.11	-21.15%	-1,881,567.14	-19.37%	
	28 SPECIAL EDUCATION FUND	06702 - TUITION/BOARD-PRIVATE SCHOOLS	2,551,080.82	2,831,699.00	3,005,720.06	3,005,720.06	0.00	0.00%	174,021.06	6.15%
		06 - OTHER OBJECTS/TUITION TOTAL	2,551,080.82	2,831,699.00	3,005,720.06	3,005,720.06	0.00	0.00%	174,021.06	6.15%
		28 SPECIAL EDUCATION FUND TOTAL	2,551,080.82	2,831,699.00	3,005,720.06	3,005,720.06	0.00	0.00%	174,021.06	6.15%
	30 DEBT SERVICE FUND	03193 - SERVICE CHARGES	10,540.50	12,000.00	7,188.00	12,000.00	4,812.00	66.94%	0.00	0.00%
		03 - PURCHASED SERVICES TOTAL	10,540.50	12,000.00	7,188.00	12,000.00	4,812.00	66.94%	0.00	0.00%
		06100 - PAYMENT ON PRINCIPAL	3,216,312.00	4,000,000.00	5,800,000.00	3,570,000.00	-2,230,000.00	-38.45%	-430,000.00	-10.75%
		06200 - INTEREST ON DEBT SERVICE	2,477,358.02	2,121,775.00	2,044,208.12	2,076,476.00	32,267.88	1.58%	-45,299.00	-2.13%
		06201 - ISSUANCE COSTS	0.00	0.00	185,794.65	0.00	-185,794.65	-100.00%	0.00	0.00%
		06 - OTHER OBJECTS/TUITION TOTAL	5,693,670.02	6,121,775.00	8,030,002.77	5,646,476.00	-2,383,526.77	-29.68%	-475,299.00	-7.76%
		30 DEBT SERVICE FUND TOTAL	5,704,210.52	6,133,775.00	8,037,190.77	5,658,476.00	-2,378,714.77	-29.60%	-475,299.00	-7.75%
40 TRANSPORTATION FUND	01040 - COORDINATORS/SUPERVISORS	71,721.99	71,897.09	73,156.56	74,619.67	1,463.11	2.00%	2,722.58	3.79%	

Fund	FY21 BUDGET EXPENDITURES BY OBJECT								
	FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY21 Budget Change	FY21 Budget vs. FY20 Budget % Change	
	01070 - ADMIN. SUPPORT	54,091.49	53,677.16	54,644.73	55,927.16	1,282.43	2.35%	2,250.00	4.19%
	01219 - CAR ALLOWANCE	535.00	535.00	535.00	535.00	0.00	0.00%	0.00	0.00%
	01220 - OVERTIME	416.20	1,000.00	2,937.42	2,000.00	-937.42	-31.91%	1,000.00	100.00%
	01410 - AIDES	60,928.50	61,000.00	67,048.82	60,760.00	-6,288.82	-9.38%	-240.00	-0.39%
	01420 - SP ED AIDES	290,372.04	305,000.00	290,563.56	352,700.00	62,136.44	21.38%	47,700.00	15.64%
	01610 - TEMPORARY HELP	0.00	2,500.00	16,320.00	2,500.00	-13,820.00	-84.68%	0.00	0.00%
	01 - SALARIES TOTAL	478,065.22	495,609.25	505,206.09	549,041.83	43,835.74	8.68%	53,432.58	10.78%
	02221 - MEDICAL INSURANCE	31,043.55	32,378.42	29,554.28	31,475.31	1,921.03	6.50%	-903.11	-2.79%
	02230 - DENTAL INSURANCE	1,555.07	1,555.07	1,230.67	1,310.67	80.00	6.50%	-244.40	-15.72%
	02 - BENEFITS TOTAL	32,598.62	33,933.49	30,784.95	32,785.98	2,001.03	6.50%	-1,147.51	-3.38%
	03127 - TRAINING/WORKSHOPS	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00%	0.00	0.00%
	03310 - PUPIL TRANS/TAXI	1,085,486.12	902,855.52	811,302.43	925,441.00	114,138.57	14.07%	22,585.48	2.50%
	03311 - PUPIL TRANS/REGULAR	1,954,681.91	1,998,662.25	1,672,278.17	2,262,226.99	589,948.82	35.28%	263,564.74	13.19%
	03312 - PUPIL TRANS/SPECIAL ED	716,942.58	733,073.78	613,657.01	843,034.84	229,377.83	37.38%	109,961.06	15.00%
	03313 - PUPIL TRANS/BILINGUAL	314,146.40	321,214.69	309,955.27	369,396.89	59,441.62	19.18%	48,182.20	15.00%
	03318 - PUPIL TRANS/FIELD TRIPS	34,074.19	36,461.12	13,938.50	27,380.72	13,442.22	96.44%	-9,080.40	-24.90%
	03319 - PUPIL TRANS/OTHER	33,957.57	34,721.62	19,049.70	16,844.11	-2,205.59	-11.58%	-17,877.51	-51.49%
	03998 - OTHER PURCHASED SERVICES	17,752.69	20,500.00	37,969.04	32,000.00	-5,969.04	-15.72%	11,500.00	56.10%
	03 - PURCHASED SERVICES TOTAL	4,157,041.46	4,048,488.98	3,478,150.12	4,477,324.55	999,174.43	28.73%	428,835.57	10.59%
	04131 - OFFICE SUPPLIES	165.93	500.00	91.31	500.00	408.69	447.59%	0.00	0.00%
	04 - SUPPLIES AND MATERIALS TOTAL	165.93	500.00	91.31	500.00	408.69	447.59%	0.00	0.00%
	06915 - PARK SCHOOL COST SHARE	102,306.00	34,542.00	32,542.00	124,158.00	91,616.00	281.53%	89,616.00	259.44%
	06 - OTHER OBJECTS/TUITION TOTAL	102,306.00	34,542.00	32,542.00	124,158.00	91,616.00	281.53%	89,616.00	259.44%
	40 TRANSPORTATION FUND TOTAL	4,770,177.23	4,613,073.72	4,046,774.47	5,183,810.36	1,137,035.89	28.10%	570,736.64	12.37%
	50 IMRF FUND								
	02120 - IMRF	1,468,680.86	1,694,223.53	1,582,035.86	1,630,288.24	48,252.38	3.05%	-63,935.29	-3.77%
	02130 - FICA-6.2%	1,214,783.79	1,308,867.19	1,254,941.21	1,293,794.62	38,853.41	3.10%	-15,072.57	-1.15%
	02140 - MEDICARE-1.45%	1,269,913.64	1,280,938.55	1,311,454.73	1,362,780.56	51,325.83	3.91%	81,842.01	6.39%
	02 - BENEFITS TOTAL	3,953,378.29	4,284,029.27	4,148,431.80	4,286,863.42	138,431.62	3.34%	2,834.15	0.07%
	50 IMRF FUND TOTAL	3,953,378.29	4,284,029.27	4,148,431.80	4,286,863.42	138,431.62	3.34%	2,834.15	0.07%
	64 CAP. & LIFE SAFETY PRJ F								
	01040 - COORDINATORS/SUPERVISORS	92,012.72	93,852.72	95,102.97	75,000.03	-20,102.94	-21.14%	-18,852.69	-20.09%
	01520 - CUSTODIAL OVERTIME	15,421.04	26,000.00	28,647.04	45,000.00	16,352.96	57.08%	19,000.00	73.08%
	01570 - MAINTENANCE OVERTIME	5,615.96	10,000.00	0.00	5,000.00	5,000.00	0.00%	-5,000.00	-50.00%
	01620 - SUMMER HELP	1,498.33	23,000.00	26,614.47	30,000.00	3,385.53	12.72%	7,000.00	30.43%
	01 - SALARIES TOTAL	114,548.05	152,852.72	150,364.48	155,000.03	4,635.55	3.08%	2,147.31	1.40%
02221 - MEDICAL INSURANCE	6,301.20	6,572.15	6,207.92	6,611.43	403.51	6.50%	39.28	0.60%	
02230 - DENTAL INSURANCE	433.20	433.20	382.42	407.28	24.86	6.50%	-25.92	-5.98%	
02 - BENEFITS TOTAL	6,734.40	7,005.35	6,590.34	7,018.71	428.37	6.50%	13.36	0.19%	
03152 - ARCH. & ENGR. SERVICES	40,185.31	50,000.00	430,531.62	50,000.00	-380,531.62	-88.39%	0.00	0.00%	
03154 - R/M-ASBESTOS ABATEMENT	49,985.59	50,000.00	66,560.94	50,000.00	-16,560.94	-24.88%	0.00	0.00%	
03238 - R/M-PLUMBING EQUIPMENT	44,998.79	35,000.00	34,564.04	35,000.00	435.96	1.26%	0.00	0.00%	
03 - PURCHASED SERVICES TOTAL	135,169.69	135,000.00	531,656.60	135,000.00	-396,656.60	-74.61%	0.00	0.00%	
04179 - HEATING EQPT SUPPLIES	39,224.95	45,000.00	44,314.31	62,000.00	17,685.69	39.91%	17,000.00	37.78%	
04181 - PLUMBING EQPT SUPPLIES	47,834.47	25,000.00	24,961.36	125,000.00	100,038.64	400.77%	100,000.00	400.00%	
04199 - MISC GENERAL SUPPLIES	1,077.53	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
04 - SUPPLIES AND MATERIALS TOTAL	88,136.95	70,000.00	69,275.67	187,000.00	117,724.33	169.94%	117,000.00	167.14%	
05302 - BUILDING ALTERATIONS	94,996.00	45,000.00	3,163,852.29	320,000.00	-2,843,852.29	-89.89%	275,000.00	611.11%	
05305 - SITE IMPROVE-MECHANICAL	61,228.99	30,000.00	30,947.53	353,000.00	322,052.47	1040.64%	323,000.00	1076.67%	

Fund	FY21 BUDGET EXPENDITURES BY OBJECT									
	FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY 20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY21 Budget Change	FY21 Budget vs. FY20 Budget % Change		
	05 - CAPITAL OUTLAY TOTAL	156,224.99	75,000.00	3,194,799.82	673,000.00	-2,521,799.82	-78.93%	598,000.00	797.33%	
	64 CAP. & LIFE SAFETY PRJ FD TOTAL	500,814.08	439,858.07	3,952,686.91	1,157,018.74	-2,795,668.17	-70.73%	717,160.67	163.04%	
65 TECHNOLOGY PROJECTS	03 - PURCHASED SERVICES TOTAL	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
	04166 - COMPUTER SUPPLIES	84,629.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
	04 - SUPPLIES AND MATERIALS TOTAL	84,629.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
	65 TECHNOLOGY PROJECTS FUND TOTA	84,629.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
80 TORT FUND	01423 - SAFETY AND SECURITY ASSTS.	8,576.55	10,000.00	5,005.88	10,000.00	4,994.12	99.77%	0.00	0.00%	
	01 - SALARIES TOTAL	8,576.55	10,000.00	5,005.88	10,000.00	4,994.12	99.77%	0.00	0.00%	
	03151 - APPRAISAL & SURVEY SERV.	3,500.00	7,500.00	2,050.00	5,000.00	2,950.00	143.90%	-2,500.00	-33.33%	
	03183 - LEGAL SERVICES	0.00	50,000.00	32,138.60	50,000.00	17,861.40	55.58%	0.00	0.00%	
	03215 - BUILDING/ROOM SECURITY	80,000.00	455,000.00	581,437.81	75,000.00	-506,437.81	-87.10%	-380,000.00	-83.52%	
	03216 - WEEKEND BUILDING SECURITY	44,999.08	45,000.00	19,013.12	45,000.00	25,986.88	136.68%	0.00	0.00%	
	03217 - BOARD MEETING SECURITY	960.00	1,250.00	0.00	1,250.00	1,250.00	0.00%	0.00	0.00%	
	03251 - R/M-VANDALISM	1,000.00	1,000.00	277.16	1,000.00	722.84	260.80%	0.00	0.00%	
	03273 - R/M-SECURITY SYSTEM	58,940.35	63,000.00	62,041.33	63,000.00	958.67	1.55%	0.00	0.00%	
	03810 - PROPERTY/LIABILITY INSUR	214,010.00	280,218.00	597,103.00	0.00	-597,103.00	-100.00%	-280,218.00	-100.00%	
	03811 - STUDENT LIABILITY INS	42,509.00	42,144.00	83,379.00	0.00	-83,379.00	-100.00%	-42,144.00	-100.00%	
	03830 - WORKERS' COMP INSURANCE	347,173.00	328,550.00	823,885.00	0.00	-823,885.00	-100.00%	-328,550.00	-100.00%	
	03840 - UNEMPLOYMENT INSURANCE	19,279.15	20,000.00	38,759.17	100,000.00	61,240.83	158.00%	80,000.00	400.00%	
	03998 - OTHER PURCHASED SERVICES	45,500.00	30,000.00	56,290.55	50,000.00	-6,290.55	-11.18%	20,000.00	66.67%	
	03 - PURCHASED SERVICES TOTAL	857,870.58	1,323,662.00	2,296,374.74	390,250.00	-1,906,124.74	-83.01%	-933,412.00	-70.52%	
	04199 - MISC GENERAL SUPPLIES	0.00	0.00	21,795.00	100,000.00	78,205.00	358.82%	100,000.00	0.00%	
	04 - SUPPLIES AND MATERIALS TOTAL	0.00	0.00	21,795.00	100,000.00	78,205.00	358.82%	100,000.00	0.00%	
	05590 - OTHER EQUIPMENT	0.00	0.00	0.00	60,625.00	60,625.00	0.00%	60,625.00	0.00%	
	05 - CAPITAL OUTLAY TOTAL	0.00	0.00	0.00	60,625.00	60,625.00	0.00%	60,625.00	0.00%	
	80 TORT FUND TOTAL	866,447.13	1,333,662.00	2,323,175.62	560,875.00	-1,762,300.62	-75.86%	-772,787.00	-57.94%	
	90 LIFE SAFETY FUND	03152 - ARCH. & ENGR. SERVICES	837.08	25,000.00	6,000.00	25,000.00	19,000.00	316.67%	0.00	0.00%
		03 - PURCHASED SERVICES TOTAL	837.08	25,000.00	6,000.00	25,000.00	19,000.00	316.67%	0.00	0.00%
		05302 - BUILDING ALTERATIONS	106,161.43	100,000.00	116,819.00	100,000.00	-16,819.00	-14.40%	0.00	0.00%
		05 - CAPITAL OUTLAY TOTAL	106,161.43	100,000.00	116,819.00	100,000.00	-16,819.00	-14.40%	0.00	0.00%
		90 LIFE SAFETY FUND TOTAL	106,998.51	125,000.00	122,819.00	125,000.00	2,181.00	1.78%	0.00	0.00%
TOTAL ALL FUNDS										
	133,913,680.86	142,138,268.64	146,334,923.65	145,893,591.04	-441,332.61	-0.30%	3,755,322.40	2.64%		

**FY21 BUDGET  
EXPENDITURES BY FUNCTION**

<b>Fund</b>		<b>FY19 Actuals</b>	<b>FY20 Budget</b>	<b>FY20 Actuals</b>	<b>FY21 Proposed Budget</b>	<b>FY20 Budget vs. FY21 Actuals Change</b>	<b>FY20 Budget vs. FY21 Actuals % Change</b>	<b>FY20 Budget vs. FY21 Budget Change</b>	<b>FY20 Budget vs. FY21 Budget % Change</b>
<b>10 EDUCATION FUND</b>	1110 - ELEMENTARY SCHOOL	30,532,066.61	31,922,244.79	31,763,135.82	33,884,695.29	2,121,559.47	6.68%	1,962,450.50	6.15%
	1120 - MIDDLE SCHOOL	15,631,561.05	16,033,008.39	16,365,313.10	16,865,483.76	500,170.66	3.06%	832,475.37	5.19%
	1125 - PRE-K PROGRAMS	833,770.16	912,217.00	865,715.73	872,810.54	7,094.81	0.82%	-39,406.46	-4.32%
	1190 - DEC	133,929.30	121,782.81	121,379.90	122,898.68	1,518.78	1.25%	1,115.87	0.92%
	1200 - SPECIAL PROGRAMS	1,818,994.74	1,503,938.69	1,281,667.06	1,055,850.61	-225,816.45	-17.62%	-448,088.08	-29.79%
	1201 - SEVERE/ONE TO ONE	165,563.76	155,000.00	76,920.40	82,950.41	6,030.01	7.84%	-72,049.59	-46.48%
	1203 - MILD MENTAL HANDICAP/DEV	276,068.82	416,203.53	292,233.26	279,213.51	-13,019.75	-4.46%	-136,990.02	-32.91%
	1205 - LEARNING DISABLED	8,585,900.89	8,705,598.64	9,189,126.18	10,253,457.27	1,064,331.09	11.58%	1,547,858.63	17.78%
	1206 - VISUAL IMPAIRED/SIGHT PAR	237,643.15	257,611.77	227,898.69	235,088.76	7,190.07	3.15%	-22,523.01	-8.74%
	1210 - IMPROVEMENT OF INSTRUCTION	54,941.36	92,200.00	59,875.12	63,000.00	3,124.88	5.22%	-29,200.00	-31.67%
	1212 - BEHAVIOR DISORDER	1,632,871.57	1,668,955.57	1,666,510.60	1,721,884.28	55,373.68	3.32%	52,928.71	3.17%
	1213 - OTHER HEALTH IMPAIRMENT	39,478.75	9,000.00	29,149.25	32,000.00	2,850.75	9.78%	23,000.00	255.56%
	1215 - COMMUNICATIONS DISORDER	125,416.05	105,662.91	105,735.00	109,560.79	3,825.79	3.62%	3,897.88	3.69%
	1220 - CROSS CATEGORICAL	509,651.30	507,892.43	577,440.70	502,923.46	-74,517.24	-12.90%	-4,968.97	-0.98%
	1225 - PRE-K/SPECIAL EDUCATION	1,002,922.38	1,013,679.22	1,124,552.59	1,027,631.81	-96,920.78	-8.62%	13,952.59	1.38%
	1250 - REMEDIAL K-12	846,987.64	1,003,533.22	954,998.24	1,032,191.98	77,193.74	8.08%	28,658.76	2.86%
	1500 - INTERSCHOLASTIC	181,789.25	181,000.00	160,360.07	55,000.00	-105,360.07	-65.70%	-126,000.00	-69.61%
	1610 - SUMMER SCHOOL/REGULAR ED	243,337.42	301,000.00	252,423.57	294,000.00	41,576.43	16.47%	-7,000.00	-2.33%
	1620 - SUMMER SCHOOL/SPECIAL ED	223,601.94	229,053.00	254,724.77	256,478.98	1,754.21	0.69%	27,425.98	11.97%
	1650 - GIFTED	36,007.43	145,603.00	41,901.00	31,903.00	-9,998.00	-23.86%	-113,700.00	-78.09%
	1800 - BILINGUAL	2,803,989.68	3,041,730.38	2,992,117.46	3,156,235.60	164,118.14	5.49%	114,505.22	3.76%
	1880 - BILINGUAL-SUMMER SCHOOL	10,242.22	0.00	16,736.00	0.00	-16,736.00	-100.00%	0.00	#DIV/0!
	2112 - ATTENDANCE SERVICES	91,160.04	109,769.93	115,273.93	119,266.76	3,992.83	3.46%	9,496.83	8.65%
	2113 - SOCIAL WORK SERVICES	2,823,154.53	3,104,832.10	3,120,922.13	3,319,863.16	198,941.03	6.37%	215,031.06	6.93%
	2114 - RESTORATIVE PRACTICES	0.00	0.00	0.00	109,200.00	109,200.00	0.00%	109,200.00	0.00%
	2115 - MENTORING SERVICES	1,713.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	2116 - MTSS	0.00	0.00	0.00	70,250.00	70,250.00	0.00%	70,250.00	0.00%
	2130 - HEALTH SERVICES	1,037,260.82	1,044,997.60	1,044,767.92	1,060,773.14	16,005.22	1.53%	15,775.54	1.51%
	2140 - PSYCHOLOGICAL SERVICES	1,319,514.21	1,378,741.45	1,312,678.75	1,415,381.37	102,702.62	7.82%	36,639.92	2.66%
	2150 - SPEECH CLINICIAN SERVICES	1,743,665.70	1,749,718.54	1,799,386.34	1,895,478.70	96,092.36	5.34%	145,760.16	8.33%
	2190 - GRANTS - SUPPORTING	89,157.67	391,163.65	6,373.60	306,787.89	300,414.29	4713.42%	-84,375.76	-21.57%
	2193 - OT/PT SERVICES	760,403.21	842,403.43	674,903.24	827,125.34	152,222.10	22.55%	-15,278.09	-1.81%
	2194 - GRADUATION EXPENSES	9,947.99	10,550.00	2,119.77	10,550.00	8,430.23	397.70%	0.00	0.00%
	2195 - LUNCHROOM SUPERVISION SER	665,900.00	697,315.29	647,412.69	676,886.28	29,473.59	4.55%	-20,429.01	-2.93%
	2196 - PUPIL SUPP SERV DIRECTION	133,960.81	148,504.12	118,773.37	52,286.75	-66,486.62	-55.98%	-96,217.37	-64.79%
	2210 - IMPROVEMENT OF INSTRUCT	4,030,744.65	4,905,900.43	4,264,365.85	4,541,002.47	276,636.62	6.49%	-364,897.96	-7.44%
	2222 - SCHOOL LIBRARY SERVICES	1,495,454.24	1,549,361.64	1,560,061.81	1,640,936.48	80,874.67	5.18%	91,574.84	5.91%
	2223 - AUDIO VISUAL SERVICES	11,057.43	14,000.00	8,359.63	13,500.00	5,140.37	61.49%	-500.00	-3.57%
	2230 - ASSESSMENT & TESTING	214,334.56	204,153.50	119,740.54	265,718.00	145,977.46	121.91%	61,564.50	30.16%
	2310 - BOARD OF EDUCATION SERV	218,629.04	251,385.86	201,239.43	251,355.71	50,116.28	24.90%	-30.15	-0.01%
	2321 - OFFICE OF SUPERINTENDENT	484,709.84	410,901.71	445,281.23	595,905.67	150,624.44	33.83%	185,003.96	45.02%

**FY21 BUDGET  
EXPENDITURES BY FUNCTION**

<b>Fund</b>	<b>FY19 Actuals</b>	<b>FY20 Budget</b>	<b>FY20 Actuals</b>	<b>FY21 Proposed Budget</b>	<b>FY20 Budget vs. FY21 Actuals Change</b>	<b>FY20 Budget vs. FY21 Actuals % Change</b>	<b>FY20 Budget vs. FY21 Budget Change</b>	<b>FY20 Budget vs. FY21 Budget % Change</b>
2331 - AMIN OF TITLES/OTH SP PGM	2,091,357.10	2,477,902.43	3,106,888.14	2,541,992.39	-564,895.75	-18.18%	64,089.96	2.59%
2369 - LEGAL SERVICES	313,573.13	350,000.00	659,112.58	350,000.00	-309,112.58	-46.90%	0.00	0.00%
2410 - OFFICE OF PRINCIPAL SERV	5,230,192.09	5,347,492.42	5,162,029.24	6,609,939.11	1,447,909.87	28.05%	1,262,446.69	23.61%
2421 - SUMMER SCHOOL ADMIN	16,130.85	16,623.75	13,827.36	17,077.71	3,250.35	23.51%	453.96	2.73%
2490 - OTHER SCHOOL SUPPORT-ADM	51,500.00	53,500.00	51,355.56	53,500.00	2,144.44	4.18%	0.00	0.00%
2510 - BUSINESS SUPPORT SERV	416,235.83	428,947.07	427,942.15	459,360.13	31,417.98	7.34%	30,413.06	7.09%
2520 - FISCAL SERVICES	544,024.88	575,699.23	550,513.99	564,314.89	13,800.90	2.51%	-11,384.34	-1.98%
2560 - FOOD SERVICES	2,169,617.05	2,344,423.39	1,914,175.27	2,315,213.36	401,038.09	20.95%	-29,210.03	-1.25%
2620 - RESEARCH/EVALUATION/PLAN	633,508.35	781,589.90	734,632.65	504,658.94	-229,973.71	-31.30%	-276,930.96	-35.43%
2630 - INFORMATION SERVICES	135,949.64	130,837.05	137,482.70	218,914.87	81,432.17	59.23%	88,077.82	67.32%
2640 - STAFF SERVICES/PERSONNEL	892,095.97	963,331.29	948,852.66	1,010,743.92	61,891.26	6.52%	47,412.63	4.92%
2660 - DATA PROCESSING SERVICES	5,133,937.96	5,524,537.38	5,440,898.06	5,518,845.09	77,947.03	1.43%	-5,692.29	-0.10%
2900 - OTHER SUPPORTING SERVICES	1,844,455.69	1,898,324.07	1,840,499.73	2,336,528.44	496,028.71	26.95%	438,204.37	23.08%
2920 - STUDENT FEES	29,643.28	30,000.00	26,253.47	30,000.00	3,746.53	14.27%	0.00	0.00%
3000 - COMMUNITY SERVICES	587,565.63	754,742.41	292,178.43	314,683.66	22,505.23	7.70%	-440,058.75	-58.31%
3100 - DIR. OF COMMUNITY SERVICE	145,536.58	255,007.68	169,839.98	217,635.20	47,795.22	28.14%	-37,372.48	-14.66%
3500 - CUSTODY/CARE OF CHILD SER	1,602,005.05	1,776,170.69	1,493,063.68	1,591,796.08	98,732.40	6.61%	-184,374.61	-10.38%
3540 - SCHOOL AGE CHILD CARE	1,183,992.51	1,245,453.11	1,208,044.74	1,216,382.64	8,337.90	0.69%	-29,070.47	-2.33%
3700 - NONPUBLIC SCHOOL PUPILS' SERV'S	0.00	0.00	0.00	68,970.00	68,970.00	100.00%	68,970.00	100.00%
3910 - HEADSTART	2,171,463.60	2,293,945.56	2,258,922.64	2,642,817.17	383,894.53	16.99%	348,871.61	15.21%
4220 - PAYMENTS FOR SP ED TUITION	248,913.29	273,675.00	466,128.73	392,140.00	-73,988.73	-15.87%	118,465.00	43.29%
<b>10 EDUCATION FUND TOTAL</b>	<b>106,499,202.10</b>	<b>112,662,817.03</b>	<b>110,764,216.50</b>	<b>118,083,040.05</b>	<b>7,318,823.55</b>	<b>6.61%</b>	<b>5,420,223.02</b>	<b>4.81%</b>
<b>20 BUILDING FUND</b>								
2540 - OPERATIONS AND MAINTENANCE	8,540,726.53	9,364,889.22	9,589,554.05	7,525,994.62	-2,063,559.43	-21.52%	-1,838,894.60	-19.64%
2573 - WAREHOUSE & DISTRIBUTION	335,543.85	348,992.46	343,872.07	306,310.79	-37,561.28	-10.92%	-42,681.67	-12.23%
2900 - OTHER SUPPORTING SERVICES	472.80	472.87	482.40	482.00	-4.40	-0.08%	9.13	1.93%
<b>20 BUILDING FUND TOTAL</b>	<b>8,876,743.18</b>	<b>9,714,354.55</b>	<b>9,933,908.52</b>	<b>7,832,787.41</b>	<b>-2,101,121.11</b>	<b>-21.15%</b>	<b>-1,881,567.14</b>	<b>-19.37%</b>
<b>28 SPECIAL EDUCATION FUND</b>								
1912 - PAYMENTS FOR SP ED TUITION	2,551,080.82	2,831,699.00	3,005,720.06	3,005,720.06	0.00	0.00%	174,021.06	6.15%
<b>28 SPECIAL EDUCATION FUND TOTAL</b>	<b>2,551,080.82</b>	<b>2,831,699.00</b>	<b>3,005,720.06</b>	<b>3,005,720.06</b>	<b>0.00</b>	<b>0.00%</b>	<b>174,021.06</b>	<b>6.15%</b>
<b>30 DEBT SERVICE FUND</b>								
5200 - PAYMENT OF INTEREST	2,477,358.02	2,121,775.00	2,230,002.97	2,076,476.00	-153,526.97	-6.88%	-45,299.00	-2.13%
5300 - PAYMENT OF PRINCIPAL	3,216,312.00	4,000,000.00	5,800,000.00	3,570,000.00	-2,230,000.00	-38.45%	-430,000.00	-10.75%
5900 - SERVICE CHARGE/BONDS	10,540.50	12,000.00	7,188.00	12,000.00	4,812.00	66.94%	0.00	0.00%
<b>30 DEBT SERVICE FUND TOTAL</b>	<b>5,704,210.52</b>	<b>6,133,775.00</b>	<b>8,037,190.97</b>	<b>5,658,476.00</b>	<b>-2,378,714.97</b>	<b>-29.60%</b>	<b>-475,299.00</b>	<b>-7.75%</b>
<b>40 TRANSPORTATION FUND</b>								
2550 - PUPIL TRANS SERVICE	4,681,702.05	4,522,607.85	3,983,172.72	5,089,605.71	1,106,432.99	27.78%	566,997.86	12.54%
3500 - CUSTODY/CARE OF CHILD SER	4,257.68	4,353.48	813.20	4,663.65	3,850.45	473.49%	310.17	7.12%
3910 - HEADSTART	84,217.50	86,112.39	62,788.55	89,541.00	26,752.45	42.61%	3,428.61	3.98%
<b>40 TRANSPORTATION FUND TOTAL</b>	<b>4,770,177.23</b>	<b>4,613,073.72</b>	<b>4,046,774.47</b>	<b>5,183,810.36</b>	<b>1,137,035.89</b>	<b>28.10%</b>	<b>570,736.64</b>	<b>12.37%</b>
<b>50 IMRF FUND</b>								
1110 - ELEMENTARY SCHOOL	393,120.03	410,262.18	392,662.94	408,689.00	16,026.06	4.08%	-1,573.18	-0.38%
1120 - MIDDLE SCHOOL	210,612.26	230,744.73	212,055.51	220,402.23	8,346.72	3.94%	-10,342.50	-4.48%

**FY21 BUDGET  
EXPENDITURES BY FUNCTION**

**Fund**

	FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY20 Budget vs. FY21 Actuals Change	FY20 Budget vs. FY21 Actuals % Change	FY20 Budget vs. FY21 Budget Change	FY20 Budget vs. FY21 Budget % Change
1125 - PRE-K PROGRAMS	28,783.17	31,459.83	29,851.48	30,945.02	1,093.54	3.66%	-514.81	-1.64%
1190 - DEC	1,788.79	1,880.36	1,644.87	1,710.66	65.79	4.00%	-169.70	-9.02%
1200 - SPECIAL PROGRAMS	-52,432.38	52,170.83	61,026.62	63,196.57	2,169.95	3.56%	11,025.74	21.13%
1201 - SEVERE/ONE TO ONE	3,118.48	3,319.00	0.00	0.00	0.00	0.00%	-3,319.00	-100.00%
1202 - MODERATE MENTAL HANDICAP	113,608.88	122,210.06	136,602.05	142,870.97	6,268.92	4.59%	20,660.91	16.91%
1203 - MILD MENTAL HANDICAP/DEV	9,039.10	9,734.29	7,724.78	8,011.75	286.97	3.71%	-1,722.54	-17.70%
1205 - LEARNING DISABLED	405,220.81	430,242.66	447,673.32	464,283.16	16,609.84	3.71%	34,040.50	7.91%
1206 - VISUAL IMPAIRED/SIGHT PAR	2,376.82	2,517.39	3,565.84	3,708.48	142.64	4.00%	1,191.09	47.31%
1207 - HEARING IMPAIRED	20,711.78	22,052.99	21,852.63	24,840.39	2,987.76	13.67%	2,787.40	12.64%
1210 - IMPROVEMENT OF INSTRUCTION	85.79	0.00	54.79	56.98	2.19	4.00%	56.98	0.00%
1212 - BEHAVIOR DISORDER	23,533.28	23,857.71	24,447.60	25,325.87	878.27	3.59%	1,468.16	6.15%
1213 - OTHER HEALTH IMPAIRMENT	1,322.67	0.00	509.96	528.97	19.01	3.73%	528.97	0.00%
1215 - COMMUNICATIONS DISORDER	1,689.63	1,891.57	1,420.10	1,476.90	56.80	4.00%	-414.67	-21.92%
1218 - SPED BILINGUAL	2,575.92	2,806.61	0.00	0.00	0.00	0.00%	-2,806.61	-100.00%
1220 - CROSS CATEGORICAL	9,404.79	10,351.39	10,637.25	11,046.63	409.38	3.85%	695.24	6.72%
1225 - PRE-K/SPECIAL EDUCATION	34,030.20	41,458.68	36,589.08	37,931.17	1,342.09	3.67%	-3,527.51	-8.51%
1250 - REMEDIAL K-12	10,116.02	10,582.69	11,269.41	11,349.85	80.44	0.71%	767.16	7.25%
1275 - REMEDIAL PRE-K	31,837.56	32,721.66	18,512.24	19,169.30	657.06	3.55%	-13,552.36	-41.42%
1400 - VOCATIONAL	2,287.74	2,419.50	2,512.60	2,617.10	104.50	4.16%	197.60	8.17%
1500 - INTERSCHOLASTIC	5,889.27	5,892.00	6,605.70	6,846.94	241.24	3.65%	954.94	16.21%
1610 - SUMMER SCHOOL/REGULAR ED	2,464.21	2,444.00	3,106.70	3,224.48	117.78	3.79%	780.48	31.93%
1620 - SUMMER SCHOOL/SPECIAL ED	30,339.29	32,172.21	27,554.69	28,750.96	1,196.27	4.34%	-3,421.25	-10.63%
1650 - GIFTED	405.14	427.00	750.70	778.91	28.21	3.76%	351.91	82.41%
1800 - BILINGUAL	84,543.79	90,315.51	94,024.91	97,498.33	3,473.42	3.69%	7,182.82	7.95%
1880 - BILINGUAL-SUMMER SCHOOL	133.17	185.00	219.30	228.07	8.77	4.00%	43.07	23.28%
2112 - ATTENDANCE SERVICES	11,134.20	11,789.48	14,446.85	14,959.20	512.35	3.55%	3,169.72	26.89%
2113 - SOCIAL WORK SERVICES	38,130.63	7,878.87	41,680.23	43,340.75	1,660.52	3.98%	35,461.88	450.09%
2130 - HEALTH SERVICES	104,575.85	117,531.89	113,767.18	117,764.46	3,997.28	3.51%	232.57	0.20%
2140 - PSYCHOLOGICAL SERVICES	17,803.93	18,440.28	18,672.01	19,416.11	744.10	3.99%	975.83	5.29%
2150 - SPEECH CLINICIAN SERVICES	24,678.39	25,097.78	25,329.79	26,342.98	1,013.19	4.00%	1,245.20	4.96%
2190 - GRANTS - SUPPORTING	13,198.50	13,574.40	13,082.68	13,546.66	463.98	3.55%	-27.74	-0.20%
2193 - OT/PT SERVICES	142,465.03	152,583.30	121,068.50	125,361.72	4,293.22	3.55%	-27,221.58	-17.84%
2195 - LUNCHROOM SUPERVISION SER	68,642.58	68,325.00	69,400.57	71,876.24	2,475.67	3.57%	3,551.24	5.20%
2196 - PUPIL SUPP SERV DIRECTION	6,891.11	9,974.40	4,426.13	4,588.55	162.42	3.67%	-5,385.85	-54.00%
2210 - IMPROVEMENT OF INSTRUCT	55,657.72	56,236.30	71,513.33	57,548.20	-13,965.13	-19.53%	1,311.90	2.33%
2222 - SCHOOL LIBRARY SERVICES	17,997.20	18,964.37	18,908.95	19,665.31	756.36	4.00%	700.94	3.70%
2230 - ASSESSMENT & TESTING	2,225.33	1,556.82	2,333.85	2,422.73	88.88	3.81%	865.91	55.62%
2310 - BOARD OF EDUCATION SERV	9,522.70	9,682.83	9,692.54	10,036.18	343.64	3.55%	353.35	3.65%
2321 - OFFICE OF SUPERINTENDENT	27,584.15	28,552.90	18,088.63	18,752.86	664.23	3.67%	-9,800.04	-34.32%
2331 - AMIN OF TITLES/OTH SP PGM	70,846.00	108,662.68	74,458.83	77,227.82	2,768.99	3.72%	-31,434.86	-28.93%
2367 - SUPERVISORY FUNCTIONS RE: LOSS	572.92	574.00	90.84	94.38	3.54	3.90%	-479.62	-83.56%
2410 - OFFICE OF PRINCIPAL SERV	177,100.24	181,790.46	176,965.68	183,495.14	6,529.46	3.69%	1,704.68	0.94%

**FY21 BUDGET  
EXPENDITURES BY FUNCTION**

<b>Fund</b>	<b>FY19 Actuals</b>	<b>FY20 Budget</b>	<b>FY20 Actuals</b>	<b>FY21 Proposed Budget</b>	<b>FY20 Budget vs. FY21 Actuals Change</b>	<b>FY20 Budget vs. FY21 Actuals % Change</b>	<b>FY20 Budget vs. FY21 Budget Change</b>	<b>FY20 Budget vs. FY21 Budget % Change</b>
2421 - SUMMER SCHOOL ADMIN	951.06	952.64	521.79	540.96	19.17	3.67%	-411.68	-43.21%
2490 - OTHER SCHOOL SUPPORT-ADM	718.85	720.00	730.33	759.54	29.21	4.00%	39.54	5.49%
2510 - BUSINESS SUPPORT SERV	36,649.99	37,407.58	35,789.62	37,069.03	1,279.41	3.57%	-338.55	-0.91%
2520 - FISCAL SERVICES	40,808.28	42,359.71	48,162.80	49,880.68	1,717.88	3.57%	7,520.97	17.76%
2530 - FACILITY ACQ/CONSERV SERV	17,839.51	18,641.90	15,522.35	16,072.93	550.58	3.55%	-2,568.97	-13.78%
2540 - OPERATIONS AND MAINTENANCE	529,650.11	547,376.36	531,807.81	550,671.85	18,864.04	3.55%	3,295.49	0.60%
2550 - PUPIL TRANS SERVICE	93,931.26	100,674.28	92,960.44	96,258.66	3,298.22	3.55%	-4,415.62	-4.39%
2560 - FOOD SERVICES	126,612.65	130,363.69	129,657.76	134,257.17	4,599.41	3.55%	3,893.48	2.99%
2573 - WAREHOUSE & DISTRIBUTION	38,249.43	39,348.02	37,994.88	39,342.59	1,347.71	3.55%	-5.43	-0.01%
2620 - RESEARCH/EVALUATION/PLAN	89,473.43	102,483.53	101,006.66	104,589.09	3,582.43	3.55%	2,105.56	2.05%
2630 - INFORMATION SERVICES	15,096.05	15,447.39	15,066.97	15,602.22	535.25	3.55%	154.83	1.00%
2640 - STAFF SERVICES/PERSONNEL	64,636.14	68,185.93	67,781.45	70,200.26	2,418.81	3.57%	2,014.33	2.95%
2660 - DATA PROCESSING SERVICES	154,075.89	160,442.09	154,860.70	160,364.77	5,504.07	3.55%	-77.32	-0.05%
2900 - OTHER SUPPORTING SERVICES	9,351.15	9,522.00	11,645.58	12,065.11	419.53	3.60%	2,543.11	26.71%
2920 - STUDENT FEES	962.50	931.00	779.18	806.83	27.65	3.55%	-124.17	-13.34%
3000 - COMMUNITY SERVICES	51,908.87	74,071.62	44,322.26	45,895.18	1,572.92	3.55%	-28,176.44	-38.04%
3100 - DIR. OF COMMUNITY SERVICE	16,454.37	17,213.44	16,093.67	16,664.40	570.73	3.55%	-549.04	-3.19%
3220 - PARK SCHOOL SPECIAL REC	0.00	0.00	54.69	56.63	1.94	3.55%	56.63	0.00%
3500 - CUSTODY/CARE OF CHILD SER	183,282.53	188,816.06	179,900.46	186,283.23	6,382.77	3.55%	-2,532.83	-1.34%
3540 - SCHOOL AGE CHILD CARE	141,556.53	144,085.67	142,421.93	146,796.42	4,374.49	3.07%	2,710.75	1.88%
3910 - HEADSTART	175,537.00	179,650.75	174,548.81	180,757.89	6,209.08	3.56%	1,107.14	0.62%
<b>50 IMRF FUND TOTAL</b>	<b>3,953,378.29</b>	<b>4,284,029.27</b>	<b>4,148,431.80</b>	<b>4,286,863.42</b>	<b>138,431.62</b>	<b>3.34%</b>	<b>2,834.15</b>	<b>0.07%</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD</b>								
2530 - FACILITY ACQ/CONSERV SERV	500,814.08	439,858.07	3,952,686.91	1,157,018.74	-2,795,668.17	-70.73%	717,160.67	1.6304
<b>64 CAP. &amp; LIFE SAFETY PRJ FD TOTAL</b>	<b>500,814.08</b>	<b>439,858.07</b>	<b>3,952,686.91</b>	<b>1,157,018.74</b>	<b>-2,795,668.17</b>	<b>-70.73%</b>	<b>717,160.67</b>	<b>1.6304</b>
<b>65 TECHNOLOGY PROJECTS FUND</b>								
2660 - DATA PROCESSING SERVICES	84,629.00	0.00	0.00	0.00	0.00	0.00%	0.00	-
<b>65 TECHNOLOGY PROJECTS FUND TOTAL</b>	<b>84,629.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>-</b>
<b>80 TORT FUND</b>								
2362 - WORKERS' COMPENSATION	347,173.00	328,550.00	823,885.00	0.00	-823,885.00	-100.00%	-328,550.00	-100.00%
2363 - UNEMPLOYMENT INSURANCE	19,279.15	20,000.00	38,759.17	100,000.00	61,240.83	158.00%	80,000.00	400.00%
2364 - INSURANCE PAYMENTS	42,509.00	42,144.00	83,379.00	0.00	-83,379.00	-100.00%	-42,144.00	-100.00%
2367 - SUPERVISORY FUNCTIONS RE: LOSS	243,475.98	612,750.00	747,910.85	410,875.00	-337,035.85	-45.06%	-201,875.00	-32.95%
2369 - LEGAL SERVICES	0.00	50,000.00	32,138.60	50,000.00	17,861.40	55.58%	0.00	0.00%
2371 - PROPERTY INSURANCE	214,010.00	280,218.00	597,103.00	0.00	-597,103.00	-100.00%	-280,218.00	-100.00%
<b>80 TORT FUND TOTAL</b>	<b>866,447.13</b>	<b>1,333,662.00</b>	<b>2,323,175.62</b>	<b>560,875.00</b>	<b>-1,762,300.62</b>	<b>-75.86%</b>	<b>-772,787.00</b>	<b>-57.94%</b>
<b>90 LIFE SAFETY FUND</b>								
2540 - OPERATIONS AND MAINTENANCE	106,998.51	125,000.00	122,819.00	125,000.00	2,181.00	1.78%	0.00	0.00%
<b>90 LIFE SAFETY FUND TOTAL</b>	<b>106,998.51</b>	<b>125,000.00</b>	<b>122,819.00</b>	<b>125,000.00</b>	<b>2,181.00</b>	<b>1.78%</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total All Funds</b>	<b>133,913,680.86</b>	<b>142,138,268.64</b>	<b>146,334,923.85</b>	<b>145,893,591.04</b>	<b>-441,332.81</b>	<b>-0.30%</b>	<b>3,755,322.40</b>	<b>2.64%</b>



**FY21 BUDGET  
EXPENDITURES BY PROGRAM**

<b>Fund</b>		<b>FY19 Actuals</b>	<b>FY20 Budget</b>	<b>FY20 Actuals</b>	<b>FY21 Proposed Budget</b>	<b>FY21 Budget vs. FY20 Actuals Change</b>	<b>FY21 Budget vs. FY20 Actuals % Change</b>	<b>FY21 Budget vs. FY20 Budget Change</b>	<b>FY21 Budget vs. FY20 Budget % Change</b>
<b>10 EDUCATION FUND</b>									
	100 - KINDERGARTEN	3,571,423.86	3,748,346.37	3,790,147.80	3,946,447.89	156,300.09	4.12%	198,101.52	5.29%
	102 - PRIMARY GRADES	7,916,406.64	8,062,475.78	7,724,718.23	7,926,881.50	202,163.27	2.62%	-135,594.28	-1.68%
	105 - INTERMEDIATE GRADES	10,665,761.43	10,765,966.86	11,081,239.59	11,397,527.62	316,288.03	2.85%	631,560.76	5.87%
	106 - READING IMPROVEMENT	814,323.90	1,036,979.96	1,010,522.20	823,481.30	-187,040.90	-18.51%	-213,498.66	-20.59%
	107 - ELEM. READING SPECIALISTS	342,227.47	289,743.93	351,978.07	287,222.95	-64,755.12	-18.40%	-2,520.98	-0.87%
	109 - ELEM. PER DIEM SUBS	426,883.74	419,107.36	918,007.38	730,039.29	-187,968.09	-20.48%	310,931.93	74.19%
	114 - TRUANCY GRANT	58,342.43	64,052.78	60,040.62	60,683.49	642.87	1.07%	-3,369.29	-5.26%
	120 - ELEMENTARY MATH	494,387.34	363,152.14	403,745.99	325,069.12	-78,676.87	-19.49%	-38,083.02	-10.49%
	125 - IT SCHOOL SERVICES	429,575.23	439,730.25	451,299.35	449,848.79	-1,450.56	-0.32%	10,118.54	2.30%
	130 - ELEM SCIENCE	471,560.95	496,022.64	525,857.88	85,269.12	-440,588.76	-83.78%	-410,753.52	-82.81%
	135 - CAMP TIMBERLEE	136,323.98	145,000.00	19,925.00	148,784.00	128,859.00	646.72%	3,784.00	2.61%
	136 - AFRICAN CENTERED CURR.	30,458.57	30,500.00	6,789.63	30,500.00	23,710.37	349.21%	0.00	0.00%
	140 - ELEM SOC STUDIES	4,633.60	62,000.00	58,502.90	72,500.00	13,997.10	23.93%	10,500.00	16.94%
	150 - ELEM ART	740,030.27	832,757.58	775,848.33	844,196.10	68,347.77	8.81%	11,438.52	1.37%
	155 - ELEM DRAMA	754,583.90	794,757.07	784,970.21	849,429.08	64,458.87	8.21%	54,672.01	6.88%
	165 - ELEM GENERAL MUSIC	976,303.16	1,014,616.38	1,042,788.05	1,089,491.32	46,703.27	4.48%	74,874.94	7.38%
	166 - ELEM INSTRUMENTAL MUSIC	454,182.11	516,557.03	499,428.07	510,602.82	11,174.75	2.24%	-5,954.21	-1.15%
	170 - ELEM PHYSICAL ED	1,801,096.74	1,897,112.33	1,892,914.49	1,999,868.38	106,953.89	5.65%	102,756.05	5.42%
	180 - BLOCK GRANTS	435,686.33	549,880.50	384,999.94	537,102.30	152,102.36	39.51%	-12,778.20	-2.32%
	181 - INSTRUCTIONAL STUDENT SUPPLIES	0.00	0.00	0.00	115,920.00	115,920.00	0.00%	115,920.00	0.00%
	196 - BUILDING & DEPT CHAIRS	49,500.00	51,500.00	49,355.56	51,500.00	2,144.44	4.34%	0.00	0.00%
	200 - M.S. LANG. ARTS	3,231,369.60	3,471,802.24	3,520,393.49	3,565,406.97	45,013.48	1.28%	93,604.73	2.70%
	205 - M.S. MATH	3,497,347.47	3,431,329.23	3,442,514.71	3,538,291.12	95,776.41	2.78%	106,961.89	3.12%
	210 - M.S. SCIENCE	1,692,298.06	1,816,790.03	1,887,453.74	1,822,058.35	-65,395.39	-3.46%	5,268.32	0.29%
	212 - M.S. COMPUTER EDUCATION	96,932.70	100,404.43	101,833.45	105,671.09	3,837.64	3.77%	5,266.66	5.25%
	215 - M.S. SOCIAL STUDIES	1,695,033.99	1,758,356.70	1,842,252.11	1,901,435.48	59,183.37	3.21%	143,078.78	8.14%
	220 - M.S. ART	1,122,332.91	1,114,738.47	1,136,403.53	1,124,826.96	-11,576.57	-1.02%	10,088.49	0.91%
	225 - M.S. DRAMA	723,999.66	747,089.94	730,516.82	768,975.73	38,458.91	5.26%	21,885.79	2.93%
	230 - M.S. FOREIGN LANGUAGE	1,174,372.56	1,209,078.19	1,240,685.17	1,302,042.35	61,357.18	4.95%	92,964.16	7.69%
	250 - M.S. GENERAL MUSIC	383,716.61	394,309.28	356,330.63	375,316.30	18,985.67	5.33%	-18,992.98	-4.82%
	251 - M.S. INSTRUMENTAL MUSIC	453,644.36	472,371.19	457,126.83	473,967.24	16,840.41	3.68%	1,596.05	0.34%
	253 - M.S. STRING MUSIC	7,098.31	7,500.00	7,175.50	7,500.00	324.50	4.52%	0.00	0.00%
	255 - M.S. PHYSICAL EDUCATION	1,462,130.41	1,526,682.24	1,523,859.04	1,581,613.37	57,754.33	3.79%	54,931.13	3.60%
	260 - M.S. SUBS	159,251.89	158,530.00	330,530.36	258,736.66	-71,793.70	-21.72%	100,206.66	63.21%
	284 - ENRICHMENT	82,369.87	194,006.00	76,524.05	32,903.00	-43,621.05	-57.00%	-161,103.00	-83.04%
	286 - E S L - T.P.I	3,096,787.19	3,406,830.65	3,182,240.63	3,386,778.42	204,537.79	6.43%	-20,052.23	-0.59%
	289 - TITLE III	116,628.24	207,824.00	144,334.76	116,100.00	-28,234.76	-19.56%	-91,724.00	-44.14%
	290 - SUMMER SCHOOL-REGULAR	248,596.35	281,500.00	187,954.30	299,500.00	111,545.70	59.35%	18,000.00	6.39%
	296 - REACH PROJECT	93,131.63	110,273.65	91,289.80	15,418.01	-75,871.79	-83.11%	-94,855.64	-86.02%
	297 - PROJECT LEAD THE WAY	1,500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
	298 - COASTAL MANAGEMENT GRANT	22,094.61	41,543.00	24,288.88	0.00	-24,288.88	-100.00%	-41,543.00	-100.00%
	299 - NOYCE FOUNDATION GRANT	208,940.10	231,919.48	164,509.99	138,850.78	-25,659.21	-15.60%	-93,068.70	-40.13%
	400 - SPECIAL ED SUMMER SCHOOL	228,106.90	233,553.00	256,171.69	257,978.98	1,807.29	0.71%	24,425.98	10.46%



**FY21 BUDGET  
EXPENDITURES BY PROGRAM**

**Fund**

	FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY20 Budget Change	FY21 Budget vs. FY20 Budget % Change
410 - SPECIAL ED - RESOURCE	6,579,598.54	6,836,044.52	7,234,409.99	7,903,323.29	668,913.30	9.25%	1,067,278.77	15.61%
411 - SPECIAL ED - S/C	802,643.84	814,621.28	806,894.48	825,202.54	18,308.06	2.27%	10,581.26	1.30%
412 - SPPAC	2,197,640.41	2,214,973.31	2,200,396.82	2,337,639.39	137,242.57	6.24%	122,666.08	5.54%
413 - PRE-KINDERGARTEN	-427.39	618,937.00	558,371.32	568,630.43	10,259.11	1.84%	-50,306.57	-8.13%
414 - STATE PRE-SCHOOL EDUCATION	1,165,010.37	608,677.25	588,885.89	607,613.94	18,728.05	3.18%	-1,063.31	-0.17%
415 - SPECIAL SERVICES	7,950,510.84	8,104,733.96	8,236,222.21	7,435,461.24	-800,760.97	-9.72%	-669,272.72	-8.26%
416 - SPECIAL ED - SUPPORT SERV	1,603,468.13	1,894,141.01	1,832,535.12	1,521,974.95	-310,560.17	-16.95%	-372,166.06	-19.65%
417 - COMMUNITY GRANTS - ECC	0.00	0.00	-193.00	193.00	386.00	-200.00%	193.00	0.00%
418 - NUTRITION SERVICES	1,790,112.42	1,911,081.07	1,581,139.88	1,887,473.34	306,333.46	19.37%	-23,607.73	-1.24%
420 - RICE CHILDREN'S CENTER	1,626,899.97	1,722,570.62	1,756,439.75	1,852,391.84	95,952.09	5.46%	129,821.22	7.54%
421 - RCC - SUMMER SCHOOL	194,110.45	158,014.75	132,208.19	153,563.71	21,355.52	16.15%	-4,451.04	-2.82%
439 - IDEA - EIS	3,143.00	3,000.00	1,633.00	0.00	-1,633.00	-100.00%	-3,000.00	-100.00%
440 - P.L.94-142 SPECIAL ED	1,857,983.17	1,806,546.83	1,842,881.85	1,828,548.16	-14,333.69	-0.78%	22,001.33	1.22%
441 - P.L.94-142 PRE-SCHOOL	58,456.15	60,721.84	51,908.11	65,301.72	13,393.61	25.80%	4,579.88	7.54%
500 - TITLE I LOW INCOME	885,185.15	1,010,712.22	1,050,334.79	982,191.98	-68,142.81	-6.49%	-28,520.24	-2.82%
501 - TITLE I- LOW INCOME NEG PRIV	0.00	66,131.00	49,398.05	38,003.00	-11,395.05	-23.07%	-28,128.00	-42.53%
505 - TITLE I SCHOOL IMPROV & ACCOUNT.	0.00	231,000.00	136,300.47	0.00	-136,300.47	-100.00%	-231,000.00	-100.00%
517 - INSTRUCTIONAL TECHNOLOGY	165,629.07	414,471.38	375,283.14	185,947.65	-189,335.49	-50.45%	-228,523.73	-55.14%
524 - CHILDCARE-SUMMER PROGRAMS	52,774.59	62,628.00	55,858.09	62,599.49	6,741.40	12.07%	-28.51	-0.05%
525 - SCHOOL-AGE CHILD CARE	1,247,926.90	1,329,319.55	1,251,199.84	1,288,644.30	37,444.46	2.99%	-40,675.25	-3.06%
527 - FUSSY BABY	1,387.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
528 - EQUITY/CULTURE & CLIMATE SERVICES	524,817.92	528,279.45	485,450.00	781,886.00	296,436.00	0.00%	253,606.55	48.01%
530 - COMMUNITY SCHOOL PROGRAM	115,475.14	93,816.48	79,356.07	68,828.88	-10,527.19	-13.27%	-24,987.60	-26.63%
545 - ESSER	0.00	0.00	0.00	555,118.00	555,118.00	100.00%	555,118.00	100.00%
550 - HEADSTART	1,565,344.95	1,609,444.99	1,586,048.15	1,690,009.79	103,961.64	6.55%	80,564.80	5.01%
551 - EARLY HEADSTART	406,406.36	498,423.53	374,741.96	426,915.40	52,173.44	13.92%	-71,508.13	-14.35%
552 - HEADSTART-NON GRANT	55,728.87	57,750.00	155,374.52	163,161.71	7,787.19	5.01%	105,411.71	182.53%
553 - HEADSTART & EH (GRANTEE)	1,049,719.74	1,161,705.43	1,006,691.61	1,311,485.99	304,794.38	30.28%	149,780.56	12.89%
561 - PREV. INITIATIVE DAYCARE	24,905.10	24,544.00	19,270.45	38,000.00	18,729.55	97.19%	13,456.00	54.82%
562 - IDHS DOORWAY TO LEARNING	108,488.48	264,612.55	124,547.84	266,509.53	141,961.69	113.98%	1,896.98	0.72%
567 - TITLE II EESA	210,801.98	350,650.00	286,858.79	257,160.00	-29,698.79	-10.35%	-93,490.00	-26.66%
574 - INTERSCHOLASTIC PROGRAM	181,789.25	181,000.00	160,360.07	55,000.00	-105,360.07	-65.70%	-126,000.00	-69.61%
573 - SCHOOL IMPROVEMENT COMM.	69,297.35	87,922.00	70,893.73	103,930.00	33,036.27	46.60%	16,008.00	18.21%
583 - PREVENTION INITIATIVE	918,082.99	995,649.70	852,183.88	867,494.19	15,310.31	1.80%	-128,155.51	-12.87%
585 - DUPLICATING	437,305.81	418,000.00	403,636.88	415,000.00	11,363.12	2.82%	-3,000.00	-0.72%
592 - COMMUNITY WORKS GRANT	15,577.61	16,303.59	0.00	0.00	0.00	0.00%	-16,303.59	-100.00%
613 - HEALTH SERVICES	970,633.47	990,794.93	993,271.17	1,005,345.52	12,074.35	1.22%	14,550.59	1.47%
615 - LUNCHROOM SERVICES	655,575.25	684,315.29	638,352.19	663,886.28	25,534.09	4.00%	-20,429.01	-2.99%
618 - LEARNING PLUS PROGRAM	65,676.68	73,000.00	39,965.15	73,000.00	33,034.85	82.66%	0.00	0.00%
620 - SCHOOL LIBRARY GRANT	5,778.92	5,791.78	4,949.47	5,791.78	842.31	17.02%	0.00	0.00%
621 - CURRICULUM & INSTRUCTIONS	1,435,685.84	1,596,361.07	1,448,266.73	1,302,844.90	-145,421.83	-10.04%	-293,516.17	-18.39%
622 - SCHOOL LIBRARY SERVICES	1,491,675.32	1,545,569.86	1,557,112.34	1,637,144.70	80,032.36	5.14%	91,574.84	5.92%
623 - DLL RESEARCH	14,574.95	8,313.00	2,034.77	0.00	-2,034.77	-100.00%	-8,313.00	-100.00%
624 - STAFF DEVELOPMENT	0.00	0.00	0.00	251,113.00	251,113.00	0.00%	251,113.00	0.00%

**FY21 BUDGET  
EXPENDITURES BY PROGRAM**

<b>Fund</b>	<b>FY19 Actuals</b>	<b>FY20 Budget</b>	<b>FY20 Actuals</b>	<b>FY21 Proposed Budget</b>	<b>FY21 Budget vs. FY20 Actuals Change</b>	<b>FY21 Budget vs. FY20 Actuals % Change</b>	<b>FY21 Budget vs. FY20 Budget Change</b>	<b>FY21 Budget vs. FY20 Budget % Change</b>
625 - OFFICE OF BLACK STUDENT SUCCESS	281,242.79	291,285.09	285,277.95	0.00	-285,277.95	-100.00%	-291,285.09	-100.00%
626 - INSTRUCTIONAL COACHES	0.00	0.00	0.00	1,690,867.00	1,690,867.00	0.00%	1,690,867.00	0.00%
627 - RESTORATIVE PRACTICES	0.00	0.00	0.00	109,200.00	109,200.00	0.00%	109,200.00	0.00%
628 - MTSS	0.00	0.00	0.00	215,254.00	215,254.00	0.00%	215,254.00	0.00%
631 - BOARD OF EDUCA. SERVICES	218,629.04	251,385.86	201,239.43	251,355.71	50,116.28	24.90%	-30.15	-0.01%
632 - OFFICE OF SUPERINTENDENT	495,343.15	410,901.71	441,962.87	595,905.67	153,942.80	34.83%	185,003.96	45.02%
634 - D.E.C.	133,929.30	121,782.81	121,379.90	122,898.68	1,518.78	1.25%	1,115.87	0.92%
641 - OFFICE OF PRINCIPAL	5,203,910.06	5,284,938.05	5,087,109.32	6,649,939.11	1,562,829.79	30.72%	1,365,001.06	25.83%
651 - BUSINESS SUPPORT SERVICES	416,235.83	428,947.07	427,942.15	459,360.13	31,417.98	7.34%	30,413.06	7.09%
652 - FISCAL SERVICES	542,979.94	574,634.23	549,448.89	563,314.89	13,866.00	2.52%	-11,319.34	-1.97%
662 - RAD	711,932.36	870,469.90	739,886.98	619,958.94	-119,928.04	-16.21%	-250,510.96	-28.78%
663 - COMMUNICATIONS	135,949.64	130,837.05	126,206.22	218,914.87	92,708.65	73.46%	88,077.82	67.32%
664 - PERSONNEL/STAFF SERVICES	894,595.97	968,331.29	951,901.66	1,013,743.92	61,842.26	6.50%	45,412.63	4.69%
666 - COMPUTER SERVICES	1,603,982.16	1,923,017.13	1,861,080.05	2,291,775.46	430,695.41	23.14%	368,758.33	19.18%
667 - DIGITAL PROMISE	242,092.76	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
668 - INST. CAPITAL TECHNOLOGY	1,866,922.68	1,900,000.00	1,886,080.09	1,690,000.00	-196,080.09	-10.40%	-210,000.00	-11.05%
669 - MIDDLE SCHOOL ONE TO ONE INITIATIV	825,709.68	875,000.00	857,790.37	702,220.84	-155,569.53	-18.14%	-172,779.16	-19.75%
688 - INNOVATION LABS GRANT	36,777.17	22,995.00	14,215.48	0.00	-14,215.48	-100.00%	-22,995.00	-100.00%
695 - MCKINNEY VENTO	5,194.39	0.00	53,210.40	47,882.67	-5,327.73	-10.01%	47,882.67	0.00%
724 - HOLD ACC. FOR BLOCK GRANTS	0.00	25,498.00	0.00	25,498.00	25,498.00	0.00%	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	0.00%
726 - GRANT AMENDMENTS-FEDERAL	0.00	150,000.00	0.00	150,000.00	150,000.00	0.00%	0.00	0.00%
730 - DIST./OTHER/SUPPORT/SERV	2,219,354.17	2,862,324.07	2,731,241.35	3,407,019.44	675,778.09	24.74%	544,695.37	19.03%
838 - GSA-POVERTY GRANT-MATH	274,455.48	310,258.97	304,189.72	199,844.16	-104,345.56	-34.30%	-110,414.81	-35.59%
839 - GSA - POVERTY GRANT-LA	1,513,195.37	1,552,946.88	1,555,111.14	1,596,653.06	41,541.92	2.67%	43,706.18	2.81%
950 - STUDENT REGISTRATION SERVICES	0.00	0.00	0.00	471,729.00	471,729.00	0.00%	471,729.00	0.00%
<b>10 EDUCATION FUND TOTAL</b>	<b>106,499,202.10</b>	<b>112,662,817.03</b>	<b>110,764,216.50</b>	<b>118,083,401.07</b>	<b>7,319,184.57</b>	<b>6.61%</b>	<b>5,420,584.04</b>	<b>4.81%</b>
<b>20 BUILDING FUND</b>								
413 - PRE-KINDERGARTEN	0.00	0.00	1,722.40	2,427.00	704.60	40.91%	2,427.00	0.00%
414 - STATE PRE-SCHOOL EDUCATION	56,416.82	14,458.81	12,310.88	12,878.24	567.36	4.61%	-1,580.57	-10.93%
415 - SPECIAL SERVICES	102,195.00	169,114.00	169,114.00	169,065.00	-49.00	-0.03%	-49.00	-0.03%
545 - ESSER	0.00	0.00	0.00	200,000.00	200,000.00	100.00%	200,000.00	100.00%
550 - HEADSTART	36,294.09	38,022.46	35,761.71	35,434.24	-327.47	-0.92%	-2,588.22	-6.81%
562 - IDHS DOORWAY TO LEARNING	23,755.24	53,512.08	24,006.40	25,776.90	1,770.50	7.38%	-27,735.18	-51.83%
583 - PREVENTION INITIATIVE	118,940.75	3,243.00	1,688.03	3,258.00	1,569.97	93.01%	15.00	0.46%
649 - CAPITAL BUILDING PROJECTS	1,252,144.87	1,822,855.00	1,801,675.01	0.00	-1,801,675.01	-100.00%	-1,822,855.00	-100.00%
654 - OPERATION-PLANT SERVICES	6,950,979.76	7,263,683.87	7,543,305.62	7,076,795.24	-466,510.38	-6.18%	-186,888.63	-2.57%
657 - WAREHOUSE & DISTRIBUTION	335,543.85	348,992.46	343,872.07	306,310.79	-37,561.28	-10.92%	-42,681.67	-12.23%
730 - DIST./OTHER/SUPPORT/SERV	472.80	472.87	452.40	482.00	29.60	6.54%	9.13	1.93%
<b>20 BUILDING FUND TOTAL</b>	<b>8,876,743.18</b>	<b>9,714,354.55</b>	<b>9,933,908.52</b>	<b>7,832,427.41</b>	<b>-2,101,481.11</b>	<b>-21.15%</b>	<b>-1,881,927.14</b>	<b>-19.37%</b>
<b>28 SPECIAL EDUCATION FUND</b>								
410 - SPECIAL ED - RESOURCE	2,551,080.82	2,831,699.00	3,005,720.06	3,005,720.06	0.00	0.00%	174,021.06	6.15%
<b>28 SPECIAL EDUCATION FUND TOTAL</b>	<b>2,551,080.82</b>	<b>2,831,699.00</b>	<b>3,005,720.06</b>	<b>3,005,720.06</b>	<b>0.00</b>	<b>0.00%</b>	<b>174,021.06</b>	<b>6.15%</b>

**FY21 BUDGET  
EXPENDITURES BY PROGRAM**

<b>Fund</b>	<b>FY19 Actuals</b>	<b>FY20 Budget</b>	<b>FY20 Actuals</b>	<b>FY21 Proposed Budget</b>	<b>FY21 Budget vs. FY20 Actuals Change</b>	<b>FY21 Budget vs. FY20 Actuals % Change</b>	<b>FY21 Budget vs. FY20 Budget Change</b>	<b>FY21 Budget vs. FY20 Budget % Change</b>
<b>30 DEBT SERVICE FUND</b>								
798 - DEBT SERVICE	5,704,210.52	6,133,775.00	8,037,190.77	5,658,476.00	-2,378,714.77	-29.60%	-475,299.00	-7.75%
<b>30 DEBT SERVICE FUND TOTAL</b>	<b>5,704,210.52</b>	<b>6,133,775.00</b>	<b>8,037,190.77</b>	<b>5,658,476.00</b>	<b>-2,378,714.77</b>	<b>-29.60%</b>	<b>-475,299.00</b>	<b>-7.75%</b>
<b>40 TRANSPORTATION FUND</b>								
135 - CAMP TIMBERLEE	12,928.79	13,219.69	0.00	0.00	0.00	0.00%	-13,219.69	-100.00%
250 - M.S. GENERAL MUSIC	14,324.74	14,647.05	6,690.90	16,844.11	10,153.21	151.75%	2,197.06	15.00%
284 - ENRICHMENT	37,885.27	38,737.69	16,069.79	44,548.34	28,478.55	177.22%	5,810.65	15.00%
286 - E S L - T.P.I	314,146.40	321,214.69	309,955.27	369,396.89	59,441.62	19.18%	48,182.20	15.00%
290 - SUMMER SCHOOL-REGULAR	43,867.77	44,854.79	0.00	51,583.01	51,583.01	0.00%	6,728.22	15.00%
298 - COASTAL MANAGEMENT GRANT	1,204.99	1,232.10	0.00	0.00	0.00	0.00%	-1,232.10	-100.00%
400 - SPECIAL ED SUMMER SCHOOL	33,856.61	35,467.02	8,192.50	43,237.07	35,044.57	427.76%	7,770.05	21.91%
410 - SPECIAL ED - RESOURCE	1,712,522.16	1,551,046.07	1,435,608.79	1,670,702.98	235,094.19	16.38%	119,656.91	7.71%
412 - SPPAC	343,629.29	351,560.69	270,908.51	404,294.79	133,386.28	49.24%	52,734.10	15.00%
413 - PRE-KINDERGARTEN	0.00	0.00	338,379.34	444,667.00	106,287.66	31.41%	444,667.00	100.00%
414 - STATE PRE-SCHOOL EDUCATION	448,022.36	457,647.71	53,150.79	77,901.00	24,750.21	46.57%	-379,746.71	-82.98%
415 - SPECIAL SERVICES	170,207.77	102,821.47	101,655.44	195,388.95	93,733.51	92.21%	92,567.48	90.03%
524 - CHILDCARE-SUMMER PROGRAMS	2,866.02	5,000.00	4,668.49	5,750.00	1,081.51	23.17%	750.00	15.00%
525 - SCHOOL-AGE CHILD CARE	14,680.50	15,010.81	9,270.01	17,262.43	7,992.42	86.22%	2,251.62	15.00%
550 - HEADSTART	246,405.00	251,949.11	184,888.15	256,988.00	72,099.85	39.00%	5,038.89	2.00%
553 - HEADSTART & EH (GRANTEE)	84,217.50	86,112.39	62,788.55	89,541.00	26,752.45	42.61%	3,428.61	3.98%
573 - INTERSCHOLASTIC PROGRAM	19,632.83	20,074.57	12,358.80	0.00	-12,358.80	-100.00%	-20,074.57	-100.00%
583 - PREVENTION INITIATIVE	4,257.68	4,353.48	813.20	4,663.65	3,850.45	473.49%	310.17	7.12%
621 - CURRICULUM & INSTRUCTIONS	489.55	500.56	0.00	575.64	575.64	0.00%	75.08	15.00%
655 - PUPIL TRANSPORTATION	1,160,169.45	1,190,179.48	1,172,220.52	1,358,465.50	186,244.98	15.89%	168,286.02	14.14%
695 - MCKINNEY VENTO	104,862.55	107,444.35	59,155.42	132,000.00	72,844.58	123.14%	24,555.65	22.85%
<b>40 TRANSPORTATION FUND TOTAL</b>	<b>4,770,177.23</b>	<b>4,613,073.72</b>	<b>4,046,774.47</b>	<b>5,183,810.36</b>	<b>1,137,035.89</b>	<b>28.10%</b>	<b>570,736.64</b>	<b>12.37%</b>
<b>50 IMRF FUND</b>								
100 - KINDERGARTEN	48,223.38	50,740.51	50,489.13	52,488.63	1,999.50	3.96%	1,748.12	3.45%
102 - PRIMARY GRADES	106,042.25	110,803.22	108,099.76	112,817.38	4,717.62	4.36%	2,014.16	1.82%
105 - INTERMEDIATE GRADES	140,716.55	146,460.41	146,704.74	152,540.03	5,835.29	3.98%	6,079.62	4.15%
106 - READING IMPROVEMENT	8,407.38	9,485.10	10,261.84	10,801.07	539.23	5.25%	1,315.97	13.87%
107 - ELEM. READING SPECIALISTS	5,060.50	5,510.31	4,680.62	4,908.54	227.92	4.87%	-601.77	-10.92%
109 - ELEM. PER DIEM SUBS	14,047.20	14,940.00	2,049.47	2,125.93	76.46	3.73%	-12,814.07	-85.77%
114 - TRUANCY GRANT	7,125.89	7,364.00	7,143.97	7,104.29	-39.68	-0.56%	-259.71	-3.53%
120 - ELEMENTARY MATH	3,307.35	3,400.03	3,047.21	3,169.10	121.89	4.00%	-230.93	-6.79%
125 - IT SCHOOL SERVICES	58,734.67	59,852.65	59,090.52	61,185.92	2,095.40	3.55%	1,333.27	2.23%
130 - ELEM SCIENCE	712.71	752.12	884.32	919.69	35.37	4.00%	167.57	22.28%
135 - CAMP TIMBERLEE	1,260.22	1,290.00	552.26	572.99	20.73	3.75%	-717.01	-55.58%
150 - ELEM ART	9,158.26	9,596.72	9,533.56	9,914.90	381.34	4.00%	318.18	3.32%
155 - ELEM DRAMA	7,928.38	8,237.19	8,377.31	8,712.40	335.09	4.00%	475.21	5.77%
165 - ELEM GENERAL MUSIC	12,434.88	12,734.40	13,517.88	14,058.60	540.72	4.00%	1,324.20	10.40%
166 - ELEM INSTRUMENTAL MUSIC	5,433.52	5,707.82	6,109.40	6,353.78	244.38	4.00%	645.96	11.32%
170 - ELEM PHYSICAL ED	22,458.67	23,395.01	23,296.83	24,228.22	931.39	4.00%	833.21	3.56%
196 - BUILDING & DEPT CHAIRS	689.88	690.00	701.29	729.34	28.05	4.00%	39.34	5.70%
200 - M.S. LANG. ARTS	41,002.22	45,123.08	44,382.23	46,085.04	1,702.81	3.84%	961.96	2.13%

**FY21 BUDGET  
EXPENDITURES BY PROGRAM**

**Fund**

	FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY20 Budget Change	FY21 Budget vs. FY20 Budget % Change
205 - M.S. MATH	44,515.98	49,774.69	43,520.35	45,261.17	1,740.82	4.00%	-4,513.52	-9.07%
210 - M.S. SCIENCE	21,917.08	22,767.91	23,260.77	24,191.20	930.43	4.00%	1,423.29	6.25%
212 - M.S. COMPUTER EDUCATION	13,058.73	13,964.86	13,651.17	14,135.08	483.91	3.54%	170.22	1.22%
215 - M.S. SOCIAL STUDIES	21,581.57	22,499.72	23,341.29	24,274.94	933.65	4.00%	1,775.22	7.89%
220 - M.S. ART	14,367.87	22,774.55	14,555.90	15,138.14	582.24	4.00%	-7,636.41	-33.53%
225 - M.S. DRAMA	9,491.46	9,742.33	9,508.48	9,888.82	380.34	4.00%	146.49	1.50%
230 - M.S. FOREIGN LANGUAGE	14,578.29	15,183.86	15,326.98	15,940.06	613.08	4.00%	756.20	4.98%
250 - M.S. GENERAL MUSIC	4,945.51	5,116.63	4,375.57	4,550.59	175.02	4.00%	-566.04	-11.06%
251 - M.S. INSTRUMENTAL MUSIC	5,676.35	5,931.41	5,813.92	6,046.48	232.56	4.00%	115.07	1.94%
255 - M.S. PHYSICAL EDUCATION	18,816.66	19,551.73	19,397.91	20,173.83	775.92	4.00%	622.10	3.18%
260 - M.S. SUBS	4,361.26	4,710.00	170.83	176.89	6.06	3.55%	-4,533.11	-96.24%
284 - ENRICHMENT	940.22	986.00	676.04	701.26	25.22	3.73%	-284.74	-28.88%
286 - E S L - T.P.I	93,545.48	99,449.08	102,241.09	106,020.63	3,779.54	3.70%	6,571.55	6.61%
289 - TITLE III	266.90	280.00	255.17	265.37	10.20	4.00%	-14.63	-5.23%
290 - SUMMER SCHOOL-REGULAR	3,254.29	3,257.00	3,483.81	3,614.97	131.16	3.76%	357.97	10.99%
296 - REACH PROJECT	875.85	999.68	856.62	890.88	34.26	4.00%	-108.80	-10.88%
299 - NOYCE FOUNDATION GRANT	15,565.15	35,870.62	15,793.07	16,353.99	560.92	3.55%	-19,516.63	-54.41%
300 - PARK SCHOOL	229,021.61	245,830.94	249,720.15	262,244.15	12,524.00	5.02%	16,413.21	6.68%
305 - PARK-ART	341.12	388.80	247.64	257.55	9.91	4.00%	-131.25	-33.76%
307 - PARK - COMPUTER EDUCA.	-99,306.40	704.00	459.89	476.20	16.31	3.55%	-227.80	-32.36%
310 - PARK-DRAMA	433.48	448.55	424.05	441.01	16.96	4.00%	-7.54	-1.68%
315 - PARK-MUSIC	523.00	651.38	664.79	691.38	26.59	4.00%	40.00	6.14%
325 - PARK-PHYSICAL EDUCATION	1,530.25	1,559.37	1,587.66	1,651.17	63.51	4.00%	91.80	5.89%
335 - PARK-VOCATIONAL EDUCATION	2,287.74	2,419.50	2,512.60	2,617.10	104.50	4.16%	197.60	8.17%
390 - PARK-SUMMER SCHOOL	15,112.62	16,948.21	12,902.70	13,568.12	665.42	5.16%	-3,380.09	-19.94%
400 - SPECIAL ED SUMMER SCHOOL	16,350.99	16,395.00	16,662.15	17,264.33	602.18	3.61%	869.33	5.30%
410 - SPECIAL ED - RESOURCE	117,971.78	127,778.02	120,657.93	125,331.35	4,673.42	3.87%	-2,446.67	-1.91%
411 - SPECIAL ED - S/C	10,836.57	11,472.67	10,844.88	11,278.67	433.79	4.00%	-194.00	-1.69%
412 - SPPAC	106,983.67	119,921.70	93,722.61	97,136.35	3,413.74	3.64%	-22,785.35	-19.00%
413 - PRE-KINDERGARTEN	0.00	0.00	24,909.39	25,978.71	1,069.32	4.29%	25,978.71	0.00%
414 - STATE PRE-SCHOOL EDUCATION	72,703.33	79,781.67	42,133.12	43,477.69	1,344.57	3.19%	-36,303.98	-45.50%
415 - SPECIAL SERVICES	185,200.11	191,473.64	184,923.68	191,871.84	6,948.16	3.76%	398.20	0.21%
416 - SPECIAL ED - SUPPORT SERV	185,988.61	196,640.21	225,021.44	232,772.77	7,751.33	3.44%	36,132.56	18.37%
418 - NUTRITION SERVICES	103,594.23	106,652.75	106,488.33	110,266.28	3,777.95	3.55%	3,613.53	3.39%
420 - RICE CHILDREN'S CENTER	30,681.19	32,025.62	32,100.13	33,252.77	1,152.64	3.59%	1,227.15	3.83%
421 - RCC - SUMMER SCHOOL	2,106.29	2,122.47	1,278.39	1,329.53	51.14	4.00%	-792.94	-37.36%
440 - P.L.94-142 SPECIAL ED	180,229.22	199,541.77	194,097.16	201,445.25	7,348.09	3.79%	1,903.48	0.95%
441 - P.L.94-142 PRE-SCHOOL	6,322.54	6,398.07	4,811.03	4,981.67	170.64	3.55%	-1,416.40	-22.14%
500 - TITLE I LOW INCOME	10,120.66	10,582.69	11,476.85	11,565.18	88.33	0.77%	982.49	9.28%
501 - TITLE I- LOW INCOME NEG PRIV	0.00	0.00	3,409.41	3,530.32	120.91	3.55%	3,530.32	0.00%
505 - TITLE I SCHOOL IMPROV & ACCOUNT.	0.00	0.00	681.63	707.92	26.29	3.86%	707.92	0.00%
517 - INSTRUCTIONAL TECHNOLOGY	18,158.84	22,177.59	18,933.91	19,616.75	682.84	3.61%	-2,560.84	-11.55%
524 - CHILDCARE-SUMMER PROGRAMS	7,285.02	7,294.00	7,082.31	7,333.92	251.61	3.55%	39.92	0.55%
525 - SCHOOL-AGE CHILD CARE	138,372.95	141,604.10	139,549.14	143,821.27	4,272.13	3.06%	2,217.17	1.57%

**FY21 BUDGET  
EXPENDITURES BY PROGRAM**

**Fund**

	FY19 Actuals	FY20 Budget	FY20 Actuals	FY21 Proposed Budget	FY21 Budget vs. FY20 Actuals Change	FY21 Budget vs. FY20 Actuals % Change	FY21 Budget vs. FY20 Budget Change	FY21 Budget vs. FY20 Budget % Change
527 - FUSSY BABY	236.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
528 - EQUITY/CULTURE & CLIMATE SERVICES	31,837.56	32,721.66	34,711.45	19,272.60	-15,438.85	-44.48%	-13,449.06	-41.10%
530 - COMMUNITY SCHOOL PROGRAM	9,211.78	9,401.51	8,945.44	9,262.71	317.27	3.55%	-138.80	-1.48%
550 - HEADSTART	176,560.13	180,778.66	173,811.13	179,987.91	6,176.78	3.55%	-790.75	-0.44%
551 - EARLY HEADSTART	49,780.79	50,725.77	48,177.93	49,886.47	1,708.54	3.55%	-839.30	-1.65%
552 - HEADSTART-NON GRANT	0.00	0.00	1,280.28	1,331.49	51.21	4.00%	1,331.49	100.00%
553 - HEADSTART & EH (GRANTEE)	57,801.17	60,122.57	58,576.20	60,653.68	2,077.48	3.55%	531.11	0.88%
562 - IDHS DOORWAY TO LEARNING	12,854.06	13,273.49	11,407.77	11,812.30	404.53	3.55%	-1,461.19	-11.01%
567 - TITLE II EESA	1,726.16	1,732.00	1,515.32	1,573.91	58.59	3.87%	-158.09	-9.13%
573 - INTERSCHOLASTIC PROGRAM	5,889.27	5,892.00	6,605.70	6,846.94	241.24	3.65%	954.94	16.21%
574 - SCHOOL IMPROVEMENT COMM.	688.39	684.00	844.33	876.57	32.24	3.82%	192.57	28.15%
583 - PREVENTION INITIATIVE	97,212.37	100,511.44	96,162.64	99,575.75	3,413.11	3.55%	-935.69	-0.93%
592 - COMMUNITY WORKS GRANT	1,821.29	1,822.00	0.00	0.00	0.00	0.00%	-1,822.00	-100.00%
600 - TORT IMMUNITY	572.92	574.00	90.84	94.38	3.54	3.90%	-479.62	-83.56%
613 - HEALTH SERVICES	88,292.47	92,196.36	93,890.16	97,178.70	3,288.54	3.50%	4,982.34	5.40%
615 - LUNCHROOM SERVICES	68,110.27	68,113.00	68,689.73	71,139.79	2,450.06	3.57%	3,026.79	4.44%
618 - LEARNING PLUS PROGRAM	1,635.61	1,649.00	781.89	811.58	29.69	3.80%	-837.42	-50.78%
621 - CURRICULUM & INSTRUCTIONS	40,788.72	44,433.30	37,857.62	39,249.81	1,392.19	3.68%	-5,183.49	-11.67%
622 - SCHOOL LIBRARY SERVICES	18,026.17	18,994.37	18,937.99	19,695.51	757.52	4.00%	701.14	3.69%
624 - STAFF DEVELOPMENT	113.07	0.00	133.40	138.74	5.34	4.00%	138.74	0.00%
625 - OFFICE OF BLACK STUDENT SUCCESS	3,257.28	3,443.27	3,515.00	3,655.60	140.60	4.00%	212.33	6.17%
631 - BOARD OF EDUCA. SERVICES	9,522.70	9,682.83	9,692.54	10,036.18	343.64	3.55%	353.35	3.65%
632 - OFFICE OF SUPERINTENDENT	28,648.27	29,635.52	17,896.87	18,553.43	656.56	3.67%	-11,082.09	-37.39%
634 - D.E.C.	1,788.79	1,880.36	1,644.87	1,710.66	65.79	4.00%	-169.70	-9.02%
641 - OFFICE OF PRINCIPAL	168,436.30	172,476.04	168,124.42	174,326.32	6,201.90	3.69%	1,850.28	1.07%
651 - BUSINESS SUPPORT SERVICES	36,552.66	37,307.49	35,689.69	36,965.10	1,275.41	3.57%	-342.39	-0.92%
652 - FISCAL SERVICES	39,303.30	40,701.58	46,675.49	48,340.22	1,664.73	3.57%	7,638.64	18.77%
654 - OPERATION-PLANT SERVICES	529,480.41	545,961.14	529,966.28	548,765.22	18,798.94	3.55%	2,804.08	0.51%
655 - PUPIL TRANSPORTATION	13,446.34	14,470.98	14,920.54	15,449.68	529.14	3.55%	978.70	6.76%
657 - WAREHOUSE & DISTRIBUTION	38,249.43	39,348.02	37,994.88	39,342.59	1,347.71	3.55%	-5.43	-0.01%
662 - RAD	88,620.92	101,795.52	100,115.74	103,666.57	3,550.83	3.55%	1,871.05	1.84%
663 - COMMUNICATIONS	15,096.05	15,447.39	15,066.97	15,602.22	535.25	3.55%	154.83	1.00%
664 - PERSONNEL/STAFF SERVICES	64,519.04	68,068.35	67,661.97	70,076.00	2,414.03	3.57%	2,007.65	2.95%
666 - COMPUTER SERVICES	83,500.15	88,347.48	83,073.49	86,019.63	2,946.14	3.55%	-2,327.85	-2.63%
667 - DIGITAL PROMISE	2,984.45	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
669 - MIDDLE SCHOOL ONE TO ONE INITIATIV	11,034.48	11,394.15	11,892.49	12,326.49	434.00	3.65%	932.34	8.18%
695 - MCKINNEY VENTO	0.00	0.00	5,678.40	5,879.72	201.32	3.55%	5,879.72	0.00%
730 - DIST./OTHER/SUPPORT/SERV	9,321.16	9,490.00	11,604.20	12,022.07	417.87	3.60%	2,532.07	26.68%
838 - GSA-POVERTY GRANT-MATH	2,626.34	2,608.30	3,038.26	3,159.79	121.53	4.00%	551.49	21.14%
839 - GSA - POVERTY GRANT-LA	19,517.52	17,659.36	18,526.42	19,520.86	994.44	5.37%	1,861.50	10.54%
950 - STUDENT REGISTRATION SERVICES	962.50	931.00	779.18	806.83	27.65	3.55%	-124.17	-13.34%
<b>50 IMRF FUND TOTAL</b>	<b>3,953,378.29</b>	<b>4,284,029.27</b>	<b>4,148,431.80</b>	<b>4,286,863.42</b>	<b>138,431.62</b>	<b>3.34%</b>	<b>2,834.15</b>	<b>0.07%</b>

**64 CAP. & LIFE SAFETY PRJ FD**

654 - OPERATION-PLANT SERVICES	500,814.08	439,858.07	3,952,686.91	1,157,018.74	-2,795,668.17	-70.73%	717,160.67	163.04%
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**FY21 BUDGET  
EXPENDITURES BY PROGRAM**

<b>Fund</b>	<b>FY19 Actuals</b>	<b>FY20 Budget</b>	<b>FY20 Actuals</b>	<b>FY21 Proposed Budget</b>	<b>FY21 Budget vs. FY20 Actuals Change</b>	<b>FY21 Budget vs. FY20 Actuals % Change</b>	<b>FY21 Budget vs. FY20 Budget Change</b>	<b>FY21 Budget vs. FY20 Budget % Change</b>
<b>64 CAP. &amp; LIFE SAFETY PRJ FD TOTAL</b>	<b>500,814.08</b>	<b>439,858.07</b>	<b>3,952,686.91</b>	<b>1,157,018.74</b>	<b>-2,795,668.17</b>	<b>-70.73%</b>	<b>717,160.67</b>	<b>163.04%</b>
<b>65 TECHNOLOGY PROJECTS FUND</b>								
667 - DIGITAL PROMISE	84,629.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
<b>65 TECHNOLOGY PROJECTS FUND TOTAL</b>	<b>84,629.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00%</b>
<b>80 TORT FUND</b>								
600 - TORT IMMUNITY	823,938.13	1,291,518.00	2,239,796.62	560,875.00	-1,678,921.62	-74.96%	-730,643.00	-56.57%
631 - BOARD OF EDUCA. SERVICES	42,509.00	42,144.00	83,379.00	0.00	-83,379.00	-100.00%	-42,144.00	-100.00%
<b>80 TORT FUND TOTAL</b>	<b>866,447.13</b>	<b>1,333,662.00</b>	<b>2,323,175.62</b>	<b>560,875.00</b>	<b>-1,762,300.62</b>	<b>-75.86%</b>	<b>-772,787.00</b>	<b>-57.94%</b>
<b>90 LIFE SAFETY FUND</b>								
654 - OPERATION-PLANT SERVICES	106,998.51	125,000.00	122,819.00	125,000.00	2,181.00	1.78%	0.00	0.00%
<b>90 LIFE SAFETY FUND TOTAL</b>	<b>106,998.51</b>	<b>125,000.00</b>	<b>122,819.00</b>	<b>125,000.00</b>	<b>2,181.00</b>	<b>1.78%</b>	<b>0.00</b>	<b>0.00%</b>
<b>TOTAL ALL FUNDS</b>	<b>133,913,680.86</b>	<b>142,138,268.64</b>	<b>146,334,923.65</b>	<b>145,893,592.06</b>	<b>-441,331.59</b>	<b>-0.30%</b>	<b>3,755,323.42</b>	<b>2.64%</b>

**JOINT AGREEMENT FINAL BUDGET  
PARK SCHOOL  
FY21**



**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**

**9/21/20**

TABLE I

REVENUES	2019-20 ADOPTED BUDGET	2019-20 UNAUDITED ACTUALS	% COLL'D	2020-21 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
<b>EDUCATION FUND</b>						
<u>FEDERAL</u>						
D.O.R.S. Flow Through	\$ 8,211	\$ 10,112	123%	\$ 8,211	-19%	0%
Medicaid Match	\$ 26,672	\$ 26,672	100%	\$ 29,339	10%	-10%
<u>STATE</u>						
Evidence Based Funding	\$ 372,247	\$ 372,247	100%	\$ 372,247	0%	0%
<u>LOCAL</u>						
Tuition from Other Districts (assumes 17 students)	\$ 2,024,621	\$ 1,933,801	96%	\$ 1,825,989	-6%	-10%
<b>EDUCATION FUND TOTAL</b>	\$ 2,431,751	\$ 2,342,832	96%	\$ 2,235,786	-5%	-8%
<i>*FY20 tuition revenues include prior year revenues</i>						
<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>	\$ 5,025	\$ 5,025	100%	\$ 5,025	0%	0%
<b>TRANSPORTATION FUND</b>						
<u>STATE</u>						
Transportation	\$ 336,175	\$ 336,175	100%	\$ 336,175	0%	0%
Transportation–Summer	\$ 38,307	\$ 38,307	100%	\$ 38,307	0%	0%
<u>LOCAL</u>						
Out-of-District	\$ 321,638	\$ 191,485	60%	\$ 185,790	-3%	-42%
<b>TRANSPORTATION FUND TOTAL</b>	\$ 696,120	\$ 565,967	81%	\$ 560,272	-1%	20%
<b>GRAND TOTAL — REVENUES</b>	\$ 3,132,896	\$ 2,913,824	93%	\$ 2,801,083	-4%	-11%



TABLE II

EXPENDITURES	2019-20 ADOPTED BUDGET	2019-20 UNAUDITED ACTUALS	% SPENT	2020-21 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
<b>EDUCATION FUND</b>						
<b>REGULAR TERM</b>						
<u>SALARIES / PERSONNEL</u>						
CERTIFIED	\$ 2,038,944	\$ 2,074,170	102%	\$ 2,059,315	-1%	1%
NON-CERTIFIED	\$ 1,031,109	\$ 1,051,569	102%	\$ 1,013,659	-4%	-2%
D65 MGMT EXPENSE	\$ 106,565	\$ 109,173	102%	\$ 111,357	2%	4%
<b>TOTAL SALARIES / PERSONNEL</b>	<b>\$ 3,176,618</b>	<b>\$ 3,234,912</b>	<b>102%</b>	<b>\$ 3,184,330</b>	<b>-2%</b>	<b>0%</b>
<u>EMPLOYEE BENEFITS</u>						
Dental Insurance	\$ 20,850	\$ 18,863	90%	\$ 20,089	6%	-4%
Disability Insurance	\$ 8,295	\$ 8,657	104%	\$ 8,657	0%	4%
Medical Insurance	\$ 363,492	\$ 437,542	120%	\$ 465,982	6%	28%
Life Insurance	\$ 4,735	\$ 5,015	106%	\$ 5,015	0%	6%
Teacher's Pension Contributions	\$ 11,391	\$ 11,616	102%	\$ 12,196	5%	7%
Teacher Health Insurance System Contributions	\$ 19,006	\$ 18,707	98%	\$ 19,642	5%	3%
Employee Assistance Program	\$ 1,746	\$ 1,836	105%	\$ 1,836	0%	5%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$ 429,515</b>	<b>\$ 502,235</b>	<b>117%</b>	<b>\$ 533,418</b>	<b>6%</b>	<b>24%</b>
<u>PURCHASED SERVICES</u>						
Audit	\$ 8,000	\$ 8,000	100%	\$ 7,000	-13%	-13%
Insurance	\$ 1,365	\$ 1,365	100%	\$ 1,502	10%	10%
Other Professional Services	\$ 50,000	\$ 100,750	202%	\$ 100,000	-1%	100%
Postage	\$ 148	\$ 118	80%	\$ 118	0%	-20%
Prof. Growth/Dev	\$ 3,000	\$ 3,025	101%	\$ 3,000	-1%	0%
Telephone	\$ 3,369	\$ 3,407	101%	\$ 3,407	0%	1%
Unemployment Compensation	\$ 1,484	\$ 1,484	100%	\$ 1,855	25%	25%
Data Communications	\$ 25,962	\$ 24,726	95%	\$ 24,726	0%	-5%
Worker's Compensation	\$ 42,469	\$ 42,469	100%	\$ 42,469	0%	0%
Teacher Sub	\$ 10,000	\$ 47,593	476%	\$ 25,000	-47%	150%
TA Sub	\$ 20,000	\$ 65,802	329%	\$ 65,000	-1%	225%
Teacher Sub PD	\$ -	\$ 452	100%	\$ 500	11%	100%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$ 165,797</b>	<b>\$ 299,192</b>	<b>180%</b>	<b>\$ 274,576</b>	<b>-8%</b>	<b>66%</b>
<u>SUPPLIES &amp; MATERIALS</u>						
Food	\$ 17,433	\$ 12,969	74%	\$ 13,617	5%	-22%
Instructional Aids and Supplies	\$ 18,500	\$ 17,166	93%	\$ 18,000	5%	-3%
Nursing Supplies	\$ 2,500	\$ 2,500	100%	\$ 3,000	20%	20%
Vocational Education	\$ 1,100	\$ 1,100	100%	\$ 1,100	0%	0%
<b>TOTAL SUPPLIES &amp; MATERIALS</b>	<b>\$ 39,533</b>	<b>\$ 33,735</b>	<b>85%</b>	<b>\$ 35,717</b>	<b>6%</b>	<b>-10%</b>
<u>CAPITAL OUTLAY</u>						
Instructional Equipment	\$ 3,000	\$ 1,543	51%	\$ 3,000	94%	0%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 3,000</b>	<b>\$ 1,543</b>	<b>51%</b>	<b>\$ 3,000</b>	<b>94%</b>	<b>0%</b>
<u>MISCELLANEOUS OBJECTS/TUITION</u>						
School Improvement Team	\$ 500	\$ -	0%	\$ 500	0%	0%
NSSEO/NSSED Tuition/Membership	\$ 5,000	\$ 3,759	75%	\$ 4,173	11%	-17%
<b>TOTAL MISCELLANEOUS OBJECTS/TUITION</b>	<b>\$ 5,500</b>	<b>\$ 3,759</b>	<b>68%</b>	<b>\$ 4,673</b>	<b>24%</b>	<b>-15%</b>
<u>TRANSFERS</u>						
D.O.R.S. Flow Through	\$ 8,211	\$ 2,254	27%	\$ 8,211	264%	0%
<b>TOTAL TRANSFERS</b>	<b>\$ 8,211</b>	<b>\$ 2,254</b>	<b>27%</b>	<b>\$ 8,211</b>	<b>264%</b>	<b>0%</b>

TABLE II

EXPENDITURES		2019-20 ADOPTED BUDGET	2019-20 UNAUDITED ACTUALS	% SPENT	2020-21 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
<b>SUMMER SCHOOL</b>							
<u>SALARIES</u>							
Teachers - Summer School		\$ 83,600	\$ 138,241	165%	\$ 138,241	0%	65%
Teacher Aides-Summer School		\$ 60,800	\$ 48,800	80%	\$ 48,800	0%	-20%
Camp Contractual		\$ 29,500	\$ 20,974	71%	\$ -	-100%	-100%
<b>TOTAL SALARIES</b>		\$ 173,900	\$ 208,014	120%	\$ 187,041	-10%	8%
<b>EDUCATION FUND TOTAL</b>		\$ 4,002,074	\$ 4,285,645	107%	\$ 4,230,966	-1%	6%

TABLE II

EXPENDITURES		2019-20 ADOPTED BUDGET	2019-20 UNAUDITED ACTUALS	% SPENT	2020-21 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
<b>OPERATIONS / MAINT. FUND</b>							
<u>SALARIES</u>							
Custodian		\$ 68,775	\$ 68,655	100%	\$ 71,901	5%	5%
Overtime		\$ 9,000	\$ 7,808	87%	\$ 8,000	2%	-11%
<b>TOTAL SALARIES</b>		<b>\$ 77,775</b>	<b>\$ 76,463</b>	<b>98%</b>	<b>\$ 79,901</b>	<b>4%</b>	<b>3%</b>
<u>EMPLOYEE BENEFITS</u>							
Dental Insurance		\$ 413	\$ 362	104%	\$ 385	6%	-7%
Disability Insurance		\$ 268	\$ 280	106%	\$ 280	0%	4%
Life Insurance		\$ 196	\$ 207	106%	\$ 207	0%	6%
Medical Insurance		\$ 6,280	\$ 5,915	94%	\$ 6,300	7%	0%
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 7,157</b>	<b>\$ 6,764</b>	<b>95%</b>	<b>\$ 7,172</b>	<b>6%</b>	<b>0%</b>
<u>PURCHASED SERVICES</u>							
Building Security		\$ 4,642	\$ 1,656	36%	\$ 1,656	0%	-64%
Pest Control		\$ 500	\$ -	0%	\$ 250	0%	-50%
Property Insurance		\$ 22,195	\$ 22,195	100%	\$ 23,305	5%	5%
Repair / Maintenance -Electric Equip		\$ 2,273	\$ 5,126	226%	\$ 2,273	-56%	0%
Repair/ Maintenance - Elevators		\$ 1,918	\$ 1,918	100%	\$ 1,918	0%	0%
Repair / Maintenance		\$ 4,313	\$ 7,716	179%	\$ 4,313	-44%	0%
Rubbish Removal		\$ 4,835	\$ 5,325	110%	\$ 5,325	0%	10%
Water		\$ 3,077	\$ 2,678	87%	\$ 3,077	15%	0%
Worker's Compensation		\$ 945	\$ 945	100%	\$ 945	0%	0%
<b>TOTAL PURCHASED SERVICES</b>		<b>\$ 44,698</b>	<b>\$ 47,559</b>	<b>106%</b>	<b>\$ 43,061</b>	<b>-9%</b>	<b>-4%</b>
<u>SUPPLIES &amp; MATERIALS</u>							
Custodial & Maintenance		\$ 3,613	\$ 3,613	100%	\$ 3,613	0%	0%
Natural Gas		\$ 9,964	\$ 8,164	82%	\$ 8,572	5%	-14%
Electricity		\$ 26,933	\$ 27,877	104%	\$ 29,271	5%	9%
<b>TOTAL SUPPLIES &amp; MATERIALS</b>		<b>\$ 40,510</b>	<b>\$ 39,654</b>	<b>98%</b>	<b>\$ 41,456</b>	<b>5%</b>	<b>2%</b>
<u>CAPITAL OUTLAY</u>							
Site Improvement		\$ 4,000	\$ -	0%	\$ 2,500	100%	-38%
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 4,000</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 2,500</b>	<b>100%</b>	<b>-38%</b>
<b>OPERATIONS / MAINT. FUND TOTAL</b>		<b>\$ 174,140</b>	<b>\$ 170,440</b>	<b>98%</b>	<b>\$ 174,090</b>	<b>2%</b>	<b>0%</b>

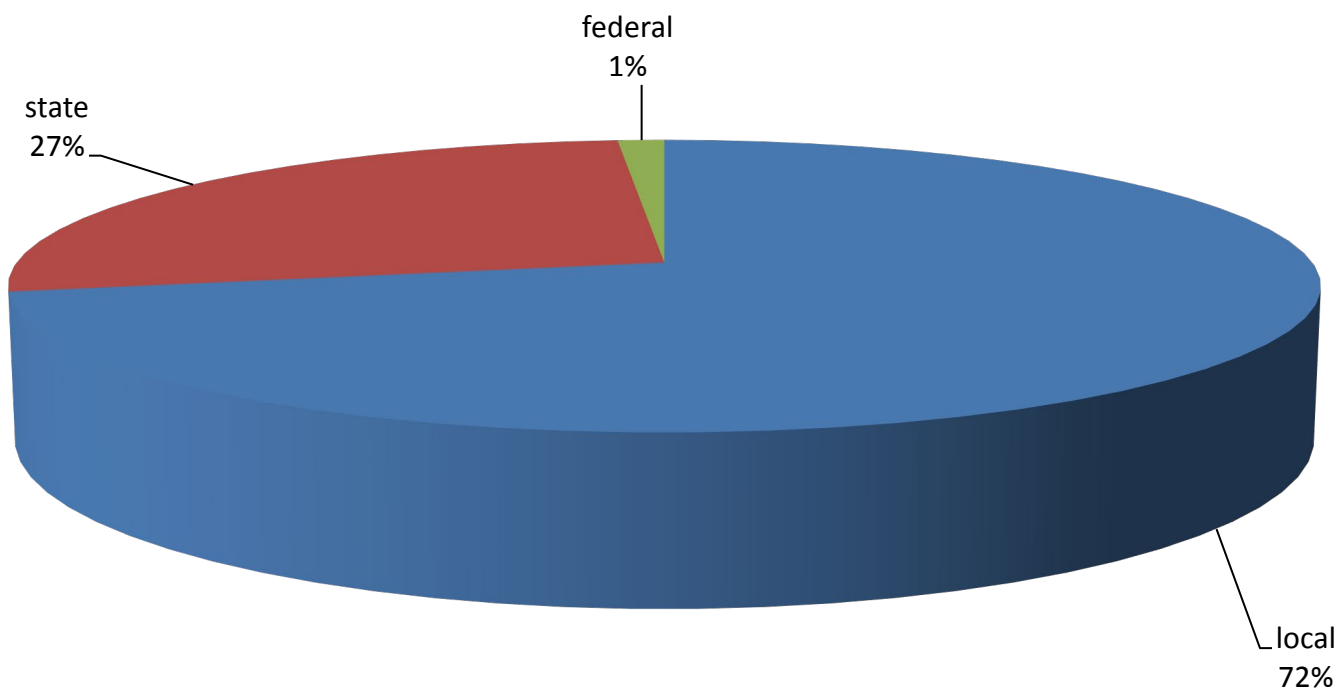
TABLE II

EXPENDITURES		2019-20 ADOPTED BUDGET	2019-20 UNAUDITED ACTUALS	% SPENT	2020-21 FINAL BUDGET	% CHANGE VS. ACTUALS	% CHANGE VS. BUDGET
<b>TRANSPORTATION FUND</b>							
<b>REGULAR TERM</b>							
Transportation Manager		\$ 3,851	\$ 3,851	100%	\$ 3,928	2%	2%
Bus Aides		\$ 135,000	\$ 121,257	90%	\$ 130,957	8%	-3%
Medical Insurance		\$ 1,029	\$ 1,029	100%	\$ 1,096	7%	7%
Dental Insurance		\$ 63	\$ 63	100%	\$ 67	7%	7%
Taxi		\$ 145,798	\$ 140,509	96%	\$ 149,078	6%	2%
Transportation to / from School		\$ 298,389	\$ 326,272	109%	\$ 343,147	5%	15%
Field Trips		\$ 4,830	\$ 1,354	28%	\$ 1,557	15%	-68%
<b>TOTAL — REGULAR TERM</b>		<b>\$ 588,960</b>	<b>\$ 594,334</b>	<b>101%</b>	<b>\$ 629,831</b>	<b>6%</b>	<b>7%</b>
<b>SUMMER SCHOOL</b>							
Special Education Aides		\$ 3,515	\$ 4,901	139%	\$ 5,000	100%	42%
Transportation to/from School		\$ 51,061	\$ 35,863	70%	\$ 49,599	38%	-3%
<b>TOTAL — SUMMER SCHOOL</b>		<b>\$ 54,576</b>	<b>\$ 40,764</b>	<b>75%</b>	<b>\$ 54,599</b>	<b>34%</b>	<b>0%</b>
<b>TRANSPORTATION FUND TOTAL</b>		<b>\$ 643,536</b>	<b>\$ 635,098</b>	<b>99%</b>	<b>\$ 684,430</b>	<b>8%</b>	<b>6%</b>
<b>IMRF/SS FUND</b>							
IMRF		\$ 124,300	\$ 125,443	101%	\$ 131,715	5%	6%
FICA -6.2%		\$ 94,284	\$ 92,676	98%	\$ 97,310	5%	3%
Medicare-1.45%		\$ 50,366	\$ 50,400	100%	\$ 52,920	5%	5%
<b>IMRF/SS FUND TOTAL</b>		<b>\$ 268,950</b>	<b>\$ 268,519</b>	<b>100%</b>	<b>\$ 281,945</b>	<b>5%</b>	<b>5%</b>
<b>TOTAL EXPENDITURES — EDUC, O/M, TRANS, IMRF</b>		<b>\$ 5,088,699</b>	<b>\$ 5,359,703</b>	<b>105%</b>	<b>\$ 5,371,431</b>	<b>0%</b>	<b>6%</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>\$ 5,088,699</b>	<b>\$ 5,359,703</b>	<b>105%</b>	<b>\$ 5,371,431</b>	<b>0%</b>	<b>6%</b>

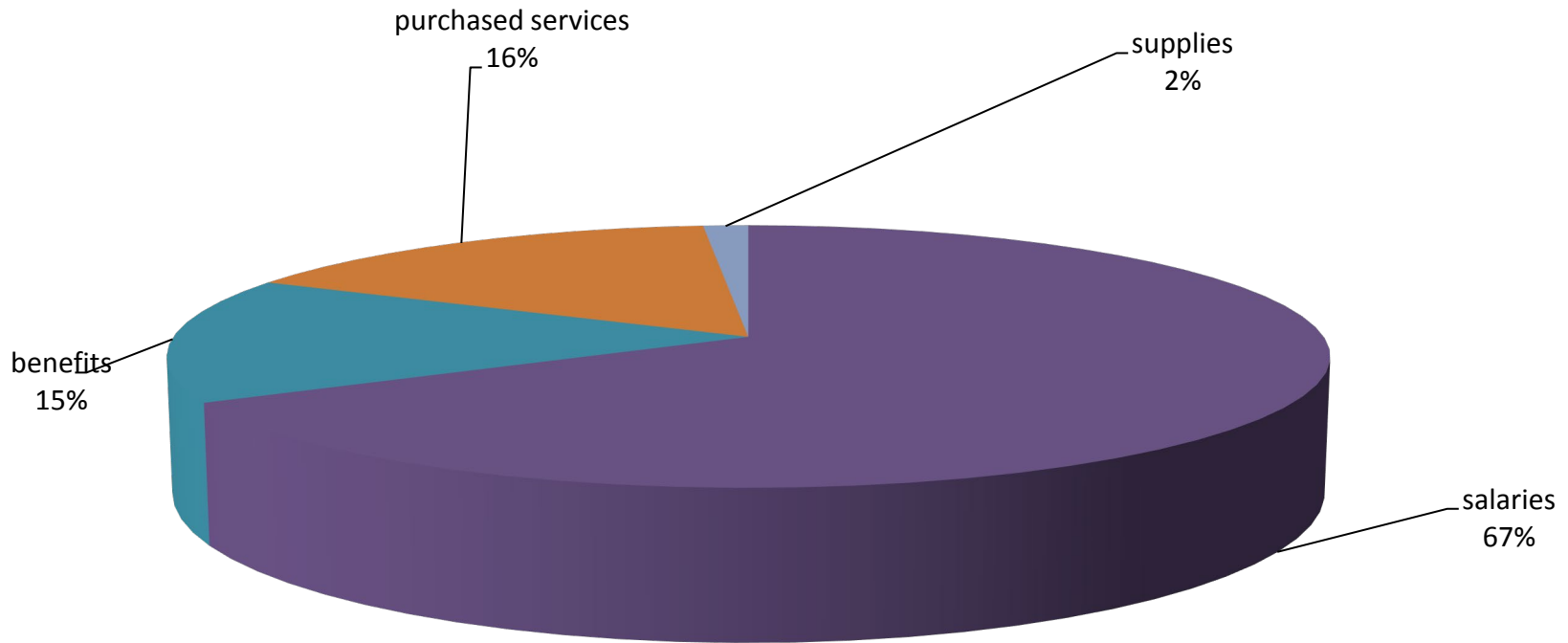
TABLE III

NET COST DISTRIBUTION SUMMARY (TO BE SUBSIDIZED BY D65 AND D202)		2020-21 FINAL BUDGET	2019-20 ADOPTED BUDGET	2020-21 BUDGET CHANGE (%)
<b><u>TOTAL EXPENDITURES</u></b>	<b>A</b>	<b>\$ 5,371,431</b>	<b>\$ 5,088,699</b>	<b>5.56%</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)	\$ (26,672)	10.00%
<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		\$ (1,825,989)	\$ (2,024,621)	-9.81%
Special Project Contributions		\$ -	\$ -	100.00%
Out-of-District Transportation		\$ (185,790)	\$ (321,638)	-42.24%
<b>TOTAL OFFSETTING REVENUES</b>	<b>B</b>	<b>\$ (2,801,083)</b>	<b>\$ (3,132,896)</b>	<b>-10.59%</b>
<b>ADJUSTED NET COST</b>	<b>A-B</b>	<b>\$ 2,570,348</b>	<b>\$ 1,955,803</b>	<b>31.42%</b>
<i>District 65 (60%)</i>		\$ 1,542,209	\$ 1,173,482	31.42%
<i>District 202 (40%)</i>		\$ 1,028,139	\$ 782,321	31.42%
<b>TOTAL NET COST</b>		<b>\$ 2,570,348</b>	<b>\$ 1,955,803</b>	<b>31.42%</b>
<b>TOTAL NET COST ADJUSTED FOR LATE REVENUES FROM FY19</b>		<b>\$ 2,570,348</b>	<b>\$ 2,455,803</b>	<b>4.66%</b>

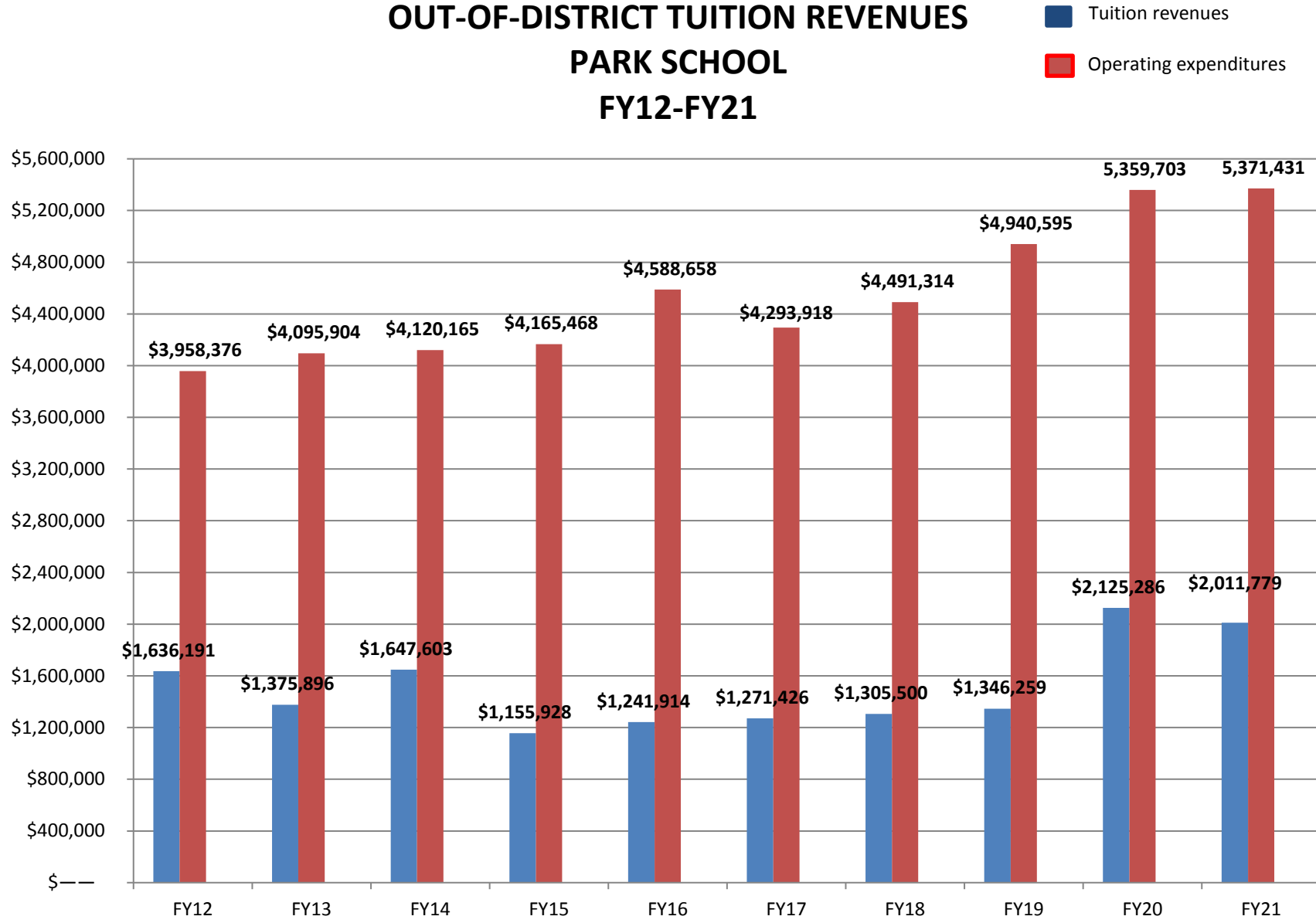
FY21 FINAL REVENUES  
PARK SCHOOL  
\$2,801,083



FY21 FINAL EXPENDITURES  
PARK SCHOOL  
\$5,371,431



# OPERATING EXPENDITURES VS. OUT-OF-DISTRICT TUITION REVENUES PARK SCHOOL FY12-FY21





## 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. On an annual basis, the board reviews and adopts a Five-Year Capital Improvement Plan (CIP) that addresses capital needs.

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 District is required to conduct a Life Safety Survey of the 17 school buildings it owns every ten years. (Rice is not owned by the district, and the warehouse was not included in the survey.) The most recent survey was conducted by the architectural and engineering firm of ARCON/AMSCO in fiscal year 2016-2017 and was approved by the Board of Education on January 23, 2017. This survey identified required and recommended projects totaling an estimated \$38.3 million. In addition, the District's Master Building Work Summary report includes other projects estimated to cost \$66.9 million. The total estimated cost of these identified projects is \$105.2 million.

The Referendum approved by voters in April 2017 includes an allocation of \$1,025,000 per year, for life safety and capital projects. However, due to the COVID-19 pandemic and the economic crisis, the FY21 budget will not include these funds. In 2019, the District sold and refinanced Working Cash bonds. The bond proceeds will be used to fund capital building projects in 2020-21. The attached list reflects a proposed schedule for completing these projects. The District has worked to apply equity impact consideration to this recommendation by selecting site based on health and safety needs as well as prioritizing buildings that have the highest repair and renovation needs.

### **FY21 Capital Plan**

In November of 2019, the Board of Education approved a five-year capital plan (2020-2024) along with capital projects for FY21. District 65 continues to be sensitive to its obligation to manage financial resources carefully. However, we believe that we must make critical investment in our classrooms, both in core instruction and in school facilities. The Capital Plan recognizes this and invests in areas that will advance student achievement. Support from the Evanston/Skokie District 65 taxpayers through the passage of the Referendum, helps expands the investments we can make towards the required maintenance and improvement of our facilities. The updated five-year Capital Plan will be presented to the Board in the spring of 2021.

**Approved Capital Improvement Plan for 2020-21 fiscal year**

<b>Project Title</b>	<b>Scope of Work</b>	<b>Project Cost</b>	<b>CIP Year</b>
<b>Capital Improvement Projects</b>			
Dewey Elementary School	Remove and replace roof areas 3, 7 and 14	\$286,350	2020/21
Kingsley Elementary School	Remove and replace roof area 6	\$115,000	2020/21
Nichols Middle School	Remove and Replace roof areas 1,2,3,4 & 8	\$238,500	2020/21
Lincoln Elementary	Masonry cracks repairs. Sealing of penetrations, painting of lentils and lentil repairs	\$140,000	2020/21
Kingsley Elementary School	Masonry cracks repairs. Sealing of penetrations, painting of lentils and lentil repairs	\$95,000	2020/22
Lincolnwood Elementary	Masonry cracks repairs. Sealing of penetrations, painting of lentils and lentil repairs	\$75,000	2020/28
<b>Total*</b>		<b>\$949,850</b>	<b>2020/21</b>

**\*Includes Professional Architectural Fees**

**\$0**

**10% Contingency**

**\$94,985**

**Grand Total**

**\$1,044,835**

# 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 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 will complete spending of the District's bond proceeds in FY21.

## **Current Debt**

The District currently has nine outstanding bond issuances. The table on the following page lists the outstanding debt.

**Community Consolidated Evanston/School District 65**  
**Outstanding Debt Schedule**  
**FY21-FY36**

11/18/2020

Levy Year	Fiscal Year	Cal Year	Month	Due Dec 1 Series 2009B		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	
2019	2021	2020	N/D	2,600,000	57,200	278,900		19,750	700,000	124,250		279,488						270,000	314,125			3,570,000	1,073,713	5,646,475
		2021	M/J			278,900		19,750		117,250		279,488							307,375				1,002,763	
2020	2022	2021	N/D			278,900		1,000,000	600,000	117,250		1,255,000						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			278,900			700,000	111,250		1,310,000						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			258,400			700,000	103,375		1,330,000					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			237,900			600,000	95,500		1,400,000						150,402	49,598	1,160,000	224,750		822,536	6,072,750
		2025	M/J			212,275				88,000		193,788							195,750				689,813	
2024	2026	2025	N/D			212,275			700,000	88,000		1,430,000							195,750				689,813	
		2026	M/J			179,475				79,250		172,338							167,250				598,313	
2025	2027	2026	N/D			179,475			700,000	79,250		1,505,000							167,250				598,313	
		2027	M/J			137,400				70,500		134,713							134,750				477,363	
2026	2028	2027	N/D			137,400			1,000,000	70,500		1,020,000		219,792	180,208				134,750				657,571	
		2028	M/J			94,050				57,500		109,213							100,750				361,513	
2027	2029	2028	N/D			94,050			1,000,000	57,500		1,145,000		207,024	192,976				100,750				554,489	
		2029	M/J			47,250				43,750		80,588							63,750				235,338	
2028	2030	2029	N/D			47,250			1,000,000	43,750		1,200,000		292,758	307,242				63,750				542,580	
		2030	M/J							30,000		59,588							24,500				114,088	
2029	2031	2030	N/D						1,000,000	30,000		1,230,000		1,080,328	1,249,672	258,295	241,705		24,500				1,605,465	
		2031	M/J							15,000		38,063											53,063	
2030	2032	2031	N/D						1,000,000	15,000		1,085,000		1,672,140	2,157,860	393,024	406,976						2,617,899	
		2032	M/J									19,075											19,075	
2031	2033	2032	N/D									1,090,000		1,693,106	2,431,894	792,115	907,885						3,358,854	
		2033	M/J																				-	
2032	2034	2033	N/D											1,733,760	2,766,240	1,149,746	1,450,254						4,216,494	
		2034	M/J																				-	
2033	2035	2034	N/D													2,405,282	3,364,718	287,128	347,872				3,712,590	
		2034	M/J																				-	
2034	2036	2035	N/D															3,054,065	4,020,935				4,020,935	
				2,600,000	57,200	11,800,000	3,728,000	1,000,000	59,250	9,700,000	1,747,000	15,000,000	3,861,013	6,898,908	9,286,092	4,998,462	6,371,538	3,648,797	4,461,203	12,810,000	3,821,875	68,456,167	33,393,170	101,849,338

# 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 2020-2026. Currently, the District is projecting balanced budget through fiscal year 2021-22, with operating deficits commencing in 2022-23. The global pandemic, which has paralyzed the global economy and produced historically high unemployment, will have a lasting negative effect on the District's finances. As a result, unless major cuts are made in fiscal year 2021-22 budget, expenditures will outpace the revenues in subsequent years.

The District 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. In the upcoming months, the District will work on the plan to restructure District's expenditures in a way that ensures long-term financial sustainability. In addition, post pandemic economic recovery will determine the impact on the District's biggest revenue source, property taxes, and consequently the shape of the educational model the District can afford.

**EVANSTON/SKOKIE C.C. SCHOOL DISTRICT #65**  
**OPERATING FUNDS**  
**FINANCIAL PROJECTIONS FY21-FY26**  
*as of 9/21/20*

**REVENUES**

	ACTUALS	ACTUALS	FINAL BUDGET	PROJ'D.	PROJ'D.	PROJ'D.	PROJ'D.	PROJ'D.
Fiscal Year>>	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1 PROPERTY TAXES	\$103,732,748	\$111,504,958	\$110,001,605	\$114,804,600	\$116,345,675	\$118,395,861	\$120,482,724	\$122,289,965
2 CPPRT	\$2,041,940	\$2,235,170	\$1,788,136	\$2,145,763	\$2,199,407	\$2,254,392	\$2,310,752	\$2,368,521
3 OTHER LOCAL REVENUES	\$4,919,976	\$3,485,168	\$3,464,410	\$4,336,022	\$4,406,242	\$4,477,960	\$4,551,215	\$4,626,047
4 TOTAL LOCAL REVENUES	\$110,694,664	\$117,225,296	\$115,254,151	\$121,286,386	\$122,951,324	\$125,128,213	\$127,344,691	\$129,284,533
5 FLOW THROUGH REVENUES	\$0	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
6 EVIDENCE BASED FUNDING	\$7,889,975	\$7,898,534	\$7,885,820	\$7,885,820	\$7,885,820	\$7,885,820	\$7,885,820	\$7,885,820
7 OTHER STATE AID	\$5,914,610	\$5,609,968	\$5,624,318	\$5,708,683	\$5,794,313	\$5,881,228	\$5,969,446	\$6,058,988
8 TOTAL STATE REVENUES	\$13,804,585	\$13,508,502	\$13,510,138	\$13,594,503	\$13,680,133	\$13,767,048	\$13,855,266	\$13,944,808
9 FEDERAL REVENUES	\$10,682,045	\$9,728,109	\$10,233,534	\$9,673,573	\$9,900,245	\$10,081,752	\$10,166,098	\$10,420,250
10 TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 TOTAL REVENUES	\$135,181,294	\$140,461,907	\$139,297,823	\$144,854,462	\$146,831,703	\$149,277,013	\$151,666,055	\$153,949,591
12 REVENUE \$ CHANGE	(\$5,828,716)	\$5,280,613	(\$1,164,084)	\$5,556,639	\$1,977,241	\$2,445,311	\$2,389,042	\$2,283,536
13 REVENUE % CHANGE	-4.13%	3.91%	-0.83%	3.99%	1.36%	1.67%	1.60%	1.51%

**EXPENDITURES**

14 SALARIES*	\$87,302,997	\$89,985,473	\$94,942,843	\$97,934,301	\$101,173,957	\$104,529,631	\$107,490,917	\$110,540,393
15 BENEFITS**	\$14,661,573	\$15,642,587	\$16,722,853	\$17,870,609	\$19,087,545	\$20,363,342	\$21,634,174	\$22,519,573
16 PURCHASED SERVICES	\$13,640,963	\$16,472,834	\$15,310,445	\$16,499,881	\$16,912,378	\$17,335,188	\$17,768,567	\$18,212,781
17 SUPPLIES	\$4,844,106	\$5,111,321	\$6,449,068	\$5,495,804	\$5,578,241	\$5,661,915	\$5,746,843	\$5,833,046
18 CAPITAL OUTLAY***	\$2,599,217	\$2,445,052	\$637,653	\$1,662,653	\$1,687,593	\$1,712,907	\$1,738,600	\$1,764,679
19 OTHER OBJECTS/TUITION	\$4,408,199	\$4,487,447	\$4,792,003	\$5,223,283	\$5,693,379	\$6,205,783	\$6,764,303	\$7,373,091
20 TERMINATION BENEFITS	\$82,440	\$77,514	\$98,232	\$100,688	\$103,205	\$105,785	\$108,430	\$111,140
21 TOTAL EXPENDITURES	\$127,539,495	\$134,222,228	\$138,953,097	\$144,787,219	\$150,236,298	\$155,914,550	\$161,251,835	\$166,354,704
22 EXP. \$ CHANGE	\$6,314,183	\$6,239,679	\$4,730,869	\$5,834,122	\$5,449,079	\$5,678,252	\$5,337,285	\$5,102,869
23 EXP. % CHANGE	5.21%	5.24%	3.52%	4.20%	3.76%	3.78%	3.42%	3.16%
24 REVENUES - EXPENDITURES	\$7,641,799	\$6,239,679	\$344,726	\$67,243	(\$3,404,595)	(\$6,637,537)	(\$9,585,779)	(\$12,405,112)
25 CONTRIBUTIONS TO FUND BALANCE	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
REFERENDUM RESERVES SET ASIDE TO								
26 MANAGE FUTURE BUDGET DEFICITS	\$6,400,000	\$5,000,000	\$200,000	\$0	\$0	\$0	\$0	\$0
27 NET REVENUES -EXPENDITURES	\$241,799	\$239,679	\$144,726	\$67,243	(\$3,404,595)	(\$6,637,537)	(\$9,585,779)	(\$12,405,112)
REFERENDUM RESERVES USED TO								
28 MANAGE FUTURE DEFICITS	\$0	\$0	\$0	\$0	\$3,404,595	\$6,637,537	\$9,585,779	\$10,472,089
REVENUES-EXPENDITURES WITH								
29 REFERENDUM RESERVES	\$241,799	\$239,679	\$144,726	\$67,243	\$0	\$0	\$0	(\$1,933,023)

**REFERENDUM RESERVES BALANCE**

AMOUNTS OF REFER. REVENUES								
RECEIVED ANNUALLY (ALSO INCLUDED IN								
30 LINE 1)	\$14,500,000	\$14,500,000	\$14,500,000	\$14,500,000	\$14,500,000	\$14,500,000	\$14,500,000	\$14,500,000
AMOUNTS OF REFERENDUM REVENUES								
31 USED TO COVER ANNUAL DEFICIT	\$7,858,201	\$9,260,321	\$14,155,274	\$14,432,757	\$17,904,595	\$21,137,537	\$24,085,779	\$24,972,089
AMOUNT OF REFERENDUM RESERVES								
32 SAVED OR USED TO COVER DEFICITS	\$6,400,000	\$5,000,000	\$144,726	\$67,243	(\$3,404,595)	(\$6,637,537)	(\$9,585,779)	(\$10,472,089)
CUMULATIVE BALANCE OF REFERENDUM								
33 RESERVES	\$24,900,000	\$29,900,000	\$30,100,000	\$30,100,000	\$26,695,405	\$20,057,868	\$10,472,089	\$0

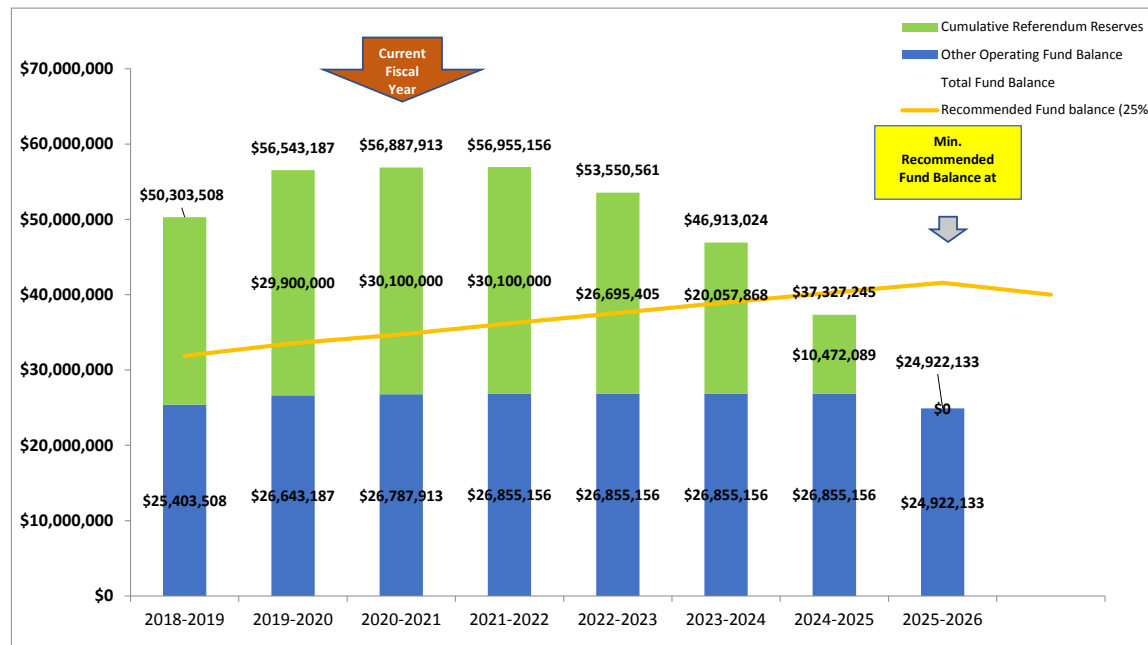
\* Cost of salaries in FY21-FY24 reflect DEC and ETAA salary agreements.

\*\* Benefits include pension cost shift for FY22 and beyond

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

**EVANSTON/SKOKIE C.C. SCHOOL DISTRICT #65**  
**OPERATING FUND BALANCE**  
**FINANCIAL PROJECTIONS FY21-FY26**  
*as of 9/21/20*

<u>Fiscal Year&gt;&gt;</u>	<u>ACTUALS</u> <u>2018-19</u>	<u>ACTUALS</u> <u>2019-20</u>	<u>FINAL BUDGET</u> <u>2020-21</u>	<u>PROJ'D.</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	\$135,181,294	\$140,461,907	\$139,297,823	\$144,854,462	\$146,831,703	\$149,277,013	\$151,666,055	\$153,949,591
2 TOTAL EXPENDITURES	\$127,539,495	\$134,222,228	\$138,953,097	\$144,787,219	\$150,236,298	\$155,914,550	\$161,251,835	\$166,354,704
3 REVENUES-EXPENDITURES	\$7,641,799	\$6,239,679	\$344,726	\$67,243	(\$3,404,595)	(\$6,637,537)	(\$9,585,779)	(\$12,405,112)
4 CONTRIBUTIONS TO FUND BALANCE	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0
REFERENDUM RESERVES SET ASIDE TO								
5 MANAGE FUTURE BUDGET DEFICITS	\$6,400,000	\$5,000,000	\$200,000	\$0	\$0	\$0	\$0	\$0
6 REVENUES-EXPENDITURES	\$241,799	\$239,679	\$144,726	\$67,243	(\$3,404,595)	(\$6,637,537)	(\$9,585,779)	(\$12,405,112)
7 BEGINNING FUND BALANCE	\$42,661,709	\$50,303,508	\$56,543,187	\$56,887,913	\$56,955,156	\$53,550,561	\$46,913,024	\$37,327,245
8 ENDING FUND BALANCE	\$50,303,508	\$56,543,187	\$56,887,913	\$56,955,156	\$53,550,561	\$46,913,024	\$37,327,245	\$24,922,133
9 FUND BALANCE AS % OF OPER. EXPENDITURE:	39%	42%	41%	39%	36%	30%	23%	15%



\$0



# 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 2018-19, 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. Heidi Wennstrom

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	46,986,100
Total Revenue	130,146,657

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	122,719,200
Total Revenues	130,146,657

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	46,839,666
Expenditures per Day	340,887

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	86,272,466

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

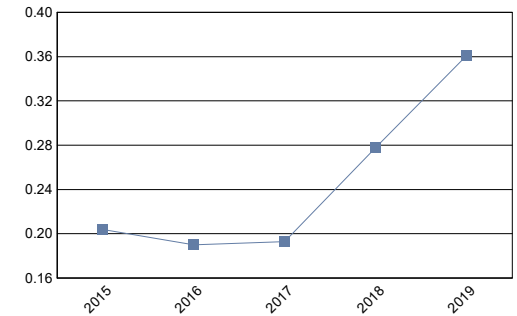
#### % of Long-Term Debt Margin Remaining :

Long-Term Debt Amount	71,646,167
-----------------------	------------

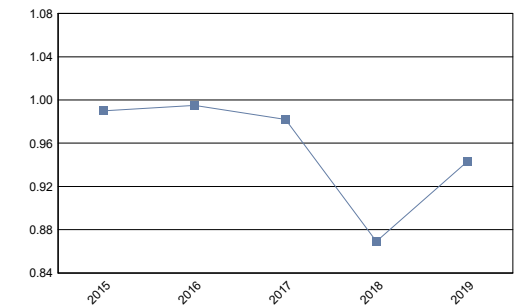
Represents how much long-term debt the district may incur.

Historical Data						
2015	2016	2017	2018	2019		Score
0.20	0.190	0.193	0.278	0.361		4
Weighted Score						1.40

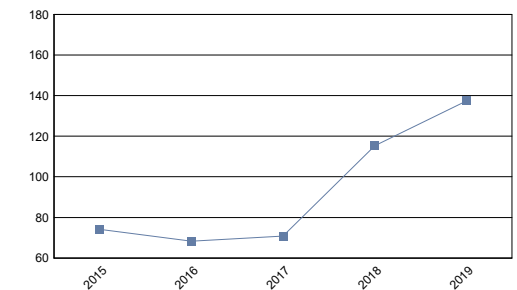
### Fund Balance to Revenue Ratio



### Expenditure to Revenue Ratio



### Days Cash on Hand



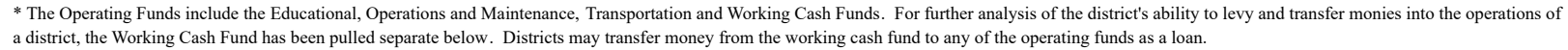
2015	2016	2017	2018	2019		Score
100.00	100.00	100.00	100.00	100.00		4
Weighted Score						0.40

Evanston CCSD 65  
Elementary  
05-016-0650-04

Cook

**\*Operating Funds Summary :**

### Revenues and Expenditures



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

Annual Financial Report  
June 30, 2019

## Contents

<b>Financial Section</b>	
Independent Auditor's Report	1 - 2
Other Information	
Management's Discussion and Analysis (MD&A)	3 - 12
Basic Financial Statements	
Government-Wide Financial Statements (GWFS)	
Statement of Net Position - Modified Cash Basis	13
Statement of Activities - Modified Cash Basis	14
Fund Financial Statements (FFS)	
Governmental Funds:	
Balance Sheet - Modified Cash Basis - Governmental Funds	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position - Modified Cash Basis	16
Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis - Governmental Funds	17
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Modified Cash Basis	18
Fiduciary Funds:	
Statement of Fiduciary Assets and Liabilities - Modified Cash Basis - Agency Funds	19
Notes to Basic Financial Statements	20 - 38
Other Information	
Schedule of District Contributions - Illinois Municipal Retirement Fund	39
Schedule of Changes in Net Pension Liability and Related Ratios - Illinois Municipal Retirement Fund	40
Schedule of District Contributions - Teachers' Retirement System of the State of Illinois	41
Schedule of the District's Proportionate Share of the Net Pension Liability - Teachers' Retirement System of the State of Illinois	41
Schedule of District Contributions - Teachers' Health Insurance Security Fund	42
Schedule of the District's Proportionate Share of the Collective Total OPEB Liability - Teachers' Health Insurance Security Fund	42
Supplementary Information	
Combining Major Governmental Funds:	
Combining Balance Sheet - Modified Cash Basis - General Fund, by Accounts	43
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis - General Fund, by Accounts	44
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Modified Cash Basis - General Fund - Budgetary Basis	45
Schedule of Revenues, Expenditures by Object, and Changes in Fund Balance - Budget and Actual - Modified Cash Basis - Budgetary Basis - General Fund - Educational Account	46
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Modified Cash Basis - Budgetary Basis - General Fund - Educational Account	47 - 53

## Contents

---

### Financial Section (Continued)

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#### Supplementary Information (Continued)

##### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -

###### Modified Cash Basis - Budgetary Basis - General Fund:

Tort Immunity Account	54
Operations and Maintenance Account	55
Special Education Account	56
Fire Prevention and Safety Account	57
Working Cash Account	58

##### Combining Nonmajor Governmental Funds:

Combining Balance Sheet - Modified Cash Basis - by Fund Type	59
--	----

##### Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -

Modified Cash Basis - by Fund Type	60
------------------------------------	----

##### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -

###### Modified Cash Basis:

Municipal Retirement/Social Security Fund	61
Transportation Fund	62
Debt Service Fund	63
Capital Projects Fund	64

Schedule of Assessed Valuations, Tax Rates, Extensions and Collections	65
--	----

Schedule of Debt Service Requirements	66 - 69
---------------------------------------	---------

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**Independent Auditor's Report**

Members of 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 (the District), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District'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 the financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's 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. 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 auditor's 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 relevant to the District'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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Community Consolidated School District No. 65, as of June 30, 2019, and the respective changes in 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 of the financial statements which describes the basis of accounting. The financial statements are prepared on a 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 the District's basic financial statements. The accompanying supplementary information, such as the budgetary comparison information, combining and individual fund financial statements, schedule of assessed valuations, tax rates, extensions, and collections, and schedule of debt service requirements and other information, such as the schedules of employer contributions and the schedules of the District's share of the net pension liability and the collective total OPEB liability are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information as listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

The other information as listed in the table of contents 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.

*RSM US LLP*

Chicago, Illinois  
December 13, 2019



## **Other Information**

**Management's Discussion  
and Analysis (MD&A)**

## Community Consolidated School District No. 65

### Management's Discussion and Analysis Year Ended June 30, 2019

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The management 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 for the year ended June 30, 2019. The management of the District encourages readers to consider the information presented herein in conjunction with the financial statements to enhance their understanding of the District's financial performance.

Financial statements for fiscal year 2019 are presented in compliance with GASB 34. The definitions listed below will help readers to understand the District's financial results.

- **Assets** – What the District owns.
- **Deferred Outflows of Resources** – Use of net position that is applicable to a future reporting period.
- **Liabilities** – Obligations for which repayment is expected to occur.
- **Net Position** – The amount that remains after the liabilities have been paid off or are otherwise satisfied.
- **Revenues** – The funding or the creation of assets.
- **General Revenues** – Revenues used to finance the net cost of services not funded by program revenues, usually taxes and unrestricted aid.
- **Program Revenues** – Revenues that are produced by or provided by externally for use in a particular function. This type of revenue is generated by the service itself.
- **Expenses** – The cost of services provided, includes payments to vendors and employees.
- **Funds** – An accounting entity created for the purpose of tracking the finances of a particular activity or group of activities.
- **Major Governmental Funds** – To become a “major” fund, the fund must meet one of the following criteria: 1. The major fund must be the main operating fund, 2. The fund's assets, deferred outflows of resources, liabilities, revenues or expenditures are at least 10 percent of the total for all governmental funds and 5 percent of the total for all governmental funds, or 3. The major fund must be designated by the District.
- **Non-major Governmental Funds** – Any fund that is not considered major.

### Financial Highlights

- The District has reported \$145,382,791 in assets, \$167,423 in deferred outflows of resources, \$75,685,999 in liabilities, and \$69,864,215 in net position for fiscal year 2019.
- Of the \$145,382,791 reported assets, \$89,551,435 is capital assets, \$55,621,061 is cash and investments that may be used to meet the District's ongoing obligations to citizens and creditors, and \$210,295 is an amount due from another government.
- The District's liabilities are equal to \$75,685,999. This amount consists of \$71,522,138 of long-term liabilities and \$4,163,861 of current liabilities. The assets have exceeded the liabilities by \$69,864,215 (net position).

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

### **Management's Discussion and Analysis Year Ended June 30, 2019**

---

#### **Financial Highlights (Continued)**

- The District reported \$141,835,591 in revenues and \$133,432,690 in expenses in fiscal year 2019.
- Of the \$141,835,591 in revenues, \$122,199,137 or 86.2 percent were general revenues, and \$19,636,454 or 13.8 percent were program revenues.
- General revenues are broken down by the following categories: property taxes \$110,207,096, corporate property replacement taxes \$2,041,940, Evidence Based Funding \$7,889,975, interest earnings \$1,476,980, and miscellaneous \$583,146.
- Program revenues are broken down into two categories: charges for services \$3,039,799 and operating grants and contributions \$16,596,655.
- Program expenditures account for \$133,432,690. They were broken down as follows: instruction expenditures \$69,592,395, support services \$51,596,943, community services \$6,296,836, payments to other governments \$2,799,994, and interest and charges \$3,146,522.
- Total revenues exceeded expenses, increasing the net position by \$8,402,901 over last year. As a result, the net position as of July 1, 2018 of \$61,461,314 increased to \$69,864,215.

**Management's Discussion and Analysis  
Year Ended June 30, 2019**

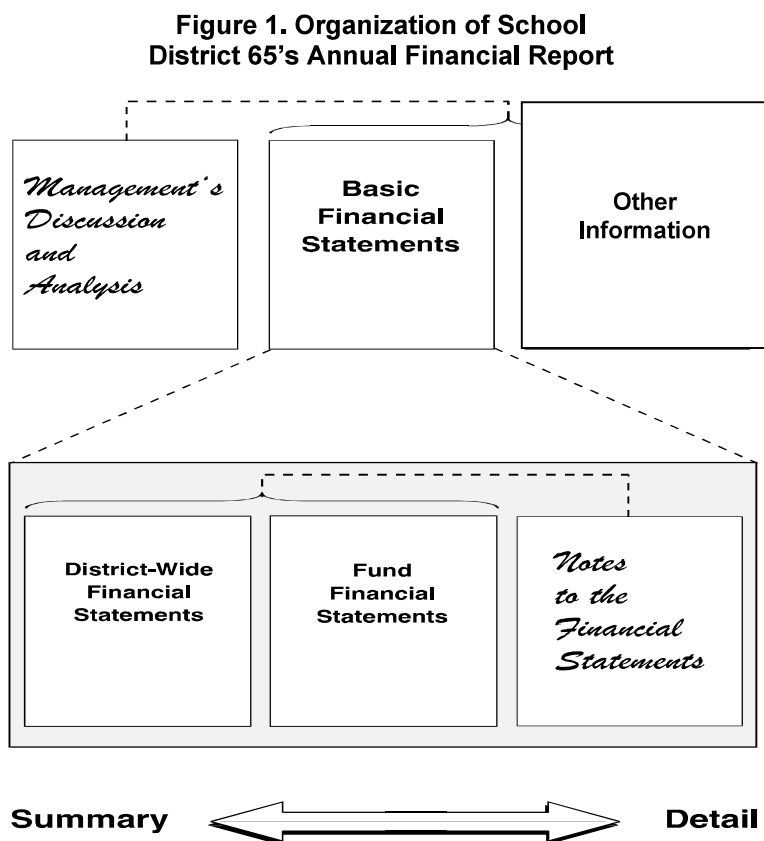
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**Overview of the Financial Statements**

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 five components:

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

Figure 1 shows how the various parts of this annual report are arranged and relate to one another.



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.

The statement of net position – modified cash basis presents information on all of the District's assets, deferred outflows of resources and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Annual increase in net position is a positive sign, while annual decrease is a negative indicator.

## Community Consolidated School District No. 65

### Management's Discussion and Analysis Year Ended June 30, 2019

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#### Overview of the Financial Statements (Continued)

The statement of activities – modified cash basis presents information showing how the District's net position changed during the fiscal year being reported. All changes in net position are reported when cash is received and disbursed. Additionally, activity related to the 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 District functions 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, community services and payments to other governments and interest and charges.

#### *Fund Financial Statements*

A fund is a grouping of related accounts 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 District funds 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 five governmental funds: General Fund (includes Educational Account, Operations and Maintenance Account, Tort Immunity Account, Special Education Account, Fire Prevention and Safety Account and Working Cash Account), Transportation Fund, IMRF/Social Security Fund, Debt Service Fund, and Capital Projects Fund. 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 and Debt Service Fund, all of which are considered to be major funds.

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

### **Management's Discussion and Analysis Year Ended June 30, 2019**

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#### **Overview of the Financial Statements (Continued)**

Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

Fiduciary funds are used to account for resources held for the benefit of parties outside the District. The District's fiduciary fund (Student Activity Fund and Employee's Flex Spending Account) is not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs.

#### *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 other information concerning the District's progress in funding its obligation to provide retirement benefits to its non-certified employees.

## Community Consolidated School District No. 65

### Management's Discussion and Analysis Year Ended June 30, 2019

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#### Government-Wide Financial Analysis

**Net position.** The District's net position is equal to \$69,864,215 at June 30, 2019.

The District's financial position is the product of many factors. However, several events of the last year stand out:

- The District added \$1,014,288 in capital assets. These additions were offset by \$3,048,960 of depreciation expense.
- The District paid off \$3,216,312 in long-term debt in the current year.
- Current and other assets increased by \$7,898,565 primarily due to referendum, local and federal revenues.

**Table 1**  
**Condensed Statement of Net Position**

	<u>2019</u>	<u>2018</u>
Current and other assets	\$55,831,356	\$47,932,791
Capital assets	89,551,435	91,587,312
Deferred outflows	<u>167,423</u>	<u>179,819</u>
Total assets and deferred outflows	<u>145,550,214</u>	<u>139,699,922</u>
Current liabilities	4,163,861	3,381,052
Long-term liabilities	<u>71,522,138</u>	<u>74,857,556</u>
Total liabilities	<u>75,685,999</u>	<u>78,238,608</u>
Net position:		
Net investments in capital assets	18,266,190	17,955,400
Restricted	6,973,104	7,879,648
Unrestricted	<u>44,624,921</u>	<u>35,626,266</u>
Total net position	<u>\$69,864,215</u>	<u>\$61,461,314</u>



Community Consolidated School District No. 65

Management's Discussion and Analysis  
Year Ended June 30, 2019

**Table 2**  
**Changes in Net Position**

	<u>2019</u>	<u>2018</u>
<b>Revenues:</b>		
<u>Program revenues:</u>		
Charges for services	\$ 3,039,799	\$ 3,303,417
Operating grants and contributions	16,596,655	17,154,882
<u>General revenues:</u>		
Property taxes	110,207,096	114,768,589
CPPRT	2,041,940	1,887,509
Evidence Based Funding	7,889,975	7,880,377
Interest	1,476,980	839,182
Miscellaneous	<u>583,146</u>	<u>1,420,449</u>
Total revenues	<u>141,835,591</u>	<u>147,254,405</u>
<b>Expenses:</b>		
Instruction	69,592,395	67,039,025
Support services	51,596,943	47,897,662
Community services	6,296,836	5,882,712
Payments to other governments	2,799,994	2,971,516
Interest and charges	<u>3,146,522</u>	<u>3,232,213</u>
Total expenses	<u>133,432,690</u>	<u>127,023,128</u>
<b>Change in net position</b>	8,402,901	20,231,277
Net Position— Beginning	<u>61,461,314</u>	<u>41,230,037</u>
Net Position – Ending	<u>\$ 69,864,215</u>	<u>\$ 61,461,314</u>

**Changes in net position.** The District's total revenues were \$141,835,591. Property taxes were 77.7 percent of the total, or \$110,207,096, CPPRT was 1.4 percent or \$2,041,940 and Evidence Based Funding was 5.6 percent of the total, or \$7,889,975. Tax revenue decreased due to the timing of payments and because fiscal year 2018's revenue included the referendum increase for two property tax levies.

State and Federal Aid for specific programs brought in \$16,596,655 or 11.7 percent of the total revenues.

The remaining \$3,039,799 came from fees charged for services, interest income and miscellaneous sources. This increase from the prior year can mainly be attributed to an increase in interest income.

The total cost of all programs and services was \$133,432,690. The District's expenses are predominantly related to instruction (\$69,592,395 or 52.2 percent of the total expenses) and support services (\$51,596,943 or 38.7 percent of the total expenses). The expenses for community services were equal to \$6,296,836 or 4.7 percent of the total expenses.

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

### **Management's Discussion and Analysis Year Ended June 30, 2019**

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

As the District completed the fiscal year, its governmental funds reported combined fund balances of \$55,767,495. Revenues for the District's governmental funds were \$141,835,591 while total expenditures were \$133,936,147.

- The General Fund, which combines the Educational Account, Operations and Maintenance Account, Tort Immunity Account, Special Education Account, Fire Prevention and Safety Account and Working Cash Account, experienced a current fiscal year operating surplus of \$7,221,990. The fund balance in the General Fund increased to \$48,030,768. This increase is primarily due to the distribution of the referendum funds. This surplus will be used to balance future deficit budgets.
- The fund balance in the Debt Service Fund increased to \$4,896,781 from \$4,082,473. This was due to the timing of property tax receipts compared to bond principal and interest payments that are to be paid with the monies.
- Nonmajor governmental funds had an operating deficit of \$136,854 decreasing their combined fund balances to \$2,839,946. The decrease was in line with the planned budgeted results for the year.

#### **General Fund Budgetary Highlights**

While the District's budget for the General Fund anticipated a surplus of \$3,790,956, the actual result for the year was a surplus of \$7,221,990, which was due to additional State funding and expenditure savings.

## Community Consolidated School District No. 65

### Management's Discussion and Analysis Year Ended June 30, 2019

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#### Capital Asset and Debt Administration

##### Capital assets

By the end of 2019, the District had invested \$152,270,001 (before depreciation) in a broad range of capital assets, including buildings (improvements) and property and equipment (computer, audio-visual and maintenance equipment and furniture). Depreciation expense for the year was equal to \$3,048,960. During the year, the District wrote off obsolete equipment, which reduced cost by \$9,684 and accumulated depreciation by \$8,479.

<b>Table 3 Capital Assets (net of depreciation)</b>			
	<u><b>2019</b></u>	<u><b>2018</b></u>	<u><b>Percentage Change</b></u>
Land	\$2,966,736	\$2,966,736	-0-%
Building and improvements	136,458,577	136,328,395	0.10%
Equipment	<u>12,844,688</u>	<u>11,970,246</u>	7.31%
Total costs	152,270,001	151,265,377	0.66%
Accumulated Depreciation	<u>(62,718,546)</u>	<u>(59,678,065)</u>	5.09%
Total, net	<u>\$89,551,435</u>	<u>\$91,587,312</u>	-2.22%

Additional information of the District's capital assets can be found in Note 4 of the basic financial statements.

##### Long-term debt

At June 30, 2019, the District had \$75,622,138 in general obligation bonds and other long-term debt outstanding, as shown below.

<b>Table 4 Outstanding Long-Term Debt</b>			
	<u><b>2019</b></u>	<u><b>2018</b></u>	<u><b>Percentage Change</b></u>
General obligation bonds	\$75,320,103	\$77,890,188	-3.3%
Other	<u>302,035</u>	<u>283,680</u>	6.5%
Total	<u>\$75,622,138</u>	<u>\$78,173,868</u>	-3.3%

The District general obligation bonds decreased in 2019 by \$2,570,085 with the retirement of \$3,216,312 in principal payments in fiscal year 2019. The remainder of the change in general obligation bonds can be attributed to accreted interest on capital appreciation bonds and net change in premium and discounts and bonds. Changes in other long-term obligations were an increase of \$18,355, which is due to an increase in compensated absences owed at June 30, 2019. Additional information about the District's long-term debt can be found in Note 5 of the basic financial statements.

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

### **Management's Discussion and Analysis For the Year Ended June 30, 2019**

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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 existing circumstances that could significantly affect its financial health in the future:

- The Public Act 89-1 as amended remains 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 prior year equalized assessed valuation (EAV) amounts to generate property tax receipts. This "tax cap" continues to limit the District's tax collection ability.
- Legislative discussions are currently 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.
- In 2017, Illinois approved a new law changing the Illinois Pension Code which will shift additional pension expense to the District for the Teacher's Retirement System. At this time, the starting date for the new law has not yet been determined.

#### **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 District 65's Business Office at 1500 McDaniel, Evanston, Illinois 60201.

## **Basic Financial Statements**

**Government-Wide  
Financial Statements (GWFS)**

**Community Consolidated School District No. 65**

**Statement of Net Position - Modified Cash Basis  
June 30, 2019**

	Governmental Activities
<b>Assets</b>	
Current Assets	
Cash and investments	\$ 55,621,061
Due from other governments	210,295
<b>Total current assets</b>	<u>55,831,356</u>
Noncurrent Assets	
Capital assets, not being depreciated	2,966,736
Capital assets, being depreciated, net	86,584,699
<b>Total noncurrent assets</b>	<u>89,551,435</u>
<b>Total assets</b>	145,382,791
<b>Deferred Outflows of Resources</b>	
Deferred loss on refunding	167,423
<b>Total assets and deferred outflows of resources</b>	<u><u>\$ 145,550,214</u></u>
<b>Liabilities and Net Position</b>	
Current Liabilities	
Payroll deductions payable	\$ 63,861
General obligation bonds	4,000,000
Compensated absences	100,000
<b>Total current liabilities</b>	<u>4,163,861</u>
Long-Term Liabilities, net of current maturities	
General obligation bonds, including unamortized bond premiums and discounts	71,320,103
Compensated absences	202,035
<b>Total long-term liabilities</b>	<u>71,522,138</u>
<b>Total liabilities</b>	<u>75,685,999</u>
<b>Net Position</b>	
Net investment in capital assets	18,266,190
Restricted for	
Tort immunity	1,873,912
Special education	1,137,125
Capital projects	92,775
Debt service	1,503,777
Retirement benefits	1,443,843
Transportation	921,672
Unrestricted	44,624,921
<b>Total net position</b>	<u>69,864,215</u>
<b>Total liabilities and net position</b>	<u><u>\$ 145,550,214</u></u>

See notes to basic financial statements.

**Community Consolidated School District No. 65**

**Statement of Activities - Modified Cash Basis  
Year Ended June 30, 2019**

				Net (Expense) Revenue and Changes in Net Position
		Program Revenues		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Instruction:				
Regular programs	\$ 48,972,836	\$ 2,221,917	\$ 469,480	\$ (46,281,439)
Special programs	16,908,084	-	12,870,714	(4,037,370)
Other instructional programs	3,711,475	-	450,471	(3,261,004)
Support services:				
Pupils	9,305,097	-	-	(9,305,097)
Instructional staff	5,572,551	-	5,620	(5,566,931)
General administration	3,737,716	-	-	(3,737,716)
School administration	5,936,040	-	-	(5,936,040)
Business	4,603,067	662,150	1,410,029	(2,530,888)
Transportation	4,892,306	58,389	1,115,973	(3,717,944)
Operations and maintenance	8,711,352	97,343	5,467	(8,608,542)
Central	6,936,123	-	-	(6,936,123)
Other support services	1,902,691	-	-	(1,902,691)
Community services	6,296,836	-	-	(6,296,836)
Payments to other governments	2,799,994	-	-	(2,799,994)
Interest and charges	3,146,522	-	268,901	(2,877,621)
<b>Total governmental activities</b>	<b>\$ 133,432,690</b>	<b>\$ 3,039,799</b>	<b>\$ 16,596,655</b>	<b>(113,796,236)</b>
General revenues:				
Taxes:				
Property taxes, general purposes				103,847,704
Property taxes, debt service				6,359,392
Corporate property replacement taxes				2,041,940
Evidence Based Funding				7,889,975
Interest				1,476,980
Miscellaneous				583,146
Total general revenues				122,199,137
Change in net position				8,402,901
Net position:				
July 1, 2018				61,461,314
June 30, 2019				\$ 69,864,215

See notes to basic financial statements.



### **Fund Financial Statements (FFS)**

**Community Consolidated School District No. 65**

**Balance Sheet - Modified Cash Basis  
Governmental Funds  
June 30, 2019**

	Major Governmental Funds		Nonmajor	Total
	General	Debt	Governmental	Governmental
	Fund	Service	Funds	Funds
		Fund		
<b>Assets</b>				
Cash and investments	\$ 47,884,334	\$ 4,896,781	\$ 2,839,946	\$ 55,621,061
Due from other governments	210,295	-	-	210,295
	<u>\$ 48,094,629</u>	<u>\$ 4,896,781</u>	<u>\$ 2,839,946</u>	<u>\$ 55,831,356</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Payroll deductions payable	\$ 63,861	\$ -	\$ -	\$ 63,861
<b>Fund balances</b>				
Restricted for				
Tort immunity	1,873,912	-	-	1,873,912
Special education	1,137,125	-	-	1,137,125
Capital projects	92,775	-	474,431	567,206
Debt service	-	4,896,781	-	4,896,781
Retirement benefits	-	-	1,443,843	1,443,843
Transportation	-	-	921,672	921,672
Unassigned	44,926,956	-	-	44,926,956
<b>Total fund balances</b>	<u>48,030,768</u>	<u>4,896,781</u>	<u>2,839,946</u>	<u>55,767,495</u>
<b>Total liabilities and fund balances</b>	<u>\$ 48,094,629</u>	<u>\$ 4,896,781</u>	<u>\$ 2,839,946</u>	<u>\$ 55,831,356</u>

See notes to basic financial statements.

**Community Consolidated School District No. 65**

**Reconciliation of the Governmental Funds**

**Balance Sheet to the Statement of Net Position - Modified Cash Basis**

**June 30, 2019**

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Total fund balances - governmental funds		\$ 55,767,495
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.

Capital assets	\$ 152,269,981	
Accumulated depreciation	<u>(62,718,546)</u>	89,551,435

Some liabilities reported in the statement of net position do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds:

General obligation bonds	(75,039,171)	
Premiums and discounts	(280,932)	
Compensated absences	<u>(302,035)</u>	(75,622,138)

Deferred losses on refundings of debt are not considered to represent a financial resource and, therefore, are not required in the funds

	<u>167,423</u>
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Net position of governmental activities

<u>\$ 69,864,215</u>
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See notes to basic financial statements.

**Community Consolidated School District No. 65**

**Statement of Revenues, Expenditures, and Changes in Fund Balances - Modified Cash Basis**

**Governmental Funds**

**Year Ended June 30, 2019**

	Major Governmental Funds		Nonmajor	Total
	General	Debt	Governmental	Governmental
	Fund	Service	Funds	Funds
		Fund		
Revenues:				
Local sources	\$ 103,042,700	\$ 6,518,519	\$ 7,787,742	\$ 117,348,961
State sources	12,688,612	-	1,115,973	13,804,585
Federal sources	10,413,144	-	268,901	10,682,045
<b>Total revenues</b>	<b>126,144,456</b>	<b>6,518,519</b>	<b>9,172,616</b>	<b>141,835,591</b>
Expenditures:				
Current:				
Instruction	66,357,327	-	1,415,981	67,773,308
Support services	41,372,739	-	7,168,419	48,541,158
Community services	5,687,028	-	568,845	6,255,873
Payments to other governments	2,799,994	-	-	2,799,994
Capital outlay	2,705,378	-	156,225	2,861,603
Debt service:				
Principal	-	3,216,312	-	3,216,312
Interest and charges	-	2,487,899	-	2,487,899
<b>Total expenditures</b>	<b>118,922,466</b>	<b>5,704,211</b>	<b>9,309,470</b>	<b>133,936,147</b>
<b>Net change in fund balances</b>	<b>7,221,990</b>	<b>814,308</b>	<b>(136,854)</b>	<b>7,899,444</b>
Fund balances:				
July 1, 2018	40,808,778	4,082,473	2,976,800	47,868,051
June 30, 2019	\$ 48,030,768	\$ 4,896,781	\$ 2,839,946	\$ 55,767,495

See notes to basic financial statements.

Community Consolidated School District No. 65

Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
to the Statement of Activities - Modified Cash Basis  
Year Ended June 30, 2019

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Net change in fund balances—total governmental funds	\$	7,899,444
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures paid while governmental activities report depreciation expense to allocate those expenditures over the lives of the assets. This is the amount by which depreciation expense exceeded capital outlay in the current period and loss on asset disposal.

Capital outlays	\$	1,014,288	
Depreciation expense		(3,048,960)	
Loss on disposal of asset		<u>(1,205)</u>	(2,035,877)

Repayment of principal on long-term debt are expenditures in the governmental funds, but the repayments reduce long-term liabilities in the statement of net position.		3,216,312
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Bond premiums, discounts, and loss on refunding bonds are recorded as an other financing source in the fund financial statements, but they are recorded as adjustments to the liability in the statement of net position and deferred outflows of resources and are amortized over the life of the bonds. These are the amounts in the current period.

Amortization of premium on bonds	39,792	
Amortization of discount on bonds	(14,054)	
Amortization of loss on refunding	<u>(12,396)</u>	13,342

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These activities consists of changes in:

Accrued compensated absences	(18,355)	
Accreted interest	<u>(671,965)</u>	(690,320)

Change in net position of governmental activities	\$	<u><u>8,402,901</u></u>
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See notes to basic financial statements.

**Community Consolidated School District No. 65**

**Statement of Fiduciary Assets and Liabilities - Modified Cash Basis**

**Agency Funds**

**June 30, 2019**

	Student Activity Fund	Employee's Flex Spending Account	Total
<b>Assets, cash</b>	<u>\$ 568,828</u>	<u>\$ 91,898</u>	<u>\$ 660,726</u>
<b>Liabilities</b>			
Due to activity fund organizations	\$ 568,828	\$ -	\$ 568,828
Due to employee's flex spending account	-	91,898	91,898
<b>Total Liabilities</b>	<u>\$ 568,828</u>	<u>\$ 91,898</u>	<u>\$ 660,726</u>

See notes to basic financial statements.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 1. Summary of Significant Accounting Policies

##### Nature of Operations

Community Consolidated School District No. 65 (the District) operates as a public school system governed by its Board of Education. 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, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

##### Financial Reporting Entity

As defined by generally accepted accounting principles established by the GASB, the financial reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- 2) Fiscal dependency on the primary government and the possibility that the component unit will provide a financial benefit or impose a financial burden on the primary government.

Financial benefit or financial burden is created if any one of the following relationships exist:

- 1) The primary government is legally entitled to or has access to the component unit's resources.
- 2) The primary government is legally required or has assumed the obligation to finance the deficits of, or provide support to, the component unit.
- 3) The primary government is obligated in some manner for the other component unit's debt.

Based upon the application criteria, no component units have been included within the reporting entity.

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 Statement of Net Position – modified cash basis and Statement of Activities – modified cash basis report the overall financial activity of the District. Eliminations have been made to minimize the double counting of internal activities of the District. The financial activities of the District consist of governmental activities, which are primarily supported by taxes and intergovernmental revenues.

The Statement of Net Position – modified cash basis presents the District's non-fiduciary assets, deferred outflows of resources, and liabilities arising out of cash transactions with the difference reported as net position.

Notes to Basic Financial Statements

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**Note 1. Summary of Significant Accounting Policies (Continued)**

The Statement of Activities – modified cash basis demonstrates the degree to which the direct expenses of a given function (i.e., instruction, support services, etc.) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs (including fines and fees), and (b) grants and contributions that are restricted to meeting the operational requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fiduciary funds are excluded from the government-wide financial statements.

**Fund Financial Statements:** Separate financial statements are provided for governmental funds and fiduciary (agency) funds, even though the latter are excluded from the government-wide financial statements. The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The remaining funds are aggregated and reported as nonmajor governmental funds. Additionally, the District administers agency funds that are used to account for assets held by the District in an agency capacity. These funds are held on behalf of the students and employees of the District.

The District administers the following major governmental funds:

**General Fund** – This is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

**Debt Service Fund** – Accounts for the financial resources held by the District to be used to repay long-term debt obligations of the District.

**Measurement Focus and Basis of Accounting**

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

In the government-wide Statement of Net Position – modified cash basis and the Statement of Activities – modified cash basis, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets, deferred outflows of resources, and liabilities (whether current or noncurrent, financial, or nonfinancial) are reported within the limitations of the modified cash basis of accounting. Equity is classified as net position.

In the fund financial statements, the "current financial resources" measurement focus, as applied to the modified cash basis of accounting, is used. Under a "current financial resources" measurement focus, only current financial assets and liabilities are generally included on the balance sheet. The operating statement presents sources and uses of available spendable financial resources during a given period. The funds use fund balances as their measure of available spendable financial resources at the end of the period.



Notes to Basic Financial Statements

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**Note 1. Summary of Significant Accounting Policies (Continued)**

***Basis of Accounting***

In the government-wide and the fund financial statements, governmental activities are presented using a modified cash basis of accounting. This basis recognizes assets, deferred outflows and inflows of resources, liabilities, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation, accreted interest on bonds, premiums paid on bonds and deferred charges 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.

As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities 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 and all government-wide financials would be presented on the accrual basis of accounting.

**Investments**

Investments are stated at cost.

**Interfund Receivables, Payables, and Activity**

**Loans** – amounts provided with a requirement for repayment. Interfund loans are reported as due from other funds in lender funds and due to other funds in borrower funds for short-term borrowings and advances to other funds in lender funds and advances from other funds in borrower funds for long-term borrowings. Amounts are eliminated in the government-wide statement of net position.

**Reimbursements** – repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Reimbursements are reported as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

**Transfers** – flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers.

**Capital Assets**

Capital assets which include land, buildings and improvements, and equipment, are reported in the statement of net position – modified cash basis. Capital assets are defined as assets with an initial individual cost of more than \$500, and an estimated useful life of greater than three years. Additions or improvements that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized. Expenditures for asset acquisitions and improvements are stated as capital outlay expenditures in the governmental funds.

These assets have been valued at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at their estimated fair market value at the date of donation.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 1. Summary of Significant Accounting Policies (Continued)

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

Depreciation of capital assets is recorded in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position and is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	10 - 80 years
Equipment	5 - 20 years

#### Compensated Absences

The District provides vacation benefits for its 12-month employees and sick pay benefits for substantially all of its employees. Accumulated unused vacation days are lost by employees if not taken within one year from the time they are earned unless such carry forward is approved by the District Superintendent. The accumulation of unused sick days is not limited over the employees' working careers. At retirement or death, employees or their beneficiaries have the option of contributing unused sick days to the Teachers' Retirement System (TRS) for certified employees or to the Illinois Municipal Retirement Fund (IMRF) for noncertified employees. A maximum of 240 days and 340 days are eligible days for contribution or service credit to IMRF and TRS, respectively. In addition, at retirement or death, employees or their beneficiaries are entitled to receive additional cash compensation for up to a maximum of 100 days of their accumulated unused and uncontributed sick days at \$40 per day. Based on accumulated sick and vacation days as of fiscal year-end, the District's maximum liability for accumulated unused sick and vacation days to be paid upon its employees' retirement or death was calculated to be \$302,035 at June 30, 2019.

#### Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations including compensated absences are reported as liabilities. Items such as premiums, discounts, and gains or losses on bond sales are capitalized and amortized over the life of the related debt.

In the fund financial statements, bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source net of applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

#### Net Position

The Statement of Net Position – modified cash basis presents the District's non-fiduciary assets and liabilities with the difference reported in three categories:

**Net investment in capital assets** consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds and other debt that are attributable to the acquisition, construction, or improvement of those assets.

**Restricted net position** result when constraints placed on net position use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

**Unrestricted net position** consists of net position that does not meet the criteria of the two preceding categories.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 1. Summary of Significant Accounting Policies (Continued)

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

#### Fund Balances

Within the governmental fund types, the District's fund balances are reported in one of the following classifications:

***Nonspendable*** – includes amounts that cannot be spent because they are either: a) not in spendable form; or b) legally or contractually required to be maintained intact. At June 30, 2019, the District has no nonspendable fund balance amounts.

***Restricted*** – includes amounts that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

***Committed*** – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The District's highest level of decision-making authority rests with the District's Board of Education. The District passes formal resolutions to commit their fund balances. As of June 30, 2019, the District has no committed fund balance amounts.

***Assigned*** – includes amounts that are constrained by the District's *intent* to be used for specific purposes, but that are neither restricted nor committed. Intent is expressed by: a) the District's Board of Education itself; or b) a body or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District's Board of Education has not delegated authority to any other body or official to assign amounts for a specific purpose within the General Fund. Within the other governmental fund types (special revenue, debt service, capital projects) resources are assigned in accordance with the established fund purpose and approved budget/appropriation. Residual fund balances in these fund types that are not restricted or committed are reported as assigned. As of June 30, 2019, the District has no assigned fund balance amounts.

***Unassigned*** – includes the residual fund balance that has not been restricted, committed, or assigned within the General Fund and unassigned deficit fund balances of other governmental funds.

It is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e. committed, assigned or unassigned fund balances) are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

The General Fund includes the Working Cash stabilization account. Under the State of Illinois School Code (School Code), the District is authorized to incur indebtedness and issue bonds and to levy a tax annually on all taxable property of the District in order to enable the District to have in its treasury at all times sufficient money to meet demands thereon. These working cash funds may be lent to other District governmental funds in need, but may only be expended for other purposes upon the passage of a resolution by the Board of Education to abolish the funds to the educational account, of the General Fund, or abate the fund to any fund of the District most in need. At June 30, 2019, the District had working cash stabilization fund balances of \$12,839,217 that have been classified as unassigned fund balances in the General Fund.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 1. Summary of Significant Accounting Policies (Continued)

##### Eliminations and Reclassifications

In the process of aggregating data for the government-wide Statement of Activities, some amounts reported as interfund activity and interfund balances in the funds are eliminated or reclassified.

##### Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

#### Note 2. Property Taxes

Property taxes are levied each year on all taxable real property in the District on or before the last Tuesday in December. The 2018 tax levy was passed by the Board of Education on December 4, 2018, and attached as an enforceable lien on the property as of the preceding January 1. The taxes become due and collectible in March and August 2019, and are collected by the county collector, who in turn remits to the District its respective share. The District receives the remittances from the county collector approximately one month after collection. Property taxes are recorded upon receipt.

The Property Tax Extension Limitation Law imposes mandatory property tax limitations on the ability of taxing districts in Illinois to raise revenues through unlimited property tax increases. The increase in property tax extensions is limited to the lesser of 5 percent or the percentage increase in the Consumer Price Index for all Urban Consumers. The limitation includes taxes levied for purposes without a statutory maximum rate. The amount of the limitation may be adjusted for new property added or annexed to the tax base or due to vote approved increases.

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 2018 include portions of the 2017 and 2018 levies billed to taxpayers during fiscal year 2019. 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 estimated 2018 extension, estimated 2018 levy rate, maximum rates allowed per referendum and statutory maximum tax rate for the educational account, transportation fund, operations and maintenance account, special education and fire prevention and safety account levies:

Fund	2018 Extension	Tax Rates		
		2018 Levy - Tax Rate	Maximum Allowed Per Referendum	Statutory Maximum
General Fund:				
Educational Account	\$ 88,425,693	2.9412	3.5000	3.5000
Operations and Maintenance Account	9,373,000	0.3118	0.3750	0.5500
Special Education Account	3,399,000	0.1131	0.4000	0.4000
Fire Prevention and Safety Account	103,000	0.0034	0.0500	0.1000
Transportation Fund	3,708,000	0.1233	0.2000	0.2000

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 3. Cash and Investments

##### Deposits

State statutes authorize the District to make deposits in interest bearing depository accounts in federally insured and/or state chartered banks, savings and loan associations, and credit unions.

As of June 30, 2019, the District had deposits with federally insured financial institutions of \$24,403,555 with book balances totaling \$19,980,273. The deposits held in fiduciary funds with federally insured financial institutions were \$691,489 with the book balances totaling \$660,726.

**Custodial Credit Risk – Deposits.** Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2019, all of the District's bank balances were insured or collateralized with securities held by the pledging financial institution's trust department or agent. The District does not have a policy for custodial credit risk.

##### Investments

As of June 30, 2019, the District had the following investments:

Investment Type	Cost	Investment Maturities (in Years)
		Less Than 1
Illinois School District Liquid Asset Fund (ISDLAF)	\$ 262	\$ 262
Illinois School District MAX Fund (ISDMAX)	103	103
Illinois Funds	169,425	169,425
Participating and Nonparticipating Certificates of Deposit	35,470,998	35,470,998
	<u>\$ 35,640,788</u>	<u>\$ 35,640,788</u>

The ISDLAF is a not-for-profit pooled investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Directors elected from the participating members. The ISDLAF is not registered with the SEC as an investment company. The ISDLAF is shown as maturing in less than one year because the weighted average maturity of the pool is less than one year. In addition to the ISDLAF, the District also has \$169,425 invested in Illinois Funds. 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 valued at Illinois' Funds share price, which is the price the investment can be sold for.

The District is exposed to various financial risks, as follows:

**Interest Rate Risk** - The District's investment policy does not limit the District's investment portfolio to specific maturities.

**Credit Risk** - State statutes authorize the District to invest in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States, and short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000. The District is also authorized to invest in the Illinois School District Liquid Asset Fund Plus and the Illinois Funds.

The District restricted its investments to only those investments described above. The ISDLAF, ISDMAX and Illinois Funds are rated AAAM by Standard and Poor's.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 3. Cash and Investments (Continued)

*Concentration of Credit Risk* - The District's investment policy does not restrict the amount of investment in any one issuer. The Illinois Funds and ISDLAF are not subject to concentration of credit risk.

*Custodial Credit Risk – Investments* - For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The ISDLAF and Illinois Funds are not subject to custodial credit risk. The District's investment policy does not address custodial credit risk for investments.

The above deposits and investments are presented in the basic financial statements as cash and investments as follows:

Statement of Net Position - modified cash basis (GWFS)	\$ 55,621,061
Statement of Fiduciary Net Position (FFS)	660,726
	<u>\$ 56,281,787</u>

#### Note 4. Capital Assets

Capital asset balances and activity for the year ended June 30, 2019, are as follows:

	Balance July 1, 2018	Additions	Retirements	Balance June 30, 2019
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,966,736	\$ -	\$ -	\$ 2,966,736
Capital assets, being depreciated:				
Buildings and improvements	136,328,395	130,162	-	136,458,557
Equipment	11,970,246	884,126	9,684	12,844,688
Total capital assets, being depreciated	148,298,641	1,014,288	9,684	149,303,245
Less accumulated depreciation:				
Buildings and improvements	50,947,703	2,297,559	-	53,245,262
Equipment	8,730,362	751,401	8,479	9,473,284
Total accumulated depreciation	59,678,065	3,048,960	8,479	62,718,546
Total capital assets, being depreciated, net	88,620,576	(2,034,672)	1,205	86,584,699
Governmental activities				
Capital assets, net	\$ 91,587,312	\$ (2,034,672)	\$ 1,205	\$ 89,551,435

**Community Consolidated School District No. 65****Notes to Basic Financial Statements****Note 4. Capital Assets (Continued)**

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 1,221,898
Special programs	423,390
Other instructional programs	92,560
Pupils	232,374
Instructional staff	139,010
General administration	93,219
School administration	148,039
Business	117,278
Operations and maintenance	229,781
Transportation	122,027
Central	181,925
Other support services	47,459
	<u>\$ 3,048,960</u>

**Note 5. Long-Term Obligations**

General long-term obligations as of June 30, 2019, and a summary of activity for the year then ended as well as obligations due within one year are as follows:

	Balance July 1, 2018	Additions	Retirements	Balance June 30, 2019	Due Within One Year
General Obligations Bonds:					
Series 2009	\$ 551,312	\$ -	\$ 551,312	\$ -	\$ -
Series 2009B	6,870,000	-	1,670,000	5,200,000	2,600,000
Series 2010A	2,395,000	-	995,000	1,400,000	1,400,000
Series 2010B	11,800,000	-	-	11,800,000	-
Series 2010C	1,000,000	-	-	1,000,000	-
Series 2011A	12,000,000	-	-	12,000,000	-
Series 2012	9,700,000	-	-	9,700,000	-
Series 2013	15,000,000	-	-	15,000,000	-
Series 2014	6,898,908	-	-	6,898,908	-
Series 2015	4,998,462	-	-	4,998,462	-
Series 2016	3,648,797	-	-	3,648,797	-
Accreted interest	2,721,039	671,965	-	3,393,004	-
Premium on bonds	563,808	-	39,792	524,016	-
Discount on bonds	(257,138)	-	(14,054)	(243,084)	-
Compensated absences	283,680	302,035	283,680	302,035	100,000
	<u>\$ 78,173,868</u>	<u>\$ 974,000</u>	<u>\$ 3,525,730</u>	<u>\$ 75,622,138</u>	<u>\$ 4,100,000</u>

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 5. Long-Term Obligations (Continued)

Compensated absences at year-end of \$283,680 represent amounts owed to employees for earned but unused sick and vacation pay, which will be paid from the General and Transportation Funds.

##### General Obligation Bonds Series 2009B

On December 14, 2009, the District issued \$10,000,000 of general obligation limited tax bonds with principal due in annual installments on December 1, and interest at rates ranging from 1.0 percent to 4.45 percent payable semiannually on June 1 and December 1. The final principal and interest payment is due December 1, 2020.

##### General Obligation Bonds Series 2010A

On September 27, 2010, the District issued \$2,865,000 of general obligation limited tax refunding bonds with principal due annually beginning December 1, 2016, and interest at rates ranging from 2.0 percent to 3.0 percent payable semiannually on June 1 and December 1. The final principal and interest payment is due December 1, 2019.

##### General Obligation Bonds Series 2010B

On November 4, 2010, the District issued \$11,800,000 of general obligation limited tax bonds with principal due annually beginning December 1, 2022, and interest at rates ranging from 4.1 percent to 5.25 percent payable semiannually on June 1 and December 1. The final principal and interest payment is due December 1, 2029.

##### General Obligation Bonds Series 2010C

On November 4, 2010, the District issued \$1,200,000 of general obligation limited tax bonds with principal due on December 1, 2011 and 2021, and interest at rates ranging from 1.0 percent to 3.95 percent payable semiannually on June 1 and December 1. The final principal and interest payment is due December 1, 2021.

##### General Obligation Bonds Series 2011A

On June 20, 2011, the District issued \$12,000,000 of general obligation limited tax bonds with principal due annually beginning December 1, 2020, and interest at rates ranging from 4.0 percent to 4.625 percent payable semiannually on June 1 and December 1. The final principal and interest payment is due December 1, 2030.

##### General Obligation Bonds Series 2012

On June 4, 2012, the District issued \$9,700,000 of general obligation limited tax bonds with principal due annually beginning December 1, 2020, and interest at rates ranging from 2.0 percent to 3.0 percent payable semiannually on June 1 and December 1. The final principal and interest payment is due December 1, 2031.



## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 5. Long-Term Obligations (Continued)

##### General Obligation Bonds Series 2013

On May 7, 2013, the District issued \$15,000,000 of general obligation limited tax bonds with principal due annually beginning December 1, 2021, and interest at rates ranging from 3.0 percent to 5.0 percent payable semiannually on June 1 and December 1. The final principal and interest payment is due December 1, 2032.

##### General Obligation Bonds Series 2014

On April 28, 2014, the District issued \$6,898,908 of general obligation capital appreciation bonds with principal and interest due in various installments on December 1, beginning in 2027 through 2033. Interest is at rates ranging from 4.470 percent - 4.940 percent. The final principal and interest payment is due December 1, 2033. At June 30, 2019, the bonds have accumulated \$1,868,029 of accreted interest.

##### General Obligation Bonds Series 2015

On March 17, 2015, the District issued \$4,998,462 of general obligation capital appreciation bonds with principal and interest due in various installments on December 1, beginning in 2030 through 2034. Interest is at rates ranging from 4.250 percent - 4.490 percent. The final principal and interest payment is due December 1, 2034. At June 30, 2019, the bonds have accumulated \$1,009,879 of accreted interest.

##### General Obligation Bonds Series 2016

On April 5, 2016, the District issued \$3,648,797 of general obligation capital appreciation bonds with principal and interest due in various installments on December 1, beginning in 2023 through 2024 and in 2034 through 2035. Interest is at rates ranging from 3.170 percent - 4.320 percent. The final principal and interest payment is due December 1, 2035. At June 30, 2019, the bonds have accumulated \$515,096 of accreted interest.

As of June 30, 2019, the future annual debt service requirements on the outstanding bonds are as follows:

Year Ending June 30,	General Obligation Bonds		Total
	Principal	Interest	
2020	\$ 4,000,000	\$ 2,121,775	\$ 6,121,775
2021	3,785,000	1,970,975	5,755,975
2022	3,650,000	1,830,325	5,480,325
2023	4,015,000	1,694,194	5,709,194
2024	4,307,202	1,594,786	5,901,988
2025 - 2029	24,957,218	5,491,420	30,448,638
2030 - 2034	21,185,272	12,540,072	33,725,344
2035 - 2036	5,746,475	7,733,525	13,480,000
	<u>\$ 71,646,167</u>	<u>\$ 34,977,072</u>	<u>\$ 106,623,239</u>

The District's legal debt limitation of \$207,443,552 based on 6.90 percent of the 2018 equalized assessed valuation of \$3,006,428,290 less outstanding debt of \$71,646,167, results in a legal debt margin of \$135,797,385 as of June 30, 2019.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 6. Retirement Fund Commitments

##### Teachers' Retirement System

###### Plan Description

The District participates in the Teachers' Retirement System of the state of Illinois (TRS or the System). 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/fy2018>; 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 I members have TRS or reciprocal system service prior to January 1, 2011. Tier I 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. Disability and death benefits are also provided.

Tier II 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 II are identical to those of Tier I. Death benefits are payable under a formula that is different from Tier I.

Essentially all Tier I 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 II 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. The earliest possible implementation date is July 1, 2020. 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 I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs will begin in 2019 and will be 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.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 6. Retirement Fund Commitments (Continued)

##### Teachers' Retirement System (Continued)

###### Contributions (Continued)

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, 2019, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

*On behalf contributions to TRS.* The state of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2019, state of Illinois contributions in the amount of \$47,091,003 were paid directly to TRS based on the state's proportionate share of the collective net pension liability associated with the District.

*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, 2019, were \$403,035.

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

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

For the year ended June 30, 2019, the employer pension contribution was 9.85 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2019, salaries totaling \$903,078 were paid from federal and special trust funds that required District contributions of \$88,953.

*Employer retirement cost contributions.* Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary. The state legislature passed a law reducing that rate to 3 percent effective July 1, 2018. That provision was repealed and effective June 5, 2019, the limiting rate is increased back to 6 percent. A one-time contribution is required for members granted sick leave in excess of the normal annual allotment if those days are used as TRS service credit. Additionally, PA 100-0023 requires school districts to pay a portion of the cost of a member's pension if that member's salary, determined on a full-time basis, is greater than the governor's statutory salary (currently \$177,412). The amount charged to the employer is the employer normal cost, or 9.85 percent.

For the year ended June 30, 2019, the District paid \$10,895 to TRS for employer contributions due on salary increases in excess of the statutory limit, \$2,215 for member salaries in excess of the governor's statutory salary and \$54,251 for sick leave days granted in excess of the normal annual allotment.

###### Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2017. 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, 2018, relative to the projected contributions of all participating TRS employers and the state during that period.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 6. Retirement Fund Commitments (Continued)

##### Teachers' Retirement System (Continued)

##### Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)

Since the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

The schedule of the District's proportionate share of the net pension liability and the schedule of District contributions are presented as other information following the notes to the financial statements.

##### Illinois Municipal Retirement

##### 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 plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).

##### Benefits Provided

The District participates in the Regular Plan (RP). Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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 Tier 1, the pension is increased by 3 percent of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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 Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of 3 percent of the original pension amount, or 1/2 of the increase in the Consumer Price Index of the original pension amount.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 6. Retirement Fund Commitments (Continued)

##### Illinois Municipal Retirement (Continued)

###### Employees Covered by Benefit Terms

As of December 31, 2019, the following employees were covered by the benefit terms:

Retirees and Beneficiaries currently receiving benefits	305
Inactive Plan Members entitled to but not yet receiving benefits	646
Active Plan Members	504
	<hr/>
	1,455

###### Contributions

As set by statute, the District's regular plan members are required to contribute 4.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's required and actual contribution rates for the calendar years ending December 31, 2019 and 2018, were 7.25 and 9.36 percent, respectively. For fiscal year 2019, the District contributed \$1,568,590 to the plan. 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 benefit rate is set by statute.

District contributions to the IMRF plan include contributions made on behalf of Park School.

###### Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

The District's net pension liability was measured as of December 31, 2018. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Since the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

The schedule of changes in net pension liability and related ratios and the schedule of District contributions are presented as other information following the notes to the financial statements.

#### Note 7. Contingencies

The District is a defendant in various lawsuits. Although the outcome of these proceedings is not presently determinable, in the opinion of the District's management through consultation of legal counsel, the resolution of these matters does not impose a material commitment of the District's net position at June 30, 2019.

#### Note 8. Commitments

As of June 30, 2019, the District had no commitments under construction contracts or purchase contracts.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 9. Post Employment Health Care Plans

The District participates in two postemployment insurance plans: Teachers' Health Insurance Security Fund and a District provided postemployment healthcare plan.

##### **Teachers' Health Insurance Security Fund**

*Plan Description.* The District participates in the Teachers' Health Insurance Security Fund (THIS) of the State of Illinois. THIS is a cost-sharing multiple-employer defined benefit post-employment healthcare plan (OPEB) established by the Illinois legislature for the benefit of eligible retired Illinois public school teachers employed outside the City of Chicago (members). All District employees receiving monthly benefits from the Teachers' Retirement System (TRS) who have at least eight years of creditable service with TRS, the survivor of an annuitant or benefit recipient who had at least eight years of creditable service or a recipient of a monthly disability benefit are eligible to enroll in THIS.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Plan 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. The publicly available financial report of the Plan may be found on the website of the Illinois Auditor General.

The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>).

*Benefits Provided.* THIS provides medical, prescription, and behavioral health benefits for eligible retirees and their dependents, 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 premiums charged reflect approximately a 75 percent subsidy for members that elect a managed care plan or elect the Teachers' Choice Health Plan (TCHP) plan if a managed care plan is either not available or only partially available. Members receive approximately a 50 percent subsidy if they elect the TCHP when a managed care plan is available. Medicare primary dependent beneficiaries enrolled in a managed care plan or in the TCHP when no managed care plan is available receive a premium subsidy.

*Contributions.* The State Employees Group Insurance Act of 1971 (5 ILCS 375/6) specifies the contribution requirements of the participating school districts and covered employees. For the year ended June 30, 2019, required contributions are as follows:

- Active members contribute 1.24 percent of covered payroll.
- Employers contribute 0.92 percent of covered payroll. The percentage of employer required contributions in the future will not exceed 105 percent of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2019, the District paid \$639,297 to the THIS Fund, which was 100 percent of the required contribution.
- The State of Illinois makes contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members. The State contributed 1.24 percent of covered payroll. For the year ended June 30, 2019, State of Illinois contributions on behalf of the District's employees were \$861,661.
- Retired members contribute through premium payments based on the coverage elected, Medicare eligibility, and the age of the member and dependents. The premium for retired members is not permitted to increase by more than 5.0 percent per year by statute. The Federal Government provides a Medicare Part D subsidy.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### Note 10. Post Employment Health Care Plans (Continued)

##### Teachers' Health Insurance Security Fund (Continued)

*OPEB Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources.* The collective total OPEB liability was measured as of June 30, 2018, and was determined by an actuarial valuation as June 30, 2017, and rolled forward to June 30, 2018. The District's proportionate share of the collective total OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2017, relative to the contributions of all participating employers and the State during that period.

Since the collective total OPEB liability, deferred outflows of resources, and deferred inflows of resources related to the OPEB plan are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

The schedule of District's proportionate share of the collective total pension liability and the schedule of District contributions are presented as other information following the notes to the financial statements.

##### District provided OPEB plan:

###### Plan Description

As required by state law, the District provides postemployment health care benefits in the form of medical (including prescription drug coverage) to eligible retired employees and their dependents during the life of the retiree. Providing this coverage creates a single employer defined benefit other postemployment benefit plan (OPEB). As an irrevocable trust has not been established to provide for plan benefits, the plan is not accounted for as a trust fund. The plan does not issue a separate report.

The current eligibility criterion for retirees is as follows: employees must be enrolled in the active medical plan immediately prior to retiring. Illinois Municipal Retirement Fund (IMRF) employees must be eligible for benefits upon meeting the qualifications necessary to receive an IMRF annuity upon the completion of 8 years of service credit, and be at least age 55.

###### Benefits Provided

The state has set a minimum standard for benefits which is that all IMRF employees who retire before Medicare eligibility are allowed to stay on the District's health insurance plan. Additional benefits, such as benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual. The District does not provide any additional benefits.

Retirees pay 100 percent of the premium, which is an amount provided by the insurance provider. The plan is funded on a pay-as-you-go basis. For fiscal year 2019, the District did not make any contributions to the plan. However, as a result of having older participants (retirees) on the health plan, the District's premiums are higher than they would be without those participants creating an implicit cost. At June 30, 2019, the plan was unfunded.

###### OPEB Liabilities, Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

The District has not engaged an actuary to determine the OPEB obligation as it does not arise out of cash transactions. Since the District's financial statements have been prepared using a modified cash basis of accounting as discussed in Note 1, only contributions, if any are made, to the OPEB plan are recorded as an expense in the accompanying financial statements.

## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### **Note 10. Budgetary Information**

##### **Budget Process**

Annual budgets are adopted for all governmental fund types. The annual budgets are adopted on a basis to reflect cash disbursements anticipated to be required during the fiscal year and cash expected to be received during the fiscal year to meet such disbursements. This allows for comparability between budget and actual amounts. All budgets lapse at fiscal year-end.

On or before July 1 of each year, the Superintendent is to submit for review by the Board of Education a proposed budget for the school year commencing on that date. After reviewing the proposed budget, the Board of Education holds public hearings and a final budget must be prepared and adopted no later than September 30.

The appropriated budget is prepared by fund, program and function. The Board of Education may make transfers between functions within a fund not exceeding in the aggregate 10 percent of the total of such fund, and may amend the total budget following the same procedures required to adopt the original budget. The legal level of budgetary control is at the fund level. No supplemental budget was required and there were no transfers between functions during the year.

##### **Budget Over Expenditures**

The following funds over expended their budget at June 30, 2019:

<u>Fund</u>	<u>Amount</u>
Transportation Fund	\$ 339,308
Capital Projects Fund	151,697

#### **Note 11. Related Party Transactions**

The District participates in the Evanston District 65 and 202 Joint Agreement for the Park School and also serves as the administrative district. Transactions between the District and the Joint Agreement consist primarily of the District paying tuition costs. For the year ended June 30, 2019, the District paid \$1,702,098 to the Joint Agreement. As of June 30, 2019, the District had a receivable due from the Joint Agreement in the amount of \$210,295. Financial Statements for the Joint Agreement can be obtained from the Business Office, 1500 McDaniel Avenue, Evanston, Illinois 60201.

#### **Note 12. Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction to assets; errors and omissions; injuries to employees; and natural disasters. The District participates in various insurance cooperatives to cover these risks which provide coverage at pooled rates.

#### **Note 13. Pronouncements Issued But Not Yet Adopted**

The following is a description of other GASB authoritative pronouncements which have been issued but not yet adopted by the District.

GASB Statement No. 84, *Fiduciary Activities*, will be effective for the District beginning with its year ended June 30, 2020. This statement provides guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how these activities should be reported.



## Community Consolidated School District No. 65

### Notes to Basic Financial Statements

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#### **Note 13. Pronouncements Issued But Not Yet Adopted (Continued)**

GASB Statement No. 87, *Leases*, will be effective for the District beginning with its year ending June 30, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*, will be effective for the District beginning with its year ended June 30, 2021. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

GASB Statement No. 90, *Majority Equity Interests – an amendment of GASB Statements 14 and 61*, will be effective for the District beginning with its year ended June 30, 2020. This statement improves financial reporting by providing users of financial statements with essential information related to presentation of majority equity interests in legally separate organizations that previously were reported inconsistently. In addition, it requires reporting of information about component units if the government acquires 100 percent equity interest in the component unit.

GASB Statement No. 91, *Conduit Debt Obligations*, will be effective for the District beginning with its year ending June 30, 2022. This Statement establishes a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice. Under Statement 91 a government entity no longer reports a liability for any conduit debt that it has issued; however, the issuer should recognize a liability for any additional commitments or voluntary commitments to support the debt service.

The District's management has not yet determined the effect, if any, these Statements will have on the District's financial statements and related disclosures.

#### **Note 14. Subsequent Events**

##### Lease Agreement

The District entered into a lease agreement effective July 15, 2019 for various information technology equipment. Minimum lease payments required per the lease agreement are \$2,321,895 over the lease's five year term.

##### Series 2019 General Obligation Limited Tax School Bonds

On October 8, 2019, the District issued \$14,610,000 in General Obligation Limited Tax School Bonds (Series 2019), bearing interest at 3.0 to 5.0%, to refund all of the outstanding General Obligation Bonds, Series 20011A and provide funding for the District's Working Cash Fund.

## **Other Information**

**Community Consolidated School District No. 65**

**Schedule of District Contributions  
Illinois Municipal Retirement Fund**

Calendar Year Ending December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2018	\$ 1,732,829	\$ 1,732,828	\$ 1	\$ 18,513,130	9.36%
2017	1,656,852	1,672,072	(15,220)	17,739,315	9.43%
2016	1,628,115	1,628,115	-	17,012,691	9.57%
2015	1,597,478	1,597,478	-	16,519,940	9.67%

**Note to schedule:** Detailed information and the summary of actuarial methods and assumptions used in the calculation of the contribution rate are available at the District's administrative offices.

The schedules above are presented to provide information for 10 years; however, until a full 10-year trend is compiled, the information is presented only for those years for which information is available.

**Community Consolidated School District No. 65**

**Schedule of Changes in Net Pension Liability and Related Ratios  
Illinois Municipal Retirement Fund**

Calendar Year Ended December 31,	2018	2017	2016	2015
<b>A. Total pension liability</b>				
1. Service cost	\$ 1,799,803	\$ 1,875,140	\$ 1,828,991	\$ 1,815,538
2. Interest on the Total Pension Liability	5,762,224	5,679,986	5,351,607	5,164,233
3. Changes of benefit terms	-	-	-	-
4. Difference between expected and actual experience of the Total Pension Liability	(1,255,310)	(40,035)	997,989	(706,344)
5. Changes of assumptions	2,261,639	(2,516,745)	(91,127)	86,582
6. Benefit payments, including refunds of employee contributions	(3,878,615)	(3,849,750)	(3,805,069)	(3,741,236)
7. Net change in total pension liability	4,689,741	1,148,596	4,282,391	2,618,773
8. Total pension liability - beginning	77,869,054	76,720,458	72,438,067	69,819,294
9. Total pension liability - ending	<u>\$ 82,558,795</u>	<u>\$ 77,869,054</u>	<u>\$ 76,720,458</u>	<u>\$ 72,438,067</u>
<b>B. Plan fiduciary net position</b>				
1. Contributions - employer	\$ 1,732,828	\$ 1,672,072	\$ 1,627,768	\$ 1,597,478
2. Contributions - employee	853,402	826,640	814,822	774,762
3. Net investment income	(4,266,198)	12,406,220	4,519,920	339,306
4. Benefit payments, including refunds of employee contributions	(3,878,615)	(3,849,750)	(3,805,069)	(3,741,236)
5. Other (net transfer)	123,117	(1,951,498)	941,094	(1,402,659)
6. Net change in plan fiduciary net position	(5,435,466)	9,103,684	4,098,535	(2,432,349)
7. Plan fiduciary net position - beginning	79,315,488	70,211,804	66,113,269	68,545,618
8. Plan fiduciary net position - ending	<u>\$ 73,880,022</u>	<u>\$ 79,315,488</u>	<u>\$ 70,211,804</u>	<u>\$ 66,113,269</u>
<b>C. Net pension liability (asset)</b>	<u>\$ 8,678,773</u>	<u>\$ (1,446,434)</u>	<u>\$ 6,508,654</u>	<u>\$ 6,324,798</u>
<b>D. Plan fiduciary net position as a percentage of total pension liability (asset)</b>	89.49%	101.86%	91.52%	91.27%
<b>E. Covered valuation payroll</b>	\$ 18,513,130	\$ 17,739,315	\$ 17,012,691	\$ 16,519,940
<b>F. Net pension liability (asset) as a percentage of covered valuation payroll</b>	46.88%	-8.15%	38.26%	38.29%

**Note to schedule:** Detailed information and actuarial assumptions used in the preparation of this schedule are available at the District's administrative offices and at <https://www.imrf.org/en/employers/employer-resources/reports-for-employers>

The schedules above are presented to provide information for 10 years; however, until a full 10-year trend is compiled, the information is presented only for those years for which information is available.

**Community Consolidated School District No. 65**

**Schedule of District Contributions  
Teachers' Retirement System of the State of Illinois**

<b>Fiscal Year Ending June 30,</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Contractually-required contribution	\$ 491,988	\$ 475,030	\$ 896,797	\$ 822,397
Contributions in relation to the contractually-required contribution	500,212	481,023	962,813	775,827
Contribution deficiency (excess)	<u>\$ (8,224)</u>	<u>\$ (5,993)</u>	<u>\$ (66,016)</u>	<u>\$ 46,570</u>
District's covered payroll	\$ 69,488,750	\$ 67,289,456	\$ 64,079,569	\$ 63,528,725
Contributions as a percentage of covered-employee payroll	0.72%	0.71%	1.50%	1.22%

**Schedule of the District's Proportionate Share of the Net Pension Liability  
Teachers' Retirement System of the State of Illinois**

<b>Fiscal Year Ending June 30, *</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
District's proportion of the net pension liability	0.0094%	2.4496%	1.9459%	0.0219%
District's proportionate share of the net pension liability	\$ 7,319,459	\$ 18,714,610	\$ 15,360,105	\$ 14,339,002
State's proportionate share of the net pension liability associated the District	501,413,611	468,470,966	509,939,352	396,388,510
Total	<u>\$ 508,733,070</u>	<u>\$ 487,185,576</u>	<u>\$ 525,299,457</u>	<u>\$ 410,727,512</u>
District's covered-employee payroll	\$ 67,289,456	\$ 64,079,569	\$ 63,528,725	\$ 61,015,492
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	10.9%	29.2%	24.2%	23.5%
Plan fiduciary net position as a percentage of the total pension liability	40.0%	39.3%	36.4%	41.5%

*\* The amounts presented for each fiscal year were determined as of the prior fiscal-year-end.*

Note to schedule: Detailed information and actuarial methods and assumptions used in the preparation of this schedule can be obtained at <http://trs.illinois.gov/employers/bulletins/gasb/2018.pdf>.

The schedules above are presented to provide information for 10 years; however, until a full 10-year trend is compiled, the information is presented only for those years for which information is available.

**Community Consolidated School District No. 65**

**Schedule of District Contributions  
Teachers' Health Insurance Security Fund**

<b>For the fiscal year ending June 30,</b>	<b>2019</b>	<b>2018</b>
Statutorily-required contribution	\$ 639,297	\$ 1,386,163
Contributions in relation to the statutorily-required contribution	638,797	1,385,785
Contribution (excess) deficiency	<u>\$ (500)</u>	<u>\$ (378)</u>
District's employee covered payroll	\$ 69,488,750	\$ 67,289,456
Contributions as a percentage of employee covered payroll	0.92%	2.06%

**Schedule of the District's Proportionate Share of the Collective Total OPEB Liability  
Teachers' Health Insurance Security Fund**

<b>For the fiscal year ending June 30, *</b>	<b>2019</b>	<b>2018</b>
District's proportion of the collective total OPEB liability	0.283862%	0.278548%
District's proportionate share of the collective total OPEB liability	\$ 74,785,966	\$ 72,281,938
The portion of the State's proportionate share amount of the collective total OPEB liability associated with the District	100,421,252	94,924,187
Total	<u>\$ 175,207,218</u>	<u>\$ 167,206,125</u>
District's covered-employee payroll	\$ 67,289,456	\$ 64,079,569
Collective total OPEB liability as a percentage of the covered-employee payroll	111.14%	112.80%
Plan fiduciary net position as a percentage of the total pension liability	0.0%	0.0%

*\* The amounts presented for each fiscal year were determined as of the prior fiscal-year-end.*

**Notes to Schedules**

Detailed information and actuarial methods and assumptions used in the preparation of this schedule can be obtained at <http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>.

## **Supplementary Information**

Community Consolidated School District No. 65

Combining Balance Sheet - Modified Cash Basis  
General Fund, by Accounts  
June 30, 2019

	Educational Account	Tort Immunity Account	Operations and Maintenance Account	Special Education Account	Fire Prevention and Safety Account	Working Cash Account	Total
<b>Assets</b>							
Cash and investments	\$ 28,762,992	\$ 1,873,912	\$ 3,178,313	\$ 1,137,125	\$ 92,775	\$ 12,839,217	\$ 47,884,334
Due from other governments	210,295	-	-	-	-	-	210,295
	<u>\$ 28,973,287</u>	<u>\$ 1,873,912</u>	<u>\$ 3,178,313</u>	<u>\$ 1,137,125</u>	<u>\$ 92,775</u>	<u>\$ 12,839,217</u>	<u>\$ 48,094,629</u>
<b>Liabilities and Fund Balances</b>							
Liabilities							
Payroll deductions payable	\$ 63,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,861
<b>Total liabilities</b>	<u>63,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,861</u>
Fund Balance							
Restricted for							
Tort immunity	-	1,873,912	-	-	-	-	1,873,912
Special education	-	-	-	1,137,125	-	-	1,137,125
Capital projects	-	-	-	-	92,775	-	92,775
Unassigned	28,909,426	-	3,178,313	-	-	12,839,217	44,926,956
<b>Total fund balance</b>	<u>28,909,426</u>	<u>1,873,912</u>	<u>3,178,313</u>	<u>1,137,125</u>	<u>92,775</u>	<u>12,839,217</u>	<u>48,030,768</u>
<b>Total liabilities and fund balance</b>	<u>\$ 28,973,287</u>	<u>\$ 1,873,912</u>	<u>\$ 3,178,313</u>	<u>\$ 1,137,125</u>	<u>\$ 92,775</u>	<u>\$ 12,839,217</u>	<u>\$ 48,094,629</u>



Community Consolidated School District No. 65

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Modified Cash Basis  
General Fund, by Accounts  
Year Ended June 30, 2019

	Educational Account	Tort Immunity Account	Operations and Maintenance Account	Special Education Account	Fire Prevention and Safety Account	Working Cash Account	Total
Revenues:							
Local sources	\$ 90,477,657	\$ 302,491	\$ 8,507,619	\$ 3,295,262	\$ 126,652	\$ 333,019	\$ 103,042,700
State sources	12,683,145	-	5,467	-	-	-	12,688,612
Federal sources	10,413,144	-	-	-	-	-	10,413,144
<b>Total revenues</b>	<b>113,573,946</b>	<b>302,491</b>	<b>8,513,086</b>	<b>3,295,262</b>	<b>126,652</b>	<b>333,019</b>	<b>126,144,456</b>
Expenditures:							
Instruction	66,357,327	-	-	-	-	-	66,357,327
Support services	33,045,613	866,447	7,459,842	-	837	-	41,372,739
Community services	5,687,028	-	-	-	-	-	5,687,028
Payments to other governments	248,913	-	-	2,551,081	-	-	2,799,994
Capital outlay	1,182,320	-	1,416,897	-	106,161	-	2,705,378
<b>Total expenditures</b>	<b>106,521,201</b>	<b>866,447</b>	<b>8,876,739</b>	<b>2,551,081</b>	<b>106,998</b>	<b>-</b>	<b>118,922,466</b>
<b>Change in fund balance</b>	<b>7,052,745</b>	<b>(563,956)</b>	<b>(363,653)</b>	<b>744,181</b>	<b>19,654</b>	<b>333,019</b>	<b>7,221,990</b>
Fund balance:							
July 1, 2018	21,856,681	2,437,868	3,541,966	392,944	73,121	12,506,198	40,808,778
June 30, 2019	\$ 28,909,426	\$ 1,873,912	\$ 3,178,313	\$ 1,137,125	\$ 92,775	\$ 12,839,217	\$ 48,030,768

Community Consolidated School District No. 65

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis  
General Fund - Budgetary Basis  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources	\$ 103,547,474	\$ 103,042,700	\$ (504,774)
State sources	13,001,079	12,688,612	(312,467)
Federal sources	8,643,301	10,413,144	1,769,843
<b>Total revenues</b>	<u>125,191,854</u>	<u>126,144,456</u>	<u>952,602</u>
Expenditures:			
Instruction	66,297,036	66,464,724	(167,688)
Support services	45,454,002	43,964,386	1,489,616
Community services	6,240,393	5,693,362	547,031
Payments to other governments	3,409,467	2,799,994	609,473
<b>Total expenditures</b>	<u>121,400,898</u>	<u>118,922,466</u>	<u>2,478,432</u>
<b>Change in fund balance</b>	<u>\$ 3,790,956</u>	7,221,990	<u>\$ 3,431,034</u>
Fund balance:			
July 1, 2018		<u>40,808,778</u>	
June 30, 2019		<u>\$ 48,030,768</u>	

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures by Object, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis - Budgetary Basis  
General Fund - Educational Account  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 85,639,780	\$ 85,231,712	\$ (408,068)
Corporate property replacement taxes	1,303,892	1,282,338	(21,554)
Charges for services			
Tuition	91,832	13,083	(78,749)
Food service	622,681	662,150	39,469
Pupil activities	2,433,359	2,208,834	(224,525)
Other	778,406	583,146	(195,260)
Interest	310,264	496,394	186,130
State sources			
Unrestricted state aid	8,171,699	7,889,975	(281,724)
Restricted state aid	4,823,913	4,793,170	(30,743)
Federal sources			
Restricted federal aid	8,643,301	10,413,144	1,769,843
<b>Total revenues</b>	<u>112,819,127</u>	<u>113,573,946</u>	<u>754,819</u>
Expenditures:			
Salaries	83,942,499	83,183,411	759,088
Benefits	10,021,337	10,201,517	(180,180)
Purchased services	7,321,416	6,754,765	566,651
Supplies/materials	4,523,854	3,464,231	1,059,623
Capital outlay	500,200	1,182,320	(682,120)
Other objects	1,330,774	1,652,517	(321,743)
Termination benefits	74,219	82,440	(8,221)
<b>Total expenditures</b>	<u>107,714,299</u>	<u>106,521,201</u>	<u>1,193,098</u>
<b>Change in fund balance</b>	<u>\$ 5,104,828</u>	7,052,745	<u>\$ 1,947,917</u>
Fund balance:			
July 1, 2018		<u>21,856,681</u>	
June 30, 2019		<u>\$ 28,909,426</u>	

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis - Budgetary Basis  
General Fund - Educational Account  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 85,639,780	\$ 85,231,712	\$ (408,068)
Corporate property replacement taxes	1,303,892	1,282,338	(21,554)
Charges for services			
Tuition	91,832	13,083	(78,749)
Food service	622,681	662,150	39,469
Pupil activities	2,433,359	2,208,834	(224,525)
Other	778,406	583,146	(195,260)
Interest	310,264	496,394	186,130
State sources			
Unrestricted state aid	8,171,699	7,889,975	(281,724)
Restricted state aid	4,823,913	4,793,170	(30,743)
Federal sources			
Restricted federal aid	8,643,301	10,413,144	1,769,843
<b>Total revenues</b>	<b>112,819,127</b>	<b>113,573,946</b>	<b>754,819</b>
Expenditures:			
Instruction:			
Regular programs			
Salaries	41,417,809	40,922,422	495,387
Benefits	3,727,398	3,708,255	19,143
Purchased services	182,434	256,407	(73,973)
Supplies/materials	1,522,702	1,333,011	189,691
Capital outlay	40,500	66,258	(25,758)
Other objects	3,600	11,217	(7,617)
	<b>46,894,443</b>	<b>46,297,570</b>	<b>596,873</b>
Pre-K programs			
Salaries	705,205	704,888	317
Benefits	96,778	100,582	(3,804)
Purchased services	2,000	4,533	(2,533)
Supplies/materials	14,970	23,767	(8,797)
	<b>818,953</b>	<b>833,770</b>	<b>(14,817)</b>
Special Ed programs			
Salaries	9,945,755	10,075,560	(129,805)
Benefits	1,244,914	1,228,205	16,709
Purchased services	707,947	700,926	7,021
Supplies/materials	56,200	113,281	(57,081)
Capital outlay	35,500	35,000	500
Other objects	919,417	1,293,559	(374,142)
	<b>12,909,733</b>	<b>13,446,531</b>	<b>(536,798)</b>

(Continued)

Community Consolidated School District No. 65

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis - Budgetary Basis  
General Fund - Educational Account (Continued)  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Instruction (Continued):			
Special Ed programs pre-k			
Salaries	\$ 840,868	\$ 865,124	\$ (24,256)
Benefits	111,303	116,982	(5,679)
Supplies/materials	6,050	20,817	(14,767)
	<u>958,221</u>	<u>1,002,923</u>	<u>(44,702)</u>
Educationally deprived/remedial programs			
Salaries	871,768	943,791	(72,023)
Benefits	156,471	148,393	8,078
Purchased services	214,000	242,012	(28,012)
Supplies/materials	233,860	44,624	189,236
Capital outlay	-	6,139	(6,139)
	<u>1,476,099</u>	<u>1,384,959</u>	<u>91,140</u>
Interscholastic programs			
Salaries	140,000	153,663	(13,663)
Purchased services	20,350	13,490	6,860
Supplies/materials	20,000	14,637	5,363
	<u>180,350</u>	<u>181,790</u>	<u>(1,440)</u>
Summer school programs			
Salaries	275,424	327,905	(52,481)
Benefits	-	-	-
Purchased services	98,500	133,970	(35,470)
Supplies/materials	25,159	5,065	20,094
	<u>399,083</u>	<u>466,940</u>	<u>(67,857)</u>
Gifted programs			
Salaries	48,500	25,708	22,792
Benefits	10,502	-	10,502
Purchased services	12,000	4,475	7,525
Supplies/materials	46,000	-	46,000
Other objects	8,400	5,825	2,575
	<u>125,402</u>	<u>36,008</u>	<u>89,394</u>
Bilingual programs			
Salaries	2,262,252	2,477,406	(215,154)
Benefits	205,984	236,095	(30,111)
Purchased services	22,236	34,470	(12,234)
Supplies/materials	44,280	66,262	(21,982)
	<u>2,534,752</u>	<u>2,814,233</u>	<u>(279,481)</u>
<b>Total instruction</b>	<u>66,297,036</u>	<u>66,464,724</u>	<u>(167,688)</u>

(Continued)

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis - Budgetary Basis  
General Fund - Educational Account (Continued)  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services:			
Social work services			
Salaries	\$ 2,645,651	\$ 2,630,955	\$ 14,696
Benefits	255,548	278,410	(22,862)
Purchased services	500	723	(223)
Supplies/materials	12,000	5,942	6,058
	<u>2,913,699</u>	<u>2,916,030</u>	<u>(2,331)</u>
Health services			
Salaries	807,166	831,359	(24,193)
Benefits	120,587	144,205	(23,618)
Purchased services	33,820	4,711	29,109
Supplies/materials	11,300	21,114	(9,814)
Capital outlay	30,000	35,872	(5,872)
	<u>1,002,873</u>	<u>1,037,261</u>	<u>(34,388)</u>
Psychological services			
Salaries	1,210,666	1,171,191	39,475
Benefits	94,511	94,187	324
Purchased services	34,000	40,392	(6,392)
Supplies/materials	-	13,746	(13,746)
	<u>1,339,177</u>	<u>1,319,516</u>	<u>19,661</u>
Speech pathology and audiology services			
Salaries	1,553,577	1,592,127	(38,550)
Benefits	129,662	137,319	(7,657)
Purchased services	11,600	3,541	8,059
Supplies/materials	17,400	10,679	6,721
	<u>1,712,239</u>	<u>1,743,666</u>	<u>(31,427)</u>
Other support services - pupil			
Salaries	1,591,370	1,563,812	27,558
Benefits	88,538	82,511	6,027
Purchased services	94,050	13,048	81,002
Supplies/materials	140,000	-	140,000
	<u>1,913,958</u>	<u>1,659,371</u>	<u>254,587</u>
Improvement of instruction services			
Salaries	2,674,567	2,657,882	16,685
Benefits	223,806	246,290	(22,484)
Purchased services	705,548	600,964	104,584
Supplies/materials	91,180	86,008	5,172
Capital outlay	3,000	3,932	(932)
Other objects	79,362	42,315	37,047
	<u>3,777,463</u>	<u>3,637,391</u>	<u>140,072</u>

(Continued)

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis - Budgetary Basis  
General Fund - Educational Account (Continued)  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services (Continued):			
Educational media services			
Salaries	\$ 1,299,689	\$ 1,307,888	\$ (8,199)
Benefits	124,322	142,515	(18,193)
Purchased services	4,000	5,108	(1,108)
Supplies/materials	50,889	51,003	(114)
	<u>1,478,900</u>	<u>1,506,514</u>	<u>(27,614)</u>
Assessment and testing			
Salaries	78,574	97,099	(18,525)
Benefits	-	-	-
Purchased services	37,758	45,210	(7,452)
Supplies/materials	86,000	72,025	13,975
	<u>202,332</u>	<u>214,334</u>	<u>(12,002)</u>
General administration services			
Salaries	67,372	62,105	5,267
Benefits	20,436	20,436	-
Purchased services	100,694	82,584	18,110
Supplies/materials	12,000	11,231	769
Other objects	50,000	42,273	7,727
	<u>250,502</u>	<u>218,629</u>	<u>31,873</u>
Office of the superintendent services			
Salaries	401,625	401,456	169
Benefits	71,539	71,746	(207)
Purchased services	4,500	4,499	1
Supplies/materials	7,929	7,009	920
Capital outlay	1,000	-	1,000
	<u>486,593</u>	<u>484,710</u>	<u>1,883</u>
Special area administrative services			
Salaries	1,840,372	1,734,244	106,128
Benefits	211,561	210,166	1,395
Purchased services	380,300	330,001	50,299
Supplies/materials	6,500	5,072	1,428
	<u>2,438,733</u>	<u>2,279,483</u>	<u>159,250</u>

(Continued)

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis - Budgetary Basis  
General Fund - Educational Account (Continued)  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services (Continued):			
Office of the principal services			
Salaries	\$ 4,673,665	\$ 4,662,420	\$ 11,245
Benefits	472,870	512,739	(39,869)
Purchased services	109,000	122,664	(13,664)
Supplies/materials	-	-	-
	<u>5,255,535</u>	<u>5,297,823</u>	<u>(42,288)</u>
Direction of business support services			
Salaries	353,498	355,145	(1,647)
Benefits	50,516	45,565	4,951
Purchased services	14,500	12,035	2,465
Supplies/materials	3,000	3,492	(492)
Capital outlay	1,000	-	1,000
	<u>422,514</u>	<u>416,237</u>	<u>6,277</u>
Fiscal services			
Salaries	428,110	430,628	(2,518)
Benefits	74,593	54,446	20,147
Purchased services	64,065	52,898	11,167
Supplies/materials	3,000	5,509	(2,509)
Capital outlay	1,000	545	455
	<u>570,768</u>	<u>544,026</u>	<u>26,742</u>
Food services			
Salaries	892,826	841,879	50,947
Benefits	94,640	106,302	(11,662)
Purchased services	76,879	61,511	15,368
Supplies/materials	1,220,747	1,142,821	77,926
Capital outlay	12,000	17,106	(5,106)
	<u>2,297,092</u>	<u>2,169,619</u>	<u>127,473</u>

(Continued)



**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis - Budgetary Basis  
General Fund - Educational Account (Continued)  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Support services (Continued):			
Research and evaluation services			
Salaries	\$ 631,089	\$ 576,674	\$ 54,415
Benefits	55,367	52,392	2,975
Purchased services	7,500	2,496	5,004
Supplies/materials	2,200	1,947	253
	<u>696,156</u>	<u>633,509</u>	<u>62,647</u>
Information services			
Salaries	110,480	110,018	462
Benefits	21,417	11,941	9,476
Purchased services	18,000	12,613	5,387
Supplies/materials	2,300	1,378	922
	<u>152,197</u>	<u>135,950</u>	<u>16,247</u>
Staff services			
Salaries	630,172	615,308	14,864
Benefits	154,931	165,965	(11,034)
Purchased services	141,000	98,960	42,040
Supplies/materials	14,000	11,643	2,357
Capital outlay	500	220	280
	<u>940,603</u>	<u>892,096</u>	<u>48,507</u>
Data processing services			
Salaries	1,121,997	1,090,467	31,530
Benefits	177,287	166,717	10,570
Purchased services	2,914,432	2,579,952	334,480
Supplies/materials	725,784	279,489	446,295
Capital outlay	374,200	1,010,914	(636,714)
	<u>5,313,700</u>	<u>5,127,539</u>	<u>186,161</u>
Other support services			
Salaries	15,000	6,399	8,601
Benefits	1,471,707	1,504,422	(32,715)
Purchased services	300,800	287,825	12,975
Supplies/materials	300	-	300
Other objects	-	(588)	588
Termination benefits	74,219	82,440	(8,221)
	<u>1,862,026</u>	<u>1,880,498</u>	<u>(18,472)</u>
<b>Total support services</b>	<u>35,027,060</u>	<u>34,114,202</u>	<u>912,858</u>

(Continued)

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis - Budgetary Basis  
General Fund - Educational Account (Continued)  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Expenditures (Continued):			
Community services:			
Salaries	\$ 4,407,452	\$ 3,947,888	\$ 459,564
Benefits	554,149	614,731	(60,582)
Purchased services	1,009,003	1,002,747	6,256
Supplies/materials	148,104	112,659	35,445
Capital outlay	1,500	6,334	(4,834)
Other objects	3,000	9,003	(6,003)
<b>Total community services</b>	<u>6,123,208</u>	<u>5,693,362</u>	<u>429,846</u>
Payments to other governments:			
Other objects	266,995	248,913	18,082
<b>Total payments to other governments</b>	<u>266,995</u>	<u>248,913</u>	<u>18,082</u>
<b>Total expenditures</b>	<u>107,714,299</u>	<u>106,521,201</u>	<u>1,193,098</u>
<b>Change in fund balance</b>	<u><u>\$ 5,104,828</u></u>	<u>7,052,745</u>	<u><u>\$ 1,947,917</u></u>
Fund balance:			
July 1, 2018		<u>21,856,681</u>	
June 30, 2019		<u><u>\$ 28,909,426</u></u>	

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis  
General Fund - Tort Immunity Account  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 10,000	\$ 10,000	\$ -
Corporate property replacement taxes	244,999	240,949	(4,050)
Interest	32,213	51,542	19,329
<b>Total revenues</b>	<u>287,212</u>	<u>302,491</u>	<u>15,279</u>
Expenditures:			
Support services:			
General administration			
Salaries	25,000	8,577	16,423
Purchased services	951,975	857,870	94,105
<b>Total expenditures</b>	<u>976,975</u>	<u>866,447</u>	<u>110,528</u>
<b>Change in fund balance</b>	<u>\$ (689,763)</u>	<u>(563,956)</u>	<u>\$ 125,807</u>
Fund balance:			
July 1, 2018		<u>2,437,868</u>	
June 30, 2019		<u>\$ 1,873,912</u>	

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis  
General Fund - Operations and Maintenance Account  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 7,870,732	\$ 7,904,611	\$ 33,879
Corporate property replacement taxes	413,176	406,346	(6,830)
Charges for services	111,226	97,343	(13,883)
Interest	62,074	99,319	37,245
State sources			
Restricted state aid	5,467	5,467	-
<b>Total revenues</b>	<u>8,462,675</u>	<u>8,513,086</u>	<u>50,411</u>
Expenditures:			
Support services:			
Business, operation and maintenance of plant services			
Salaries	3,440,394	3,632,942	(192,548)
Benefits	435,375	473,137	(37,762)
Purchased services	1,756,431	1,871,286	(114,855)
Supplies/materials	1,464,671	1,379,709	84,962
Capital outlay	2,058,000	1,416,897	641,103
Other objects	169,773	102,295	67,478
	<u>9,324,644</u>	<u>8,876,266</u>	<u>448,378</u>
Other support services:			
Benefits	323	473	(150)
	<u>323</u>	<u>473</u>	<u>(150)</u>
<b>Total support services</b>	<u>9,324,967</u>	<u>8,876,739</u>	<u>448,228</u>
Community services:			
Capital outlay	117,185	-	117,185
<b>Total community services</b>	<u>117,185</u>	<u>-</u>	<u>117,185</u>
<b>Total expenditures</b>	<u>9,442,152</u>	<u>8,876,739</u>	<u>565,413</u>
<b>Change in fund balance</b>	<u>\$ (979,477)</u>	<u>(363,653)</u>	<u>\$ 615,824</u>
Fund balance:			
July 1, 2018		<u>3,541,966</u>	
June 30, 2019		<u>\$ 3,178,313</u>	

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis  
General Fund - Special Education Account  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 3,299,778	\$ 3,275,918	\$ (23,860)
Interest	12,090	19,344	7,254
<b>Total revenues</b>	<u>3,311,868</u>	<u>3,295,262</u>	<u>(16,606)</u>
Expenditures:			
Payments to other governments:			
Other objects	<u>3,142,472</u>	<u>2,551,081</u>	<u>591,391</u>
<b>Change in fund balance</b>	<u>\$ 169,396</u>	<u>744,181</u>	<u>\$ 574,785</u>
Fund balance:			
July 1, 2018		<u>392,944</u>	
June 30, 2019		<u>\$ 1,137,125</u>	

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis  
General Fund - Fire Prevention and Safety Account  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 95,550	\$ 114,956	\$ 19,406
Interest	7,288	11,696	4,408
<b>Total revenues</b>	<u>102,838</u>	<u>126,652</u>	<u>23,814</u>
Expenditures:			
Support services:			
Business, facility acquisition and construction services			
Purchased services	25,000	837	24,163
Capital outlay	100,000	106,161	(6,161)
<b>Total expenditures</b>	<u>125,000</u>	<u>106,998</u>	<u>18,002</u>
<b>Change in fund balance</b>	<u>\$ (22,162)</u>	19,654	<u>\$ (41,816)</u>
Fund balance:			
July 1, 2018		<u>73,121</u>	
June 30, 2019		<u>\$ 92,775</u>	

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis  
General Fund - Working Cash Account  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
<hr/>			
Revenues:			
Local sources			
Interest	\$ 208,134	\$ 333,019	\$ 124,885
	<hr/>		<hr/>
<b>Change in fund balance</b>	<b>\$ 208,134</b>	333,019	<b>\$ 124,885</b>
	<hr/>		<hr/>
Fund balance:			
July 1, 2018		12,506,198	
		<hr/>	
June 30, 2019		\$ 12,839,217	
		<hr/>	

Community Consolidated School District No. 65

Combining Balance Sheet - Modified Cash Basis - by Fund Type

Nonmajor Governmental Funds

June 30, 2019

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Municipal Retirement/ Social Security Fund	Transportation Fund	Capital Projects Fund	
<b>Assets</b>				
Cash and investments	\$ 1,443,843	\$ 921,672	\$ 474,431	\$ 2,839,946
<b>Fund Balances</b>				
Restricted for				
Retirement benefits	\$ 1,443,843	\$ -	\$ -	\$ 1,443,843
Transportation	-	921,672	-	921,672
Capital projects	-	-	474,431	474,431
	1,443,843	921,672	474,431	2,839,946
<b>Total fund balances</b>	\$ 1,443,843	\$ 921,672	\$ 474,431	\$ 2,839,946



Community Consolidated School District No. 65

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -  
Modified Cash Basis - by Fund Type  
Nonmajor Governmental Funds  
Year Ended June 30, 2019

	Special Revenue Funds			Total Nonmajor Governmental Funds
	Municipal Retirement/ Social Security Fund	Transportation Fund	Capital Projects Fund	
Revenues:				
Local sources	\$ 4,463,592	\$ 3,315,024	\$ 9,126	\$ 7,787,742
State sources	-	1,115,973	-	1,115,973
Federal sources	268,901	-	-	268,901
<b>Total revenues</b>	<b>4,732,493</b>	<b>4,430,997</b>	<b>9,126</b>	<b>9,172,616</b>
Expenditures:				
Instruction	1,415,981	-	-	1,415,981
Support services	1,969,022	4,770,179	585,443	7,324,644
Community services	568,845	-	-	568,845
Payments to other governments	-	-	-	-
<b>Total expenditures</b>	<b>3,953,848</b>	<b>4,770,179</b>	<b>585,443</b>	<b>9,309,470</b>
<b>Change in fund balances</b>	<b>778,645</b>	<b>(339,182)</b>	<b>(576,317)</b>	<b>(136,854)</b>
Fund balances:				
July 1, 2018	665,198	1,260,854	1,050,748	2,976,800
June 30, 2019	\$ 1,443,843	\$ 921,672	\$ 474,431	\$ 2,839,946

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis  
Municipal Retirement / Social Security Fund  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 4,240,150	\$ 4,200,873	\$ (39,277)
Corporate property replacement taxes	114,194	112,307	(1,887)
Interest	94,006	150,412	56,406
Federal sources			
Restricted federal aid	263,741	268,901	5,160
<b>Total revenues</b>	<u>4,712,091</u>	<u>4,732,493</u>	<u>20,402</u>
Expenditures:			
Instruction, employee benefits:			
Regular programs	631,706	634,314	(2,608)
Special programs	734,376	662,350	72,026
Other instructional programs	123,516	119,317	4,199
Support services, employee benefits:			
Pupils	438,857	407,942	30,915
Instructional staff	72,975	75,841	(2,866)
General administration	157,704	108,200	49,504
School administration	189,532	175,764	13,768
Business	904,808	868,403	36,405
Central	337,319	322,570	14,749
Other support services	10,113	10,302	(189)
Community services, employee benefits	564,076	568,845	(4,769)
<b>Total expenditures</b>	<u>4,164,982</u>	<u>3,953,848</u>	<u>211,134</u>
<b>Change in fund balance</b>	<u>\$ 547,109</u>	778,645	<u>\$ 231,536</u>
Fund balance:			
July 1, 2018		<u>665,198</u>	
June 30, 2019		<u>\$ 1,443,843</u>	

**Community Consolidated School District No. 65**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis  
Transportation Fund  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 3,166,626	\$ 3,109,634	\$ (56,992)
Charges for services	66,103	58,389	(7,714)
Interest	91,875	147,001	55,126
State sources			
Restricted state aid	1,105,541	1,115,973	10,432
<b>Total revenues</b>	<u>4,430,145</u>	<u>4,430,997</u>	<u>852</u>
Expenditures:			
Support services:			
Transportation			
Salaries	435,059	478,067	(43,008)
Benefits	31,745	32,598	(853)
Purchased services	3,923,279	4,157,042	(233,763)
Supplies/materials	1,000	166	834
Other objects	39,788	102,306	(62,518)
<b>Total expenditures</b>	<u>4,430,871</u>	<u>4,770,179</u>	<u>(339,308)</u>
<b>Change in fund balance</b>	<u>\$ (726)</u>	<u>(339,182)</u>	<u>\$ (338,456)</u>
Fund balance:			
July 1, 2018		<u>1,260,854</u>	
June 30, 2019		<u>\$ 921,672</u>	

Community Consolidated School District No. 65

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis  
Debt Service Fund  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Property taxes	\$ 5,295,146	\$ 6,359,392	\$ 1,064,246
Interest	99,453	159,127	59,674
<b>Total revenues</b>	<u>5,394,599</u>	<u>6,518,519</u>	<u>1,123,920</u>
Expenditures:			
Debt service:			
Principal	3,216,312	3,216,312	-
Interest and charges	2,490,359	2,487,899	2,460
<b>Total expenditures</b>	<u>5,706,671</u>	<u>5,704,211</u>	<u>2,460</u>
<b>Change in fund balance</b>	<u>\$ (312,072)</u>	814,308	<u>\$ 1,126,380</u>
Fund balance:			
July 1, 2018		<u>4,082,473</u>	
June 30, 2019		<u>\$ 4,896,781</u>	

Community Consolidated School District No. 65

**Schedule of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual - Modified Cash Basis  
Capital Projects Fund  
Year Ended June 30, 2019**

	Original and Final Budget	Actual	Variance
Revenues:			
Local sources			
Interest	\$ 5,704	\$ 9,126	\$ 3,422
<b>Total revenues</b>	<u>5,704</u>	<u>9,126</u>	<u>3,422</u>
Expenditures:			
Support services:			
Business, facility acquisition and construction services			
Salaries	127,012	114,548	12,464
Employee Benefits	6,734	6,734	-
Purchased services	145,000	135,170	9,830
Supplies/materials	70,000	172,766	(102,766)
Capital outlay	85,000	156,225	(71,225)
<b>Total support services</b>	<u>433,746</u>	<u>585,443</u>	<u>(151,697)</u>
<b>Total expenditures</b>	<u>433,746</u>	<u>585,443</u>	<u>(151,697)</u>
<b>Change in fund balance</b>	<u>\$ (428,042)</u>	<u>(576,317)</u>	<u>\$ 148,275</u>
Fund balance:			
July 1, 2018		<u>1,050,748</u>	
June 30, 2019		<u>\$ 474,431</u>	

**Community Consolidated School District No. 65**

**Schedule of Assessed Valuations, Tax Rates, Extensions and Collections**

	Tax Year		
	2018	2017	2016
Assessed valuations	<u>\$ 3,006,428,290</u>	<u>\$ 3,032,954,923</u>	<u>\$ 2,960,449,026</u>
Tax rates:			
General Fund:			
Educational Account	2.9412	2.9344	2.8106
Tort Immunity Account	0.0343	0.0003	0.0375
Special Education Account	0.1131	0.0971	0.1013
Operations and Maintenance Account	0.3118	0.1754	0.3113
Fire Prevention and Safety Account	0.0034	0.0033	0.0030
Transportation Fund	0.1233	0.1456	0.0968
Municipal Retirement/Social Security Fund:			
Illinois Municipal			
Retirement Fund	0.0856	0.0824	0.0240
Social Security	0.0617	0.0349	0.0915
Debt Service Fund	0.2165	0.1988	0.1998
<b>Total</b>	<u>3.8909</u>	<u>3.6723</u>	<u>3.6759</u>
<b>Extended tax rate</b>	<u>3.891</u>	<u>3.672</u>	<u>3.676</u>
Tax extensions:			
General fund:			
Educational Account	\$ 88,425,693	\$ 89,000,306	\$ 83,207,567
Tort Immunity Account	1,030,000	10,000	1,111,612
Special Education Account	3,399,000	2,943,485	3,000,000
Operations and Maintenance Account	9,373,000	5,320,669	9,215,297
Fire Prevention and Safety Account	103,000	100,000	87,500
Transportation Fund	3,708,000	4,415,228	2,867,000
Municipal Retirement/Social Security Fund:			
Illinois Municipal			
Retirement Fund	2,575,000	2,500,000	710,000
Social Security	1,854,000	1,057,692	2,708,201
Debt Service Fund	6,508,608	6,030,849	5,914,876
<b>Totals</b>	<u>\$ 116,976,301</u>	<u>\$ 111,378,229</u>	<u>\$ 108,822,053</u>
Tax collections:			
Through June 30	\$ 59,672,090	\$ 57,112,720	\$ 49,072,017
Subsequent collections	-	51,439,971	58,833,894
<b>Total</b>	<u>\$ 59,672,090</u>	<u>\$ 108,552,691</u>	<u>\$ 107,905,911</u>
	<u>51.01%</u>	<u>97.46%</u>	<u>99.16%</u>

**Community Consolidated School District No. 65**

**Schedule of Debt Service Requirements  
June 30, 2019**

	Year Ending June 30,	Principal	Interest	Total
Total general obligation bonds	2020	\$ 4,000,000	\$ 2,121,775	\$ 6,121,775
	2021	3,785,000	1,970,975	5,755,975
	2022	3,650,000	1,830,325	5,480,325
	2023	4,015,000	1,694,194	5,709,194
	2024	4,307,202	1,594,786	5,901,988
	2025	4,540,402	1,449,698	5,990,100
	2026	4,785,000	1,234,959	6,019,959
	2027	5,025,000	1,034,838	6,059,838
	2028	5,134,792	993,011	6,127,803
	2029	5,472,024	778,914	6,250,938
	2030	5,637,758	662,042	6,299,800
	2031	4,938,623	1,665,708	6,604,331
	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
		71,646,167	34,977,072	106,623,239
Accumulated Accreted Interest		3,393,004	(3,393,004)	-
		<u>\$ 75,039,171</u>	<u>\$ 31,584,068</u>	<u>\$ 106,623,239</u>
General Obligation Bonds				
Series 2009B	2020	\$ 2,600,000	\$ 170,300	\$ 2,770,300
Dated December 14, 2009	2021	2,600,000	57,200	2,657,200
		<u>\$ 5,200,000</u>	<u>\$ 227,500</u>	<u>\$ 5,427,500</u>
General Obligation Bonds				
Series 2010A	2020	\$ 1,400,000	\$ 21,000	\$ 1,421,000
Dated September 27, 2010				

(Continued)

**Community Consolidated School District No. 65**

**Schedule of Debt Service Requirements (Continued)**  
**June 30, 2019**

	Year Ending June 30,	Principal	Interest	Total
<b>General Obligation Bonds</b>				
Series 2010B	2020	\$ -	\$ 557,800	\$ 557,800
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>\$ 4,285,800</u>	<u>\$ 16,085,800</u>
 <b>General Obligation Bonds</b>				
Series 2010C	2020	\$ -	\$ 39,500	\$ 39,500
Dated November 4, 2010	2021	-	39,500	39,500
	2022	1,000,000	19,750	1,019,750
		<u>\$ 1,000,000</u>	<u>\$ 98,750</u>	<u>\$ 1,098,750</u>
 <b>General Obligation Bonds</b>				
Series 2011A	2020	\$ -	\$ 525,700	\$ 525,700
Dated June 20, 2011	2021	485,000	516,000	1,001,000
	2022	795,000	490,400	1,285,400
	2023	1,005,000	453,144	1,458,144
	2024	1,120,000	407,288	1,527,288
	2025	1,140,000	357,850	1,497,850
	2026	1,055,000	309,834	1,364,834
	2027	1,170,000	261,163	1,431,163
	2028	1,195,000	209,428	1,404,428
	2029	1,320,000	153,588	1,473,588
	2030	1,345,000	93,625	1,438,625
	2031	1,370,000	31,681	1,401,681
		<u>\$ 12,000,000</u>	<u>\$ 3,809,701</u>	<u>\$ 15,809,701</u>

(Continued)



**Community Consolidated School District No. 65**

**Schedule of Debt Service Requirements (Continued)**  
**June 30, 2019**

	Year Ending June 30,	Principal	Interest	Total
<b>General Obligation Bonds</b>				
Series 2012	2020	\$ -	\$ 248,500	\$ 248,500
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>\$ 1,995,500</u>	<u>\$ 11,695,500</u>
<b>General Obligation Bonds</b>				
Series 2013	2020	\$ -	\$ 558,975	\$ 558,975
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>\$ 4,419,988</u>	<u>\$ 19,419,988</u>
<b>General Obligation Bonds</b>				
Series 2014	2028	\$ 219,792	\$ 180,208	\$ 400,000
Dated April 28, 2014	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		<u>1,868,029</u>	<u>(1,868,029)</u>	<u>-</u>
		<u>\$ 8,766,937</u>	<u>\$ 7,418,063</u>	<u>\$ 16,185,000</u>

(Continued)

**Community Consolidated School District No. 65**

**Schedule of Debt Service Requirements (Continued)**  
**June 30, 2019**

	Year Ending June 30,	Principal	Interest	Total
<hr/>				
General Obligation Bonds				
Series 2015	2031	\$ 258,295	\$ 241,705	\$ 500,000
Dated March 17, 2015	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
		<hr/>	<hr/>	<hr/>
		4,998,462	6,371,538	11,370,000
Accumulated Accreted Interest		1,009,879	(1,009,879)	-
		<hr/>	<hr/>	<hr/>
		\$ 6,008,341	\$ 5,361,659	\$ 11,370,000
		<hr/>	<hr/>	<hr/>
General Obligation Bonds				
Series 2016	2024	\$ 157,202	\$ 42,798	\$ 200,000
Dated April 5, 2016	2025	150,402	49,598	200,000
	2035	287,128	347,872	635,000
	2036	3,054,065	4,020,935	7,075,000
		<hr/>	<hr/>	<hr/>
		3,648,797	4,461,203	8,110,000
Accumulated Accreted Interest		515,096	(515,096)	-
		<hr/>	<hr/>	<hr/>
		\$ 4,163,893	\$ 3,946,107	\$ 8,110,000
		<hr/>	<hr/>	<hr/>

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

**BOARD OF EDUCATION POLICY MANUAL**

**TABLE OF CONTENTS**

**SECTION 4 - OPERATIONAL SERVICES**

Fiscal and Business

4:10	Fiscal and Business Management
4:15	Identity Protection
4:20	<b>OPEN</b>
4:22	Fund Balance
4:30	Revenue and Investments
4:40	Incurring Debt
4:45	Insufficient Fund Checks and Debt Recovery
4:50	Payment Procedures
4:55	Use of Credit and Procurement Cards
4:56	Credit Cards
4:60	Purchases and Contracts
4:62	Dealing with Local Firms, Minority and Women Suppliers
4:70	Resource Conservation
4:80	Accounting and Audits
4:90	Activity Funds
4:100	Insurance Management

Operations

4:110	Transportation
4:112	Transportation of Magnet School Students
4:120	Food Services
4:130	Free and Reduced-Price Food Services
4:140	Waiver of Student Fees
4:150	Facility Management and Building Programs

4:160 Environmental Quality of Buildings and Grounds

Safety and Security

4:170 Safety

4:175 Convicted Child Sex Offender; Criminal Background Check and/or Screen;  
Notifications

4:180 Pandemic Preparedness

## **Operational Services**

### **Fiscal and Business Management**

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

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

### **Budget Planning**

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

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

### **Preliminary Adoption Procedures**

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

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

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

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

### **Final Adoption Procedures**

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

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

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

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

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

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

#### Budget Amendments

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

#### Implementation

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

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

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

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

ADOPTED: December 17, 2007

## **Operational Services**

### **Identity Protection**

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

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

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

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

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

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

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

ADOPTED: May 2, 2011

AMENDED: May 20, 2013



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

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

ADOPTED: June 2, 2014

## **Operational Services**

### **Revenue and Investments**

#### **Revenue**

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

#### **Investments**

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

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

#### **Investment Objectives**

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

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

#### **Authorized Investments**

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

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

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

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

### Collateral Requirements

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

### Safekeeping and Custody Arrangements

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

### Controls and Report

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

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

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

### Ethics and Conflicts of Interest

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

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

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

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

ADOPTED: May 17, 2010

## **Operational Services**

### **Incurring Debt**

The Superintendent shall provide early notice to the Board of Education of the District's need to borrow money. The Superintendent or designee shall prepare all documents and notices necessary for the Board of Education, at its discretion, to: (1) issue State Aid Anticipation Certificates, tax anticipation warrants, working cash fund bonds, bonds, notes, and other evidence of indebtedness, or (2) establish a line of credit with a bank or other financial institution.

LEGAL REF.: 30 ILCS 305/2 and 352/1 et seq.  
50 ILCS 420/.  
105 ILCS 5/17-16, 5/17-17, 5/18-18, and 5/19-1 et seq.

CROSS REF.: 4:10 (Fiscal and Business Management)

ADOPTED: October 20, 2014

## **Operational Services**

### **Insufficient Fund Checks and Debt Recovery**

The Superintendent or designee is responsible for charging appropriate fees for returned checks written to the District that are not honored upon presentation to the respective bank or other depository institution for any reason. The Superintendent is authorized to contact the Board Attorney whenever necessary to seek collection of the returned check amount, fee, collection costs and expenses, and interest.

### **Delinquent Debt Recovery**

The Superintendent is authorized to seek collection of delinquent debt owed the District to the fullest extent of the law.

LEGAL REF.: 15 ILCS 405/10.05 and 10.05d.  
810 ILCS 5/3-806.

ADOPTED: January 20, 2015

AMENDED: October 19, 2015

## **Operational Services**

### **Payment Procedures**

The Treasurer shall prepare a list of all due and paid bills and payrolls indicating vendor name and amount. These bills and payrolls shall be reviewed by the Treasurer after which they will be presented to the Board of Education at the Board's first regular monthly meeting or, if necessary, a special meeting for approval by resolution on a retroactive basis. Approval of all bills and payrolls shall be given by a roll call vote and the votes shall be recorded in the minutes.

The Treasurer is authorized, without further Board approval, to pay Social Security taxes, wages, pension contributions, utility bills, and other recurring bills.

Revolving funds for school cafeterias, athletics, petty cash, or similar purposes may be used, provided such funds are maintained in accordance with Board policy 4:80, *Accounting and Audits*, and remain in the custody of an employee who is properly bonded according to State law.

LEGAL REF.: 105 ILCS 5/8-16, 5/10-7, and 5/10-20.19.  
23 Ill.Admin.Code §100.70.

CROSS REF.: 4:55 (Use of Credit and Procurement Cards), 4:60 (Purchases and Contracts),  
4:80 (Accounting and Audits)

ADOPTED: December 13, 2010

AMENDED: October 19, 2015

## **Operational Services**

### **Use of Credit and Procurement Cards**

The Superintendent and employees designated by the Superintendent are authorized to use District credit and procurement cards to simplify the acquisition, receipt, and payment of purchases and travel expenses incurred on the District's behalf. Credit and procurement cards shall only be used for those expenses that are for the District's benefit and serve a valid and proper public purpose; they shall not be used for personal purchases. Cardholders are responsible for exercising due care and judgment and for acting in the District's best interests.

The Superintendent or designee shall manage the use of District credit and procurement cards by employees. It is the Board's responsibility, through the audit and approval process, to determine whether District credit and procurement card use by the Superintendent is appropriate.

In addition to the other limitations contained in this and other Board policies, District credit and procurement cards are governed by the following restrictions:

1. Credit and/or procurement cards may only be used to pay certain job-related expenses or to make purchases on behalf of the Board or District or any student activity fund, or for purposes that would otherwise be addressed through a conventional revolving fund.
2. The Superintendent or designee shall instruct the issuing bank to block the cards' use at unapproved merchants.
3. Each cardholder, other than the Superintendent, may charge no more than \$3,000 within a given month without prior authorization from the Superintendent.
4. The Superintendent or designee must approve the use of a District credit or procurement card whenever such use is by telephone, fax, and the Internet. Permission shall be withheld when the use violates any Board policy, is from a vendor whose reputation has not been verified, or would be more expensive than if another available payment method were used.
5. The consequences for unauthorized purchases include, but are not limited to, reimbursing the District for the purchase amount, loss of cardholding privileges, and, if made by an employee, discipline up to and including discharge.
6. All cardholders must sign a statement affirming that they are familiar with this policy.
7. The Superintendent shall implement a process whereby all purchases using a District credit or procurement card are reviewed and approved by someone other than the cardholder or someone under the cardholder's supervision.
8. Cardholders must submit the original, itemized receipt to document all purchases.
9. No individual may use a District credit or procurement card to make purchases in a manner contrary to State law, including, but not limited to, the bidding and other purchasing requirements in 105 ILCS 5/10-20.21, or any Board policy.
10. The Superintendent or designee shall account for any financial or material reward or rebate offered by the company or institution issuing the District credit or procurement card and shall ensure that it is used for the District's benefit.

LEGAL REF.: 105 ILCS 5/10-20.21.  
23 Ill.Admin.Code §100.70(d).

CROSS REF.: 4:50 (Payment Procedures), 4:60 (Purchases and Contracts), 4:80 (Accounting and Audits), 4:90 (Activity Funds)

ADOPTED: October 20, 2014



## **Operational Services**

### **Credit Cards**

District credit card expenditures will be reviewed by the Business Office for verification of expenditures (receipts or other acceptable documentation), coding to appropriate account numbers with available budget balances, and signature of administrator responsible for the credit card. The District will not issue payment for sales tax.

ADOPTED: June 18, 2007

## **Operational Services**

### **Purchases and Contracts**

The Superintendent shall manage the District's purchases and contracts in accordance with the law, the standards set forth in this policy, and other applicable Board policies.

#### **Standards for Purchasing and Contracting**

All purchases and contracts shall be entered into in accordance with Illinois law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the Board of Education.

All purchases and contracts should support a recognized District function or purpose as well as provide good quality products and services at a reasonable cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption. The District shall not participate in the purchase of items, goods, or services that are to become the personal property of individuals.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items outside budget parameters require prior Board approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of \$25,000 must comply with the State law bidding procedure, 105 ILCS 5/10-20.21, unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with 105 ILCS 5/19b-1 et seq.
4. Third party non-instructional services must comply with 105 ILCS 5/10-22.34c.
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with 105 ILCS 5/10-20.21. The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. The purchase of paper and paper products must comply with 105 ILCS 5/10-20.19c and Board policy 4:70, *Resource Conservation*.
7. Each contractor with the District is bound by each of the following:
  - a. In accordance with 105 ILCS 5/10-21.9(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in 105 ILCS 5/21B-80 to have direct, daily contact at a District school or school-related activity with one or more student(s); and (2) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.

- b. In accordance with 105 ILCS 5/24-5: (1) concerning each employee who begins providing services in the District after June 16, 2014, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease if the employee will have direct, daily contact with one or more student(s); and (2) require any new or existing employee who has and will have direct, daily contact with one or more student(s) to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Illinois Department of Public Health rules or order of a local health official.

The Superintendent or designee shall: (1) execute the reporting and website posting mandates in State law concerning District contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

LEGAL REF.: 105 ILCS 5/10-20.19c, 5/10-20.21, 5/10-21.9, 5/10-22.34c, 5/19b-1 et seq., and 5/24-5.  
820 ILCS 130/.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150 (Facility Management and Building Programs), 4:175 (Convicted Child Sex Offender; Criminal Background Check and/or Screening; Notifications)

ADOPTED: October 20, 2014

## **Operational Services**

### **Dealing with Local Firms, Minority and Women Suppliers**

The Business Office shall maintain a list of interested bidders for various types of goods and services. In addition, major contractors shall give consideration to Evanston/Skokie and women and minority-owned subcontractors. The District will actively seek to identify and purchase needed goods and services from Evanston/Skokie and women and minority-owned suppliers.

ADOPTED: June 18, 2007

## **Operational Services**

### **Resource Conservation**

The Superintendent shall manage a program of energy and resource conservation and education for the District that includes:

1. Full utilization of materials prior to disposal.
2. Limited use of disposable materials, including double-sided copies whenever possible.
3. Limited use of non-biodegradable products.
4. Greater participation in recycling programs for waste (e.g. solid waste, building materials, electronics, etc.)
5. Adherence to energy Board Energy Policies.
6. Adherence to Board Idling Policy.

The Superintendent or designee shall develop procedures for purchasing recycled paper and paper products in amounts that will, at a minimum, meet the requirements of the School Code. The Superintendent or designee shall purchase Green Cleaning products that at a minimum meet the requirements of the School Code.

### **Energy Management Conservation Policy**

1. School Board members will work to conserve energy and natural resources while exercising sound financial management.
2. The implementation of this policy is the joint responsibility all employees, teachers, parents, students, and board members, and all are responsible to cooperate for successful implementation.
3. The district will document energy consumption and costs. The district will communicate the goals and the development of the program to local media upon request.
4. Energy audits shall be conducted and conservation program outlines will be updated annually. The energy systems of each campus will be used to ensure that an efficient energy posture is maintained on a daily basis.

### **Anti-idling Policy**

The District prohibits idling of cars or buses for periods of time longer than necessary to pick-up and drop-off students.

LEGAL REF.: 105 ILCS 5/10-20.19c and 5/17-2.11.

CROSS REF.: 4:150 (Facility Management and Building Programs)

ADOPTED: August 12, 2008

## **Operational Services**

### **Accounting and Audits**

The School District's accounting and audit services shall comply with the *Requirements for Accounting, Budgeting, Financial Reporting, and Auditing*, as adopted by the Illinois State Board of Education, State and federal laws and regulations, and generally accepted accounting principles. Determination of liabilities and assets, prioritization of expenditures of governmental funds, and provisions for accounting disclosures shall be made in accordance with government accounting standards as directed by the auditor designated by the Board. The Superintendent, in addition to other assigned financial responsibilities, shall report monthly on the District's financial performance, both income and expense, in relation to the financial plan represented in the budget.

### **Annual Audit**

At the close of each fiscal year, the Superintendent shall arrange an audit of the District funds, accounts, statements, and other financial matters. The audit shall be performed by an independent certified public accountant designated by the Board and be conducted in conformance with prescribed standards and legal requirements. A complete and detailed written audit report including the Annual Financial Report (AFR) shall be provided to each Board member and to the Superintendent.

The Superintendent shall annually, on or before October 15, submit an original and one copy of the audit to the appropriate Intermediate Service Center.

### **Inventories**

The Superintendent or designee is responsible for establishing and maintaining accurate inventory records. The inventory record of supplies and equipment shall include a description of each item, quantity, location, purchase date, and cost or estimated replacement cost.

### **Disposition of District Property**

The Superintendent or designee shall notify the Board, as necessary, of the following so that the Board may consider its disposition: (1) District personal property (property other than buildings and land) that is no longer needed for school purposes, and (2) school site, building, or other real estate that is unnecessary, unsuitable, or inconvenient. Notwithstanding the above, the Superintendent or designee may unilaterally dispose of personal property of a diminutive value.

### **Taxable Fringe Benefits**

The Superintendent or designee shall ensure compliance with the Internal Revenue Service regulations regarding taxable fringe benefits and when to report an employee's personal use of District property or equipment as taxable compensation.

### **Controls for Revolving Funds and Petty Cash**

The Board of Education must approve all bank accounts opened or established in District school(s) names or with the District's Federal Employer Identification Number (FEIN). Employees opening such accounts without prior approval from the Board of Education will be subject to discipline. Bank accounts held in the name of a school, department, or program are limited to a maximum balance of \$500.00. All expenditures from these bank accounts must be supported with documentation, including signed invoices or receipts. Employees approving expenditures without proper documentation are subject to discipline.

All deposits into these bank accounts must be accompanied with a clear description of their intended purpose. The Superintendent or designee shall submit monthly reports and an annual summary of all receipts and expenditures of these bank accounts to the Board of Education.

Administrators choosing to maintain such bank accounts must submit monthly reports and an annual summary of all receipts and expenditures of these bank accounts. In addition, administrators maintaining these bank accounts must reconcile these accounts on a monthly basis and submit copies of the reconciliations and bank statements to the Business Office. Misuse of such bank accounts could result in the closure of the account and/or discipline of employees.

#### Control Requirements for Checks

All checks issued by the School District must be signed by either the Superintendent or Treasurer, except that checks from an account containing student activity funds and revolving accounts may be signed by the respective account custodian.

#### Internal Controls

The Superintendent is primarily responsible for establishing and implementing a system of internal controls for safeguarding the District's finances. The control objectives are to ensure efficient business and financial practices, reliable financial reporting, and compliance with State law and Board policies, and to prevent losses from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

LEGAL REF.: 105 ILCS 5/2-3.27, 5/2-3.28, 5/3-7, 5/3-15.1, 5/5-22, 5/10-21.4, 5/10-20.19, 5/10-22.8, and 5/17-1 et seq.  
23 Ill.Admin.Code Part 100.

CROSS REF.: 4:10 (Fiscal and Business Management), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards), 4:90 (Activity Funds)

ADOPTED: June 18, 2007

AMENDED: May 17, 2010; February 22, 2011; January 23, 2012

## **Operational Services**

### **Activity Funds**

The Board, upon the Superintendent or designee's recommendation, establishes student activity funds to be managed by student organizations under the guidance and direction of a staff member for educational, recreational, or cultural purposes.

The Superintendent or designee shall be responsible for supervising student activity funds in accordance with Board policy, 4:80, *Accounting and Audits*; State law, and the Illinois State Board of Education rules for student activity funds. The Board will appoint a treasurer for each fund to serve as the fund's sole custodian and be bonded in accordance with the School Code. The treasurer shall have all of the responsibilities specific to the treasurer listed in the Illinois State Board of Education rules for school activity funds, including the authority to make loans between activity funds.

Unless otherwise instructed by the Board, a student activity fund's balance will carry over to the next fiscal year. An account containing student activity funds that is inactive for 12 consecutive months shall be closed and its funds transferred to another student activity fund or authorized fund with a similar purpose.

LEGAL REF.: 105 ILCS 5/8-2 and 5/10-20.19.  
23 Ill.Admin.Code §§100.20 and 100.80.

CROSS REF.: 4:80 (Accounting and Audits), 7:325 (Student Fund-Raising Activities)

ADOPTED: October 20, 2014



## **Operational Services**

### **Insurance Management**

The Superintendent shall recommend and maintain all insurance programs that provide the broadest and most complete coverage available at the most economical cost, consistent with sound insurance principles.

The insurance program shall include:

1. Liability coverage to insure against any loss or liability of the School District and the listed individuals against civil rights damage claims and suits, constitutional rights damage claims and suits, and death and bodily injury and property damage claims and suits, including defense costs, when damages are sought for negligent or wrongful acts allegedly committed in the scope of employment or under the Board's direction or related to any mentoring services provided to the District's certified staff members; Board members; employees; volunteer personnel authorized by 105 ILCS 5/10-22.34, 5/10-22.34a, and 5/10-22.34b; mentors of certified staff members authorized in 105 ILCS 5/21A-5 et seq. (new teacher), 105 ILCS 5/2-3.53a (new principal), and 2-3.53b (new superintendents); and student teachers.
2. Comprehensive property insurance covering a broad range of causes of loss involving building and personal property. The coverage amount shall normally be for the replacement cost or the insurable value.
3. Workers' Compensation to protect the individual employees against financial loss in case of a work-related injury, certain types of disease, or death incurred in an employee-related situation.
4. Employee insurance programs.

Also, please also refer to the following Agreements:

- the current Professional Agreement between the Board of Education School District 65, Evanston, Illinois, and District 65 Educators' Council.
- the current Agreement between the Board of Education of School District No. 65, Evanston, Illinois and Evanston Association of Child Care Professionals, Illinois Education Association – NEA.
- the current Agreement between the Board of Education of School District No. 65, Evanston, Illinois and District 65 Educational Secretarial and Clerical Association, Illinois Education Association – NEA.
- the current Agreement between the Board of Education of School District No. 65 and Evanston Custodial/Maintenance Association, Illinois Education Association – NEA.
- the current Agreement between the Board of Education of School District 65, Evanston, Illinois, and Evanston Teacher Assistants Association, Illinois Association – NEA.

LEGAL REF.: Consolidated Omnibus Budget Reconciliation Act, P. L. 99-272, ¶ 1001, 100 Stat. 222, 4980B(f) of the I.R.S. Code, 42 U.S.C. §300bb-1 et seq.  
105 ILCS 5/10-20.20, 5/10-22.3, 5/10-22.3a, 5/10-22.3b, 5/10-22.3f, 5/10-22.34, 5/10-22.34a, and 5/10-22.34b.  
215 ILCS 5/.  
750 ILCS 75/.  
820 ILCS 305/.  
  
ADOPTED: November 19, 2012

## **Operational Services**

### **Transportation**

The District shall provide free transportation for elementary students in grades K through 5 in the District not attending Magnet Schools or other specially designated schools or programs: (1) residing at a distance of one and one-half miles or more from their attendance schools, unless the Board has certified to the Illinois State Board of Education that adequate public transportation is available or (2) residing within one and one-half miles from their attendance schools where walking to school or to a pick-up point or bus stop would constitute a serious hazard due to vehicular traffic or rail crossing according to the Illinois Department of Transportation (IDOT) criteria and where such a hazard has been approved by the IDOT, and adequate public transportation is not available. A student's parent(s)/guardian(s) may file a petition with the Board of Education requesting transportation due to the existence of a serious safety hazard. Free transportation services and vehicle adaptation for special education students shall be provided if included in the students' individualized educational programs. English Language Learners (ELL) enrolled in bilingual education programs not located in their regular attendance center shall receive free transportation. The District may provide transportation to and from school-sponsored activities. Non-public school students shall be transported in accordance with State law. Homeless students shall be transported in accordance with Section 45/1-15 of the Education for Homeless Children Act.

No busing shall be provided for students attending schools on permissive transfers outside their regular attendance areas. Students attending magnet schools will receive transportation services as described in policy 4:112, *Transportation for Magnet School Students*.

If a student is at a location within the District, other than his or her residence, for child care purposes at the time for transportation to and/or from school, that location may be considered for purposes of determining the 1½ miles from the school attended. Unless the Superintendent or designee establishes new routes, pick-up and drop-off locations for students in day care must be along the District's regular routes. The District will not discriminate among types of locations where day care is provided, which may include the premises of licensed providers, relatives' homes, or neighbors' homes.

Bus schedules and routes shall be determined by the bus company in conjunction with the Transportation Manager and shall be altered only with the Superintendent or designee's approval and direction. In establishing the routes, the pick-up and discharge points should be as safe as possible.

No school employee may transport students in school or private vehicles unless authorized by the administration.

Every vehicle regularly used for the transportation of students must pass safety inspections in accordance with State law and Illinois Department of Transportation regulations. The strobe light on a school bus may be illuminated only when the bus is actually being used as a school bus and (1) is stopping or stopped for loading or discharging students on a highway outside an urban area, or (2) is bearing one or more students. The Superintendent shall implement procedures in accordance with State law for accepting comment calls about school bus driving.

All contracts for charter bus services must contain the clause prescribed by State law regarding criminal background checks for bus drivers.

#### Pre-Trip and Post-Trip Vehicle Inspection

The District's student transportation provider shall implement and provide the District with verification of a pre-trip and post-trip inspection procedure to ensure that the school bus driver: (1) tests the two-way radio or cellular radio telecommunication device and ensures that it is functioning properly before the bus is operated, and (2) walks to the rear of the bus before leaving the bus at the end of each route, work shift, or work day, to check the bus for children or other passengers in the bus.

LEGAL REF.: McKinney Homeless Assistance Act, 42 U.S.C. §11431 et seq.  
105 ILCS 5/10-22.22 and 5/29-1 et seq.  
105 ILCS 45/1-15.  
625 ILCS 5/1-148.3a-5, 5/1-182, 5/11-1414.1, 5/12-813, 5/12-813.1, 5/12-815,  
5/12-816, 5/12-821, and 5/13-109.  
23 Ill.Admin.Code §§1.510 and 226.750; Part 120.  
92 Ill.Admin.Code §440-3.

CROSS REF.: 4:170 (Safety), 5:100 (Staff Development), 5:120 (Ethics), 5:280 (Educational Support Personnel - Duties and Qualifications), 6:140 (Education of Homeless Children), 7:220 (Bus Conduct)

ADOPTED: May 17, 2010

AMENDED March 26, 2012; January 20, 2015

**Operational Services****Transportation of Magnet School Students**

Busing will be provided for those students attending magnet schools or other specifically designated schools or programs who: (1) reside at a distance of one and one-half miles or more from their school, or (2) reside within one and one-half miles of their school where walking to school or to a pick-up point or bus stop constitutes a serious hazard due to vehicular traffic or rail crossing according to the Illinois Department of Transportation (IDOT) criteria and where such a hazard has been approved by the IDOT, and adequate public transportation is not available.

Two-thirds of the cost of transportation will be borne by parents and one-third by the District except when students are eligible for free or reduced-price lunches. Students meeting free lunch criteria will be provided free transportation and students meeting reduced lunch criteria will be billed a reduced rate for transportation services.

ADOPTED: June 18, 2007

AMENDED: May 19, 2014

## **Operational Services**

### **Food Services**

Good nutrition shall be promoted in the District's meal programs and in other food and beverages that are sold to students during the school day. The Superintendent shall manage a food service program that complies with this policy and is in alignment with Board policy 6:50, *School Wellness*. Food or beverage items sold to students as part of a reimbursable meal under the School Breakfast Program or the National School Lunch Program must consist of nutritious, well-balanced, and age-appropriate meals that reflect food and nutrition requirements specified by the U.S. Dept. of Agriculture. The type and amounts of food and beverages sold to students before school and during the regular school day in any school that participates in the School Breakfast Program or the National School Lunch Program shall comply with any applicable mandates in the Illinois State Board of Education's School Food Service rule and the federal rules implementing the National School Lunch Act and Child Nutrition Act.

The food service program shall restrict the sale of foods of minimal nutritional value as defined by the U.S. Department of Agriculture in the food service areas during meal periods. All revenue from the sale of any food or beverages sold in competition with the School Breakfast Program or National School Lunch Program to students in food service areas during the meal period shall accrue to the nonprofit school lunch program account.

LEGAL REF.: B. Russell National School Lunch Act, 42 U.S.C. §1751 et seq.  
Child Nutrition Act of 1966, 42 U.S.C. §1771 et seq.  
7 C.F.R. Parts 210 and 220, Nutrition Standards in the National School Lunch and  
School Breakfast Programs.  
105 ILCS 125/.  
23 Ill.Admin.Code Part 305, School Food Service.

CROSS REF.: 4:130 (Free and Reduced-Price Food Services), 6:50 (School Wellness)

ADOPTED: June 18, 2012

## **Operational Services**

### **Free and Reduced-Price Food Services**

#### **Notice**

The Superintendent shall be responsible for implementing the District's free and reduced-price food services policy and all applicable programs.

#### **Eligibility Criteria and Selection of Children**

A student's eligibility for free and reduced-price food services shall be determined by the income eligibility guidelines, family-size income standards, set annually by the U.S. Department of Agriculture and distributed by the Illinois State Board of Education.

#### **Notification**

At the beginning of each school year, by letter, the District shall notify students and their parents/guardians of: (1) eligibility requirements for free and reduced-price food service; (2) the application process; (3) the name and telephone number of a contact person for the program; and (4) other information required by federal law. The Superintendent shall provide the same information to: (1) informational media, the local unemployment office, and any major area employers contemplating layoffs; and (2) the District's website (if applicable), all school newsletters, or students' registration materials. Parents/guardians enrolling a child in the District for the first time, any time during the school year, shall receive the eligibility information.

#### **Nondiscrimination Assurance**

The District shall avoid publicly identifying students receiving free or reduced-price meals and shall use methods for collecting meal payments that prevent identification of children receiving assistance.

#### **Appeal**

A family may appeal the District's decision to deny an application for free and reduced-price food services or to terminate such services as outlined by the U.S. Department of Agriculture in 7 C.F.R. §245.7, Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools. The Superintendent shall establish a hearing procedure for adverse eligibility decisions and provide by mail a copy of them to the family. The District may also use these procedures to challenge a child's continued eligibility for free or reduced-price meals or milk.

During an appeal, students previously receiving food service benefits shall not have their benefits terminated. Students who were denied benefits shall not receive benefits during the appeal.

The Superintendent shall keep on file for a period of 3 years a record of any appeals made and the hearing record. The District shall also maintain accurate and complete records showing the data and method used to determine the number of eligible students served free and reduced-price food services. These records shall be maintained for 3 years.

LEGAL REF.: U.S. Dept. of Agriculture, Food and Nutrition Service, National School Lunch Program, 7 C.F.R. Part 210.  
U.S. Dept. of Agriculture, Food and Nutrition Service, Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools, 7 C.F.R. Part 245.  
105 ILCS 125/ et seq. and 126/.  
23 Ill.Admin.Code §305.10 et seq.

ADOPTED: May 17, 2010



## **Operational Services**

### **Waiver of Student Fees**

The Superintendent will recommend to the Board for adoption what fees, if any, will be charged for the use of textbooks, consumable materials, extracurricular activities, and other school fees. Students will be charged for the loss of or damage to school books or other school-owned materials.

All school student fees as defined by the Illinois State Board of Education (ISBE) are waived for students who meet the eligibility criteria for a fee waiver contained in this policy. Such fees are reduced for students who meet the legal eligibility criteria for reduced lunch. Families that are eligible for reduced lunch are charged reduced General and Classroom Activity Fees. Families who are unable to pay the full fee at the beginning of the school year may utilize a payment plan. Families who do not qualify for free lunch but because of special circumstances are not able to pay the fees, may apply for an administrative fee waiver. Student receiving fee waivers or reduced fees are not exempt from charges for lost and damaged books, locks, materials, supplies, and equipment.

### **Notification**

The Superintendent shall ensure that applications for fee waivers are widely available and distributed according to State law and ISBE rule and that provisions for assisting parents/guardians in completing the application are available.

### **Eligibility Criteria**

A student shall be eligible for a fee waiver when the student currently lives in a household that meets the same income guidelines, with the same limits based on household size, that are used for The National School Lunch Program.

The Superintendent or designee will give additional consideration where one or more of the following factors are present:

- Illness in the family;
- Unusual expenses such as fire, flood, storm damage, etc.;
- Seasonal employment;
- Unemployment;
- Emergency situations;
- When one or more of the parents/guardians are involved in a work stoppage.

### **Verification**

The Superintendent or designee must follow the verification requirements of 7 C.F.R. 245.6a when using the free lunch or breakfast eligibility guidelines pursuant to The National School Lunch Act as the basis for waiver of the student's fee(s).

If a student receiving a fee waiver is found to be no longer eligible during the school year, the Superintendent or designee shall notify the student's parent/guardian and charge the student a prorated amount based upon the number of school days remaining in the school year.

### **Determination and Appeal**

Within 30 calendar days after the receipt of a waiver request, the Superintendent or designee shall mail a notice to the parent/guardian whenever a waiver request is denied. The denial notice shall include: (1) the reason for the denial, (2) the process and timelines for making an appeal, and (3) a

statement that the parent/guardian may reapply for a waiver any time during the school year if circumstances change. If the denial is appealed, the District shall follow the procedures for the resolution of appeals as provided in the Illinois State Board of Education rule on waiver of fees.

LEGAL REF.: 105 ILCS 5/10-20.13, 5/10-22.25, 5/27-24.2, and 5/28-19.2.  
23 Ill.Admin.Code §1.245 [may contain unenforceable provisions].

CROSS REF.: 4:130 (Free and Reduced-Price Food Services)

ADOPTED: June 18, 2007

AMENDED: December 9, 2009; September 27, 2010; May 20, 2013

## **Operational Services**

### **Facility Management and Building Programs**

The Superintendent shall manage the District's facilities and grounds as well as facility construction and building programs in accordance with the law, the standards set forth in this policy, and other applicable Board policies. The Superintendent or designee shall cooperate with and facilitate: (1) inspections of schools by the appropriate Intermediate Service Center and State Fire Marshal or designee, and (2) review of plans and specifications for future construction or alterations of a school if requested by the relevant municipality, county (if applicable), or fire protection district.

#### **Standards for Managing Buildings and Grounds**

All District buildings and grounds shall be adequately maintained in order to provide an appropriate and safe physical environment for learning and teaching. The Superintendent or designee shall provide the Board with periodic reports on maintenance data and projected maintenance needs that include cost analysis. This policy is not intended to discourage efforts to improve the appearance of buildings or grounds that are consistent with the designated use of those buildings and grounds.

#### **Art Conservation, Restoration, and Preservation**

The Superintendent or designee shall develop procedures that promote the documentation, conservation, restoration, and preservation of art in District 65 schools. The term "art" may include, but is not limited to, murals, freestanding structures, wood relief carvings, easel paintings, rare tile installations, stained glass, plaster casts, integral architectural rudiments of buildings, and an assortment of other objects including dioramas and ornamented fireplaces on District 65 property.

All works of art, whether purchased by or donated to the Board or individual schools or through partnering organizations, are the property of the Board of Education. Art work may not be removed from any site without written permission from the Superintendent or designee. The Superintendent shall notify the Board, as necessary, of removal of art work from school buildings.

The Superintendent or designee will ensure that all works of art are securely installed or properly stored when not on display. The District will maintain an accurate and up-to-date catalogue of all works of art, with the location of the art clearly indicated. Any damaged or missing items will be reported in writing to the Superintendent.

Art in the District that is identified as damaged will be evaluated to determine the fiscal aesthetic feasibility of restoration. The Superintendent or designee shall work in partnership with community organizations towards these goals.

#### **Standards for Green Cleaning**

For each District school with 50 or more students, the Superintendent or designee shall establish and supervise a green cleaning program that complies with the guidelines established by the Illinois Green Government Coordinating Council.

#### **Standards for Facility Construction and Building Programs**

As appropriate, the Board of Education will authorize the production of a comprehensive study to determine the need for facility construction and expansion. On an annual basis, the Superintendent or designee shall provide the Board with projected facility needs, enrollment trends, and other data impacting facility use. Board of Education approval is needed for all new facility construction and expansion.

When making decisions pertaining to design and construction of school facilities, the Board of Education will confer with members of the staff and community, the Illinois State Board of

Education, and educational and architectural consultants, as it deems appropriate. The Board's facility goals are to:

1. Integrate facilities planning with other aspects of planning and goal-setting.
2. Base educational specifications for school buildings on identifiable student needs.
3. Design buildings for sufficient flexibility to permit new or modified programs.
4. Design buildings for maximum potential for community use.
5. Meet or exceed all safety requirements.
6. Meet requirements on the accessibility of school facilities to disabled persons as specified in State or federal law.
7. Provide for low maintenance costs, energy efficiency, and minimal environmental impact.

#### Naming Buildings and Facilities

Recognizing that the name for a school building, facility, or ground or field reflects on its public image, the Board's primary consideration will be to select a name that enhances the credibility and stature of the school or facility. Any request to name or rename an existing facility should be submitted to the Board of Education. When a facility is to be named or renamed, the Board President will appoint a special committee to consider nominations and make a recommendation, along with supporting rationale, to the Board. The Board will make the final selection. The committee shall operate under the following guidelines:

1. The committee will encourage input from the community, staff members, and students.
2. Consideration will be given to names of local communities, neighborhoods, streets, landmarks, historical considerations, and individuals who have made a contribution to the District, community, State, or nation.
3. The name will not duplicate or cause confusion with the names of existing facilities in the District.
4. Cost considerations.

The Superintendent or designee may name a room or designate some area on a school's property in honor of an individual or group that has performed outstanding service to the school without using this policy.

LEGAL REF.: 42 U.S.C. §12101 *et seq.*  
20 ILCS 3130/, Green Buildings Act.  
105 ILCS 5/10-20.46, 5/10-22.36, 5/17-2.11, 140/, and 230/.  
410 ILCS 25/, Environmental Barriers Act.  
820 ILCS 130/, Prevailing Wage Act.  
23 Ill.Admin.Code Part 151, School Construction Program; Part 180, Health/Life Safety Code for Public Schools; and Part 2800, Green Cleaning for Elementary and Secondary Schools.  
71 Ill.Admin.Code Part 400, Illinois Accessibility Code.

CROSS REF.: 2:150 (Committees), 2:170 (Procurement of Architectural, Engineering, and Land Surveying Services), 4:60 (Purchases and Contracts), 8:70 (Accommodating Individuals with Disabilities)

ADOPTED: June 17, 2008

AMENDED: February 16, 2010; February 22, 2011

## **Operational Services**

### **Environmental Quality of Buildings and Grounds**

The Superintendent shall take all reasonable measures to protect: (1) the safety of District personnel, students, and visitors on District premises from risks associated with hazardous materials and (2) the environmental quality of the District's buildings and grounds. Before pesticides are used on District premises, the Superintendent or designee shall notify employees and parents/guardians of students as required by the Structural Pest Control Act, 225 ILCS 235/, and the Lawn Care Products Application and Notice Act, 415 ILCS 65/.

### **Bloodborne Pathogen Exposure Control Plan**

"Universal precautions" will be observed at all District facilities in order to prevent contact with blood or other potentially infectious materials. Universal precautions is an approach to infection control which requires that all human blood and certain other human body fluids be treated as if known to be infectious for HIV, HBV, and other bloodborne pathogens, regardless of the perceived status of the source individual.

LEGAL REF.: 29 C.F.R. §1910.1030, Occupational Exposure to Bloodborne Pathogens, as adopted by the Illinois Department of Labor, 56 Ill.Admin.Code §350.300(c).  
29 C.F.R. §1910.1200, Occupational Safety and Health Administration Hazard Communication Standards, as adopted by 820 ILCS 255/1.5, Toxic Substances Disclosure to Employees Act.  
20 ILCS 3130/, Green Buildings Act.  
105 ILCS 5/10-20.17a; 5/10-20.48; 135/; and 140/, Green Cleaning School Act.  
225 ILCS 235/, Structural Pest Control Act.  
415 ILCS 65/, Lawn Care Products Application and Notice Act.  
820 ILCS 255/, Toxic Substances Disclosure to Employees Act. (*inoperative*)  
23 Ill.Admin.Code §1.330, Toxic Materials Training.

CROSS REF.: 4:150 (Facility Management and Building Programs), 4:170 (Safety)

ADOPTED: October 20, 2014

## Operational Services

### Safety

#### Safety and Security

All District operations, including the education program, shall be conducted in a manner that will promote the safety and security of everyone on District property or at a District event. The Superintendent or designee shall develop, implement, and maintain a comprehensive safety and security plan that includes, without limitation:

1. An emergency operations plan(s) addressing prevention, preparation, response, and recovery for each school;
2. Provisions for a coordinated effort with local law enforcement and fire officials, emergency medical services personnel, and the Board Attorney;
3. A school safety drill plan;
4. Instruction in safe bus riding practices; and
5. A clear, rapid, factual, and coordinated system of internal and external communication.

In the event of an emergency that threatens the safety of any person or property, students and staff are encouraged to follow the best practices discussed for their building regarding the use of any available cellular telephones.

#### School Safety Drill Plan

During every academic year, each school building that houses school children shall conduct, at a minimum, each of the following in accordance with the School Safety Drill Act, 105 ILCS 128/:

1. Three school evacuation drills
2. One bus evacuation drill
3. One severe weather and shelter-in-place drill
4. One law enforcement drill

#### Automated External Defibrillator (AED)

The Superintendent or designee shall implement a written plan for responding to medical emergencies at the District's physical fitness facilities in accordance with the Fitness Facility Medical Emergency Preparedness Act. The plan shall provide for an automated external defibrillator (AED) to be available according to State law requirements. This policy does not create an obligation to use an AED nor is it intended to create any expectation that an AED will be present or a trained person will be present and/or able to use an AED.

#### Carbon Monoxide Alarms

The Superintendent or designee shall implement a plan with the District's local fire officials to:

1. Determine which school buildings to equip with approved *carbon monoxide alarms* or *carbon monoxide detectors*,
2. Locate the required carbon monoxide alarms or carbon monoxide detectors within 20 feet of a carbon monoxide emitting device, and
3. Incorporate carbon monoxide alarm or detector activation procedures into each school building that requires a carbon monoxide alarm or detector. The Superintendent or designee shall ensure each school building annually reviews these procedures.

#### Soccer Goal Safety

The Superintendent or designee shall implement the Movable Soccer Goal Safety Act in accordance with the guidance published by the Illinois Department of Public Health. Implementation of the Act shall be directed toward improving the safety of movable soccer goals by requiring that they be properly anchored.

#### Electronic Surveillance

Electronic visual and audio surveillance recordings may be used in school district buildings to monitor conduct and to promote and maintain a safe environment for students and other building occupants. The content of electronic recordings is confidential and is subject to District policies and procedures and only those people with a legitimate educational or administrative purpose may view the recordings. Surveillance cameras will not be located in Pre-K-8 and Park School classrooms, clothes changing locker rooms, restrooms, or employee break rooms. No expectation of privacy exists in the areas of electronic surveillance recordings.

Appropriate District personnel in connection with investigation of suspected criminal conducts, security violations, or incidents may review data from the electronic surveillance equipment. Access to data from the electronic surveillance will be limited to appropriate administrative personnel and law enforcement agencies.

Generally, the contents of the electronic surveillance recordings are not student records; such recordings are exempt from the Eavesdropping Act. Only those people with a legitimate educational or administrative purpose may view and/or listen to the electronic surveillance video and/or audio recordings. If the content of an electronic recording becomes the subject of a student disciplinary hearing, it will be treated like other evidence in the proceeding.

Appropriate disciplinary action may be taken for misconduct that is captured via an electronic surveillance recording up to and including suspension and expulsion.

Violations of local, state, or federal law may subject violators to prosecution by appropriate law enforcement authorities. The District reserves the right to provide copies of electronic surveillance recordings to law enforcement agencies as deemed appropriate by the Superintendent or designee.

Students are prohibited from tampering with electronic surveillance recording devices. Students who violate this policy shall be disciplined in accordance with the Board's discipline policy and shall reimburse the School District for any necessary repairs or replacement.

Unsafe School Choice Option

The unsafe school choice option allows students to transfer to another District school or to a public charter school within the District. The unsafe school choice option is available to:

1. All students attending a persistently dangerous school, as defined by State law and identified by the Illinois State Board of Education.
2. Any student who is a victim of a violent criminal offense, as defined by 725 ILCS 120/3, that occurred on school grounds during regular school hours or during a school-sponsored event.

The Superintendent or designee shall develop procedures to implement the unsafe school choice option.

Emergency Closing

The Superintendent is authorized to close school(s) in the event of hazardous weather or other emergency that threatens the safety of students, staff members, or school property.

Annual Review

The Board or its designee will annually review each school building's safety and security plans, protocols, and procedures, as well as each building's compliance with the school safety drill plan.

LEGAL REF.: 105 ILCS 5/10-20.2, 5/10-20.56, 5/18-12, 5/18-12.5, and 128/210 ILCS 74/, Physical Fitness Facility Medical Emergency Preparedness Act.

CROSS REF.: 4:110 (Transportation), 4:175 (Convicted Child Sex Offender; Criminal Background Check and/or Screen; Notifications), 4:180 (Pandemic Preparedness), 5:30 (Hiring Process and Criteria), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

ADOPTED: December 13, 2010

AMENDED: June 20, 2011; March 26, 2012; November 19, 2012; May 20, 2013; October 20, 2014; January 25, 2016



## **Operational Services**

### **Convicted Child Sex Offender; Criminal Background Check and/or Screen; Notifications**

#### **Persons Prohibited on School Property without Prior Permission**

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender meets either of the following two exceptions:

1. The offender is a parent/guardian of a student attending the school and has notified the Building Principal of his or her presence at the school for the purpose of: (i) attending a conference with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or
2. The offender received permission to be present from the Board of Education, Superintendent, or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent or designee shall supervise a child sex offender whenever the offender is in a child's vicinity. If a student is a sex offender, the Superintendent or designee shall develop guidelines for managing his or her presence in school.

#### **Criminal Background Check and/or Screen**

The Superintendent or designee shall perform the criminal background check and/or screen required by State law or Board policy for employees; student teachers; students doing field or clinical experience other than student teaching; contractors' employees who have direct, daily contact with one or more children; and resource persons and volunteers. He or she shall take appropriate action based on the result of any criminal background check and/or screen.

#### **Notification to Parents/Guardians**

The Superintendent shall develop procedures for the distribution and use of information from law enforcement officials under the Sex Offender Community Notification Law and the Murderer and Violent Offender Against Youth Community Notification Law. The Superintendent or designee shall serve as the District contact person for purposes of these laws. The Superintendent and Building Principal shall manage a process for schools to notify the parents/guardians during school registration that information about sex offenders is available to the public as provided in the Sex Offender Community Notification Law. This notification must occur during school registration and at other times as the Superintendent or Building Principal determines advisable.

LEGAL REF.: 20 ILCS 2635/, Uniform Conviction Information Act.  
720 ILCS 5/11-9.3.  
730 ILCS 152/, Sex Offender Community Notification Law.  
730 ILCS 154/75-105, Murderer and Violent Offender Against Youth Community Notification Law.

CROSS REF.: 5:30 (Hiring Process and Criteria), 6:250 (Community Resource Persons and Volunteers), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

ADOPTED: October 20, 2014

## **Operational Services**

### **Pandemic Preparedness**

The Board of Education recognizes that the District will play an essential role along with the local health department and emergency management agencies in protecting the public's health and safety if an influenza pandemic occurs. A pandemic influenza is a worldwide outbreak of a virus for which there is little or no natural immunity and no vaccine; it spreads quickly to people who have not been previously exposed to the new virus.

To prepare the School District community for a pandemic, the Superintendent or designee shall: (1) learn and understand the roles that the federal, State, and local government would play in an epidemic; (2) form a pandemic planning team consisting of appropriate District personnel and community members to identify priorities and oversee the development and implementation of a comprehensive pandemic influenza school action plan; and (3) build awareness of the final plan among staff, students, and community.

### **Emergency School Closing**

In the case of a pandemic, any decision for an emergency school closing will be made by the Superintendent in consultation with and, if necessary, at the direction of the District's local health department, emergency management agencies, and the appropriate Intermediate Service Center.

LEGAL REF.:	105 ILCS 5/10-16.7 and 5/10-20.5. Ill. Dept. of Public Health Act (Part 1), 20 ILCS 2305/2(b). Ill. Emergency Management Agency Act, 20 ILCS 3305. Ill. Educational Labor Relations Act, 115 ILCS 5/.
CROSS REF.:	1:20 (District Organization, Operations, and Cooperative Agreements), 2:20 (Powers and Duties of the Board of Education; Indemnification), 4:170 (Safety), 7:90 (Release During School Hours), 8:100 (Relations with Other Organizations and Agencies)
ADOPTED:	December 17, 2007
AMENDED:	February 22, 2011; June 18, 2012

## Glossary

**Accrual Basis of Accounting** - Records the financial effects of transactions and other events and circumstances that have cash consequences in the periods in which those transactions, events and circumstances *occur*, regardless of the timing of related cash flows. A major difference between accrual accounting and modified accrual accounting is the timing of recognition of revenues, expenses, gains, and losses.

**Appropriated Fund Balance** – Unexpended revenue from prior years, which is carried forward to balance the budget in the current budget year.

**Appropriation** – A specific amount of money authorized by a tax-levying body for expenses and obligations that occur within a specific time frame.

**Assets** - What the District owns.

**Average Daily Attendance (ADA)** – Attendance is the presence of a student on days when school is in session. A student is counted as present only when he/she is actually at school, present at another activity sponsored by the school as part of the schools' program, or personally supervised by a member of the staff. The total number of days of attendance for all students divided by the total number of days in a given period gives the average daily attendance. The three best days are used as an average in Illinois.

**Balanced Budget** – A budget with total expenditures not exceeding total revenues and monies available in the fund balance and within an individual fund is considered balanced.

**Budget** – A financial operating plan for a given period of time consisting of proposed expenses and the expected funding.

**Budget Calendar** – The schedule of key dates used in the preparation and adoption of the annual budget.

**Budget Year** – The fiscal year for which a budget is proposed and a budget resolution is adopted (July 1 to June 30).

**Capital Outlay** – Fixed assets which have a value of more than \$500 and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

**Cash Basis of Accounting** – Provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash.

**Categorical Grants** – Grants received from another governmental unit to be used or expended on specific programs for activities.

**Current Expense** – Those expenditures of a recurring nature covering services, supplies, equipment, and payments to individuals or other agencies.

**Employee (or Fringe) Benefits** – Non-salary compensation provided to employees as part of their employment. Examples: hospitalization, dental and life insurance, Social Security (FICA), Illinois Municipal Retirement Fund, Teachers Retirement System and retirement system participation.

**Evidence Based Funding (EBF)** – New state formula for funding public education, in which funds follow individual students and his or her needs. Replaced General State Aid in 2017.

**Every Student Succeeds Act (ESSA)** – Site based budgeting methodology, in which spending follows students.

**Expenditure** - The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

**Expense** – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

**Fiscal Year** – The twelve-month period of time to which the annual budget applies. By law, all Illinois school systems must observe a fiscal year that begins on July 1 and ends on June 30.

**Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

**Fund** – An independent fiscal and accounting entity consisting of cash and other resources together with all related liabilities, obligations, reserves, and equities which are segregated by appropriate accounting techniques for the purpose of carrying on specific activities or attaining certain objectives in accordance with established legal regulations, restrictions, or limitations.

**Fund Balance** - The excess of the assets of a fund over its liabilities, reserves, and carryover.

**GAAP** – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Goal** - A statement of broad direction, purpose or intent based on the needs of the community.

**Governmental Funds Type** – Most of the Board's basic services are included in the governmental funds, which generally focus on two things – how cash and other assets can readily be converted to cash flow in and out, and the balances left at year-end that are available for spending. The district has several governmental funds: Education Fund, Operations and Maintenance Fund, Special Education Fund, Working Cash Fund, IMRF Fund, Life Safety Fund, Tort Fund, Transportation Fund, Capital Projects Fund and the Debt Service Fund.

**Grant** – A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**IDEA**-Individuals with Disabilities Education Act.

**Instructional Supplies** – Materials used to help students learn such as workbooks, pencils, art supplies and paper.

**Liabilities** – Obligations for which repayment is expected to occur.

**Local Funding** – Funding from the following sources: county appropriation, supplemental tax, revenues from state funding, fund balance appropriated and other miscellaneous revenue sources which are neither state nor federal.

**Modified Accrual Basis of Accounting** – Recognizes an economic transaction or event as revenues in the operating statement when the revenues are both *measurable and available* to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

**Net Position** – The amount that remains after liabilities have been paid off or are otherwise satisfied.

**Object Codes** – The object code indicates the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in the Chart of Accounts:

01000 -Salaries  
02000 - Employee Benefits  
03000 - Purchased Services  
04000 - Supplies and Materials  
05000 - Capital Outlay  
06000 - Other Objects/Tuition  
07000 - Transfers

These broad categories are subdivided to obtain more detailed information about objects of expenditures.

**Operating Expenses** – The cost for personnel, materials, purchased services and equipment required for a department to function.

**Per Pupil Allotment** – An allocation based on a per student basis as determined by the board of education. All dollar amounts are based on the current year tenth-day enrollment figures.

**Per pupil Expenditure** – The total amount of funds expended divided by the number of students affected.

**Program** – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Reserve** – An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resources** – Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue** - Sources of income financing the operations of government.

**Source of Revenue** – Revenues are classified according to their source or point of origin.

**State Formula** – The calculations used by the state to fund various allotments to the local education agency.

**Supplies and Materials** – Expendable materials and operating supplies necessary to conduct departmental operations.

**Title I** – A federally funded categorical and supplementary program which provides federal assistance to state and local school systems through the Elementary and Secondary Education Act of 1965 (ESEA). Its goals are to help low-achieving children succeed in the classroom, attain grade level proficiency, and acquire the higher-level skills that all children are expected to master.

**Undesignated Fund Balance** – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

## **CONTACT US**

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**EVANSTON/SKOKIE  
SCHOOL DISTRICT 65**

Every Child, Every Day, Whatever It Takes